

# Adopted Budget Fiscal Year 2021-2022



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Recommended by Matthew P. Pontes, County Executive Officer

Compiled by Nolda Short, Auditor-Controller



Joe Chimenti—District 1  
2021 Chair



Leonard Moty—District 2



Mary Rickert—District 3



Patrick Henry Jones—District 4



Les Baugh—District 5

# SHASTA COUNTY BOARD OF SUPERVISORS



**COUNTY OF SHASTA**  
**BUDGET**  
**FOR**  
**FISCAL YEAR 2021-22**



Recommended by  
Matthew P. Pontes  
County Executive Officer



Compiled by  
Nolda Short  
County Auditor-Controller

## SHASTA COUNTY OFFICIALS – FY 2021-22

### ELECTED

|                         |  |
|-------------------------|--|
| Leslie Morgan           | Assessor-Recorder                            |
| Nolda Short             | Auditor-Controller                           |
| Catherine Darling Allen | County Clerk/Registrar of Voters             |
| Stephanie Bridgett      | District Attorney                            |
| Eric Magrini            | Sheriff/Coroner                              |
| Lori J. Scott           | Treasurer/Tax Collector/Public Administrator |

### APPOINTED

|                       |  |
|-----------------------|--|
| Rick Gurrola          | Agricultural Commissioner/Sealer of Weights & Measures |
| Tracie Neal           | Chief Probation Officer                                |
| Thomas Schreiber      | Chief Information Officer                              |
| Laura Burch           | Child Support Services Director                        |
| Matthew P. Pontes     | Clerk of the Board of Supervisors                      |
| Matthew P. Pontes     | County Executive Officer                               |
| Rubin E. Cruse, Jr.   | County Counsel   |
| Larry Forrero         | Farm Advisor   |
| Bret Gouvea           | Fire Warden  |
| Donnell Ewert, M.P.H. | Health and Human Services Agency Director              |
| Jaclyn Disney         | Housing/Community Action Agency Director               |
| William S. Bateman    | Public Defender  |
| Patrick J. Minturn    | Public Works Director                                  |
| Paul Hellman          | Resource Management Director                           |
| Shelly Forbes         | Support Services Director                              |
| Celestina Traver      | Veterans Service Officer                               |

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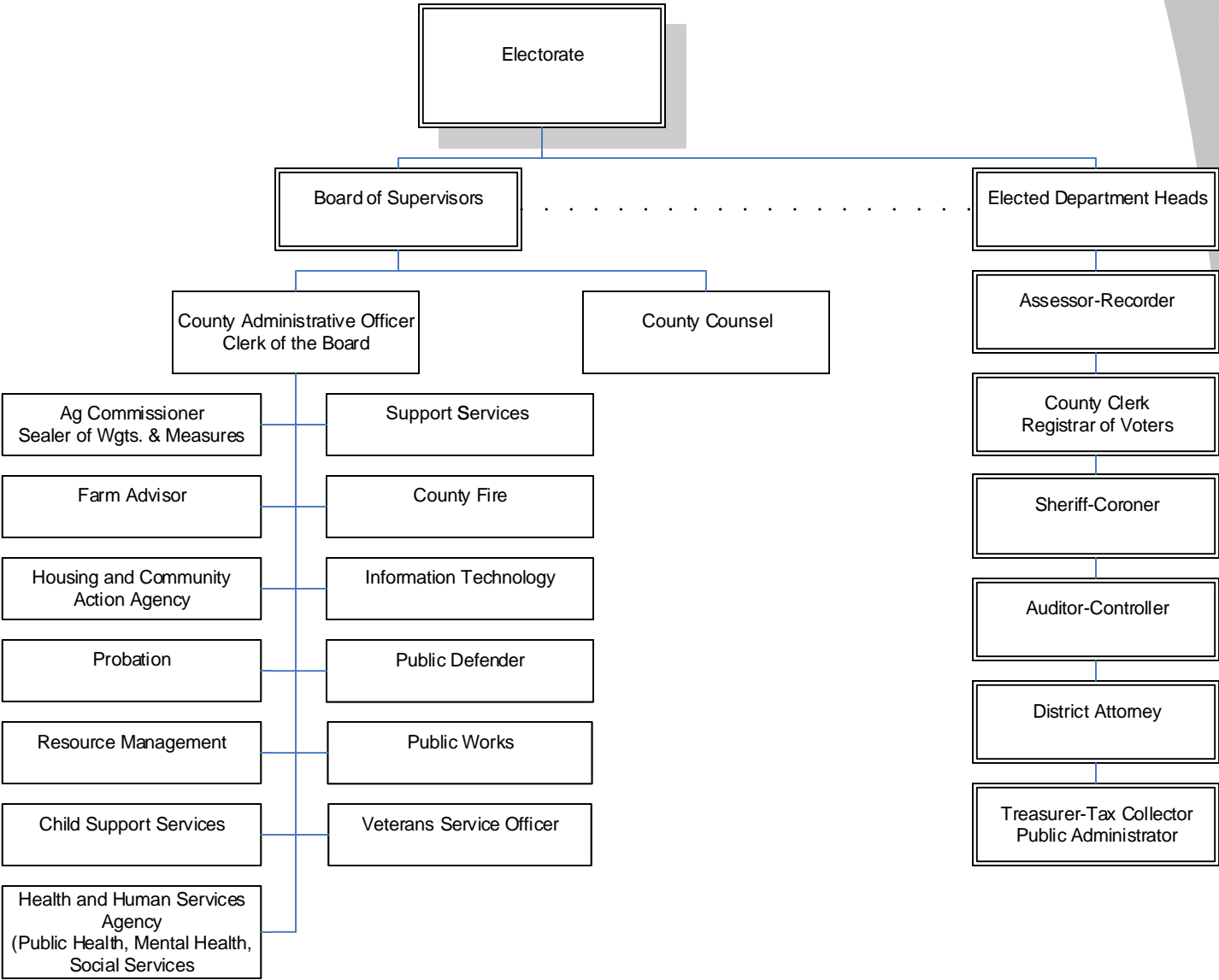
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# Organizational Chart

# County of Shasta Organizational Chart

## June 30, 2021



### County Elected Officials

Joe Chimenti  
 Leonard Moty  
 Mary Rickert  
 Patrick Jones  
 Les Baugh  
 Leslie Morgan  
 Nolda Short  
 Cathy Darling Allen  
 Stephanie A. Bridgett  
 Eric Magrini  
 Lori J. Scott

Supervisor, First District  
 Supervisor, Second District  
 Supervisor, Third District  
 Supervisor, Fourth District  
 Supervisor, Fifth District  
 Assessor-Recorder  
 Auditor-Controller  
 County Clerk/Registrar of Voters  
 District Attorney  
 Sheriff-Coroner  
 Treasurer-Tax Collector, Public Administrator

**Legend:**  
 Double lines denote elected officials. Dotted Lines denote administrative, personnel and budget coordination. Solid Lines denote direct lines of accountability.

# Transmittal Letter



**ADMINISTRATIVE OFFICE**  
**MATTHEW P. PONTES**  
**COUNTY EXECUTIVE OFFICER**

1450 COURT ST., SUITE 308A  
REDDING, CALIFORNIA 96001-1673  
VOICE – (530) 225-5561  
(NORTH STATE) – (800) 479-8009  
FAX – 229-8238

Fiscal Year 2021-22

Members of the  
Shasta County Board of  
Supervisors 1450 Court  
Street, Suite 308A Redding,  
CA 96001

Members of the Board:

This document represents Shasta County's Recommended Fiscal Year 2021-22 Budget, pursuant to Section 29062 of the Government Code. The budget is created from a process that includes requests prepared by the operating and support departments of the County, review and recommendations from my office, and compilation by the Auditor-Controller.

The Recommended Budget totals \$599,363,044, including Total Governmental Funds, \$532,150,457; Internal Service Funds, \$31,201,870; Enterprise Funds, \$22,267,935; and Special Districts and Other Agencies governed by the Board of Supervisors, \$13,742,782. The budget represents the efforts of my staff and managers of the County's many departments who worked diligently to prepare a budget that reflects departmental needs and program funding requests as well as the CEO's recommended appropriations for the next fiscal year.

This document is an administrative tool that provides the framework under which the County will operate for the fiscal period. Absent mandates, the budget is a vehicle by which the Board of Supervisors provides philosophical direction for programs important to the local community.

The budget process, and the ultimate adoption of a balanced budget, requires the cooperation, dedication, and labor of many individuals. I would like to extend my thanks to all department heads, and their staff, for the common effort they commit to this annual process. All are to be commended for their service and dedication to the County of Shasta and its citizens.

Matthew P. Pontes  
County Executive Officer

Attachments:  
Budget Overview

## BUDGET OVERVIEW

The FY 2021-22 Recommended Budget totals **\$599,363,044** including,

### GOVERNMENTAL FUNDS

- \$198,308,877 General Fund
- \$313,890,444 Special Revenue Funds
- \$ 16,285,094 Capital Project Funds
- \$ 3,666,042 Debt Service Funds
- \$532,150,457 Total Governmental Funds

### OTHER FUNDS

- \$ 31,201,870 Internal Service Funds
- \$ 22,267,935 Enterprise Funds
- \$ 13,742,782 Special Districts and Other Agencies
- \$ 67,212,587 Total Other Funds

This represents an increase of 5 percent, when compared to the FY 2020-21 Adopted Budget.

## BUDGET PRINCIPLES

On March 2, 2021, the Board of Supervisors (the Board) received the FY 2020-21 Mid-Year Report and approved the following principles for the FY 2021-22 Budget:

- Continue the Controlled Hiring Process.
- No approval for new programs or new positions without clearly demonstrating revenue support.
- Review all grant funded positions. The Board has consistently maintained that the County will not preserve positions that have lost grant funding.
- The County administers many costly State programs. We have limited ability to raise revenues to offset any loss in State and Federal funding. We will avoid back-filling reductions in such funding when legally permissible and continue to seek relief from unfunded State mandates.
- The County Executive Officer will review all requests for Capital Assets and computer equipment.
- As a baseline, direct departments to prepare a budget with a 3 percent increase in County Contribution or General Fund Net-County-Cost. **[Subject to Change]**
- Realize salary and benefit savings through collaborative bargaining with our labor partners.
- Recommend the deletion of positions vacant over 18 months (**evaluation to occur on a case by case basis**).
- Encourage expenditure reductions in the current year.
- In accordance with Administrative Policy 2-101, direct Department Heads to limit expenditures to ensure that their spending remains within each Object Level in the Adopted Budget.
- Hold Department Heads responsible for Revenues in the Adopted Budget; direct them to notify the County Executive Officer of any revenue shortfall; and further, direct them to reduce spending as necessary to remain within the Adopted Budget Net County Cost.

## LONG-RANGE PLANNING

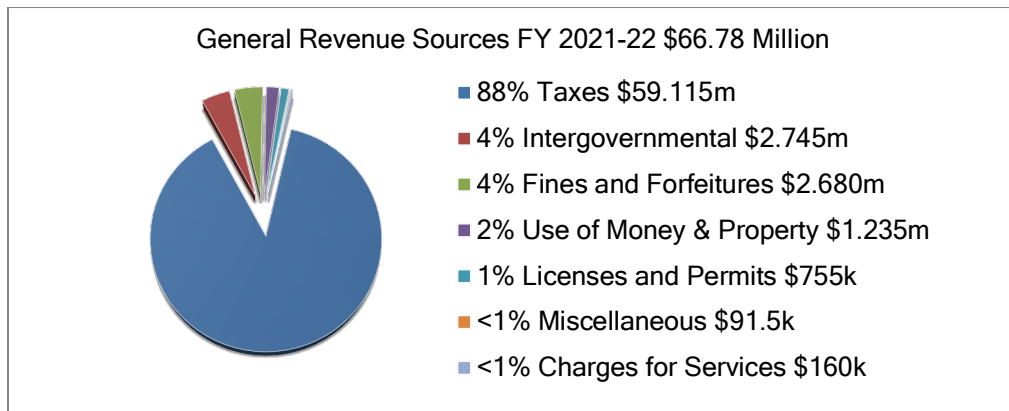
The County continues to adhere to conservative spending due to economic uncertainty at the State and Federal level. The most significant uncertainty in future budgets will be the impact of decisions made by the CalPERS board of directors. Absent any favorable decisions by CalPERS board, larger retirement contributions from the County will be required. Taking a conservative approach to spending in the past several fiscal years has helped keep the County solvent; but, without sustained annual revenue growth, reductions in service may be necessary in the future. Balancing service delivery with available resources will continue to be a challenge.

## DISCRETIONARY REVENUE

The County's discretionary revenue is derived primarily from various taxes. In the fiscal year ending June 30, 2020, tax revenue increased by 3.49 percent. However, we remain cautious in projecting the County's discretionary revenue due to economic unknowns. Shasta County experienced two economic downturns in the last 12 years. One in FY 2008-09 and another in FY 2014-15. Although it's difficult to determine when economic declines happen, Shasta County may notice a decrease in the next couple of fiscal years.

FY 2021-22 recommended Discretionary Revenue is \$66.783 million, a 2.27 percent increase compared to the FY 2020-21 estimated year-end. The table below shows a 5-year history along with the various Discretionary Revenue categories.

| Revenue Type                  | FY2017-18<br>Actual | FY2018-19<br>Actual | FY2019-20<br>Actual | FY2020-21<br>Estimated | FY2021-22<br>Estimated |
|-------------------------------|---------------------|---------------------|---------------------|------------------------|------------------------|
| Taxes                         | \$55,535,674        | \$55,344,626        | \$57,358,708        | \$57,433,526           | \$59,115,890           |
| Intergovernmental Revenue     | 3,551,501           | 3,573,382           | 3,187,916           | 2,959,800              | 2,745,000              |
| Fines, Forfeitures, Penalties | 225,626             | 2,818,032           | 1,523,825           | 1,508,500              | 2,680,000              |
| Use of Money & Property       | 1,350,208           | 2,059,205           | 2,543,667           | 2,460,000              | 1,235,500              |
| Licenses, Permits, Franchises | 686,022             | 758,669             | 816,665             | 750,000                | 755,000                |
| Miscellaneous Revenues        | 28,503              | 261,212             | 96,116              | 34,500                 | 91,500                 |
| Charges for Services          | 791,940             | 449,565             | 146,219             | 120,000                | 160,500                |
| Sale of Land or Fixed Assets  | 12,000              | 0                   | 0                   | 0                      | 0                      |
| <b>Grand Total</b>            | <b>\$62,181,474</b> | <b>\$65,264,691</b> | <b>\$65,673,115</b> | <b>\$65,266,326</b>    | <b>\$66,783,390</b>    |



## NON-DISCRETIONARY REVENUE

In addition to our discretionary sales tax revenues, sales taxes dedicated to public health, mental health, social services, and public safety are still recovering while facing continued challenges.

**1991 Realignment (Health and Human Services)** is funded through state sales tax and vehicle license fees (VLF) dedicated to public health, mental health, and social services. For Shasta County, these state funds provide the majority of matching funds for numerous state and federal funding sources. Under 1991 Realignment, Social Services programs receive payment for the increasing cost of operating entitlement programs by allocation of excess revenues to pay these costs before general growth payments are made. These realignment revenues, as well as other County resources and state allocations, are used to draw down federal matching revenues that sustain programs.

Current Year (2020-21) - The Governor's May Revise budget proposal projects sales tax revenues to increase in the current year by 8.1%. Total VLF revenues for the current year are estimated to result in \$160 million in 1991 Realignment growth.

Budget year (2021-22) - The Governor's May Revise budget proposal projects sales tax revenues to increase by about 5.7%. Total VLF revenues for the current year are estimated to result in \$44 million in 1991 Realignment growth.

In summary, the Administration notes that the severity of the COVID pandemic's effect on taxable spending has been much less than expected. Actual revenue receipts in the current year are coming in higher than originally projected and growth is expected in FY 2020-21. Overall, 1991 realignment revenue and growth is expected to increase in FY 2020-21 and 2021-22, 8.6% and 4.3% respectively.

**2011 Realignment (Health and Human Services)** is funded through a state special fund sales tax (1.0625%) and VLF (0.5%). As with 1991 Realignment, the Administration's 2011 Realignment revenue estimates have significantly changed from those assumed in the Governor's January FY 2021-22 budget. For 2020-21, the Governor's May Revise proposed budget projects the 2011 Realignment revenue and growth to increase 9% and another 4% in FY 2021-22.

Under 2011 Realignment, the **Mental Health Account** is guaranteed to receive sales tax revenues of \$1.12B each fiscal year, regardless of whether 2011 Realignment sales tax revenues are growing or declining. Growth is expected, therefore, full funding for the Mental Health Account will be provided as well as growth in the other accounts.

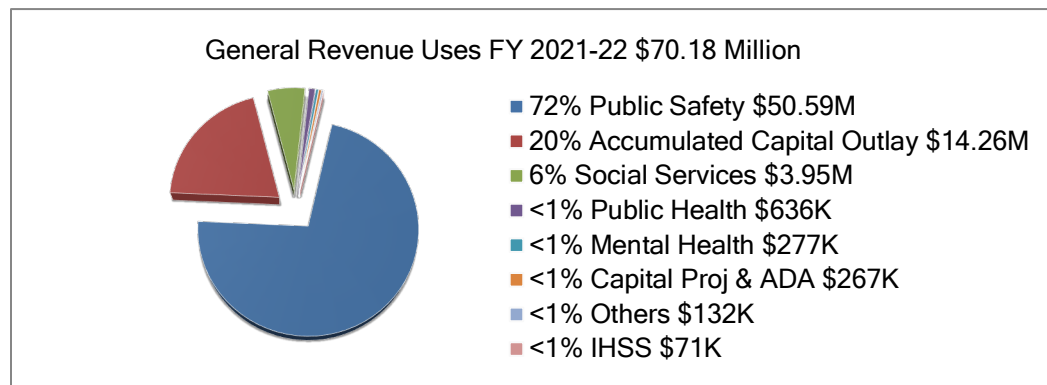
**2011 Realignment (Public Safety)** included a major realignment of public safety programs from the State to local governments and an annual funding allocation. The intent of the Community Corrections Partnership Program is to use these realignment funds to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the State's prisons. Shasta County's Community Corrections Partnership Executive Committee, chaired by the Chief Probation Officer, is charged with determining how the State allocation is distributed to applicable County departments and approved its FY 2021-22 budget in February 2021. The District Attorney and Public Defender also receive a separate State allocation (split 50/50) for revocation hearings.

According to the Governor's January Budget, Community Corrections growth is estimated to total \$75.9 million statewide in 2020-21, after the first year of no growth funding in 2019-20. Based on the Department of Finance's estimates, the 2020-21 base estimate remains \$1.366 billion and the 2021-22 base estimate is projected to total \$1.408 billion. Due to the ongoing impacts of COVID-19 on revenues, the 2021-22 base is not currently projected to fulfill the "prior year base plus prior year growth total"; therefore, there is no growth currently projected for 2021-22.

## APPROPRIATIONS

The Recommended FY 2021-22 General Fund Budget is \$198 million. The General Fund supports functions such as General Government (Board of Supervisor, Auditor-Controller, Assessor), Public Safety (Sheriff, District Attorney, Probation), Public Protection (Trial Courts, Public Defender, Building, Planning), Public Assistance (County Indigent Cases, Veterans Services, Community Action Agency), and Education (Library, Farm Advisor). New for FY 2020-21, the Public Safety departments moved into the General Fund.

The General Revenue uses for FY 2021-22 are as follows:



Appropriations include a **Contingency Reserve** of \$5 million that can be used for unanticipated requirements that may occur during the fiscal year. When no need arises, these funds return to fund balance and become the basis of the carry-over for the succeeding year. Financing is derived from anticipated revenue, inter-fund transfers, and carry-over fund balances.

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for Public Safety. The most recent calculation is for FY 2020-21. The FY 2020-21 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by \$37.9 million. The County subsidy to the combined health and human services programs has been held static over the last several years.

The **General Reserve** is approximately \$11 million. The Board established a policy for budgetary reserves in December 2007 and revised in August 2019. In accordance with Government Finance Officers Association (GFOA) recommendation of low to moderate level of risk, the General Reserve shall have a target balance of 17-25% of projected General Fund expenditures. To meet this goal, \$18 million is added to bring the General Reserve to the 17% level with a new balance of \$29 million.

Other commitments of funds are also built into the budget for FY 2021-22. \$9 million is committed to Public Safety to create resources for future development of the vacated Courthouse location or other priorities within Public Safety. \$9 million is committed to infrastructure needs. This entails increased or improved access to county services and programs for the community.

## OVERVIEW OF SELECT BUDGET UNITS

### CAPITAL PROJECTS

The following table illustrates the nine projects included in the Land, Buildings, and Improvements FY 2021-22 Recommended Budget:

| Project name  | Recommended          | Funding Source                           |
|---|----------------------|--|
| Public Works Corp Yard Roof Replacement                       | \$ 225,000           | Roads                                    |
| South County Fire Station                                     | 7,885,626            | Impact Fees & Accumulated Capital Outlay |
| Cascade Building Remodel                                      | 2,200,000            | Social Services                          |
| Court & Sacramento Street Parking Lot                         | 300,000              | Public Works and Resource Management     |
| Jail ADA and other Sheriff Projects                           | 6,398,782            | Accumulated Capital Outlay               |
| Veterans Hall Projects  | 672,279              | Accumulated Capital Outlay               |
| IT Server Room Relocation Projects                            | 450,000              | Accumulated Capital Outlay               |
| Crisis Residential and Recovery Center Kitchen 2640 Breslauer | 550,000              | Mental Health Services Act               |
| Burney 39611 Main Street Remodel                              | 600,000              | Social Services                          |
| <b>Total Project Cost</b>                                     | <b>\$ 19,281,687</b> |  |

### COUNTY FIRE

The department's Fiscal Year 2021-22 Requested Budget is based on \$15,239,593 in budget allocations, including \$5,205,137 in General Funds administered by the County Administrative Office which covers the CAL FIRE Contract and the Reserve Volunteer Firefighter Program, and \$6,885,568 Accumulated Capital Outlay for the construction of the South County Fire Station. The remaining \$3,148,888 in allocations is supported by \$2,788,200 in tax revenue, \$124,776 in grant reimbursement revenue, \$89,367 in Fees for Service, and \$51,000 in miscellaneous revenue leaving a gap of \$95,545 to be filled by available fund balance. Additional General Fund support will be offset with revenue received for incidents out of county as needed.

The department has re-budgeted the allocation of two fire engines ordered in Fiscal Years 2019-20 and 2020-21. In addition, the Shasta County Fire Department (SCFD) requested two new replacement utility pickups and one generator. SCFD has an ongoing project for installation of backup power generators at volunteer fire stations throughout the County due to ongoing Public Safety Power Shutoff events.



## ELECTIONS

The Requested Budget includes the purchase of the ePollbooks software system. This modernization tool will increase efficiency and accurate service to each voter that appears to vote in person, as well as facilitate serving voters and poll workers without relying on the current antiquated phone system. In March 2020, 793 voters appeared to vote early (during the month prior to election day). During the same timeframe in November 2020, over 9,000 voters voted early in person. Because so many voters want to vote in person, and the department is mandated to mail a ballot to every registered voter, many times those in-person voters need to verify they have not voted their vote by mail ballot prior to issuing a poll site ballot. The department is working with the Purchasing Division to prepare a Request for Quote to determine the best possible vendor, product, and price. The estimated initial cost is between \$250,000-\$350,000 and will be funded with a combination of Help America Vote Act of 2002 (federal grant funds) and Voting System Replacement and Election Management System Replacement (state grant funding made available in the last two California state budgets), fully maximizing the department's Voting System Replacement grant funding. Ongoing maintenance costs would be a General Fund cost starting in FY 2022-23.

## HEALTH AND HUMAN SERVICES

The Health and Human Services Agency (HHSA) FY 2021-22 requested use of **County General Funds** is status quo at \$6.85 million. In the HHSA 2021-22 Requested Budget, there is \$15.1 million in payments that go to other county departments for services provided, including departments within the General Fund. Currently, the projected combined budgeted **fund balance** at the end of FY 2021-22 from the Social Services, Mental Health, and Public Health reserves is approximately \$18.6 million. The County Executive Officer (CEO) only recommended minor, technical changes to the HHSA FY 2021-22 Requested Budgets.

In-Home Supportive Services (IHSS) - Under current law, counties and the state share the nonfederal cost for locally negotiated increases to wages and health benefits for IHSS providers at 35% and 65%, respectively, up to a state participation cap, which is set at \$1.10 above state minimum wage. There is currently a tool in place, ten percent over three years tool, that allows counties to receive state participation above the state participation cap. On January 1, 2022 current law is set to flip the historic sharing ratios with the County becoming responsible for 65% of the nonfederal share and the state covering 35% of the nonfederal share. The ten percent over three years tool will also no longer be available, as the current law indicates that any use of this tool must begin prior to January 1, 2022. The current bargaining agreement in Shasta County expires December 31, 2021. The HHSA is concerned about negative impacts on IHSS collective bargaining as the County costs for any future wage and benefit increases would nearly double. After collaboration with California State Association of Counties (CSAC) and other California counties, a proposal was submitted to the Senate Budget and Fiscal Review Subcommittee to eliminate the language in statute that would change the sharing ratios and to extend the ten percent over three years tool to allow counties to use the tool for two three-year periods. The Governor's May Revise addresses and resolves both of these issues.

General Assistance (GA) - Monthly maximum GA payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). Since the 2013-14 fiscal year, the state has increased the MAP for CalWORKs clients 11.43%. This increase also increased the maximum GA payment pursuant to Resolution No. 2013-149 (adopted by the Board of Supervisors on December 17, 2013). The Governor included an increase of 5.3% in his FY 2021-22 May Revise.

## PUBLIC SAFETY

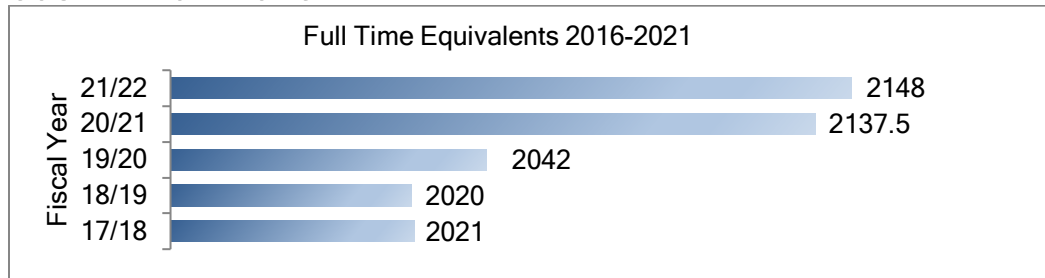
Due to timing of the preparation of budget recommendations, these figures do not reflect the Governor's May Revise. County staff continue to review potential fiscal impacts. The California Legislature's FY 2021-22 State Budget decisions may provide additional concerns for County staff to review and address as needed.

| Fiscal Year 2021-22                        | District Attorney | Probation-Combo   | Sheriff-Combo     | Grand Total       |
|--|-------------------|-------------------|-------------------|-------------------|
| Total Recommended Expenditures             | 11,463,786        | 22,303,638        | 61,698,200        | 95,465,624        |
| Total Recommended Revenues                 | 2,855,065         | 14,783,449        | 28,402,445        | 46,040,959        |
| Prop. 172                                  | 9.51% 1,090,600   | 11.97% 2,669,800  | 18.22% 11,239,600 | 15.71% 15,000,000 |
| One-Time Add'l Prop. 172                   |                   |                   |                   |                   |
| Other Revenue Sources                      | 24.91% 2,855,065  | 66.28% 14,783,449 | 27.82% 17,162,845 | 36.45% 34,801,359 |
| Total Recommended Net County Cost          | 8,608,721         | 7,520,189         | 33,295,755        | 49,424,665        |
| Offset by or add to Misc. Restricted Funds | 0                 | 2,030,506         | 520,492           | 2,550,998         |

Note: Figures do not include Sheriff - Civil Division, Sheriff - Animal Control Division, or District Attorney - Victim Witness Division as those are already funded by the General Fund.

The table above reflects the Sheriff, District Attorney, and Chief Probation Officer recommended figures for FY 2021-22 recommended budgets.

## COUNTY WORKFORCE



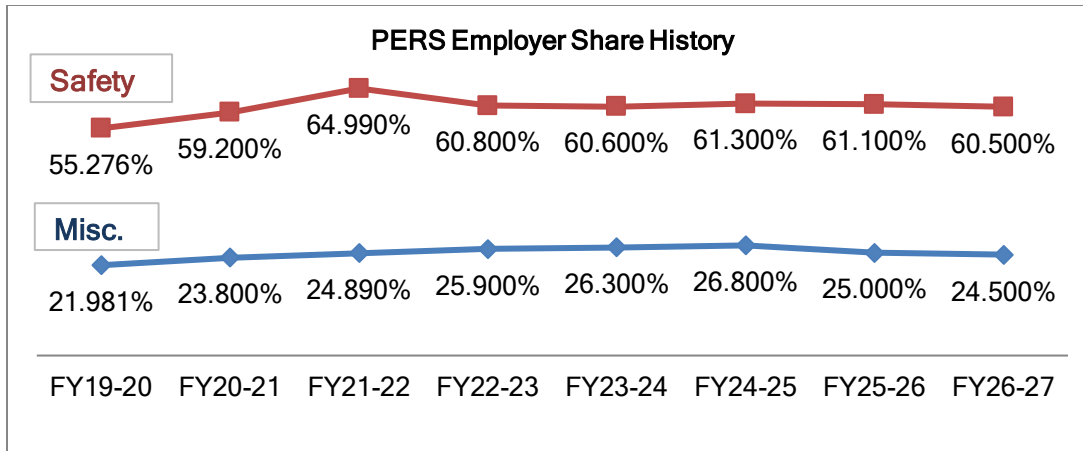
The Recommended Budget provides for a workforce of 2,148 fulltime equivalents (FTE's). This includes a net increase of 10.5 FTE's (21.5 FTE's additions and 11 FTE's deletes).

As of April 12, 2021, total vacancies were 292, or 13.66 percent. The CEO confers with Support Services to review all requests to fill positions. The CEO will continue to review all requests for new positions to ensure they are offset by long-term reliable revenue.

## EMPLOYEE BENEFITS

The volatility in the PERS rates is two-fold - investment losses PERS experienced during the downturn in the market, and assumption changes. In December 2016, the PERS Board of Administration voted to change the discount rate from 7.5 percent to 7.0 percent over three years (FY 2017-18 7.735%, FY 2019-20 7.25%, FY 2020-21 7.00%). Additionally, PERS changed other important benchmarks such as the average mortality of retirees and their survivors. In April 2013, PERS announced a change in their amortization and smoothing policies. That is, they will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a five-year period. In March 2014, PERS again changed its actuarial assumptions which resulted in employer contribution rate increases starting in FY 2017-18, with the cost spread over 20 years and increases phased in over the first five years and ramped down over the last five years of the 20-year amortization period. The County will continue to monitor these changes and analyze the effects on the overall County budget.

The County's share of CalPERS (PERS) retirement in FY 2021-22 is 24.890 percent for Miscellaneous, and 64.990 percent for Safety. By FY 2022-23, PERS estimates these rates will be 25.9 percent for Miscellaneous, and 60.8 percent for Safety.



The County of Shasta provides other post-retirement medical and dental benefits (OPEB) to eligible employees who retire directly from the County. Eligible retirees pay a portion of the medical premium based on the PEHMCA (Public Employees' Medical and Hospital Care Act) "unequal method." The remaining premium is shared by the County and active employees in accordance with bargaining agreements.

Governmental Accounting Standards Board (GASB) 75 requires governmental agencies to conduct an actuarial valuation to determine the Net OPEB liability and report that liability on their financial statements. The Unfunded Actuarial Accrued Liability is the excess of the Actuarial Accrued Liability over Plan Assets. The Net OPEB liability is the total OPEB liability less plan assets (amounts in trust). This represents the amount of the liability at the valuation date that still must be funded. At June 30, 2020, the County reported a net OPEB liability of \$143.8 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, it is recommended, and Shasta County is taking positive steps towards addressing OPEB. One-time additions to the OPEB-Trust are made when funding is available. The OPEB trust assets equal \$69.5 million as of June 30, 2020.

The County implemented a program to match an employee 457 plan contribution of up to three percent of gross salary in a 401(a) plan with the fund intended to cover healthcare upon retirement. It is estimated that the proposal will eliminate the OPEB liability by the year 2045.

We continue to advocate for legislative changes to PEMHCA to give counties greater flexibility in establishing a tiered benefit system; and to work towards OPEB cost avoidance through labor negotiations. Within available resources the County may incrementally increase the payroll charges for OPEB to pass a portion of this expense to State and Federal programs when appropriate.

## BONDED INDEBTEDNESS

As of June 30, 2020, the County's total outstanding debt obligation was \$25.4 million. Of this amount, \$24.8 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue and \$629,800 of special assessment debt secured by property subject to the assessment. The remainder of the County's debt represents loans secured solely by specified revenue sources.

Moody's Investors Service assigned an "Aa2" rating to the Shasta County Lease Revenue Refunding Bonds 2013 Series A. The rating action reflects the County's solid fiscal position including satisfactory cash levels, well-sized though recently pressured tax base, the legal covenants of the bonds, and the County's modest debt profile. The County has consistently reduced its expenditures which enabled it to avoid material deficits while maintaining solid cash and General Fund reserves.

Moody's also highlighted the County's ability to grow fund balance. With economic signs of pointing to another recession, a strong fund balance will enable the County to weather any possible future downturn.

In 2014, Standard & Poor's (S&P) raised the County's credit rating from "A" to "A+" while affirming the stable outlook. The stable outlook reflects their opinion of the County's strong budgetary flexibility and liquidity supported by strong performance. Further, the County is supported by strong institutional framework. As with Moody's rating, S&P's

rating is lowered somewhat by our weak local economy.

## **CALIFORNIA STATE BUDGET**

When Governors put together their budget proposals, there are bad years and there are good years...and then there's this year. The already healthy revenue estimates in January have continued to improve, to the point that Governor Newsom has a historic, unprecedented opportunity to propose a number of increases that, taken together, could have a transformative effect on the state, its government programs, and its infrastructure.

The revenue available for new programs and increases totals just over \$100 billion—\$75.7 billion of state General Funds and \$26 billion of flexible federal funds—and the Governor is proposing major new projects in almost every area of the budget. Overall, about 90 percent of the proposed increases are for one-time costs, many spread over multiple years, and the other 10 percent is for ongoing programs. Total reserves at the end of the fiscal year are projected to total \$24.4 billion.

Among the items of greatest interest to counties:

- \$7 billion to expand broadband infrastructure.
- \$12.4 billion to combat homelessness.
- \$9.3 billion for housing investments and supports, including behavioral health infrastructure.
- \$11.8 billion for climate resilience, such as water resilience, forest resilience, urban greening, and community hardening, plus \$926 million for sustainable agriculture.
- No new ongoing funding for county public health departments, but \$300 million for public hospitals.
- Inclusion of CSAC-sponsored budget proposal for continuation of In-Home Supportive Services (IHSS) collective bargaining funding mechanisms.

In addition, the Governor has held press conferences throughout the week to announce his proposals to provide \$600 to \$1,100 tax rebates to many Californians, double rental assistance to \$11.4 billion, provide \$2 billion of utility bill assistance, and significantly expand tax exemptions, tax incentives, and grants to small businesses.

Source: California State Association of Counties Budget Action Bulletin May 14, 2021

## **OTHER AGENCY INVOLVEMENT**

Every County Department Head provided input into this report via their budget request. The CEO and/or the County Administrative Office (CAO) analysts spoke with Department Heads to discuss their budget request as needed. The CEO and Auditor-Controller worked collaboratively on the compilation of the Recommended Budget.

## **FINANCING**

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is \$189.4 million. This will be offset by revenue, \$136.2 million, leaving a structural imbalance of \$53.2 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance and includes \$18 million committed to the General Reserve.

The carryover estimate is developed through a joint effort of staff in the Auditor-Controller's Office and the CAO. The actual fund balance figure is not firm until the County's books are closed at the end of September subsequent to the adoption of the County budget.

Department Heads and their fiscal managers are to be commended for their willingness to manage spending within available resources while continuing to meet the needs of our community.

# Summary Schedule

County of Shasta  
All Funds Summary  
Fiscal Year 2021-22

| Fund Name                                 | Total Financing Sources              |  |                              |                                    | Total Financing Uses  |                                      |                                |
|---|--------------------------------------|--|------------------------------|------------------------------------|-----------------------|--------------------------------------|--------------------------------|
|   | Fund Balance Available June 30, 2021 | Decreases to Obligated Fund Balances   | Additional Financing Sources | Total Financing Sources            | Financing Uses        | Increases to Obligated Fund Balances | Total Financing Uses           |
| 1   | 2                                    | 3                                      | 4                            | 5                                  | 6                     | 7                                    | 8                              |
| <b>Governmental Funds</b>                 |                                      |  |                              |                                    |                       |                                      |                                |
| General Fund                              | \$ 108,056,801                       | \$ 5,427,260                           | \$ 161,767,582               | \$ 275,251,642                     | \$ 216,308,877        | \$ 58,942,764                        | \$ 275,251,642                 |
| Special Revenue Funds                     | -                                    | 34,352,411                             | 279,613,518                  | 313,965,929                        | 313,890,444           | 75,485                               | 313,965,929                    |
| Capital Projects Funds                    | -                                    | 15,164,879                             | 10,120,215                   | 25,285,094                         | 16,285,094            | 9,000,000                            | 25,285,094                     |
| Debt Service Funds                        | -                                    | -                                      | 3,666,042                    | 3,666,042                          | \$ 3,666,042          | -                                    | 3,666,042                      |
| <b>Total Governmental Funds</b>           | <b>\$ 108,056,801</b>                | <b>\$ 54,944,550</b>                   | <b>\$ 455,167,357</b>        | <b>\$ 618,168,707</b>              | <b>\$ 550,150,457</b> | <b>\$ 68,018,249</b>                 | <b>\$ 618,168,707</b>          |
| <b>Other Funds</b>                        |                                      |  |                              |                                    |                       |                                      |                                |
| Internal Service Funds                    | \$ -                                 | \$ 4,549,872                           | \$ 26,916,673                | \$ 31,466,545                      | \$ 31,201,870         | \$ 264,675                           | \$ 31,466,545                  |
| Enterprise Funds                          | -                                    | 8,437,386                              | 18,762,732                   | 27,200,118                         | 22,267,935            | 4,932,183                            | 27,200,118                     |
| Special Districts and Other Agencies      | 559,746                              | -                                      | 13,183,036                   | 13,742,782                         | 13,742,782            | -                                    | 13,742,782                     |
| <b>Total Other Funds</b>                  | <b>\$ 559,746</b>                    | <b>\$ 12,987,258</b>                   | <b>\$ 58,862,441</b>         | <b>\$ 72,409,445</b>               | <b>\$ 67,212,587</b>  | <b>\$ 5,196,858</b>                  | <b>\$ 72,409,445</b>           |
| <b>Total All Funds</b>                    | <b>\$ 108,616,547</b>                | <b>\$ 67,931,808</b>                   | <b>\$ 514,029,798</b>        | <b>\$ 690,578,152</b>              | <b>\$ 617,363,044</b> | <b>\$ 73,215,107</b>                 | <b>\$ 690,578,152</b>          |
| Arithmetic Results                        |                                      |  |                              | COL 2+3+4 = COL 5<br>COL 5 = COL 8 |                       |                                      | COL 6+7                        |
| Governmental Fund Totals Transferred From | SCH 2, COL 2                         | SCH 2, COL 3                           | SCH 2, COL 4                 | SCH 2, COL 5<br>COL 5 = COL 8      | SCH 2, COL 6          | SCH 2, COL 7                         | SCH 2, COL 8<br>COL 5 = COL 8  |
| Internal Service Fund From                |                                      | SCH 10, COL 5<br>Net Assets <Decrease> | SCH 10, COL 5                |                                    | SCH 10, COL 5         | SCH 10, COL 5<br>Net Assets Increase | If                             |
| Enterprise Fund From                      |                                      | SCH 11, COL 5<br>Net Assets <Decrease> | SCH 11, COL 5                |                                    | SCH 11, COL 5         | SCH 11, COL 5<br>Net Assets Increase | If                             |
| Special Districts From Arithmetic Results | SCH 12, COL 2                        | SCH 12, COL 3                          | SCH 12, COL 4                | SCH 12, COL 5                      | SCH 12, COL 6         | SCH 12, COL 7                        | SCH 12, COL 8<br>COL 5 = COL 8 |

|                            |                                   |            |
|----------------------------|-----------------------------------|------------|
| State Controller Schedules | <b>County of Shasta</b>           | Schedule 2 |
| County Budget Act          | <b>Governmental Funds Summary</b> |            |
|                            | <b>Fiscal Year 2021-22</b>        |            |

| Fund Name                          | Total Financing Sources              |                                      |                              |                         | Total Financing Uses  |                                      |                       |
|------------------------------------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|-----------------------|--------------------------------------|-----------------------|
|                                    | Fund Balance Available June 30, 2021 | Decreases to Obligated Fund Balances | Additional Financing Sources | Total Financing Sources | Financing Uses        | Increases to Obligated Fund Balances | Total Financing Uses  |
| 1                                  | 2                                    | 3                                    | 4                            | 5                       | 6                     | 7                                    | 8                     |
| <b>General Fund</b>                |                                      |                                      |                              |                         |                       |                                      |                       |
| 0057 IMPACT MITIGATION FEE         | \$ -                                 | \$ 990,975                           | \$ 738,000                   | \$ 1,728,975            | \$ 1,156,625          | \$ 572,350                           | \$ 1,728,975          |
| 0060 GENERAL                       | 107,123,810                          | 3,981,752                            | 136,222,747                  | 247,328,309             | 207,372,957           | 39,955,352                           | 247,328,309           |
| 0062 GENERAL - CAPITAL PROJECTS    | -                                    | -                                    | 151,885                      | 151,885                 | 151,885               | -                                    | 151,885               |
| 0065 GENERAL - FEDERAL TITLE III   | -                                    | 202,083                              | 2,000                        | 204,083                 | \$ 202,083            | 2,000                                | 204,083               |
| 0120 OPPORTUNITY CENTER            | 894,889                              | -                                    | 6,032,000                    | 6,926,889               | 6,713,047             | 213,842                              | 6,926,889             |
| 0150 WILDLIFE                      | 38,101                               | -                                    | 2,200                        | 40,301                  | 1,081                 | 39,220                               | 40,301                |
| 0170 GENERAL RESERVES              | -                                    | -                                    | 18,160,000                   | 18,160,000              | -                     | 18,160,000                           | 18,160,000            |
| 0810 STATHAM-ROBBINS CRIM CONST    | -                                    | 252,449                              | 216,500                      | 468,949                 | 468,949               | -                                    | 468,949               |
| 0812 STATHAM-ROBBINS CRTHSE CONST  | -                                    | -                                    | 242,250                      | 242,250                 | 242,250               | -                                    | 242,250               |
| <b>Total General Fund</b>          | <b>\$ 108,056,801</b>                | <b>\$ 5,427,260</b>                  | <b>\$ 161,767,582</b>        | <b>\$ 275,251,642</b>   | <b>\$ 216,308,877</b> | <b>\$ 58,942,764</b>                 | <b>\$ 275,251,642</b> |
| <b>Special Revenue Funds</b>       |                                      |                                      |                              |                         |                       |                                      |                       |
| 0080 MENTAL HEALTH                 | \$ -                                 | \$ 7,425,970                         | \$ 46,256,292                | \$ 53,682,262           | \$ 53,682,162         | \$ 100                               | \$ 53,682,262         |
| 0081 MENTAL HEALTH SERVICES ACT    | -                                    | 6,994,536                            | 16,698,676                   | 23,693,212              | 23,693,212            | -                                    | 23,693,212            |
| 0140 SOCIAL SERVICES               | -                                    | 10,926,920                           | 138,647,829                  | 149,574,749             | 149,574,749           | -                                    | 149,574,749           |
| 0185 PHA HOUSING ASSISTANCE PYMTS  | -                                    | 122,675                              | 4,612,630                    | 4,735,305               | 4,694,805             | 40,500                               | 4,735,305             |
| 0186 HOUSING HOME IPP              | -                                    | 243,056                              | 23,458                       | 266,514                 | 266,514               | -                                    | 266,514               |
| 0187 HOUSING CALHOME               | -                                    | 4,200                                | 4,100                        | 8,300                   | 8,300                 | -                                    | 8,300                 |
| 0188 ENDANGERED SPECIES            | -                                    | 198,100                              | 2,000                        | 200,100                 | 200,100               | -                                    | 200,100               |
| 0190 ROADS                         | -                                    | 4,468,300                            | 33,392,609                   | 37,860,909              | 37,860,909            | -                                    | 37,860,909            |
| 0191 ROADS - DUST MITIGATION       | -                                    | 2,000                                | 3,000                        | 5,000                   | 5,000                 | -                                    | 5,000                 |
| 0192 CHILD SUPPORT SERVICES        | -                                    | 43,970                               | 7,507,034                    | 7,551,004               | 7,551,004             | -                                    | 7,551,004             |
| 0196 PUBLIC HEALTH                 | -                                    | 3,863,836                            | 31,767,052                   | 35,630,888              | 35,630,888            | -                                    | 35,630,888            |
| 0197 SHASTA HOUSING REHAB          | -                                    | 58,848                               | 152,580                      | 211,428                 | 211,428               | -                                    | 211,428               |
| 0851 IHSS PUBLIC AUTHORITY         | -                                    | -                                    | 546,258                      | 546,258                 | 511,373               | 34,885                               | 546,258               |
| <b>Total Special Revenue Funds</b> | <b>\$ -</b>                          | <b>\$ 34,352,411</b>                 | <b>\$ 279,613,518</b>        | <b>\$ 313,965,929</b>   | <b>\$ 313,890,444</b> | <b>\$ 75,485</b>                     | <b>\$ 313,965,929</b> |
| <b>Capital Project Funds</b>       |                                      |                                      |                              |                         |                       |                                      |                       |
| 0040 ACCUM CAPITAL OUTLAY          | \$ -                                 | \$ 13,135,439                        | \$ 10,120,215                | \$ 23,255,654           | \$ 14,255,654         | \$ 9,000,000                         | \$ 23,255,654         |
| 0048 ENERGY RETROFIT PROJECT       | -                                    | 2,029,440                            | -                            | 2,029,440               | 2,029,440             | -                                    | 2,029,440             |
| <b>Total Capital Project Funds</b> | <b>\$ -</b>                          | <b>\$ 15,164,879</b>                 | <b>\$ 10,120,215</b>         | <b>\$ 25,285,094</b>    | <b>\$ 16,285,094</b>  | <b>\$ 9,000,000</b>                  | <b>\$ 25,285,094</b>  |
| <b>Debt Service Funds</b>          |                                      |                                      |                              |                         |                       |                                      |                       |
| 0070 COURTHOUSE BOND               | \$ -                                 | \$ -                                 | \$ 533,917                   | \$ 533,917              | \$ 533,917            | \$ -                                 | \$ 533,917            |
| 0072 ADMIN CENTER BOND             | -                                    | -                                    | 2,376,400                    | 2,376,400               | 2,376,400             | -                                    | 2,376,400             |
| 0073 ENERGY RETROFIT               | -                                    | -                                    | 755,725                      | 755,725                 | 755,725               | -                                    | 755,725               |
| <b>Total Debt Service Funds</b>    | <b>\$ -</b>                          | <b>\$ -</b>                          | <b>\$ 3,666,042</b>          | <b>\$ 3,666,042</b>     | <b>\$ 3,666,042</b>   | <b>\$ -</b>                          | <b>\$ 3,666,042</b>   |
| <b>TOTAL GOVERNMENTAL FUNDS</b>    | <b>\$ 108,056,801</b>                | <b>\$ 54,944,550</b>                 | <b>\$ 455,167,357</b>        | <b>\$ 618,168,707</b>   | <b>\$ 550,150,457</b> | <b>\$ 68,018,249</b>                 | <b>\$ 618,168,707</b> |

|                                 |                       |
|---------------------------------|-----------------------|
| APPROPRIATIONS LIMIT            | <b>\$ 227,787,031</b> |
| APPROPRIATIONS SUBJECT TO LIMIT | <b>\$ 41,338,787</b>  |

| Arithmetic Results      |              |                  |              | COL 2+3+4 = COL 5<br>COL 5 = COL 8 |                               | SCH 4, COL 5 / 6<br>SCH 7, COL 5 Provision for<br>Obligated FB | COL 6+7 = COL 8<br>COL 5 = COL 8 |
|-------------------------|--------------|------------------|--------------|------------------------------------|-------------------------------|--|----------------------------------|
| Totals Transferred From | SCH 3, COL 6 | SCH 4, COL 3 / 4 | SCH 5, COL 5 |                                    | SCH 7, COL 5 Subtotal Fin Use |  | SCH 7, COL 5 Total Fin Uses      |
| Totals Transferred To   | SCH 1, COL 2 | SCH 1, COL 3     | SCH 1, COL 4 | SCH 1, COL 5                       | SCH 1, COL 6                  | SCH 1, COL 7   | SCH 1, COL 8                     |

| State Controller Schedules         |                                  | County of Shasta                  |  |                          |                                      | Schedule 3                                 |
|------------------------------------|----------------------------------|-----------------------------------|--|--------------------------|--------------------------------------|--|
| County Budget Act                  |                                  | Fund Balance - Governmental Funds |  |                          |                                      |  |
|                                    |                                  | Fiscal Year 2021-22               |  |                          |                                      | Actual <input checked="" type="checkbox"/> |
|                                    |                                  |                                   |  |                          |                                      | Estimated <input type="checkbox"/>         |
| Fund Name                          | Total Fund Balance June 30, 2021 | Less: Obligated Fund Balances     |  |                          | Fund Balance Available June 30, 2021 |  |
|                                    |                                  | Encumbrances                      | Nonspendable, Restricted and Committed | Assigned                 |                                      |  |
| 1                                  | 2                                | 3                                 | 4                                      | 5                        | 6                                    |  |
| <b>General Fund</b>                |                                  |                                   |  |                          |                                      |  |
| 0057 IMPACT MITIGATION FEE         | \$ 6,175,826                     |                                   | \$ 6,175,826                           | \$ -                     | \$ -                                 |  |
| 0060 GENERAL                       | 138,914,612                      |                                   | 27,456,762                             | 4,334,039                | 107,123,810                          |  |
| 0062 GENERAL - CAPITAL PROJECTS    | 32,424                           |                                   | -                                      | 32,424                   | -                                    |  |
| 0065 GENERAL - FEDERAL TITLE III   | 314,136                          |                                   | \$ 314,136                             | -                        | -                                    |  |
| 0120 OPPORTUNITY CENTER            | 952,787                          |                                   | 57,897                                 | -                        | 894,889                              |  |
| 0150 WILDLIFE                      | 38,101                           |                                   | -                                      | -                        | 38,101                               |  |
| 0170 GENERAL RESERVES              | 11,398,323                       |                                   | 11,398,323                             | -                        | -                                    |  |
| 0810 STATHAM-ROBBINS CRIM CONST    | 1,451,141                        |                                   | 1,451,141                              | -                        | -                                    |  |
| 0812 STATHAM-ROBBINS CRTHSE CONST  | 3,796                            |                                   | 3,796                                  | -                        | -                                    |  |
| <b>Total General Fund</b>          | <b>\$ 159,281,144</b>            | <b>\$ -</b>                       | <b>\$ 46,857,881</b>                   | <b>\$ 4,366,463</b>      | <b>\$ 108,056,801</b>                |  |
| <b>Special Revenue Funds</b>       |                                  |                                   |  |                          |                                      |  |
| 0080 MENTAL HEALTH                 | \$ 13,901,482                    |                                   | \$ 13,901,482                          | \$ -                     | \$ -                                 |  |
| 0081 MENTAL HEALTH SERVICES ACT    | 22,400,878                       |                                   | 22,400,878                             | -                        | -                                    |  |
| 0140 SOCIAL SERVICES               | 30,577,710                       |                                   | 30,577,710                             | -                        | -                                    |  |
| 0185 PHA HOUSING ASSISTANCE PYMTS  | 649,652                          |                                   | 649,652                                | -                        | -                                    |  |
| 0186 HOUSING HOME IPP              | 3,499,296                        |                                   | 3,499,296                              | -                        | -                                    |  |
| 0187 HOUSING CALHOME               | 1,165,096                        |                                   | 1,165,096                              | -                        | -                                    |  |
| 0188 ENDANGERED SPECIES            | 206,003                          |                                   | 206,003                                | -                        | -                                    |  |
| 0190 ROADS                         | 6,688,905                        |                                   | 6,688,905                              | -                        | -                                    |  |
| 0191 ROADS - DUST MITIGATION       | 1,119,489                        |                                   | 1,119,489                              | -                        | -                                    |  |
| 0192 CHILD SUPPORT SERVICES        | 2,000,149                        |                                   | 2,000,149                              | -                        | -                                    |  |
| 0196 PUBLIC HEALTH                 | 8,930,201                        |                                   | 8,930,201                              | -                        | -                                    |  |
| 0197 SHASTA HOUSING REHAB          | 3,346,795                        |                                   | 3,346,795                              | -                        | -                                    |  |
| 0851 IHSS PUBLIC AUTHORITY         | 287,613                          |                                   | 287,613                                | -                        | -                                    |  |
| <b>Total Special Revenue Funds</b> | <b>\$ 94,773,269</b>             | <b>\$ -</b>                       | <b>\$ 94,773,269</b>                   | <b>\$ -</b>              | <b>\$ -</b>                          |  |
| <b>Capital Project Funds</b>       |                                  |                                   |  |                          |                                      |  |
| 0040 ACCUM CAPITAL OUTLAY          | \$ 10,995,598                    |                                   | -                                      | 10,995,598               | \$ -                                 |  |
| 0048 2020 ENERGY RETROFIT PROJECT  | 1,436,648                        |                                   | -                                      | 1,436,648                | -                                    |  |
| <b>Total Capital Project Funds</b> | <b>\$ 12,432,246</b>             | <b>\$ -</b>                       | <b>\$ -</b>                            | <b>\$ 12,432,246</b>     | <b>\$ -</b>                          |  |
| <b>Debt Service Funds</b>          |                                  |                                   |  |                          |                                      |  |
| 0070 COURTHOUSE BOND               | \$ 10,998                        |                                   | \$ 10,998                              | \$ -                     | \$ -                                 |  |
| 0072 ADMIN CENTER BOND             | 564                              |                                   | 564                                    | -                        | -                                    |  |
| 0073 ENERGY RETROFIT               | 134                              |                                   | 134                                    | -                        | -                                    |  |
| <b>Total Debt Service Funds</b>    | <b>\$ 11,696</b>                 | <b>\$ -</b>                       | <b>\$ 11,696</b>                       | <b>\$ -</b>              | <b>\$ -</b>                          |  |
| <b>TOTAL GOVERNMENTAL FUNDS</b>    | <b>\$ 266,498,356</b>            | <b>\$ -</b>                       | <b>\$ 141,642,846</b>                  | <b>\$ 16,798,710</b>     | <b>\$ 108,056,801</b>                |  |
| Arithmetic Results                 |                                  |                                   |  |                          | COL 2 - 3 - 4 - 5                    |  |
| Totals Transferred From            |                                  |                                   | COL 4 + 5 = SCH 4, COL 2               | COL 4 + 5 = SCH 4, COL 2 |                                      |  |
| Totals Transferred To              |                                  |                                   |  |                          | SCH 1, COL 2 SCH 2, COL 2            |  |





|                                   |  |                   |
|-----------------------------------|--|-------------------|
| <b>State Controller Schedules</b> | <b>County of Shasta</b>                                | <b>Schedule 4</b> |
| <b>County Budget Act</b>          | <b>Obligated Fund Balances - By Governmental Funds</b> |                   |
|                                   | <b>Fiscal Year 2021-22</b>                             |                   |

| Fund Name and<br>Fund Balance Descriptions                   | Obligated Fund<br>Balances<br>June 30, 2021 | Decreases or Cancellations |   | Increases or New Obligated Fund Balances |   | Total Obligated<br>Fund Balances<br>for the<br>Budget year |
|--|---|----------------------------|---|--|---|--|
|  |   | Recommended                | Adopted by<br>the Board of<br>Supervisors | Recommended                              | Adopted by<br>the Board of<br>Supervisors |  |
| 1  | 2   | 3                          | 4   | 5  | 6   | 7  |
| ASSIGNED - DEBT SERVICE - 1 YEAR                             | 3,664,042                                   | -                          | -   | 706,492                                  | -   | 3,664,042  |
| ASSIGNED - HATCHET COM BNFT AGRMT                            | 620,312                                     | -                          | -   | -  | -   | 620,312  |
| ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY                   | -   | -                          | -   | -  | -   | -  |
| ASSIGNED - HATCHET COM BNFT-MAYERS HOSPTL<br>GENERAL PURPOSE | -   | -                          | -   | 23,133,850                               | 30,358,377                                | 30,358,377   |
| 0060 GENERAL TOTAL   | \$ 31,790,802                               | \$ 4,466,841               | \$ 3,981,752                              | \$ 33,054,972                            | \$ 39,955,352                             | \$ 67,764,399  |
| 0062 GENERAL - CAPITAL PROJECTS                              |   |                            |   |  |   |  |
| ASSIGNED - CAPITAL PROJECTS                                  | 32,424                                      | -                          | -   | -  | -   | 32,424   |
| 0062 CAP PROJECTS TOTAL                                      | \$ 32,424                                   | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 32,424  |
| 0065 GENERAL - FEDERAL TITLE III                             |   |                            |   |  |   |  |
| TITLE III EMERG RESPONSE ACTIVITIES                          | 109,539                                     | 128,477                    | 109,539                                   | -  | -   | -  |
| TITLE III CO FIRE MUTUAL AID                                 | 38,606                                      | 38,606                     | 38,606                                    | -  | -   | -  |
| TITLE III WSRCD FIRE PROTECTION PLAN                         | 46,413                                      | 57,191                     | 46,413                                    | -  | -   | -  |
| RESTRICTED - GENERAL PURPOSE                                 | 119,579                                     | -                          | 7,526                                     | 24,190                                   | 2,000                                     | 114,053  |
| 0065 GEN FOREST TITLE III TOTAL                              | \$ 314,136                                  | \$ 224,273                 | \$ 202,083                                | \$ 24,190                                | \$ 2,000                                  | \$ 114,053   |
| 0120 OPPORTUNITY CENTER                                      |   |                            |   |  |   |  |
| NONSPENDABLE - PREPAID/OTHER                                 | 57,897                                      | -                          | -   | -  | -   | 57,897   |
| ASSIGNED - IMPREST CASH                                      | -   | -                          | -   | -  | -   | -  |
| UNASSIGNED - GENERAL PURPOSE                                 | -   | -                          | -   | 232,556                                  | 213,842                                   | 213,842  |
| 0120 OPPORTUNITY CNTR TOTAL                                  | \$ 57,897                                   | \$ -                       | \$ -                                      | \$ 232,556                               | \$ 213,842                                | \$ 271,739   |
| 0150 WILDLIFE  |   |                            |   |  |   |  |
| UNASSIGNED - GENERAL PURPOSE                                 | -   | -                          | -   | 37,455                                   | 39,220                                    | 39,220   |
| 0150 WILDLIFE TOTAL  | \$ -  | \$ -                       | \$ -                                      | \$ 37,455                                | \$ 39,220                                 | \$ 39,220  |
| 0170 GENERAL RESERVES  |   |                            |   |  |   |  |
| RESTRICTED - CSA REVOLVING                                   | 50,000                                      | -                          | -   | -  | -   | 50,000   |
| RESTRICTED - GENERAL RESERVE                                 | 11,348,323                                  | -                          | -   | 18,160,000                               | 18,160,000                                | 29,508,323   |
| 0170 GENERAL RESERVES TOTAL                                  | \$ 11,398,323                               | \$ -                       | \$ -                                      | \$ 18,160,000                            | \$ 18,160,000                             | \$ 29,558,323  |
| 0810 STATHAM-ROBBINS CRIM CONST ADM                          |   |                            |   |  |   |  |
| RESTRICTED - GENERAL PURPOSE                                 | 1,451,141                                   | 252,449                    | 252,449                                   | -  | -   | 1,198,692  |
| 0810 STATHAM-ROBBINS CRIM CONST TOTAL                        | \$ 1,451,141                                | \$ 252,449                 | \$ 252,449                                | \$ -                                     | \$ -                                      | \$ 1,198,692   |
| 0812 STATHAM-ROBBINS CRTHSE CONSTR                           |   |                            |   |  |   |  |
| RESTRICTED - GENERAL PURPOSE                                 | 3,796                                       | -                          | -   | -  | -   | 3,796  |
| 0812 STATHAM-ROBBINS CRTHSE CONSTR TOTAL                     | \$ 3,796                                    | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 3,796   |
| <b>Total General Fund</b>                                    | <b>\$ 51,224,343</b>                        | <b>\$ 5,934,537</b>        | <b>\$ 5,427,260</b>                       | <b>\$ 52,081,523</b>                     | <b>\$ 58,942,764</b>                      | <b>\$ 104,739,846</b>                                      |

| State Controller Schedules                 |   | County of Shasta                                |   |  |   | Schedule 4   |
|--|---|---|---|--|---|--|
| County Budget Act                          |   | Obligated Fund Balances - By Governmental Funds |   |  |   |  |
|  |   | Fiscal Year 2021-22                             |   |  |   |  |
| Fund Name and<br>Fund Balance Descriptions | Obligated Fund<br>Balances<br>June 30, 2021 | Decreases or Cancellations                      |   | Increases or New Obligated Fund Balances |   | Total Obligated<br>Fund Balances<br>for the<br>Budget year |
|  |   | Recommended                                     | Adopted by<br>the Board of<br>Supervisors | Recommended                              | Adopted by<br>the Board of<br>Supervisors |  |
| 1  | 2   | 3   | 4   | 5  | 6   | 7  |

| Special Revenue Funds                       |                      |                      |                      |                 |                  |                      |
|---|----------------------|----------------------|----------------------|-----------------|------------------|----------------------|
| <b>0080 MENTAL HEALTH</b>                   |                      |                      |                      |                 |                  |                      |
| NONSPENDABLE - PREPAID/OTHER                | \$ 37,839            | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 37,839            |
| RESTRICTED - ALCOHOL EDUC/PREVENTION        | 19,177               | -                    | -                    | 100             | 100              | 19,277               |
| RESTRICTED - ALCOHOL PROGRAMS               | 220,052              | 112,000              | 112,000              | -               | -                | 108,052              |
| RESTRICTED HHSA 1991/2011 STATE REALGNMNT   | 5,103,516            | 4,030,970            | 4,030,970            | -               | -                | 1,072,546            |
| RESTRICTED HHSA IGT                         | 7,462,204            | 2,950,000            | 2,950,000            | -               | -                | 4,512,204            |
| RESTRICTED - ST REALIGNMENT AB109           | -                    | -                    | -                    | -               | -                | -                    |
| RESTRICTED - WHOLE PERSON CARE PROG         | 1,058,694            | 333,000              | 333,000              | -               | -                | 725,694              |
| RESTRICTED - GENERAL PURPOSE                | -                    | -                    | -                    | -               | -                | -                    |
| <b>0080 MENTAL HEALTH TOTAL</b>             | <b>\$ 13,901,482</b> | <b>\$ 7,425,970</b>  | <b>\$ 7,425,970</b>  | <b>\$ 100</b>   | <b>\$ 100</b>    | <b>\$ 6,475,612</b>  |
| <b>0081 MENTAL HEALTH SERVICES ACT</b>      |                      |                      |                      |                 |                  |                      |
| NONSPENDABLE - PREPAID/OTHER                | \$ 6,018             | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 6,018             |
| RESTRICTED - MHSA PRUDENT RESTRICTED        | 374,414              | -                    | -                    | -               | -                | 374,414              |
| RESTRICTED - GENERAL PURPOSE                | 22,020,445           | 6,994,536            | 6,994,536            | -               | -                | 15,025,909           |
| <b>0081 MENTAL HEALTH TOTAL</b>             | <b>\$ 22,400,878</b> | <b>\$ 6,994,536</b>  | <b>\$ 6,994,536</b>  | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 15,406,342</b> |
| <b>0140 SOCIAL SERVICES</b>                 |                      |                      |                      |                 |                  |                      |
| NONSPENDABLE - PREPAID/OTHER                | \$ 174,133           | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 174,133           |
| RESTRICTED - CMSP ALLOCATION                | -                    | -                    | -                    | -               | -                | -                    |
| RESTRICTED - CPS DONATIONS                  | 15,921               | 14,911               | -                    | -               | -                | 15,921               |
| RESTRICTED - SS RESERVE/REALIGN GEN FUND    | -                    | -                    | -                    | -               | -                | -                    |
| RESTRICTED - ST REALIGN LCC AB109 (HHSA GA) | 89,657               | -                    | -                    | -               | -                | 89,657               |
| RESTRICTED - ST REALIGN 1991/2011           | 30,297,899           | 10,912,009           | -                    | -               | -                | 30,297,899           |
| RESTRICTED - IMPREST CASH                   | 100                  | -                    | -                    | -               | -                | 100                  |
| RESTRICTED - GENERAL PURPOSE                | -                    | -                    | 10,926,920           | -               | -                | (10,926,920)         |
| <b>0140 SOCIAL SERVICES TOTAL</b>           | <b>\$ 30,577,710</b> | <b>\$ 10,926,920</b> | <b>\$ 10,926,920</b> | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 19,650,790</b> |
| <b>0185 PHA HOUSING ASSISTANCE</b>          |                      |                      |                      |                 |                  |                      |
| RESTRICTED - FED HOUSING CHOICE VOUCHERS    | \$ 126,672           | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 126,672           |
| RESTRICTED - FED HOUSING CHOICE ADMIN FEE   | 328,391              | 26,811               | 74,594               | -               | 37,000           | 290,797              |
| RESTRICTED - FED HCV MAINSTREAM HAP         | 7,862                | 3,864                | 7,000                | -               | -                | 862                  |
| RESTRICTED - FED HCV MAINSTREAM ADMIN       | 7,416                | -                    | -                    | 3,500           | 3,500            | 10,916               |
| RESTRICTED - FED HCV CARES ADMIN            | 41,081               | 55,000               | 41,081               | -               | -                | 0                    |
| RESTRICTED - GENERAL PURPOSE                | 138,229              | -                    | -                    | -               | -                | 138,229              |
| <b>0185 HOUSING ASSISTANCE TOTAL</b>        | <b>\$ 649,652</b>    | <b>\$ 85,675</b>     | <b>\$ 122,675</b>    | <b>\$ 3,500</b> | <b>\$ 40,500</b> | <b>\$ 567,477</b>    |
| <b>0186 HOUSING HOME IPP</b>                |                      |                      |                      |                 |                  |                      |
| RESTRICTED - HOUSING HOME IPP               | \$ 2,987,155         | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 2,987,155         |
| RESTRICTED - GENERAL PURPOSE                | 512,141              | 243,056              | 243,056              | -               | -                | 269,085              |
| <b>0186 HOUSING HOME IPP TOTAL</b>          | <b>\$ 3,499,296</b>  | <b>\$ 243,056</b>    | <b>\$ 243,056</b>    | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 3,256,240</b>  |
| <b>0187 HOUSING CALHOME</b>                 |                      |                      |                      |                 |                  |                      |
| RESTRICTED - HOUSING CALHOME                | \$ 923,384           | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 923,384           |
| RESTRICTED - GENERAL PURPOSE                | 241,713              | 4,200                | 4,200                | -               | -                | 237,513              |
| <b>0187 HOUSING CALHOME TOTAL</b>           | <b>\$ 1,165,096</b>  | <b>\$ 4,200</b>      | <b>\$ 4,200</b>      | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 1,160,896</b>  |
| <b>0188 ENDANGERED SPECIES</b>              |                      |                      |                      |                 |                  |                      |
| RESTRICTED - KNIGHTEN RD BEETLE MITIG       | \$ 206,003           | \$ 198,100           | \$ 198,100           | \$ -            | \$ -             | \$ 7,903             |
| <b>0188 ENDANGERED SPECIES TOTAL</b>        | <b>\$ 206,003</b>    | <b>\$ 198,100</b>    | <b>\$ 198,100</b>    | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 7,903</b>      |
| <b>0190 ROADS</b>                           |                      |                      |                      |                 |                  |                      |
| NONSPENDABLE - INVENTORY                    | \$ 348,454           | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 348,454           |
| RESTRICTED - IMPREST CASH                   | 100                  | -                    | -                    | -               | -                | 100                  |
| RESTRICTED - ZOB TRAFFIC IMPACT             | 47,222               | -                    | -                    | -               | -                | 47,222               |
| RESTRICTED - ANDERSON SOLID WASTE MITIG     | -                    | -                    | -                    | -               | -                | -                    |
| RESTRICTED - ILLEGAL DUMPING                | -                    | -                    | -                    | -               | -                | -                    |
| RESTRICTED - GENERAL PURPOSE                | 6,293,129            | 4,468,300            | 4,468,300            | -               | -                | 1,824,829            |
| <b>0190 ROADS TOTAL</b>                     | <b>\$ 6,688,905</b>  | <b>\$ 4,468,300</b>  | <b>\$ 4,468,300</b>  | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 2,220,605</b>  |
| <b>0191 ROADS - DUST MITIGATION</b>         |                      |                      |                      |                 |                  |                      |
| RESTRICTED GENERAL PURPOSE                  | \$ 1,119,489         | \$ 2,000             | \$ 2,000             | \$ -            | \$ -             | \$ 1,117,489         |
| <b>0191 ROADS DUST MITIGATION TOTAL</b>     | <b>\$ 1,119,489</b>  | <b>\$ 2,000</b>      | <b>\$ 2,000</b>      | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 1,117,489</b>  |
| <b>0192 CHILD SUPPORT SERVICES</b>          |                      |                      |                      |                 |                  |                      |
| NONSPENDABLE - PREPAID/OTHER                | \$ 2,044             | \$ -                 | \$ -                 | \$ -            | \$ -             | \$ 2,044             |

|   |   |            |
|---|---|------------|
| State Controller Schedules<br>County Budget Act | <b>County of Shasta</b><br><b>Obligated Fund Balances - By Governmental Funds</b><br><b>Fiscal Year 2021-22</b> | Schedule 4 |
|---|---|------------|

| Fund Name and<br>Fund Balance Descriptions | Obligated Fund<br>Balances<br>June 30, 2021 | Decreases or Cancellations |   | Increases or New Obligated Fund Balances |   | Total Obligated<br>Fund Balances<br>for the<br>Budget year |
|--|---|----------------------------|---|--|---|--|
|  |   | Recommended                | Adopted by<br>the Board of<br>Supervisors | Recommended                              | Adopted by<br>the Board of<br>Supervisors |  |
| 1  | 2   | 3                          | 4   | 5  | 6   | 7  |
| RESTRICTED - GENERAL PURPOSE               | 1,998,105                                   | 43,970                     | 43,970                                    | -  | -   | 1,954,135  |
| 0192 CHILD SUPPORT SVS TOTAL               | \$ 2,000,149                                | \$ 43,970                  | \$ 43,970                                 | \$ -                                     | \$ -                                      | \$ 1,956,179   |
| 0196 PUBLIC HEALTH                         |   |                            |   |  |   |  |
| NONSPENDABLE - PREPAID/OTHER               | \$ 49,822                                   | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | 49,822   |
| RESTRICTED - IMPREST CASH                  | 200   | -                          | -   | -  | -   | 200  |
| RESTRICTED - PH VITAL STATISTICS           | 4,365                                       | -                          | -   | -  | -   | 4,365  |
| RESTRICTED - PH CHILD CAR SEAT             | -   | -                          | -   | -  | -   | -  |
| RESTRICTED - CCS DONATION                  | 5,032                                       | 4,000                      | 4,000                                     | -  | -   | 1,032  |
| RESTRICTED - ER MEDICAL SRV COMM SYS       | 132,668                                     | 21,250                     | 21,250                                    | -  | -   | 111,418  |
| RESTRICTED - GENERAL PURPOSE               | 8,738,114                                   | 3,838,586                  | 3,838,586                                 | -  | -   | 4,899,528  |
| 0196 PUBLIC HEALTH TOTAL                   | \$ 8,930,202                                | \$ 3,863,836               | \$ 3,863,836                              | \$ -                                     | \$ -                                      | \$ 5,066,365   |
| 0197 SHASTA HOUSING REHAB                  |   |                            |   |  |   |  |
| NONSPENDABLE - PREPAID/OTHER               | \$ 255                                      | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | 255  |
| RESTRICTED - IMPREST CASH                  | 7,885                                       | -                          | -   | -  | -   | 7,885  |
| RESTRICTED - NOTES RECEIVABLE              | 2,548,217                                   | -                          | -   | -  | -   | 2,548,217  |
| RESTRICTED - GENERAL PURPOSE               | 790,438                                     | 58,848                     | 58,848                                    | -  | -   | 731,590  |
| 0197 SHA HOUSING REHAB TOTAL               | \$ 3,346,795                                | \$ 58,848                  | \$ 58,848                                 | \$ -                                     | \$ -                                      | \$ 3,287,947   |
| 0851 IHSS PUBLIC AUTHORITY                 |   |                            |   |  |   |  |
| NONSPENDABLE - PREPAID/OTHER               | \$ -  | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | -  |
| RESTRICTED - GENERAL PURPOSE               | \$ 287,613                                  | \$ -                       | \$ -                                      | \$ 34,885                                | \$ 34,885                                 | \$ 322,498   |
| 0851 IHSS PUBLIC AUTHORITY TOTAL           | \$ 287,613                                  | \$ -                       | \$ -                                      | \$ 34,885                                | \$ 34,885                                 | \$ 322,498   |
| <b>Total Special Revenue Funds</b>         | <b>\$ 94,773,269</b>                        | <b>\$ 34,315,411</b>       | <b>\$ 34,352,411</b>                      | <b>\$ 38,485</b>                         | <b>\$ 75,485</b>                          | <b>\$ 60,496,343</b>                                       |

|   |   |                   |
|---|---|-------------------|
| <b>State Controller Schedules</b><br><b>County Budget Act</b> | <b>County of Shasta</b><br><b>Obligated Fund Balances - By Governmental Funds</b><br><b>Fiscal Year 2021-22</b> | <b>Schedule 4</b> |
|---|---|-------------------|

| Fund Name and<br>Fund Balance Descriptions | Obligated Fund<br>Balances<br>June 30, 2021 | Decreases or Cancellations |   | Increases or New Obligated Fund Balances |   | Total Obligated<br>Fund Balances<br>for the<br>Budget year |
|--|---|----------------------------|---|--|---|--|
|  |   | Recommended                | Adopted by<br>the Board of<br>Supervisors | Recommended                              | Adopted by<br>the Board of<br>Supervisors |  |
| 1  | 2   | 3                          | 4   | 5  | 6   | 7  |
| <b>Capital Project Funds</b>               |   |                            |   |  |   |  |
| 0040 ACCUM CAPITAL OUTLAY                  |   |                            |   |  |   |  |
| COMMITTED - GENERAL FUND INFRASTRUCTURE    | \$ -  | \$ -                       | \$ -                                      | \$ 9,000,000                             | \$ 9,000,000                              | \$ 9,000,000   |
| ASSIGNED - GENERAL PURPOSE                 | \$ 10,995,598                               | \$ 13,135,439              | \$ 13,135,439                             | \$ -                                     | \$ -                                      | \$ (2,139,841)   |
| 0040 ACCUM CAP OUTLAY TOTAL                | \$ 10,995,598                               | \$ 13,135,439              | \$ 13,135,439                             | \$ 9,000,000                             | \$ 9,000,000                              | \$ 6,860,159   |
| 0048 2020 ENERGY RETROFIT PROJECT          |   |                            |   |  |   |  |
| ASSIGNED - GENERAL PURPOSE                 | \$ 1,436,648                                | \$ 2,029,440               | \$ 2,029,440                              | \$ -                                     | \$ -                                      | \$ (592,792)   |
| 0048 2020 ENERGY RETROFIT PROJECT          | \$ 1,436,648                                | \$ 2,029,440               | \$ 2,029,440                              | \$ -                                     | \$ -                                      | \$ (592,792)   |
| <b>Total Capital Project Funds</b>         | <b>\$ 12,432,246</b>                        | <b>\$ 15,164,879</b>       | <b>\$ 15,164,879</b>                      | <b>\$ 9,000,000</b>                      | <b>\$ 9,000,000</b>                       | <b>\$ 6,267,367</b>  |
| <b>Debt Service Funds</b>                  |   |                            |   |  |   |  |
| 0070 COURTHOUSE BOND                       |   |                            |   |  |   |  |
| RESTRICTED - GENERAL PURPOSE               | \$ 10,998                                   | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 10,998  |
| 0070 COURTHOUSE BOND TOTAL                 | \$ 10,998                                   | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 10,998  |
| 0072 ADMIN CENTER BOND                     |   |                            |   |  |   |  |
| RESTRICTED - GENERAL PURPOSE               | \$ 564                                      | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 564   |
| 0072 ADMIN CENTER BOND TOTAL               | \$ 564                                      | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 564   |
| 0073 ENERGY RETROFIT                       |   |                            |   |  |   |  |
| RESTRICTED - GENERAL PURPOSE               | \$ 134                                      | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 134   |
| 0073 ENERGY RETROFIT TOTAL                 | \$ 134                                      | \$ -                       | \$ -                                      | \$ -                                     | \$ -                                      | \$ 134   |
| <b>Total Debt Service Funds</b>            | <b>\$ 11,696</b>                            | <b>\$ -</b>                | <b>\$ -</b>                               | <b>\$ -</b>                              | <b>\$ -</b>                               | <b>\$ 11,696</b>   |
| <b>TOTAL GOVERNMENTAL FUNDS</b>            | <b>\$ 158,441,555</b>                       | <b>\$ 55,414,827</b>       | <b>\$ 54,944,550</b>                      | <b>\$ 61,120,008</b>                     | <b>\$ 68,018,249</b>                      | <b>\$ 171,515,253</b>                                      |

|                        |                  |              |              |  |   |               |
|------------------------|------------------|--------------|--------------|--|---|---------------|
| Arithmetic Results     |                  |              |              |  |   | COL 2 - 4 + 6 |
| Total Transferred From |                  |              |              |  | SCH 7, COL 5<br>Provisions for Obligated FB |               |
| Total Transferred To   | SCH 3, COL 4 & 5 | SCH 2, COL 3 | SCH 2, COL 3 |  | SCH 2, COL 7                                |               |

|   |   |            |
|---|---|------------|
| State Controller Schedules<br>County Budget Act | <b>County of Shasta</b><br><b>Summary of Additional Financing Sources by Source and Fund</b><br><b>Governmental Funds</b><br><b>Fiscal Year 2021-22</b> | Schedule 5 |
|---|---|------------|

| Description | 2019-20<br>Actual | 2020-21<br>Actual<br>Estimated | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|-------------|-------------------|--------------------------------|------------------------|--|
| 1           | 2                 | 3                              | 4                      | 5  |

| Summarization by Source                   |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| TAXES                                     | \$ 34,477,067         | \$ 37,585,148         | \$ 35,213,380         | \$ 35,213,380         |
| LICENSES, PERMITS & FRANCHISES            | 4,923,210             | 5,528,746             | 4,887,163             | 4,887,163             |
| FINES, FORFEITURES & PENALTIES            | 4,370,422             | 4,855,786             | 3,420,512             | 3,420,512             |
| REVENUE FROM MONEY & PROPERTY             | 4,788,471             | 3,370,074             | 4,029,739             | 4,029,739             |
| INTERGOVERNMENTAL REVENUES                | 270,605,014           | 318,383,328           | 334,270,110           | 334,270,110           |
| CHARGES FOR SERVICES                      | 18,308,920            | 21,814,129            | 17,224,725            | 17,224,725            |
| MISCELLANEOUS REVENUES                    | 5,012,824             | 16,685,760            | 3,183,000             | 3,183,000             |
| <b>TOTAL REVENUES EXCL. OTHER SOURCES</b> | <b>\$ 342,485,927</b> | <b>\$ 408,222,972</b> | <b>\$ 402,228,629</b> | <b>\$ 402,228,629</b> |
| OTHR FINANCING SOURCES TRAN IN            | 38,305,895            | 33,172,140            | 25,891,728            | 25,891,728            |
| OTHER FINANCING SRCS SALE C/A             | 122,405               | 207,575               | 47,000                | 47,000                |
| OTH FINANCE SRCS L/T DEBT PRCD            | 14,416,303            | -                     | -                     | -                     |
| OTHER FIN SRC INCEPTION OF LEASE          | -                     | 22,086,876            | -                     | -                     |
| CAPITAL CONTRIBUTIONS                     | 1,123                 | -                     | -                     | -                     |
| RESIDUAL EQUITY TRANSFER                  | -                     | -                     | 27,000,000            | 27,000,000            |
| <b>Total Summarization by Source</b>      | <b>\$ 395,331,653</b> | <b>\$ 463,689,563</b> | <b>\$ 455,167,357</b> | <b>\$ 455,167,357</b> |

| Summarization by Fund                |                       |                       |                       |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 0040 ACCUMULATIVE CAPITAL OUTLAY     | \$ 254,559            | \$ 146,449            | \$ 10,120,215         | \$ 10,120,215         |
| 0048 2020 ENERGY RETROFIT PROJECT    | 14,441,129            | 922                   | -                     | -                     |
| 0057 IMP MITIGATION FEE FND          | 1,345,159             | 764,705               | 738,000               | 738,000               |
| 0060 GENERAL                         | 149,756,305           | 180,354,766           | 136,222,747           | 136,222,747           |
| 0062 GENERAL - CAPITAL PROJECTS      | 591,734               | 2,411,822             | 151,885               | 151,885               |
| 0065 GENERAL - FEDERAL TITLE III     | 109,317               | 100,955               | 2,000                 | 2,000                 |
| 0070 CNTY CRTHSE BOND FUND           | 535,223               | 532,289               | 533,917               | 533,917               |
| 0072 ADMIN CNTR BOND FUND            | 2,376,518             | 2,375,193             | 2,376,400             | 2,376,400             |
| 0073 ENERGY RETROFIT FUND            | 51,786                | 939,240               | 755,725               | 755,725               |
| 0080 MENTAL HEALTH                   | 37,417,688            | 44,390,877            | 46,256,292            | 46,256,292            |
| 0081 MENTAL HEALTH SERVICES ACT      | 12,016,622            | 21,364,350            | 16,698,676            | 16,698,676            |
| 0120 OPPORTUNITY CENTER              | 5,626,363             | 5,503,637             | 6,032,000             | 6,032,000             |
| 0140 SOCIAL SERVICES                 | 116,466,973           | 130,181,720           | 138,647,829           | 138,647,829           |
| 0150 WILDLIFE                        | 2,584                 | 2,151                 | 2,200                 | 2,200                 |
| 0170 GENERAL RESERVES                | 211,260               | 127,374               | 18,160,000            | 18,160,000            |
| 0185 PHA HOUSING ASSISTANCE PYMTS    | 4,895,600             | 4,580,970             | 4,612,630             | 4,612,630             |
| 0186 HOUSING HOME IPP                | 16,317                | 36,205                | 23,458                | 23,458                |
| 0187 HOUSING CALHOME                 | 3,868                 | 2,701                 | 4,100                 | 4,100                 |
| 0188 ENDANGERED SPECIES              | 3,820                 | 2,302                 | 2,000                 | 2,000                 |
| 0190 ROADS                           | 21,473,644            | 18,466,187            | 33,392,609            | 33,392,609            |
| 0191 ROADS DUST MITIGATION           | 3,200                 | 8,800                 | 3,000                 | 3,000                 |
| 0192 CHILD SUPPORT SERVICES          | 6,745,216             | 14,697,159            | 7,507,034             | 7,507,034             |
| 0196 PUBLIC HEALTH                   | 19,068,569            | 35,765,620            | 31,767,052            | 31,767,052            |
| 0197 SHASTA HOUSING REHAB            | 155,175               | 165,181               | 152,580               | 152,580               |
| 0810 STATHAM ROBBINS CRIM CONST ADM  | 1,169,989             | 281,152               | 216,500               | 216,500               |
| 0812 STATHAM ROBBINS CRTHSE CNST ADM | -                     | 3,796                 | 242,250               | 242,250               |
| 0851 IHSS PUBLIC AUTHORITY           | 471,955               | 483,040               | 546,258               | 546,258               |
| 0854 ENVIRONMENTAL HLTH PERFORM ADM  | 407                   | -                     | -                     | -                     |
| 0912 PLANNING EIR CONSULTANT ADM     | 120,674               | -                     | -                     | -                     |
| <b>Total Summarization By Fund</b>   | <b>\$ 395,331,653</b> | <b>\$ 463,689,563</b> | <b>\$ 455,167,357</b> | <b>\$ 455,167,357</b> |

|                                 |              |              |              |                                    |
|---------------------------------|--------------|--------------|--------------|------------------------------------|
| Total Transferred From          | SCH 6, COL 4 | SCH 6, COL 5 | SCH 6, COL 6 | SCH 6, COL 7                       |
| Total Transferred To            |              |              |              | SCH 2, COL 4                       |
| Summarization Totals Must Equal |              |              |              | Total by Source<br>= Total by Fund |

| State Controller Schedules |                           | County of Shasta   |                |  |                     | Schedule 6                                  |  |
|----------------------------|---------------------------|--|----------------|--|---------------------|---|--|
| County Budget Act          |                           | Detail of Additional Financing Sources by Fund and Account |                |  |                     |   |  |
|                            |                           | Governmental Funds   |                |  |                     |   |  |
|                            |                           | Fiscal Year 2021-22  |                |  |                     |   |  |
| Fund Name                  | Financing Source Category | Financing Source Account                                   | 2019-20 Actual | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |  |
| 1                          | 2                         | 3  | 4              | 5  | 6                   | 7   |  |

**General Fund**

**Taxes**

|        |                                |    |            |    |            |    |            |    |            |
|--------|--------------------------------|----|------------|----|------------|----|------------|----|------------|
| 101000 | CURRENT SECURED TAXES          | \$ | 18,501,259 | \$ | 19,482,366 | \$ | 20,743,190 | \$ | 20,743,190 |
| 101001 | CURRENT UNITARY TAXES          |    | 2,841,372  |    | 2,913,368  |    | 2,800,000  |    | 2,800,000  |
| 101011 | CURR SEC TAX DEL ADV TEETER    |    | 314,336    | \$ | 293,352    |    | 300,000    |    | 300,000    |
| 101012 | RDA RESIDUAL PROPERTY TAX      |    | 261,797    |    | 254,777    |    | 202,000    |    | 202,000    |
| 101013 | RDA 1290 PT PROPERTY TAX       |    | 4,138,637  |    | 4,539,674  |    | 2,850,000  |    | 2,850,000  |
| 101014 | RDA 1290 PT PROPERTY TAX       |    | -          |    | 21,065     |    | -          |    | -          |
| 101100 | SUPPLEMENTAL TAXES CURRENT     |    | 381,671    |    | 334,697    |    | 280,000    |    | 280,000    |
| 101111 | SUPPLEMENTAL TAXES CURR TEETER |    | 64,837     |    | 51,220     |    | -          |    | -          |
| 102000 | CURRENT UNSECURED TAXES        |    | 962,000    |    | 1,009,104  |    | 1,137,490  |    | 1,137,490  |
| 103010 | SUPPLEMENTAL TAXES PRIOR       |    | 9,268      |    | 736        |    | 9,700      |    | 9,700      |
| 104000 | PRIOR YEAR UNSECURED TAXES     |    | 11,301     |    | 17,338     |    | 11,000     |    | 11,000     |
| 106000 | SALES AND USE TAX              |    | 4,362,011  |    | 5,109,918  |    | 4,600,000  |    | 4,600,000  |
| 108000 | DOCUMENTARY TRANSFER TAX       |    | 1,019,881  |    | 1,426,153  |    | 1,050,000  |    | 1,050,000  |
| 109000 | TRANSIENT OCCUPANCY TAXES      |    | 1,239,725  |    | 1,760,489  |    | 950,000    |    | 950,000    |
| 109100 | TIMBER YIELD TAXES             |    | 368,972    |    | 370,892    |    | 280,000    |    | 280,000    |
| 109102 | PMT IN LIEU PROP TAX NON GOVT  |    | -          |    | -          |    | -          |    | -          |

**Total Taxes** \$ **34,477,067** \$ **37,585,148** \$ **35,213,380** \$ **35,213,380**

**Licenses, Permits, and Franchises**

|        |                               |    |         |    |           |    |         |    |         |
|--------|-------------------------------|----|---------|----|-----------|----|---------|----|---------|
| 210000 | ANIMAL LICENSE                | \$ | 32,259  | \$ | 34,056    | \$ | 30,000  | \$ | 30,000  |
| 211010 | LICENSE TO SELL FIREARMS      |    | 306     |    | 528       |    | 350     |    | 350     |
| 211030 | SECONDHAND DEALERS LICENSE    |    | 1,022   |    | -         |    | -       |    | -       |
| 211040 | UNDERGROUND STORAGE LICENSE   |    | 112,003 |    | 105,756   |    | 85,000  |    | 85,000  |
| 211050 | HAZARDOUS MATERIALS STORAGE   |    | 535,769 |    | 526,784   |    | 680,000 |    | 680,000 |
| 211060 | FOOD ESTABLISHMENT PERMIT     |    | 263,157 |    | 274,127   |    | 265,000 |    | 265,000 |
| 211080 | RECREATION PERMITS            |    | 49,681  |    | 51,539    |    | 73,000  |    | 73,000  |
| 211300 | DEVICE REPAIRMAN LICENSE      |    | 734     |    | 804       |    | 1,200   |    | 1,200   |
| 211320 | WEIGH/MEASURE DEVICE REG      |    | 167,852 |    | 180,522   |    | 172,500 |    | 172,500 |
| 212020 | HOUSING PERMITS               |    | 15,312  |    | 19,052    |    | 12,000  |    | 12,000  |
| 212030 | WATER SYSTEMS PERMITS         |    | 76,988  |    | 83,749    |    | 95,000  |    | 95,000  |
| 212040 | WELL PERMITS                  |    | 82,877  |    | 105,604   |    | 97,000  |    | 97,000  |
| 212050 | LIQUID WASTE PERMITS          |    | 166,227 |    | 174,041   |    | 175,000 |    | 175,000 |
| 212060 | MEDICAL WASTE PERMITS         |    | 23,625  |    | 29,063    |    | 20,000  |    | 20,000  |
| 212100 | APPLICATION FILING FEE        |    | 332,746 |    | 422,296   |    | 430,000 |    | 430,000 |
| 212200 | BUILDING PERMIT FEES          |    | 904,681 |    | 1,202,584 |    | 820,000 |    | 820,000 |
| 212201 | BUILDING STANDARD PERMIT FEES |    | 3,826   |    | 3,318     |    | 5,000   |    | 5,000   |
| 212210 | CASP CERTIFICATION TRNG FEE   |    | 13,158  |    | 15,968    |    | 16,000  |    | 16,000  |
| 212220 | GRADING PERMIT                |    | 83,959  |    | 96,058    |    | 80,000  |    | 80,000  |
| 212250 | PERMIT FEE RENEWAL            |    | 83,821  |    | 109,672   |    | 90,000  |    | 90,000  |
| 212300 | ELECTRIC PERMIT FEES          |    | 127,278 |    | 140,124   |    | 95,000  |    | 95,000  |
| 212400 | GAS PERMIT FEE                |    | 58,617  |    | 61,901    |    | 50,000  |    | 50,000  |
| 212500 | PLUMBING PERMIT FEE           |    | 18,550  |    | 22,455    |    | 21,000  |    | 21,000  |
| 212600 | STRONG MOTION INSTR PROG      |    | 12,625  |    | 11,116    |    | 12,000  |    | 12,000  |
| 212700 | MOBILEHOME UTILITY            |    | 9,561   |    | 10,710    |    | 11,000  |    | 11,000  |
| 212800 | MOBILEHOME INSTALLATION       |    | 18,853  |    | 23,198    |    | 20,000  |    | 20,000  |
| 212900 | PLAN CHECK FEES               |    | 318,806 |    | 202,254   |    | 200,000 |    | 200,000 |
| 212904 | CODE COMPLIANCE FEES          |    | 19,641  |    | 21,266    |    | 18,000  |    | 18,000  |
| 214000 | ZONING APPLICATIONS           |    | 43,653  |    | 22,278    |    | 38,000  |    | 38,000  |
| 214050 | ZONING PLAN REVIEW FEE        |    | 145,132 |    | 269,214   |    | 170,000 |    | 170,000 |
| 215000 | FRANCHISES                    |    | 816,665 |    | 848,591   |    | 755,000 |    | 755,000 |
| 216100 | USE PERMITS                   |    | 121,893 |    | 135,828   |    | 123,000 |    | 123,000 |
| 216200 | GUN PERMITS                   |    | 24,800  |    | 58,950    |    | 39,000  |    | 39,000  |
| 216210 | GUN PERMITS RENEWALS          |    | 54,850  |    | 75,012    |    | 49,500  |    | 49,500  |
| 216300 | MARRIAGE LICENSE              |    | 90,445  |    | 101,326   |    | 92,138  |    | 92,138  |
| 216400 | EXPLOSIVE PERMITS             |    | 250     |    | 175       |    | 175     |    | 175     |

| State Controller Schedules |                           | County of Shasta   |                     |  |                     |   | Schedule 6 |
|----------------------------|---------------------------|--|---------------------|--|---------------------|---|------------|
| County Budget Act          |                           | Detail of Additional Financing Sources by Fund and Account |                     |  |                     |   |            |
| Governmental Funds         |                           |  |                     |  |                     |   |            |
| Fiscal Year 2021-22        |                           |  |                     |  |                     |   |            |
| Fund Name                  | Financing Source Category | Financing Source Account                                   | 2019-20 Actual      | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |            |
| 1                          | 2                         | 3  | 4                   | 5  | 6                   | 7   |            |
|                            |                           | 216600 BURIAL PERMITS                                      | 6,438               | 7,338  | 6,300               | 6,300                                       |            |
|                            |                           | 216900 OTHER LICENSES AND PERMITS                          | 8,181               | 8,705  | 7,500               | 7,500                                       |            |
|                            |                           | <b>Total Licenses, Permits, and Franchises</b>             | <b>\$ 4,846,242</b> | <b>\$ 5,455,964</b>  | <b>\$ 4,854,663</b> | <b>\$ 4,854,663</b>                         |            |
|                            |                           | <b>Fines, Forfeitures &amp; Penalties</b>                  |                     |  |                     |   |            |
|                            |                           | 317500 VEHICLE CODE FINES                                  | \$ 144,204          | \$ 115,495   | \$ 169,048          | \$ 169,048                                  |            |
|                            |                           | 317504 VCF BASE FINES COUNTY                               | 369,977             | 294,031  | 438,872             | 438,872                                     |            |
|                            |                           | 318500 COURT FINES   | 24,396              | 24,073   | 28,691              | 28,691                                      |            |
|                            |                           | 318504 CF BASE FINES COUNTY                                | 36,616              | 32,883   | 40,781              | 40,781                                      |            |
|                            |                           | 318510 CF CRIME PREVENTION PROGRAM                         | 184                 | 140  | 150                 | 150   |            |
|                            |                           | 318511 COURT FINES CRIMINALISTIC LAB                       | 18,556              | 730  | -                   | -   |            |
|                            |                           | 318512 CF DNA ID PENALTIES                                 | 80,875              | 66,903   | 33,000              | 33,000                                      |            |
|                            |                           | 318525 COURT FINE SARB TRUANCY                             | 172                 | 189  | 156                 | 156   |            |
|                            |                           | 318590 RESTITUTION FINES REBATE                            | 1,499               | 1,994  | 857                 | 857   |            |
|                            |                           | 318600 AG COMM/SEALER FINES                                | 2,541               | 20,990   | 4,200               | 4,200                                       |            |
|                            |                           | 318660 ANIMAL FINES  | -                   | 500  | -                   | -   |            |
|                            |                           | 318700 FISH & GAME FINES                                   | 1,915               | 1,735  | 2,000               | 2,000                                       |            |
|                            |                           | 318770 COURT FINES & PENALTIES                             | 81,808              | 43,444   | -                   | -   |            |
|                            |                           | 319101 PENALTY ASSESSMENT                                  | 311,428             | 258,946  | 362,231             | 362,231                                     |            |
|                            |                           | 319102 VCF ADDITIONAL PARKING PENALTY                      | 3,026               | 5,822  | 6,414               | 6,414                                       |            |
|                            |                           | 319104 CIVIL PENALTIES                                     | 98,936              | 516,096  | 500,000             | 500,000                                     |            |
|                            |                           | 319110 CRTHSE/CRIM JUST CONSTRUCTION                       | 1,525,321           | 573,565  | 440,000             | 440,000                                     |            |
|                            |                           | 319120 FORFEIT/PENS WRT SYSTEMS                            | 23,405              | 11,282   | -                   | -   |            |
|                            |                           | 319160 FINGERPRINT ID PENALTY ASMT                         | 18,902              | 39,197   | -                   | -   |            |
|                            |                           | 319180 ASSET SEIZURE AND FORFEITURE                        | 1,414               | 2,069  | 1,500               | 1,500                                       |            |
|                            |                           | 319181 ASSET SEIZURE/STATE                                 | 18,698              | 102,566  | 50,000              | 50,000                                      |            |
|                            |                           | 323000 TAX DELINQUENT PENALTIES                            | 686,989             | 1,047,256  | 250,000             | 250,000                                     |            |
|                            |                           | 323001 TEETER DEL PEN AND INT                              | 786,424             | 1,544,774  | 950,000             | 950,000                                     |            |
|                            |                           | 323002 PENALTIES FAILURE TO FILE CIO                       | 8,605               | 11,159   | 10,000              | 10,000                                      |            |
|                            |                           | 323004 TEETER REDEMPTION FEES                              | 18,790              | 22,130   | 20,000              | 20,000                                      |            |
|                            |                           | 323005 TEETER COSTS  | 79,534              | 91,460   | 82,212              | 82,212                                      |            |
|                            |                           | 323006 PENALTY R&T 463                                     | 4,461               | 9,130  | 5,500               | 5,500                                       |            |
|                            |                           | <b>Total Fines, Forfeitures &amp; Penalties</b>            | <b>\$ 4,348,678</b> | <b>\$ 4,838,560</b>  | <b>\$ 3,395,612</b> | <b>\$ 3,395,612</b>                         |            |
|                            |                           | <b>Revenue from Money &amp; Property</b>                   |                     |  |                     |   |            |
|                            |                           | 420000 INTEREST  | \$ 2,698,347        | \$ 1,700,927   | \$ 2,188,350        | \$ 2,188,350                                |            |
|                            |                           | 420110 INTEREST ON PAYMENTS                                | 17,106              | 11,360   | 5,000               | 5,000                                       |            |
|                            |                           | 420115 EARNINGS PERS PREPAY ER SHARE                       | 613,389             | 654,852  | 670,000             | 670,000                                     |            |
|                            |                           | 421100 LAND RENT   | 10,609              | 11,084   | 10,000              | 10,000                                      |            |
|                            |                           | 420200 LEASE INTEREST REVENUE                              | -                   | 6,007  | -                   | -   |            |
|                            |                           | 421200 RENTS/LEASES OF BUILDINGS                           | 32,547              | 25,462   | -                   | -   |            |
|                            |                           | 421431 SCAC PARKING METERS                                 | 9,409               | 6,575  | 8,000               | 8,000                                       |            |
|                            |                           | 422201 LEASE REVENUE-NON OPERATING                         | -                   | 1,594  | 31,314              | 31,314                                      |            |
|                            |                           | <b>Total Revenue from Money &amp; Property</b>             | <b>\$ 3,381,406</b> | <b>\$ 2,417,861</b>  | <b>\$ 2,912,664</b> | <b>\$ 2,912,664</b>                         |            |
|                            |                           | <b>Intergovernmental Revenues</b>                          |                     |  |                     |   |            |
|                            |                           | 109101 PROPERTY TAX IN-LIEU OF VLF                         | 22,979,153          | 24,197,704   | 24,000,000          | 24,000,000                                  |            |
|                            |                           | 526000 ST MOTOR VEHICLE IN-LIEU TAX                        | \$ 118,148          | \$ 109,264   | \$ 105,000          | \$ 105,000                                  |            |
|                            |                           | 529000 STATE LATOUR FOREST                                 | 7,284               | -  | 7,000               | 7,000                                       |            |
|                            |                           | 529200 STATE OTHER IN-LIEU TAX                             | 5,879               | 6,023  | 6,000               | 6,000                                       |            |
|                            |                           | 531500 STATE REALIGNMENT SOCIAL SVS                        | 157,670             | 157,670  | 157,670             | 157,670                                     |            |
|                            |                           | 531900 ST OPTIONS FOR RECOVERY                             | 165,903             | 68,264   | 15,000              | 15,000                                      |            |
|                            |                           | 533220 ST AUTOMATED VITAL STAT SYSTEM                      | -                   | 1,620  | -                   | -   |            |
|                            |                           | 533523 STATE FOOD PROGRAM                                  | -                   | 3,377  | -                   | -   |            |
|                            |                           | 536520 ST DEPT OF STATE HOSPITALS GRT                      | 11,864              | 737,677  | 800,000             | 800,000                                     |            |
|                            |                           | 539130 STATE AGRICULTURAL/WTS & MEAS                       | 7,665               | 7,425  | 7,500               | 7,500                                       |            |
|                            |                           | 539140 STATE AG CERT FARMERS MKT INSPCTN                   | -                   | -  | 500                 | 500   |            |
|                            |                           | 539150 STATE DETECTION TRAPPING                            | 100,685             | 106,444  | 88,000              | 88,000                                      |            |
|                            |                           | 539160 STATE ORGANIC INSPECTIONS                           | 11,638              | 10,830   | 4,500               | 4,500                                       |            |



|                            |   |            |
|----------------------------|---|------------|
| State Controller Schedules | <b>County of Shasta</b>   | Schedule 6 |
| County Budget Act          | <b>Detail of Additional Financing Sources by Fund and Account</b> |            |
|                            | <b>Governmental Funds</b>   |            |
|                            | <b>Fiscal Year 2021-22</b>  |            |

| Fund Name | Financing Source Category | Financing Source Account                | 2019-20 Actual | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|---|----------------|--|---------------------|---|
| 1         | 2                         | 3                                       | 4              | 5  | 6                   | 7   |
|           |                           | 539170 STATE PESTICIDE ENFORCEMENT      | 1,620          | -  | -                   | -   |
|           |                           | 539180 STATE AID NURSERY INSPECTION     | 6,031          | 3,709  | 5,000               | 5,000                                       |
|           |                           | 539190 STATE AID NURSERY INSPECTION     | 87,768         | 86,912   | 80,000              | 80,000                                      |
|           |                           | 539200 STATE UNCLAIMED GAS TAXES        | 433,235        | 463,812  | 430,000             | 430,000                                     |
|           |                           | 539210 STATE APIARY CONTRACT            | 30,325         | 28,889   | -                   | -   |
|           |                           | 542400 STATE POST REIMBURSEMENT         | 114,567        | 39,780   | 37,500              | 37,500                                      |
|           |                           | 542451 STATE REIMB BOOKING FEES         | 235,588        | 257,005  | 257,000             | 257,000                                     |
|           |                           | 542601 ST CSA JUB PROB CAMP JPCF        | 979,569        | 1,015,842  | 1,042,456           | 1,042,456                                   |
|           |                           | 542603 ST JUVENILE JUSTICE GRANT        | 701,493        | 787,515  | 785,633             | 785,633                                     |
|           |                           | 542603 ST REALIGNMENT 2011 AB109        | 8,796,161      | 8,760,471  | 9,148,402           | 9,148,402                                   |
|           |                           | 542604 ST CCP INCENTIVE ACT SB678       | 200,000        | 200,000  | 200,000             | 200,000                                     |
|           |                           | 542606 ST REALIGNMENT BACKFILL          | -              | 586,964  | -                   | -   |
|           |                           | 542700 STATE VICTIM/WITNESS PROGRAM     | 546,880        | 654,302  | 626,185             | 626,185                                     |
|           |                           | 542710 STATE BOARD OF CONTROL GRANT     | 383,507        | 398,192  | 398,000             | 398,000                                     |
|           |                           | 542711 STATE BOC RESTITUTION            | 67,646         | 62,630   | 68,000              | 68,000                                      |
|           |                           | 542712 STATE BOC GRT VICTIM REIMB       | 70,701         | 27,053   | 50,000              | 50,000                                      |
|           |                           | 542800 STATE CORRECTIONS TRAINING GRT   | 120,450        | 113,700  | 124,615             | 124,615                                     |
|           |                           | 542801 ST BD OF CORRECTIONS GRT         | 445,919        | 959,228  | 1,227,870           | 1,227,870                                   |
|           |                           | 544000 STATE AID STORM DAMAGE           | 2,013          | -  | 290,180             | 290,180                                     |
|           |                           | 544101 ST EMERGENCY MGMT ASST           | -              | 72,163   | -                   | -   |
|           |                           | 544102 STATE OFFICE OF EMERGENCY SVCS   | -              | 7,937  | 46,132              | 46,132                                      |
|           |                           | 544103 STATE DISASTER RELIEF CAL EMA    | 9,087          | -  | -                   | -   |
|           |                           | 545000 STATE AID VETERAN AFFAIRS        | 124,227        | 142,285  | 125,000             | 125,000                                     |
|           |                           | 546000 STATE HOMEOWNERS EXEMPTION       | 278,007        | 272,227  | 240,000             | 240,000                                     |
|           |                           | 547500 STATE MANDATED COST REIMB        | 363,752        | 482,605  | 1,200               | 1,200                                       |
|           |                           | 547800 STATE STABILIZATION              | 337,000        | 337,000  | 337,000             | 337,000                                     |
|           |                           | 549040 STATE JALAN JUS                  | -              | -  | 15,000              | 15,000                                      |
|           |                           | 549041 STATE VOTING MODERNIZATION BRD   | 203,667        | 320,798  | 391,664             | 391,664                                     |
|           |                           | 549130 STATE LOCAL ENFORCE AGCY GRT     | 18,522         | 18,146   | 18,000              | 18,000                                      |
|           |                           | 549140 STATE HOUSEHOLD HAZ WASTER GRT   | 11,152         | 2,106  | -                   | -   |
|           |                           | 549161 STATE CIWMB WASTE OIL OPP GRT    | 14,641         | 13,105   | -                   | -   |
|           |                           | 549167 STATE DOC PAYMENT PROGRAM        | 16,950         | 19,564   | 26,615              | 26,615                                      |
|           |                           | 549169 ST HOUSING AND COMMUNITY DEV     | 411,174        | -  | -                   | -   |
|           |                           | 549171 STATE EMERG OLUTIONS HSG GRNT    | 776,861        | 670,450  | 1,043,669           | 1,043,669                                   |
|           |                           | 549172 STATE AFFORDABLE HOUSING GRT     | 12,128         | -  | -                   | -   |
|           |                           | 549173 STATE CIWMB WASTE OIL OPP GRT    | 131,750        | 5,000  | -                   | -   |
|           |                           | 549177 STATE HOMELESS HSG ASST AND PREV | -              | 2,491,665  | -                   | -   |
|           |                           | 549251 STATE GRNT CAL EMERG MGMT AGCY   | 875,194        | 875,194  | 874,500             | 874,500                                     |
|           |                           | 549400 STATE BOATING SAFETY             | 588,516        | 691,780  | 584,990             | 584,990                                     |
|           |                           | 549560 STATE OCJP ANTI DRUG ABUSE       | 27,497         | 13,762   | 25,000              | 25,000                                      |
|           |                           | 549564 STATE RURAL CO LAW ENFORCEMENT   | 500,000        | 500,000  | 500,000             | 500,000                                     |
|           |                           | 549566 STATE COPS GRANT                 | 215,080        | 416,636  | 261,000             | 261,000                                     |
|           |                           | 549575 STATE AUTO THEFT/DUI CRIME       | 187,998        | 145,191  | 185,000             | 185,000                                     |
|           |                           | 549576 STATE WORKERS COMP FRAUD GRANT   | 169,953        | 187,403  | 169,953             | 169,953                                     |
|           |                           | 549577 STATE AUTO INSUR FRAUD GRANT     | 50,785         | 70,938   | 63,347              | 63,347                                      |
|           |                           | 549592 STATE CRIME PREVENTION ACT       | 781,862        | 779,003  | 806,986             | 806,986                                     |
|           |                           | 549601 STATE PROP 172 PUBLIC SAFETY FND | 16,122,306     | 18,988,658   | 15,000,000          | 15,000,000                                  |
|           |                           | 549701 STATE VOCATIONAL REHAB GRANT     | 2,557,211      | 2,424,023  | 2,874,000           | 2,874,000                                   |
|           |                           | 549779 STATE DEPT OF FOOD AND AG GRANT  | 4,805          | 679  | -                   | -   |
|           |                           | 549861 STATE RECYCLE GRANT              | -              | 77,998   | -                   | -   |
|           |                           | 550930 FEDERAL CWS IV E ADMIN           | 57,767         | 61,172   | 50,000              | 50,000                                      |
|           |                           | 550990 FED FOSTER CARE ELIGIBILITY      | 4,378          | -  | -                   | -   |
|           |                           | 550999 FED SB 933 PLACEMENT REIMB       | 31,317         | 37,602   | 50,000              | 50,000                                      |
|           |                           | 551320 FED EMERGENCY ASSIST CARES ACT   | -              | 2,476,552  | -                   | -   |
|           |                           | 552002 FED MAA MEDICAL ADMIN ACTIVITY   | 53,184         | 46,619   | 65,000              | 65,000                                      |
|           |                           | 552900 FEDERAL JUV HALL FOOD PROGRAM    | 58,828         | 46,129   | 85,000              | 85,000                                      |
|           |                           | 553120 FEDERAL FAA CAP IMP GRANT        | -              | 36,300   | -                   | -   |
|           |                           | 554000 FEDERAL AID STORM DAMAGE         | 25,156         | -  | -                   | -   |

| State Controller Schedules |                           | County of Shasta   |                      |   |                      |   | Schedule 6 |
|----------------------------|---------------------------|--|----------------------|---|----------------------|---|------------|
| County Budget Act          |                           | Detail of Additional Financing Sources by Fund and Account |                      |   |                      |   |            |
|                            |                           | Governmental Funds   |                      |   |                      |   |            |
|                            |                           | Fiscal Year 2021-22  |                      |   |                      |   |            |
| Fund Name                  | Financing Source Category | Financing Source Account                                   | 2019-20 Actual       | 2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | 2021-22 Recommended  | 2021-22 Adopted by the Board of Supervisors |            |
| 1                          | 2                         | 3  | 4                    | 5   | 6                    | 7   |            |
|                            |                           | 554100 FEDERAL DISASTER ASSISTANCE                         | -                    | 795,987   | -                    | -   |            |
|                            |                           | 554101 FED EMERGENCY MGMT ASST (FEMA)                      | 117,469              | -   | -                    | -   |            |
|                            |                           | 556000 FEDERAL GRAZING FEES                                | 643                  | 1,202   | 1,200                | 1,200                                       |            |
|                            |                           | 559100 FEDERAL LAND IN-LIEU TAXES                          | 2,077,846            | 2,100,940   | 2,050,000            | 2,050,000                                   |            |
|                            |                           | 560100 FED VOCATIONAL REHAB GRANT                          | 247,796              | 238,384   | 306,000              | 306,000                                     |            |
|                            |                           | 560151 FED GLASSY WING SHARP SHOOT                         | 58,125               | 57,896  | 55,000               | 55,000                                      |            |
|                            |                           | 560508 FED HELP AMERICA VOTE GRANT                         | 67,889               | 389,863   | 130,555              | 130,555                                     |            |
|                            |                           | 560509 FED HAVA E Aid                                      | 22,004               | 27,996  | -                    | -   |            |
|                            |                           | 560600 FEDERAL EMERGENCY MGMT AGENCY                       | 160,975              | 211,418   | 195,975              | 195,975                                     |            |
|                            |                           | 560900 FED MARIJUANA SUPPRESSION GRT                       | 10,179               | 9,709   | 22,000               | 22,000                                      |            |
|                            |                           | 560951 FEDERAL DOJ BLOCK GRANT                             | -                    | -   | 164,226              | 164,226                                     |            |
|                            |                           | 560953 FEDERAL DOJ GRANT                                   | 5,654                | 973   | -                    | -   |            |
|                            |                           | 560982 FED FOREST SVS TITLE III GRANT                      | 103,321              | 97,053  | -                    | -   |            |
|                            |                           | 561130 FEDERAL CAA GRANT                                   | 402,986              | 407,563   | 868,153              | 868,153                                     |            |
|                            |                           | 561180 FEDERAL FEMA HOMELESS GRANT                         | -                    | 1,741   | 2,050                | 2,050                                       |            |
|                            |                           | 561190 FEDERAL HOMELESS GRANTS                             | 93,853               | 194,624   | 303,223              | 303,223                                     |            |
|                            |                           | 563160 ANDERSON HOME ADMIN                                 | 891                  | 4,297   | 5,000                | 5,000                                       |            |
|                            |                           | 563165 CITY OF REDDING CDBG                                | 20,000               | 20,000  | 20,000               | 20,000                                      |            |
|                            |                           | 563250 ANDERSON RECAPTURED ADMIN                           | 20,000               | 22,500  | 22,500               | 22,500                                      |            |
|                            |                           | 563700 CONTRIBUTION FROM REDDING                           | 100,000              | 100,000   | 100,000              | 100,000                                     |            |
|                            |                           | 563775 CONTRIBUTIONS LOCAL SCHOOLS                         | 133,760              | 179,834   | 250,000              | 250,000                                     |            |
|                            |                           | <b>Total Intergovernmental Revenues</b>                    | <b>\$ 65,453,509</b> | <b>\$ 77,444,973</b>  | <b>\$ 68,296,949</b> | <b>\$ 68,296,949</b>                        |            |
|                            |                           | <b>Charges for Services</b>                                |                      |   |                      |   |            |
|                            |                           | 664000 TAX COLLECTION FEES                                 | \$ 24,533            | \$ 24,606   | \$ 15,000            | \$ 15,000                                   |            |
|                            |                           | 664002 TAX DEED REDEMPTION FEE                             | 3,265                | 665   | 2,733                | 2,733                                       |            |
|                            |                           | 664003 COUNTY TAX SALE FEES                                | 57,024               | 255   | 30,000               | 30,000                                      |            |
|                            |                           | 664004 SALE OF ROLL  | 17,752               | 19,070  | 6,000                | 6,000                                       |            |
|                            |                           | 664005 UNSECURED COLLECTION FEE                            | 53,360               | 65,422  | 34,000               | 34,000                                      |            |
|                            |                           | 664060 SEGREGATION FEE                                     | 425                  | 350   | 600                  | 600   |            |
|                            |                           | 664080 PARCEL INFORMATION FEE                              | 1,427                | 1,544   | 1,600                | 1,600                                       |            |
|                            |                           | 664081 PROPERTY CHARACTER INFO FEES                        | 427                  | 430   | 500                  | 500   |            |
|                            |                           | 664100 S/A COLLECTION FEE REDDING                          | 11,186               | 8,963   | 10,000               | 10,000                                      |            |
|                            |                           | 664300 S/A COLLECTION FEE ANDERSON                         | 2,912                | 2,403   | 2,900                | 2,900                                       |            |
|                            |                           | 664310 S/A COLLECTION FEE OTHER DIST                       | 34,694               | 25,929  | 34,000               | 34,000                                      |            |
|                            |                           | 664330 SUP ASMT ADMIN FEE SB813                            | 422,876              | 221,292   | 150,000              | 150,000                                     |            |
|                            |                           | 664500 PROPERTY TAX ADMIN FEE                              | 1,311,306            | 1,364,990   | 1,215,700            | 1,215,700                                   |            |
|                            |                           | 664502 PROPERTY TAX AB 1X 26                               | 1,237                | 4,429   | 2,700                | 2,700                                       |            |
|                            |                           | 665000 AUDIT/ACCOUNTING FEES                               | 415                  | -   | -                    | -   |            |
|                            |                           | 665001 AUDITORS FEES PAYROLL                               | 1,084                | 1,140   | 1,000                | 1,000                                       |            |
|                            |                           | 667000 ELECTION SERVICES                                   | 2,601                | 5,015   | 1,000                | 1,000                                       |            |
|                            |                           | 667100 CO CLERK SPECIAL ELECTION                           | 6,963                | 262,437   | 10,000               | 10,000                                      |            |
|                            |                           | 667200 CANDIDATE FILING FEES                               | 13,811               | -   | 16,395               | 16,395                                      |            |
|                            |                           | 667300 STATEMENT FOR QUALIFICATIONS                        | 20,400               | 11,250  | 5,000                | 5,000                                       |            |
|                            |                           | 668120 S/A NUISANCE ABATEMENT CURR                         | -                    | 35,572  | -                    | -   |            |
|                            |                           | 668121 S/A NUISANCE ABATEMENT PRIOR                        | 4,685                | -   | -                    | -   |            |
|                            |                           | 668317 S/A WILLIAMSON ACT GC51244.3                        | 116,772              | 120,486   | 90,000               | 90,000                                      |            |
|                            |                           | 669000 LEGAL SERVICES                                      | 9,690                | 48,576  | 500                  | 500   |            |
|                            |                           | 669100 PUBLIC DEFENDER FEES                                | 47,083               | 49,692  | -                    | -   |            |
|                            |                           | 671100 PROP LINE ADJ/COMPL CERT                            | 76,392               | 87,534  | 75,000               | 75,000                                      |            |
|                            |                           | 671101 PUBLICATION FEES                                    | -                    | -   | 200                  | 200   |            |
|                            |                           | 671102 RECLAMATION PLAN FEES                               | 1,355                | -   | 1,500                | 1,500                                       |            |
|                            |                           | 671103 VARIANCE PERMIT FEES                                | 3,721                | 1,240   | 3,400                | 3,400                                       |            |
|                            |                           | 671104 ADDRESSING FEES                                     | 32,426               | 45,571  | 25,000               | 25,000                                      |            |
|                            |                           | 671105 CDF PROJECT REVIEW FEE                              | 140                  | 130   | 500                  | 500   |            |
|                            |                           | 671230 CORNER SURVEY FEES                                  | 16,742               | 11,820  | 10,000               | 10,000                                      |            |
|                            |                           | 671300 PARCEL & TRACT MAPS                                 | 35,747               | 27,709  | 32,000               | 32,000                                      |            |
|                            |                           | 671330 PLANNING CHAIN OF DEEDS REVIEW                      | 725                  | 791   | 390                  | 390   |            |

|                            |   |            |
|----------------------------|---|------------|
| State Controller Schedules | <b>County of Shasta</b>   | Schedule 6 |
| County Budget Act          | <b>Detail of Additional Financing Sources by Fund and Account</b> |            |
|                            | <b>Governmental Funds</b>   |            |
|                            | <b>Fiscal Year 2021-22</b>  |            |

| Fund Name | Financing Source Category | Financing Source Account              | 2019-20 Actual | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|---------------------------------------|----------------|--|---------------------|---|
| 1         | 2                         | 3                                     | 4              | 5  | 6                   | 7   |
|           |                           | 671500 HOSTED HOME STAY AFFIDAVIT FEE | -              | 1,636  | 600                 | 600   |
|           |                           | 671501 VACATION RENTAL PERMIT FEE     | -              | 33,975   | 15,000              | 15,000                                      |
|           |                           | 671600 PROBATION COSTS                | 298,156        | 300,478  | -                   | -   |
|           |                           | 671670 CONDITIONAL SENTENCE RPT FEE   | 25,363         | 27,612   | -                   | -   |
|           |                           | 671710 SURFACE MINING & RECLM ACT FEE | 93,836         | 99,430   | 96,000              | 96,000                                      |
|           |                           | 671800 GEN & SPECIFIC PLAN FEES       | 7,907          | (7,775)  | 8,000               | 8,000                                       |
|           |                           | 671802 GEN PLAN MAINTENANCE FEES      | 31,984         | 35,489   | 35,000              | 35,000                                      |
|           |                           | 673101 AG CERTIFICATE SURCHG CCR 4075 | 940            | 990  | 900                 | 900   |
|           |                           | 673400 CONTROL A WEED PESTS           | 69,168         | 89,851   | 60,000              | 60,000                                      |
|           |                           | 673401 CDFA QUARANTINE                | 1,104          | 775  | 500                 | 500   |
|           |                           | 673600 PESTICIDE INSPECTION           | 120,444        | 121,094  | 118,500             | 118,500                                     |
|           |                           | 674250 CIVIL PROCESS FEES             | 85,304         | 45,961   | 49,000              | 49,000                                      |
|           |                           | 674251 CIVIL PROC SVS SHRF SUBPOENAS  | -              | 120  | -                   | -   |
|           |                           | 674260 CIVIL PROCESS FEE \$3          | 2,189          | 1,819  | 1,730               | 1,730                                       |
|           |                           | 674261 CIVIL PROCESS FEE 70% VEHICLE  | 13,448         | 12,533   | 15,792              | 15,792                                      |
|           |                           | 674262 CIVIL PROCESS FEE MAINT 30%    | 5,763          | 5,371  | 6,768               | 6,768                                       |
|           |                           | 674264 CIVIL PROCESS FEE GC26746      | 39,214         | 25,545   | 32,873              | 32,873                                      |
|           |                           | 675100 CLERK FILING FEES              | 7,022          | 4,498  | 8,994               | 8,994                                       |
|           |                           | 675101 RESTITUTION ADMIN FEE          | 23,149         | 24,029   | 20,413              | 20,413                                      |
|           |                           | 675260 FCS FILING FEES                | 4,805          | 5,585  | 5,146               | 5,146                                       |
|           |                           | 675450 DIVERSION PROGRAM FEE          | 5,928          | 6,470  | -                   | -   |
|           |                           | 675500 COURT FEES                     | 96             | 29   | 214                 | 214   |
|           |                           | 675760 TRAFFIC SCHOOL ADMIN FEE       | 152,275        | 99,331   | 162,754             | 162,754                                     |
|           |                           | 675761 TRAFFIC VIOLATOR (\$24)        | 118,710        | 79,889   | 125,697             | 125,697                                     |
|           |                           | 675762 TRAFFIC VIOLATOR (BAL)         | 531,206        | 346,801  | 572,453             | 572,453                                     |
|           |                           | 675771 PROOF OF CORRECTION (\$10)     | 103            | 150  | 118                 | 118   |
|           |                           | 675790 BAIL ADMIN FEES                | -              | (339)  | -                   | -   |
|           |                           | 675801 BOOKING FEES RECOVERY          | 66,977         | 64,532   | -                   | -   |
|           |                           | 675900 DUI SCHOOL ADMIN FEES          | 11,752         | 11,107   | 12,340              | 12,340                                      |
|           |                           | 676000 LPS PETITIONS                  | 24,564         | 36,032   | 22,000              | 22,000                                      |
|           |                           | 676010 LPS ACCOUNTING FEES            | 1,722          | 616  | 2,000               | 2,000                                       |
|           |                           | 676020 LPS TRANSPORTATION TREATMENT   | 36,940         | 32,230   | 25,000              | 25,000                                      |
|           |                           | 676050 PROBATE PETITIONS              | 615            | 1,230  | 6,000               | 6,000                                       |
|           |                           | 676060 PROBATE ACCOUNTING FEES        | 1,148          | 6,631  | 3,500               | 3,500                                       |
|           |                           | 676070 PROBATE TRANSPORTATION REIMB   | 4,401          | 1,190  | 4,000               | 4,000                                       |
|           |                           | 676100 BOARD APPEALS                  | 1,406          | -  | 100                 | 100   |
|           |                           | 676110 LPS TRANSPORTATION COURT       | 14,970         | 15,850   | 3,000               | 3,000                                       |
|           |                           | 676130 IMD MANAGEMENT FEES            | 10,924         | 11,714   | 10,000              | 10,000                                      |
|           |                           | 676140 STATUTORY BOND FEE             | 2,695          | 3,205  | 6,000               | 6,000                                       |
|           |                           | 676170 PERSONAL SERVICES FEES         | 11,820         | 10,140   | 12,000              | 12,000                                      |
|           |                           | 676600 PUBLIC ADMINISTRATOR FEES      | 88,083         | 66,926   | 59,000              | 59,000                                      |
|           |                           | 677110 COMMERCIAL KENNEL FEES         | 1,565          | 1,700  | 650                 | 650   |
|           |                           | 677130 BOARDING FEES                  | 2,588          | 1,612  | 2,000               | 2,000                                       |
|           |                           | 677180 VOLUNTARY IMPOUND FEES         | 2,400          | 2,495  | 2,400               | 2,400                                       |
|           |                           | 677220 DANGEROUS ANIMAL               | -              | 300  | -                   | -   |
|           |                           | 678110 FINGERPRINT PUBLIC ASSIST      | 22,770         | 27,810   | 22,000              | 22,000                                      |
|           |                           | 678112 FINGERPRINT LIVESCAN REPLC FEE | 8,855          | 10,815   | 9,000               | 9,000                                       |
|           |                           | 678150 CHRISTMAS TREE TAGS            | 27             | 35   | -                   | -   |
|           |                           | 678200 SHERIFF CRIME REPORTS          | 478            | 137  | 300                 | 300   |
|           |                           | 678210 LOACAL CRIMINAL HISTORY        | 675            | 550  | 500                 | 500   |
|           |                           | 678222 REPORT VEHICLE REPOSSESSION    | 510            | 450  | 600                 | 600   |
|           |                           | 678250 COMMISSARY ADMIN FEE           | -              | 49,288   | 52,050              | 52,050                                      |
|           |                           | 678300 EXTRADITION                    | 10,909         | -  | 1,000               | 1,000                                       |
|           |                           | 678400 USE CO CARS STATE TRIPS        | 10,356         | -  | 1,000               | 1,000                                       |
|           |                           | 678600 USFS LAW ENFORCEMENT           | 15,947         | 8,445  | 9,000               | 9,000                                       |
|           |                           | 678620 LASSEN NATIONAL FOREST PATROL  | 9,797          | 12,690   | 9,000               | 9,000                                       |
|           |                           | 678640 SHASTA TRINITY MJ CONTRACT     | 7,870          | 15,630   | 5,000               | 5,000                                       |
|           |                           | 678720 FED MARIJUANA ERADICATION      | 38,557         | 49,981   | 60,000              | 60,000                                      |

State Controller Schedules **County of Shasta** Schedule 6  
 County Budget Act **Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
**Fiscal Year 2021-22**

| Fund Name | Financing Source Category | Financing Source Account       | 2019-20 Actual | 2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|--------------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                              | 4              | 5   | 6                   | 7   |
| 678740    |                           | SHASTA LAKE CITY PATROL        | 3,072,499      | 3,298,363   | 3,500,000           | 3,500,000                                   |
| 679200    |                           | RECORDERS FEES                 | 1,015,756      | 1,363,502   | 840,000             | 840,000                                     |
| 679201    |                           | RECORDER FEES DEPTS            | 5,026          | (3,464)   | -                   | -   |
| 679202    |                           | RECORDER FEES ELECTRONIC PMTS  | (108)          | 25,391  | -                   | -   |
| 679210    |                           | RECORDERS MICROGRAPHICS FEES   | 45,170         | 58,929  | 19,530              | 19,530                                      |
| 679220    |                           | RECORDERS MODERNIZATION FEES   | 207,460        | 289,271   | 144,800             | 144,800                                     |
| 679230    |                           | RECORDERS VITAL/HLTH STATISTIC | 24,898         | 25,288  | 28,200              | 28,200                                      |
| 679301    |                           | R/F SOCIAL SECURITY FEES       | 18,268         | 23,237  | 23,000              | 23,000                                      |
| 679304    |                           | R/F ELEC RECORD DELIVRY SYS    | 44,169         | 57,864  | 33,100              | 33,100                                      |
| 679500    |                           | CERTIFIED COPIES               | 781            | 754   | 766                 | 766   |
| 679501    |                           | CERTFD COPIES VITAL HLTH STATS | 362            | 349   | 355                 | 355   |
| 679800    |                           | FICTITIOUS BUSINESS NAME FEES  | 79,011         | 88,097  | 78,554              | 78,554                                      |
| 679915    |                           | RECORDING & INDEXING FEE       | 73,132         | 104,274   | 77,111              | 77,111                                      |
| 681030    |                           | WATER FEES                     | 5,871          | 4,588   | 6,000               | 6,000                                       |
| 681040    |                           | LAND USE FEES                  | 12,195         | 21,629  | 20,000              | 20,000                                      |
| 681050    |                           | LIQUID WASTE FEES              | 30,459         | 30,670  | 35,000              | 35,000                                      |
| 681110    |                           | FOOD ESTABLISHMENT FEE         | 10,847         | 15,340  | 12,000              | 12,000                                      |
| 681120    |                           | COMMERCIAL POOL FEE            | 699            | 1,941   | 800                 | 800   |
| 681125    |                           | CAFETERIA INSPECTION FEES      | 11,693         | -   | -                   | -   |
| 682005    |                           | FAR NO REGIONAL CONTRACT       | 184,281        | -   | -                   | -   |
| 682009    |                           | MH SVS SC COURT DRUG GRANT     | -              | 6,087   | -                   | -   |
| 684700    |                           | COLLECTORS FEES                | 30,000         | 30,000  | 15,000              | 15,000                                      |
| 684940    |                           | TIPPING FEES                   | 144,835        | 166,348   | 130,000             | 130,000                                     |
| 684941    |                           | COMMUNITY EDUCATION FEES       | 64,505         | 65,773  | 70,000              | 70,000                                      |
| 684960    |                           | SOLID WASTE SURCHARGE          | 68,559         | 72,433  | 70,000              | 70,000                                      |
| 684980    |                           | MITIGATION FEES                | 4,244          | 16  | 1,000               | 1,000                                       |
| 686001    |                           | REIMBURSE INSTITUTIONAL CARE   | 302,883        | 2,955,564   | -                   | -   |
| 686201    |                           | BOARD AND CARE OTHER COUNTIES  | 156,515        | 149,615   | 200,750             | 200,750                                     |
| 686910    |                           | FEDERAL PRISONERS              | 8,739          | 1,801   | 1,500               | 1,500                                       |
| 686950    |                           | HOUSING OF INMATES             | 232            | -   | -                   | -   |
| 686951    |                           | INMATE MEDICAL COPAY           | 2,513          | -   | -                   | -   |
| 692000    |                           | CHGS FOR PROFESSIONAL SVS      | 84,956         | 54,573  | 39,000              | 39,000                                      |
| 692002    |                           | REIMBURSE COUNTY BURIALS       | 8,745          | 6,169   | 2,085               | 2,085                                       |
| 692010    |                           | X RAY FEES                     | 1,135          | -   | -                   | -   |
| 692030    |                           | SOCIAL SECURITY REPORTING FEE  | 39,100         | 42,800  | 38,500              | 38,500                                      |
| 692050    |                           | CSA ADMIN FEES                 | 929,078        | 889,868   | 1,020,801           | 1,020,801                                   |
| 692100    |                           | PHOTOCOPIES                    | 36,725         | 41,472  | 37,665              | 37,665                                      |
| 692105    |                           | PHOTO LAB FEES                 | 6              | 17  | -                   | -   |
| 692110    |                           | INVESTMENT SERVICE FEE         | 702,081        | 684,297   | 650,000             | 650,000                                     |
| 692120    |                           | FISCAL AGENT FEE SHASTA LK CTY | 1,500          | 1,500   | 1,500               | 1,500                                       |
| 692150    |                           | ADMIN FEES                     | 3,243          | 2,125   | 10,000              | 10,000                                      |
| 692151    |                           | DIVERSION FEES                 | 1,600          | 1,150   | 4,000               | 4,000                                       |
| 692153    |                           | ADMIN FEES COURTS              | 1,342          | 1,296   | 1,000               | 1,000                                       |
| 692154    |                           | DIVERSION FEES COURTS          | 87             | 350   | -                   | -   |
| 692200    |                           | REIMBURSE TRAVEL               | 1,833          | -   | -                   | -   |
| 692220    |                           | EMPLOYEE RETIRE ADMIN FEE      | (553)          | 256   | 500                 | 500   |
| 692280    |                           | DOCUMENTARY HANDLING FEE       | 5,292          | 5,278   | 4,802               | 4,802                                       |
| 692320    |                           | REIMB PROBATION OFFICER SCHOOL | 76,211         | 144,837   | 230,000             | 230,000                                     |
| 692330    |                           | ADULT WORK PROGRAM FEES        | 35,171         | 34,086  | 30,000              | 30,000                                      |
| 692340    |                           | RECORD SEAL/MODIFICATION       | 210            | 270   | -                   | -   |
| 392350    |                           | ELECTRONIC MONITORING FEE      | 923            | 629   | -                   | -   |
| 692361    |                           | TESTING REIMBURSEMENT          | 1,041          | -   | 10,000              | 10,000                                      |
| 692460    |                           | BOS PUBLIC HEARING PROCESS FEE | 890            | 570   | 500                 | 500   |
| 692461    |                           | APPEALS FEES                   | -              | 660   | -                   | -   |
| 692600    |                           | ALTERNATE PAYEE PROGRAM        | 26,479         | 31,508  | 20,000              | 20,000                                      |
| 692690    |                           | FORENSIC PATHOLOGY SERVICES    | 7,259          | 2,548   | -                   | -   |
| 692700    |                           | REIMB MISC SERVICES            | 45,060         | 184,108   | 22,000              | 22,000                                      |
| 692702    |                           | REIMB SUPPLIES AND MAINT       | -              | 2,200   | 1,300               | 1,300                                       |

State Controller Schedules **County of Shasta** Schedule 6  
 County Budget Act **Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
**Fiscal Year 2021-22**

| Fund Name                           | Financing Source Category | Financing Source Account | 2019-20 Actual       | 2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | 2021-22 Recommended  | 2021-22 Adopted by the Board of Supervisors |
|-------------------------------------|---------------------------|--------------------------|----------------------|---|----------------------|---|
| 1                                   | 2                         | 3                        | 4                    | 5   | 6                    | 7   |
| 692703                              | REIMB                     | VEHICLE COSTS            | 2,552                | 2,124   | 2,000                | 2,000                                       |
| 692704                              | REIMB                     | CLEANING COSTS           | 758                  | -   | -                    | -   |
| 692705                              | REIMB                     | CONSULTING SVS           | 141,793              | 576,842   | -                    | -   |
| 692760                              | AQMD                      | ADMINISTRATION           | 107,361              | 110,213   | 123,273              | 123,273                                     |
| 692850                              | REIMB                     | FAR NO REGION CONTRACT   | 45,505               | 4,815   | -                    | -   |
| 692900                              | PASSPORT                  | FEEES                    | 52,605               | 35,560  | 69,120               | 69,120                                      |
| 692910                              | MISC                      | CLERKS FEES              | 19,258               | 15,560  | 26,455               | 26,455                                      |
| 692920                              | CLERKS                    | NOTARY FEE               | 8,083                | 6,962   | 10,771               | 10,771                                      |
| 692950                              | REPLACEMENT               | FUND CHARGES             | 1                    | 2   | -                    | -   |
| 693000                              | CHGS FOR SVS              | REGULAR EMPLOYERS        | (127,427)            | 179,567   | 14,500               | 14,500                                      |
| 693001                              | CHARGES FOR               | SERVICES                 | 343,036              | 406,367   | 382,154              | 382,154                                     |
| 693002                              | CHGS FOR SVS              | CITY OF ANDERSON         | 8,140                | -   | 14,500               | 14,500                                      |
| 693006                              | CHGS FOR SVS              | COURT COLLECTIONS        | 224,282              | 180,048   | 225,010              | 225,010                                     |
| 693010                              | RETURNED CHECK            | SERVICE CHARGE           | 4,092                | 7,026   | 3,420                | 3,420                                       |
| 693030                              | CONTRACT                  | SERVICES REVENUE         | 2,065,230            | 2,034,982   | 2,341,196            | 2,341,196                                   |
| 693031                              | PRODUCTION                | SERVICES REVENUE         | 22,403               | 2,102   | 500                  | 500   |
| 693032                              | FNRC                      | MILEAGE REIMB            | 348,391              | 281,822   | 340,000              | 340,000                                     |
| 693036                              | CHARGES FOR SVS           | ADMIN FEES               | 24,901               | 13,952  | 20,000               | 20,000                                      |
| 693056                              | IMPACT FEE                | TRAFFIC FACILITIES       | 466,632              | 135,972   | 120,000              | 120,000                                     |
| 693057                              | IMPACT FEE                | FIRE PROTECT FAC         | 214,365              | 156,226   | 160,000              | 160,000                                     |
| 693058                              | IMPACT FEE                | ANIMAL CONTROL FAC       | 24,702               | 19,006  | 18,000               | 18,000                                      |
| 693059                              | IMPACT FEE                | GENERAL GOVT FAC         | 168,573              | 117,193   | 116,000              | 116,000                                     |
| 693066                              | IMPACT FEE                | PUBLIC PROTECT FAC       | 236,612              | 165,397   | 155,000              | 155,000                                     |
| 693067                              | IMPACT FEE                | PUBLIC HEALTH FAC        | 81,486               | 65,993  | 55,000               | 55,000                                      |
| 693068                              | IMPACT FEE                | LIBRARY FACILITIES       | 14,538               | 11,659  | 12,000               | 12,000                                      |
| 693069                              | IMPACT FEE                | SHERIFF FACILITIES       | 113,350              | 79,306  | 82,000               | 82,000                                      |
| 693111                              | CHARGES FOR               | SERVICES COST PLAN       | 56,937               | 55,505  | 62,175               | 62,175                                      |
| <b>Total Charges for Services</b>   |                           |                          | <b>\$ 16,685,676</b> | <b>\$ 19,904,429</b>  | <b>\$ 15,237,703</b> | <b>\$ 15,237,703</b>                        |
| <b>Miscellaneous Revenues</b>       |                           |                          |                      |   |                      |   |
| 792300                              | SEMINAR/CONFERENCE        | REIMB                    | \$ -                 | \$ -  | \$ 500               | \$ 500                                      |
| 792500                              | DONATIONS/CONTRIBUTIONS   |                          | 34,100               | 458,602   | -                    | -   |
| 792509                              | CONTRIB HATCHET           | RDGE WIND PROJ           | 100,000              | 100,000   | 100,000              | 100,000                                     |
| 792522                              | CONTRIBUTION FROM         | TRUST FUND               | 61,667               | 88,881  | 75,000               | 75,000                                      |
| 792553                              | CONTRIB SHASTA            | RG COMM FNDDTN           | 42,750               | -   | -                    | -   |
| 792583                              | CONTRIB GRANT             | NON PROFIT               | -                    | 95,659  | -                    | -   |
| 795000                              | AUDITOR VOID/STALE        | DATED CHECK              | 832                  | 1,130   | -                    | -   |
| 797200                              | SALE OF MAPS              |                          | 14                   | -   | -                    | -   |
| 797441                              | SALE OF OFFICIAL          | RECORDS                  | 51,000               | 51,000  | 50,400               | 50,400                                      |
| 797600                              | MISCELLANEOUS             | SALES                    | 2,202                | 1,880   | 1,500                | 1,500                                       |
| 797710                              | JUVENILE PROGRAMMING      | SALES                    | 6,050                | 1,935   | 10,000               | 10,000                                      |
| 799215                              | UNCLAIMED MONEY           |                          | 21,083               | 4,292   | 5,500                | 5,500                                       |
| 799300                              | MISCELLANEOUS             | REVENUE                  | 131,476              | 2,340,386   | 29,500               | 29,500                                      |
| 799311                              | LITIGATION                | SETTLEMENT               | 819                  | 10,027,946  | 120,000              | 120,000                                     |
| 799345                              | TOBACCO                   | SETTLEMENT               | 1,743,053            | 1,967,497   | 1,900,000            | 1,900,000                                   |
| 799390                              | PRIOR PERIOD              | EXP ADJUSTMENT           | 248,734              | 66,315  | 26,000               | 26,000                                      |
| 799391                              | PRIOR PERIOD              | REV ADJUSTMENT           | 78,840               | 91,681  | -                    | -   |
| 799400                              | JURY & WITNESS            | FEES                     | 1,104                | 72  | 250                  | 250   |
| 799600                              | INSURANCE LOSS &          | REFUNDS                  | 1,500                | 3,326   | -                    | -   |
| 799601                              | INSURANCE                 | PROCEEDS C/A             | -                    | 19,090  | -                    | -   |
| 799606                              | MISCELLANEOUS             | INSURANCE REBATE         | 220,752              | -   | -                    | -   |
| 799610                              | RESTITUTION               | DAMAGE PAYMENTS          | 1,426                | 230   | -                    | -   |
| 799710                              | GENERAL ASSISTANCE        | COLLECTIONS              | 497,312              | 422,033   | 300,000              | 300,000                                     |
| 799730                              | REIMB                     | BANK CHARGES             | 62,267               | 55,915  | 55,000               | 55,000                                      |
| 799731                              | MISC CREDIT CARD          | BANK REVENUES            | 110,531              | 102,481   | 110,000              | 110,000                                     |
| 799850                              | REIMB                     | MISC COSTS               | 246                  | 323   | -                    | -   |
| 799900                              | CASH OVER/SHORT           |                          | 71,152               | 611   | (750)                | (750)                                       |
| <b>Total Miscellaneous Revenues</b> |                           |                          | <b>\$ 3,488,910</b>  | <b>\$ 15,901,285</b>  | <b>\$ 2,782,900</b>  | <b>\$ 2,782,900</b>                         |

|                            |   |            |
|----------------------------|---|------------|
| State Controller Schedules | <b>County of Shasta</b>   | Schedule 6 |
| County Budget Act          | <b>Detail of Additional Financing Sources by Fund and Account</b> |            |
|                            | <b>Governmental Funds</b>   |            |
|                            | <b>Fiscal Year 2021-22</b>  |            |

| Fund Name   | Financing Source Category | Financing Source Account                                | 2019-20 Actual        | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended   | 2021-22 Adopted by the Board of Supervisors |
|---|---------------------------|---|-----------------------|--|-----------------------|---|
| 1   | 2                         | 3   | 4                     | 5  | 6                     | 7   |
| <b>Other Financing Sources Tran In</b>            |                           |   |                       |  |                       |   |
|   |                           | 800100 TRANS IN GENERAL FUND                            | \$ 24,937,056         | \$ 16,787,885  | \$ 151,885            | \$ 151,885                                  |
|   |                           | 800161 TRANS IN ACCUM CAPITAL OUTLAY                    | 448,326               | 2,092,723  | 7,521,061             | 7,521,061                                   |
|   |                           | 800176 TRANS IN TITLE III PROG (GRT)                    | -                     | 7,037  | 58,963                | 58,963                                      |
|   |                           | 800235 TRANS IN SHERIFF                                 | 85,368                | 123,367  | 63,264                | 63,264                                      |
|   |                           | 800260 TRANS IN JAIL                                    | -                     | 2,055,294  | -                     | -   |
|   |                           | 800282 TRANS IN BUILDING                                | 100,000               | 100,000  | 100,000               | 100,000                                     |
|   |                           | 800297 TRANS IN ANIMAL CONTROL                          | -                     | 38,000   | -                     | -   |
|   |                           | 800301 TRANS IN ROADS                                   | -                     | 18,244   | -                     | -   |
|   |                           | 800410 TRANS IN MENTAL HEALTH                           | 300,000               | 84,828   | 312,500               | 312,500                                     |
|   |                           | 800411 TRANS IN PUBLIC HEALTH                           | 59,418                | 217,725  | 231,839               | 231,839                                     |
|   |                           | 800541 TRANS IN CASH AID GRANTS                         | 200,000               | 310,587  | 1,880,000             | 1,880,000                                   |
|   |                           | 800950 TRANS IN RISK MANAGEMENT                         | 20,357                | -  | -                     | -   |
|   |                           | 800955 TRANS IN FACILITIES MGMT                         | 33,922                | -  | -                     | -   |
|   |                           | 806391 TRANS IN CSA 1 COUNTY FIRE                       | -                     | 193,625  | -                     | -   |
|   |                           | 806810 TRANS IN STHM RBNS CRIM CONST                    | -                     | -  | 468,949               | 468,949                                     |
|   |                           | 806812 TRANS IN STHM RBNS CRTHS CONST                   | -                     | -  | 242,250               | 242,250                                     |
|   |                           | <b>Total Other Financing Sources Tran In</b>            | <b>\$ 26,184,446</b>  | <b>\$ 22,029,314</b>   | <b>\$ 11,030,711</b>  | <b>\$ 11,030,711</b>                        |
| <b>Other Financing Sources Sale C/A</b>           |                           |   |                       |  |                       |   |
|   |                           | 896100 GAIN ON SALE OF CAPITAL ASSETS                   | \$ 29,536             | \$ 99,222  | \$ -                  | \$ -  |
|   |                           | 896101 SALE OF SURPLUS PROPERTY                         | 37,200                | 9,852  | 43,000                | 43,000                                      |
|   |                           | <b>Total Other Financing Sources Sale C/A</b>           | <b>\$ 66,736</b>      | <b>\$ 109,074</b>  | <b>\$ 43,000</b>      | <b>\$ 43,000</b>                            |
| <b>Other Financing Sources Inception of Lease</b> |                           |   |                       |  |                       |   |
|   |                           | 860000 INCEPTION OF LEASE                               | \$ -                  | \$ 3,863,749   | \$ -                  | \$ -  |
|   |                           | <b>Total Other Financing Sources Inception of Lease</b> | <b>\$ -</b>           | <b>\$ 3,863,749</b>  | <b>\$ -</b>           | <b>\$ -</b>                                 |
| <b>Capital Contributions</b>                      |                           |   |                       |  |                       |   |
|   |                           | 899000 CAPITAL CONTRIBUTIONS C/A                        | \$ 1,123              | \$ -   | \$ -                  | \$ -  |
|   |                           | <b>Total Capital Contributions</b>                      | <b>\$ 1,123</b>       | <b>\$ -</b>  | <b>\$ -</b>           | <b>\$ -</b>                                 |
| <b>Residual Equity Transfers</b>                  |                           |   |                       |  |                       |   |
|   |                           | 990100 EQUITY IN GENERAL FUND                           | \$ -                  | \$ -   | \$ 18,000,000         | \$ 18,000,000                               |
|   |                           | <b>Total Residual Equity Transfers</b>                  | <b>\$ -</b>           | <b>\$ -</b>  | <b>\$ 18,000,000</b>  | <b>\$ 18,000,000</b>                        |
| <b>Total General Fund Financing Sources</b>       |                           |   | <b>\$ 158,933,791</b> | <b>\$ 189,550,358</b>  | <b>\$ 161,767,582</b> | <b>\$ 161,767,582</b>                       |

|                              |  |  |  |  |  |  |
|------------------------------|--|--|--|--|--|--|
| <b>Special Revenue Funds</b> |  |  |  |  |  |  |
|------------------------------|--|--|--|--|--|--|

|   |  |   |                     |                   |                   |                   |
|---|--|---|---------------------|-------------------|-------------------|-------------------|
| <b>Licenses, Permits &amp; Franchises</b> |  |   |                     |                   |                   |                   |
|   |  | 213000 TRANSPORTATION PERMITS                   | \$ 69,489           | \$ 63,609         | \$ 25,000         | \$ 25,000         |
|   |  | 216600 BURIAL PERMITS                           | 7,480               | 9,173             | 7,500             | 7,500             |
|   |  | <b>Total Licenses, Permits &amp; Franchises</b> | <b>\$ 76,968</b>    | <b>\$ 72,782</b>  | <b>\$ 32,500</b>  | <b>\$ 32,500</b>  |
| <b>Fines, Forfeitures &amp; Penalties</b> |  |   |                     |                   |                   |                   |
|   |  | 317530 VCF CHILD PASSENGER RESTRAINT            | \$ 1,749            | \$ 557            | \$ 800            | \$ 800            |
|   |  | 317531 VCF ALCOHOL PROGRAMS                     | 19,870              | 16,403            | 24,000            | 24,000            |
|   |  | 317532 VCF UNATTENDED CHILDREN                  | -                   | 127               | -                 | -                 |
|   |  | 319150 PENALTIES ALCOHOL REHAB PROG             | 125                 | 140               | 100               | 100               |
|   |  | <b>Total Fines, Forfeitures &amp; Penalties</b> | <b>\$ 21,744</b>    | <b>\$ 17,227</b>  | <b>\$ 24,900</b>  | <b>\$ 24,900</b>  |
| <b>Revenue from Money &amp; Property</b>  |  |   |                     |                   |                   |                   |
|   |  | 420000 INTEREST                                 | \$ 1,008,604        | \$ 680,314        | \$ 883,575        | \$ 883,575        |
|   |  | 420110 INTEREST ON PAYMENTS                     | 34,941              | 52,284            | 32,000            | 32,000            |
|   |  | 421100 LAND RENT                                | -                   | 450               | -                 | -                 |
|   |  | 421200 RENTS/LEASES OF BUILDINGS                | 83,400              | 71,633            | 1,500             | 1,500             |
|   |  | <b>Total Revenue from Money &amp; Property</b>  | <b>\$ 1,126,945</b> | <b>\$ 804,680</b> | <b>\$ 917,075</b> | <b>\$ 917,075</b> |
| <b>Intergovernmental Revenues</b>         |  |   |                     |                   |                   |                   |

State Controller Schedules **County of Shasta** Schedule 6  
 County Budget Act **Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
**Fiscal Year 2021-22**

| Fund Name | Financing Source Category | Financing Source Account                | 2019-20 Actual | 2020-21   | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|---|----------------|---|---------------------|---|
|           |                           |   |                | Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> |                     |   |
| 1         | 2                         | 3                                       | 4              | 5   | 6                   | 7   |
|           |                           | 106500 LOCAL TRANSPORTATION FUNDS       | \$ 2,652,960   | \$ 2,449,622  | \$ 2,500,000        | \$ 2,500,000                                |
|           |                           | 525000 STATE HIGHWAY USERS TAX          | 5,737,825      | 6,086,031   | 7,305,097           | 7,305,097                                   |
|           |                           | 525001 STATE ROAD MAINTENANCE & REHAB   | 5,251,847      | 5,693,365   | 6,063,454           | 6,063,454                                   |
|           |                           | 530200 ST LICENSING FOSTER FAM HOME     | 77,222         | 44,755  | 42,158              | 42,158                                      |
|           |                           | 530900 ST CHILD WELFARE SERVICES        | 1,026,381      | 605,944   | 828,208             | 828,208                                     |
|           |                           | 530901 STATE MEDI CAL SERVICES          | 28,617         | 67,878  | 75,000              | 75,000                                      |
|           |                           | 530991 STATE CALWORKS                   | 2,187,162      | 3,400,177   | 3,189,407           | 3,189,407                                   |
|           |                           | 531200 ST AFDC FGU ASSIST AID           | (43,403)       | (819,408)   | 2,785,000           | 2,785,000                                   |
|           |                           | 531300 ST FOSTER CARE ASST              | 2,154,366      | 1,836,230   | 3,675,000           | 3,675,000                                   |
|           |                           | 531400 ST AID TO ADOPTIVE CHILDREN      | 501,566        | 1,441,347   | 824,600             | 824,600                                     |
|           |                           | 531500 STATE REALIGNMENT SOCIAL SVS     | 22,751,919     | 22,079,809  | 23,066,294          | 23,066,294                                  |
|           |                           | 531501 STATE REALIGNMENT FAMILY SUPPORT | 6,176,263      | 5,838,379   | 6,075,004           | 6,075,004                                   |
|           |                           | 531700 STATE IHSS INHOME                | 1,717,299      | 2,154,071   | 1,772,353           | 1,772,353                                   |
|           |                           | 531710 STATE PUBLIC AUTHORITY           | 202,599        | 208,567   | 224,923             | 224,923                                     |
|           |                           | 531800 STATE FOOD STAMPS                | 3,845,193      | 5,550,567   | 5,907,143           | 5,907,143                                   |
|           |                           | 531900 STATE OPTIONS FOR RECOVERY       | 620,427        | 1,170,360   | 650,000             | 650,000                                     |
|           |                           | 531951 STATE CHILD SUPPORT ADMIN        | 2,070,884      | 2,024,426   | 2,383,806           | 2,383,806                                   |
|           |                           | 531952 STATE CHILD SUPPORT EDP          | 166,576        | 135,733   | 116,805             | 116,805                                     |
|           |                           | 532000 STATE AID WIC NUTRITION          | 1,893,194      | 2,035,439   | 1,840,727           | 1,840,727                                   |
|           |                           | 533003 ST BT PREPAREDNESS PAN FLU       | 63,918         | 114,790   | 65,821              | 65,821                                      |
|           |                           | 533010 STATE AID CHRONIC DISEASE        | 279,217        | 152,733   | 254,495             | 254,495                                     |
|           |                           | 533100 STATE MEDICAL MEDI CAL ADMIN     | 5,485,268      | 6,208,471   | 7,027,072           | 7,027,072                                   |
|           |                           | 533125 STATE CHLAMYDIA PREVENTION PRJ   | -              | 187,609   | 255,106             | 255,106                                     |
|           |                           | 533150 STATE CMSP                       | 411,922        | 425,681   | 337,431             | 337,431                                     |
|           |                           | 533201 ST DEPT PUBLIC HEALTH GRANT      | 447,078        | 3,035,018   | 10,203,430          | 10,203,430                                  |
|           |                           | 533202 STATE IGT                        | 6,882,219      | 7,642,362   | 6,000,000           | 6,000,000                                   |
|           |                           | 533210 STATE IMMUNIZATION GRANT         | 72,169         | 113,924   | 429,893             | 429,893                                     |
|           |                           | 533229 STATE OFFICE OF TRAFFIC SAFETY   | 220,079        | 154,117   | 275,000             | 275,000                                     |
|           |                           | 533240 STATE CHILD LEAD PREV GRANT      | (3,639)        | 60,852  | 125,756             | 125,756                                     |
|           |                           | 533301 STATE CHDP NO COUNTY MATCH       | 242,476        | 175,116   | 339,193             | 339,193                                     |
|           |                           | 533302 STATE CHDP FOSTER CARE           | 352,493        | 326,684   | 355,658             | 355,658                                     |
|           |                           | 533310 STATE MCH ALLOCATION             | 1,020,356      | 1,335,968   | 1,517,491           | 1,517,491                                   |
|           |                           | 533350 STATE AIDS BLOCK ALLOCATION      | 13,286         | 282,176   | 461,600             | 461,600                                     |
|           |                           | 533510 STATE SB99 PROGRAM TEP           | 150,000        | 150,000   | 150,000             | 150,000                                     |
|           |                           | 533511 STATE SB56 PROGRAM TEP           | 264,592        | 304,774   | 276,687             | 276,687                                     |
|           |                           | 534000 STATE CALIF CHILDREN SERVICES    | 1,213,652      | 1,099,664   | 1,013,185           | 1,013,185                                   |
|           |                           | 536301 STATE FFS MEDI CAL ALLOCATION    | -              | -   | 84,400              | 84,400                                      |
|           |                           | 536400 STATE DRUG PROGRAM               | (27,065)       | -   | -                   | -   |
|           |                           | 536402 STATE PROP 63 MH SVS ACT         | 8,178,862      | 13,412,496  | 10,667,094          | 10,667,094                                  |
|           |                           | 536403 STATE DEPT HEALTH CARE SVS PRG   | 165,152        | 92,551  | 100,000             | 100,000                                     |
|           |                           | 536510 STATE REALIGNMENT MENTAL HLTH    | 6,181,731      | 6,181,731   | 6,655,236           | 6,655,236                                   |
|           |                           | 537001 STATE TUBERCULOSIS HOUSES        | 21,874         | 11,464  | 5,000               | 5,000                                       |
|           |                           | 538101 STATE DHS ORAL HEALTH GRANT      | 148,472        | 90,704  | 188,890             | 188,890                                     |
|           |                           | 538102 STATE DHS GRANT                  | 97,860         | 260,000   | 400,000             | 400,000                                     |
|           |                           | 538500 STATE REALIGNMENT PUBLIC HLTH    | 7,093,751      | 6,903,638   | 7,041,710           | 7,041,710                                   |
|           |                           | 542603 ST REALIGNMENT 2011 AB109        | 24,208,457     | 23,291,165  | 24,127,391          | 24,127,391                                  |
|           |                           | 542606 ST REALIGNMENT BACKFILL          | -              | 4,024,406   | -                   | -   |
|           |                           | 544000 STATE AID STORM DAMAGE           | 502,192        | 157,047   | -                   | -   |
|           |                           | 544103 STATE DISASTER RELIEF CAL EMA    | 2,346          | -   | -                   | -   |
|           |                           | 549035 ST OFF HIGHWAY MOTOR VEHICLE     | 28,445         | 30,927  | 25,000              | 25,000                                      |
|           |                           | 549571 STATE MATCHING FUNDS             | 672,168        | -   | 672,168             | 672,168                                     |
|           |                           | 549621 STATE REV FOR SYSTEM UPGRADES    | 1,650          | -   | -                   | -   |
|           |                           | 549781 STATE WATER RESOURCES GRANT      | 36,417         | 22,315  | -                   | -   |
|           |                           | 549961 STATE SB1435 EXCHANGE FUNDS      | 370,423        | 555,885   | 200,000             | 200,000                                     |
|           |                           | 550210 FED LICENSE FOSTER FAM HOME      | 24,013         | 12,659  | 13,954              | 13,954                                      |
|           |                           | 550220 FEDERAL FRAUD/FRED GRANT ADMIN   | -              | -   | 25,000              | 25,000                                      |
|           |                           | 550310 FEDERAL PUBLIC AUTHORITY         | 196,611        | 199,073   | 250,387             | 250,387                                     |
|           |                           | 550500 FEDERAL ADOPT PROGRAM ADMIN      | 643,329        | 522,935   | 909,052             | 909,052                                     |

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**Governmental Funds**  
**Fiscal Year 2021-22**

| Fund Name                               | Financing Source Category | Financing Source Account       | 2019-20 Actual        | 2020-21 Actual Estimated <input checked="" type="checkbox"/> | 2021-22 Recommended   | 2021-22 Adopted by the Board of Supervisors |
|---|---------------------------|--------------------------------|-----------------------|--|-----------------------|---|
| 1                                       | 2                         | 3                              | 4                     | 5  | 6                     | 7   |
| 550900                                  |                           | FEDERAL FOOD STAMP PROG ADMIN  | 5,892,020             | 6,168,685  | 8,035,363             | 8,035,363                                   |
| 550901                                  |                           | FEDERAL OPTIONS FOR RECOVERY   | 604,238               | 558,924  | 896,000               | 896,000                                     |
| 550930                                  |                           | FEDERAL CWS IV E ADMIN         | 4,450,951             | 5,369,748  | 5,460,692             | 5,460,692                                   |
| 550935                                  |                           | FED FAMILY PRESERVATION SUPPT  | 170,574               | 148,201  | 58,815                | 58,815                                      |
| 550960                                  |                           | FED INDEPEND LIVING SKILL PLAN | 66,137                | 31,378   | 68,301                | 68,301                                      |
| 550980                                  |                           | FED FOOD STAMP EMP TRNG ADMIN  | 218,891               | 343,257  | 554,870               | 554,870                                     |
| 550990                                  |                           | FED FOSTER CARE ELIGIBILITY    | 184,150               | 224,244  | 252,544               | 252,544                                     |
| 550992                                  |                           | FED COM BASED FAMILY RSRC PGM  | 14,179                | 17,853   | 14,498                | 14,498                                      |
| 550993                                  |                           | FED FGU WTW CAL LEARN          | 11,089,902            | 9,644,948  | 16,249,857            | 16,249,857                                  |
| 551000                                  |                           | FEDERAL AID FAM W/DEP CHILDREN | 3,573,427             | 2,774,863  | 3,608,290             | 3,608,290                                   |
| 551001                                  |                           | FED SUPPLMNTL SECURITY INCOME  | 131,051               | 126,307  | 120,000               | 120,000                                     |
| 551100                                  |                           | FEDERAL FOSTER CARE ASST       | 4,749,162             | 5,125,839  | 4,675,000             | 4,675,000                                   |
| 551320                                  |                           | FED EMERGENCY ASSIST CARES ACT | -                     | 15,294,980   | -                     | -   |
| 551401                                  |                           | FEDERAL CHILD SUPPORT ADMIN    | 4,024,395             | 3,930,342  | 4,627,389             | 4,627,389                                   |
| 551402                                  |                           | FED CHILD SUPPORT MATCH        | -                     | -  | 87,296                | 87,296                                      |
| 551403                                  |                           | FEDERAL CHILD SUPPORT EDP      | 318,924               | 262,879  | 226,738               | 226,738                                     |
| 551410                                  |                           | FEDERAL AID TO ADOPTIVE CHILD  | 7,918,429             | 8,938,400  | 8,747,600             | 8,747,600                                   |
| 552002                                  |                           | FED MAA MEDICAL ADMIN ACTIVITY | 294,489               | 219,298  | 240,000               | 240,000                                     |
| 552003                                  |                           | FED BIO TERRORISM PREPAREDNESS | 194,858               | 197,602  | 198,047               | 198,047                                     |
| 552004                                  |                           | FED BIO TERRORISM LAB INFRASTR | 290,041               | 143,555  | 281,933               | 281,933                                     |
| 552006                                  |                           | FED BIO TERRORISM HPP BASE     | 179,064               | 55,955   | 155,248               | 155,248                                     |
| 552100                                  |                           | FEDERAL MEDI-CAL               | 12,689,686            | 21,262,924   | 25,562,169            | 25,562,169                                  |
| 552102                                  |                           | FED MEDICAL ASSISTANCE PROG    | 8,844,049             | 9,850,659  | 12,240,609            | 12,240,609                                  |
| 552110                                  |                           | FED SUBSTANCE ABUSE PREV/TREAT | 1,448,867             | 982,770  | 1,091,487             | 1,091,487                                   |
| 552140                                  |                           | FEDERAL MCKINNEY HOMELESS      | 60,599                | 65,645   | 65,539                | 65,539                                      |
| 552151                                  |                           | FEDERAL SAMHSA BLOCK GRANT     | 385,531               | 407,551  | 667,536               | 667,536                                     |
| 553100                                  |                           | FEDERAL BRIDGE REPLACEMENT     | 230,892               | 214,154  | 1,150,890             | 1,150,890                                   |
| 553101                                  |                           | FED HI RISK RURAL ROADS PROG   | 1,642,105             | 10,368   | 5,685,000             | 5,685,000                                   |
| 554000                                  |                           | FEDERAL AID STORM DAMAGE       | 1,815,457             | 525,918  | 5,915,000             | 5,915,000                                   |
| 554101                                  |                           | FED EMERGENCY MGMT ASST (FEMA  | 329,800               | 557,921  | 263,255               | 263,255                                     |
| 555000                                  |                           | FEDERAL FOREST RESERVE         | 627,713               | 552,935  | -                     | -   |
| 559200                                  |                           | FEDERAL HOUSING AUTHORITY      | 141,166               | 158,237  | -                     | -   |
| 559201                                  |                           | FSS GRANT                      | 37,939                | 65,475   | 31,564                | 31,564                                      |
| 559202                                  |                           | FED HOUSING CHOICE VOUCHERS    | 3,766,267             | 3,510,324  | 3,750,000             | 3,750,000                                   |
| 559203                                  |                           | FED HOUSING CHOICE ADMIN FEE   | 783,439               | 675,411  | 649,656               | 649,656                                     |
| 559204                                  |                           | FED HCV MAINSTREAM HAP         | 33,923                | 10,082   | 30,000                | 30,000                                      |
| 559205                                  |                           | FED HCV MAINSTREAM ADMIN       | 3,012                 | 4,404  | 3,500                 | 3,500                                       |
| 560300                                  |                           | FEDERAL PERINATAL GRANT        | 376,396               | 373,961  | 376,396               | 376,396                                     |
| 560881                                  |                           | FEDERAL TRANSPORTATION AID     | 16,308                | 417,211  | 3,000,000             | 3,000,000                                   |
| 560996                                  |                           | FED DHCS MENTAL HEALTH GRANT   | 2,825,567             | 1,564,503  | 950,000               | 950,000                                     |
| 561180                                  |                           | FEDERAL FEMA HOMELESS GRANTS   | 10,000                | -  | -                     | -   |
| 561190                                  |                           | FEDERAL HOMELESS GRANTS        | -                     | 584,240  | 200,000               | 200,000                                     |
| 563163                                  |                           | CITY OF SHASTA LAKE CDBG ADMIN | -                     | 3,884  | -                     | -   |
| 563400                                  |                           | OTHER CO INPATIENT FEES        | 37,235                | 20,294   | 4,000                 | 4,000                                       |
| <b>Total Intergovernmental Revenues</b> |                           |                                | <b>\$ 205,151,505</b> | <b>\$ 240,938,356</b>  | <b>\$ 265,973,161</b> | <b>\$ 265,973,161</b>                       |
| <b>Charges for Services</b>             |                           |                                |                       |  |                       |   |
| 671250                                  |                           | RIGHT OF WAY ABANDONMENT FEE   | \$ 1,000              | \$ 1,500   | \$ -                  | \$ -  |
| 671255                                  |                           | ENCROACHMENT PERMIT FEES       | 11,681                | 11,225   | 8,000                 | 8,000                                       |
| 671260                                  |                           | SUBDIVISION IMPROVE PLAN CHECK | 4,867                 | 2,162  | -                     | -   |
| 679300                                  |                           | R/F BIRTH CERT ABUSE CHILD     | 40,851                | 32,409   | 35,000                | 35,000                                      |
| 679304                                  |                           | R/F ELEC RECORD DELIVERY SYS   | -                     | 3,660  | 3,660                 | 3,660                                       |
| 679400                                  |                           | VITAL STATISTICS               | 138,922               | 174,627  | 130,000               | 130,000                                     |
| 679501                                  |                           | CERTFD COPIES VITAL HLTH STATS | 24,743                | 31,046   | 25,000                | 25,000                                      |
| 680030                                  |                           | ROAD SVS ANDERSON SOLID WASTE  | 152,229               | 60,588   | 50,000                | 50,000                                      |
| 680042                                  |                           | RELEASE LIEN/RE LETTER         | 85                    | -  | -                     | -   |
| 680043                                  |                           | TENTATIVE MAP PROCESSING       | 730                   | 960  | 2,000                 | 2,000                                       |
| 680046                                  |                           | DUST MITIGATION FEES           | 3,200                 | 8,800  | 3,000                 | 3,000                                       |



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| Fund Name | Financing Source Category | Financing Source Account              | 2019-20 Actual      | 2020-21 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/> | 2021-22 Recommended | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|---------------------------------------|---------------------|---|---------------------|---|
| 1         | 2                         | 3                                     | 4                   | 5   | 6                   | 7   |
|           |                           | 680702 ZOB S CENTRAL URBAN REGION #1  | 9,238               | 22,461  | 6,000               | 6,000                                       |
|           |                           | 680703 ZOB S CENTRAL URBAN REGION #2  | 32,105              | 20,800  | 30,000              | 30,000                                      |
|           |                           | 680704 ZOB S CENTRAL URBAN REGION #3  | 14,743              | 8,800   | 10,000              | 10,000                                      |
|           |                           | 680705 ZOB S CENTRAL URBAN REGION E   | 10,387              | 1,600   | 10,000              | 10,000                                      |
|           |                           | 680706 ZOB S CENTRAL URBAN REGION W   | 1,254               | 2,816   | -                   | -   |
|           |                           | 680710 ZOB REGION 3A SOUTH COTTONWOOD | 44,492              | 60,082  | 50,000              | 50,000                                      |
|           |                           | 681100 IMMUNIZATION FEES              | 94,321              | 59,811  | 85,000              | 85,000                                      |
|           |                           | 681250 REGIONAL LAB CONTRACT          | 51,777              | 32,832  | 21,888              | 21,888                                      |
|           |                           | 681260 TEHAMA CO LAB CONTRACT         | 988                 | 1,508   | 500                 | 500   |
|           |                           | 681270 SISKIYOU CO LAB CONTRACT       | 2,423               | 7,985   | 4,000               | 4,000                                       |
|           |                           | 681300 COMPREHENSIVE PERINATAL        | 1,230               | -   | 3,000               | 3,000                                       |
|           |                           | 681400 LAB TESTS BACTERIOLOGY         | 2,643               | -   | 500                 | 500   |
|           |                           | 681402 PARASITOLOGY LAB FEES          | 230                 | 272   | -                   | -   |
|           |                           | 681502 BREAST PUMP RENTALS            | 888                 | 355   | 500                 | 500   |
|           |                           | 681513 DRUG TESTING LAB FEES          | 16,344              | -   | -                   | -   |
|           |                           | 681520 RABIES TEST FEES               | 753                 | 472   | 500                 | 500   |
|           |                           | 681901 VENEREAL DISEASE FEES          | 27                  | -   | -                   | -   |
|           |                           | 681902 VENEREAL DISEASE LAB FEE       | -                   | 6,097   | 5,000               | 5,000                                       |
|           |                           | 681904 LAB FEES WATER SAMPLES         | 6,538               | 6,382   | 3,000               | 3,000                                       |
|           |                           | 681905 HIV TESTING LAB                | 66                  | -   | -                   | -   |
|           |                           | 681907 GENERAL REVENUE CLINIC         | 462                 | 157   | 1,000               | 1,000                                       |
|           |                           | 681908 TUBERCULOUS CLINIC             | 6,290               | 7,256   | 5,000               | 5,000                                       |
|           |                           | 681909 TARGETED CASE MGMT ENCOUNTERS  | 16,230              | 47,648  | 70,000              | 70,000                                      |
|           |                           | 681914 LAB FEES EH WATER SAMPLES      | 472                 | 370   | 300                 | 300   |
|           |                           | 682000 SELF PAY                       | 66,460              | 110,050   | 80,000              | 80,000                                      |
|           |                           | 682001 CLIENT INSURANCE               | 30,440              | 53,185  | 30,000              | 30,000                                      |
|           |                           | 682002 MENTAL HEALTH SERVICES OTHER   | 150,015             | 37,116  | 199,500             | 199,500                                     |
|           |                           | 682009 MH SVS SC COURT DRUG GRANT     | -                   | 9,763   | 5,000               | 5,000                                       |
|           |                           | 682015 MEDICAL MARIJUANA PGM ID FEES  | 650                 | 800   | 1,000               | 1,000                                       |
|           |                           | 684700 COLLECTORS FEES                | 20,000              | 20,000  | 20,000              | 20,000                                      |
|           |                           | 685010 STEPPARENT ADOPTIONS FEES      | 3,525               | 4,362   | 3,300               | 3,300                                       |
|           |                           | 686001 REIMBURSE INSTITUTIONAL CARE   | 41,281              | 215,066   | 115,000             | 115,000                                     |
|           |                           | 692014 EPIDEMIOLOGY SERVICES          | 40,392              | 45,728  | 25,000              | 25,000                                      |
|           |                           | 692100 PHOTOCOPIES                    | 228                 | 100   | 100                 | 100   |
|           |                           | 692700 REIMB MISC SERVICES            | 359,564             | 355,986   | 400,000             | 400,000                                     |
|           |                           | 692703 REIMB VEHICLE COSTS            | 100,188             | 99,592  | 80,000              | 80,000                                      |
|           |                           | 692730 REIMB ADMIN SERVICES           | 43,844              | 43,383  | 40,369              | 40,369                                      |
|           |                           | 693001 CHARGES FOR SERVICES           | 57,596              | 57,345  | 148,357             | 148,357                                     |
|           |                           | 693002 CHGS FOR SVS CITY OF ANDERSON  | 2,346               | -   | -                   | -   |
|           |                           | 693030 CONTRACT SERVICES REVENUE      | 14,507              | 242,542   | 276,548             | 276,548                                     |
|           |                           | <b>Total Charges for Services</b>     | <b>\$ 1,623,244</b> | <b>\$ 1,909,699</b>   | <b>\$ 1,987,022</b> | <b>\$ 1,987,022</b>                         |
|           |                           | <b>Miscellaneous Revenues</b>         |                     |   |                     |   |
|           |                           | 792500 DONATIONS/CONTRIBUTIONS        | \$ 2,025            | \$ 15,832   | \$ 3,000            | \$ 3,000                                    |
|           |                           | 792512 CONTR FR CAREMARK RV SHR AGRMT | 1,167               | 840   | 1,000               | 1,000                                       |
|           |                           | 792579 CONTRIB FROM COMMUNITY GRANTS  | 20,000              | 20,000  | 20,000              | 20,000                                      |
|           |                           | 795000 AUDITOR VOID/STALE DATED CHECK | 16,041              | 10,478  | 5,050               | 5,050                                       |
|           |                           | 795120 WELFARE PAYMENTS               | 424,111             | 284,680   | 150,000             | 150,000                                     |
|           |                           | 795121 WELFARE RPYMT FR CHILD SUPPORT | 312,717             | 242,600   | 150,000             | 150,000                                     |
|           |                           | 795560 RECAPTURED PAYMENTS            | 24,079              | 14,149  | 10,000              | 10,000                                      |
|           |                           | 797600 MISCELLANEOUS SALES            | 1,745               | 3,220   | -                   | -   |
|           |                           | 799215 UNCLAIMED MONEY                | 2,696               | 308   | 50                  | 50  |
|           |                           | 799300 MISCELLANEOUS REVENUE          | 203,516             | 95,039  | 60,000              | 60,000                                      |
|           |                           | 799390 PRIOR PERIOD EXP ADJUSTMENT    | 345,457             | 1,283   | -                   | -   |
|           |                           | 799391 PRIOR PERIOD REV ADJUSTMENT    | 110,271             | 7,493   | -                   | -   |
|           |                           | 799400 JURY & WITNESS FEES            | 1,628               | 2,840   | -                   | -   |
|           |                           | 799600 INSURANCE LOSS & REFUNDS       | 1,000               | 22,257  | 1,000               | 1,000                                       |
|           |                           | 799601 INSURANCE PROCEEDS C/A         | 14,175              | 14,412  | -                   | -   |

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| Fund Name | Financing Source Category | Financing Source Account                                | 2019-20 Actual        | 2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | 2021-22 Recommended   | 2021-22 Adopted by the Board of Supervisors |
|-----------|---------------------------|---|-----------------------|---|-----------------------|---|
| 1         | 2                         | 3   | 4                     | 5   | 6                     | 7   |
|           |                           | 799710 GENERAL ASSISTANCE COLLECTIONS                   | 35,686                | 13,412  | -                     | -   |
|           |                           | 799750 PARENT PROPERTY DAMAGE REIMB                     | -                     | -   | -                     | -   |
|           |                           | 799851 REIMB DAMAGES COUNTY PROPERTY                    | 8,174                 | 35,633  | -                     | -   |
|           |                           | 799900 CASH OVER/SHORT                                  | (575)                 | 0   | -                     | -   |
|           |                           | <b>Total Miscellaneous Revenues</b>                     | <b>\$ 1,523,914</b>   | <b>\$ 784,476</b>   | <b>\$ 400,100</b>     | <b>\$ 400,100</b>                           |
|           |                           | <b>Other Financing Sources Tran In</b>                  |                       |   |                       |   |
|           |                           | 800100 TRANS IN GENERAL FUND                            | \$ 5,022,752          | \$ 5,067,324  | \$ 5,071,180          | \$ 5,071,180                                |
|           |                           | 800176 TRANS IN TITLE III PROJ (GRT)                    | -                     | 9,382   | 50,000                | 50,000                                      |
|           |                           | 800410 TRANS IN MENTAL HEALTH                           | 2,122,758             | 1,910,708   | 4,934,000             | 4,934,000                                   |
|           |                           | 800411 TRANS IN PUBLIC HEALTH                           | 105,497               | 112,988   | 119,580               | 119,580                                     |
|           |                           | 800530  | 1,848                 | -   | -                     | -   |
|           |                           | 800590  | 1,067,925             | 195,864   | -                     | -   |
|           |                           | 800593  | 10,000                | -   | -                     | -   |
|           |                           | 800940  | 77,877                | -   | -                     | -   |
|           |                           | 806207 TRANS IN SOLID WASTE DISPOSAL                    | 750,000               | -   | 100,000               | 100,000                                     |
|           |                           | <b>Total Other Financing Sources Tran In</b>            | <b>\$ 9,158,657</b>   | <b>\$ 7,296,266</b>   | <b>\$ 10,274,760</b>  | <b>\$ 10,274,760</b>                        |
|           |                           | <b>Other Financing Sources Sale C/A</b>                 |                       |   |                       |   |
|           |                           | 896100 SALE OF CAPITAL ASSETS                           | \$ 46,046             | \$ 97,602   | \$ 4,000              | \$ 4,000                                    |
|           |                           | 896101 SALE OF SURPLUS PROPERTY                         | 9,623                 | 899   | -                     | -   |
|           |                           | <b>Total Other Financing Sources Sale C/A</b>           | <b>\$ 55,669</b>      | <b>\$ 98,501</b>  | <b>\$ 4,000</b>       | <b>\$ 4,000</b>                             |
|           |                           | <b>Other Financing Sources Inception of Lease</b>       |                       |   |                       |   |
|           |                           | 860000 INCEPTION OF LEASE                               | \$ -                  | \$ 18,223,126   | \$ -                  | \$ -  |
|           |                           | <b>Total Other Financing Sources Inception of Lease</b> | <b>\$ -</b>           | <b>\$ 18,223,126</b>  | <b>\$ -</b>           | <b>\$ -</b>                                 |
|           |                           | <b>Total Special Revenue Funds Financing Sources</b>    | <b>\$ 218,738,647</b> | <b>\$ 270,145,112</b>   | <b>\$ 279,613,518</b> | <b>\$ 279,613,518</b>                       |

| <b>Capital Project Funds</b> |  |  |                      |                   |                      |                      |
|------------------------------|--|--|----------------------|-------------------|----------------------|----------------------|
|                              |  | <b>Revenue from Money &amp; Property</b>               |                      |                   |                      |                      |
|                              |  | 420000 INTEREST  | \$ 279,385           | \$ 147,371        | \$ 200,000           | \$ 200,000           |
|                              |  | <b>Total Revenue from Money &amp; Property</b>         | <b>\$ 279,385</b>    | <b>\$ 147,371</b> | <b>\$ 200,000</b>    | <b>\$ 200,000</b>    |
|                              |  | <b>Other Financing Sources Tran In</b>                 |                      |                   |                      |                      |
|                              |  | 800100 TRANS IN GENERAL FUND                           | \$ -                 | \$ -              | \$ 920,215           | \$ 920,215           |
|                              |  | <b>Total Other Financing Sources Tran In</b>           | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ 920,215</b>    | <b>\$ 920,215</b>    |
|                              |  | <b>Other Financing Sources L/T Debt Proceeds</b>       |                      |                   |                      |                      |
|                              |  | 850000 LONG TERM DEBT PROCEEDS                         | \$ 14,416,303        | \$ -              | \$ -                 | \$ -                 |
|                              |  | <b>Total Other Financing Sources L/T Debt Proceeds</b> | <b>\$ 14,416,303</b> | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>          |
|                              |  | <b>Residual Equity Transfers</b>                       |                      |                   |                      |                      |
|                              |  | 990100 EQUITY IN GENERAL FUND                          | \$ -                 | \$ -              | \$ 9,000,000         | \$ 9,000,000         |
|                              |  | <b>Total Residual Equity Transfers</b>                 | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ 9,000,000</b>  | <b>\$ 9,000,000</b>  |
|                              |  | <b>Total Capital Project Funds Financing Sources</b>   | <b>\$ 14,695,688</b> | <b>\$ 147,371</b> | <b>\$ 10,120,215</b> | <b>\$ 10,120,215</b> |

| <b>Debt Service Funds</b> |  |  |               |               |             |             |
|---------------------------|--|--|---------------|---------------|-------------|-------------|
|                           |  | <b>Revenue from Money &amp; Property</b>       |               |               |             |             |
|                           |  | 420000 INTEREST                                | \$ 735        | \$ 162        | \$ -        | \$ -        |
|                           |  | 420001 CHNG IN FAIR VALUE INVESTMENTS          | -             | -             | -           | -           |
|                           |  | <b>Total Revenue from Money &amp; Property</b> | <b>\$ 735</b> | <b>\$ 162</b> | <b>\$ -</b> | <b>\$ -</b> |
|                           |  | <b>Other Financing Sources Tran In</b>         |               |               |             |             |
|                           |  | 800101 TRANS IN BOARD OF SUPERVISORS           | \$ -          | \$ 5,330      | \$ 4,821    | \$ 4,821    |
|                           |  | 800102 TRANS IN CAO                            | -             | 18,170        | 16,433      | 16,433      |
|                           |  | 800103 TRANS IN CLERK OF THE BOARD             | -             | 9,276         | 8,389       | 8,389       |
|                           |  | 800110 TRANS IN AUDITOR CONTROLLER             | -             | 29,681        | 26,844      | 26,844      |

|                            |   |            |
|----------------------------|---|------------|
| State Controller Schedules | <b>County of Shasta</b>   | Schedule 6 |
| County Budget Act          | <b>Detail of Additional Financing Sources by Fund and Account</b> |            |
|                            | <b>Governmental Funds</b>   |            |
|                            | <b>Fiscal Year 2021-22</b>  |            |

| Fund Name   | Financing Source Category | Financing Source Account              | 2019-20 Actual        | 2020-21<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by the Board of Supervisors |
|---|---------------------------|---------------------------------------|-----------------------|--|------------------------|--|
| 1   | 2                         | 3                                     | 4                     | 5  | 6                      | 7  |
|   |                           | 800111 TRANS IN TREAS TAX COLLECTOR   | -                     | 22,025   | 19,919                 | 19,919   |
|   |                           | 800112 TRANS IN ASSESSOR              | -                     | 47,999   | 43,412                 | 43,412   |
|   |                           | 800113 TRANS IN PURCHASING            | -                     | 8,107  | 7,332                  | 7,332  |
|   |                           | 800120 TRANS IN COUNTY COUNSEL        | -                     | 17,074   | 15,442                 | 15,442   |
|   |                           | 800130 TRANS IN PERSONNEL             | -                     | 17,571   | 15,891                 | 15,891   |
|   |                           | 800174 TRANS IN TOBACCO SETTLEMENT    | 2,375,989             | 2,375,155  | 2,376,400              | 2,376,400                                      |
|   |                           | 800175 TRANS IN CSA ADMIN             | -                     | 601  | 536                    | 536  |
|   |                           | 800201 TRANS IN TRIAL COURTS          | 535,019               | 532,166  | 533,917                | 533,917  |
|   |                           | 800207 TRANS IN PUBLIC DEFENDER       | -                     | 15,690   | 12,280                 | 12,280   |
|   |                           | 800227 TRANS IN DA                    | -                     | 56,277   | 47,086                 | 47,086   |
|   |                           | 800235 TRANS IN SHERIFF               | -                     | 81,921   | 67,999                 | 67,999   |
|   |                           | 800260 TRANS IN JAIL                  | 35,423                | 106,051  | 43,117                 | 43,117   |
|   |                           | 800263 TRANS IN PROBATION             | -                     | 4,024  | 3,149                  | 3,149  |
|   |                           | 800282 TRANS IN BUILDING              | -                     | 9,729  | 8,665                  | 8,665  |
|   |                           | 800286 TRANS IN PLANNING              | -                     | 12,610   | 11,231                 | 11,231   |
|   |                           | 800287 TRANS IN CORONER               | 1,708                 | 24,231   | 23,195                 | 23,195   |
|   |                           | 800290 TRANS IN RECORDER              | -                     | 17,577   | 15,897                 | 15,897   |
|   |                           | 800299 TRANS IN PUBLIC ADMINISTRATOR  | -                     | 3,328  | 3,011                  | 3,011  |
|   |                           | 800301 TRANS IN ROADS                 | -                     | 78,793   | 67,305                 | 67,305   |
|   |                           | 800410 TRANS IN PUBLIC HEALTH         | -                     | 11,015   | 9,810                  | 9,810  |
|   |                           | 800410 TRANS IN MENTAL HEALTH         | 6,536                 | 73,931   | 56,732                 | 56,732   |
|   |                           | 800411 TRANS IN PUBLIC HEALTH         | 2,651                 | 30,601   | 23,468                 | 23,468   |
|   |                           | 800501 TRANS IN SOCIAL SERVICES       | 5,466                 | 52,769   | 32,412                 | 32,412   |
|   |                           | 800530 TRANS IN OPPORTUNITY CENTER    | -                     | 31,587   | 26,119                 | 26,119   |
|   |                           | 800570 TRANS IN VETERAN SVS OFFICER   | -                     | 4,894  | 4,094                  | 4,094  |
|   |                           | 800590 TRANS IN COMMUNITY ACTION AGCY | -                     | 6,493  | 5,872                  | 5,872  |
|   |                           | 800593 TRANS IN HOUSING AUTHORITY     | -                     | 12,698   | 11,484                 | 11,484   |
|   |                           | 800710 TRANS IN VETERANS HALL         | -                     | 19,452   | 15,986                 | 15,986   |
|   |                           | 800925 TRANS IN INFO TECH DEPT        | -                     | 72,463   | 72,246                 | 72,246   |
|   |                           | 800950 TRANS IN RISK MGMT             | -                     | 17,998   | 16,277                 | 16,277   |
|   |                           | 806200 TRANS IN FALL RIVER AIRPORT    | -                     | 607  | 1,114                  | 1,114  |
|   |                           | 806207 TRANS IN SOLID WASTE DISPOSAL  | -                     | 3,421  | 4,463                  | 4,463  |
|   |                           | 806373 TRANS IN AIR QUALITY           | -                     | 12,944   | 11,529                 | 11,529   |
|   |                           | 806378 TRANS IN PALO CEDRO SEWER      | -                     | 645  | 1,871                  | 1,871  |
|   |                           | 806387 TRANS IN COTTONWOOD SEWER      | -                     | 1,656  | 294                    | 294  |
| <b>Total Other Financing Sources Tran In</b>      |                           |                                       | <b>\$ 2,962,792</b>   | <b>\$ 3,846,560</b>  | <b>\$ 3,666,042</b>    | <b>\$ 3,666,042</b>                            |
| <b>Total Debt Service Funds Financing Sources</b> |                           |                                       | <b>\$ 2,963,527</b>   | <b>\$ 3,846,722</b>  | <b>\$ 3,666,042</b>    | <b>\$ 3,666,042</b>                            |
| <b>TOTAL ALL FUNDS</b>                            |                           |                                       | <b>\$ 395,331,653</b> | <b>\$ 463,689,563</b>  | <b>\$ 455,167,357</b>  | <b>\$ 455,167,357</b>                          |

|                                |              |              |              |              |
|--------------------------------|--------------|--------------|--------------|--------------|
| Total All Funds Transferred To | SCH 5, COL 2 | SCH 5, COL 3 | SCH 5, COL 4 | SCH 5, COL 5 |
|--------------------------------|--------------|--------------|--------------|--------------|

| State Controller Schedules                    |                       | County of Shasta  |                        |  | Schedule 7 |  |
|---|-----------------------|---|------------------------|--|------------|--|
| County Budget Act                             |                       | Summary of Financing Uses by Function and Fund  |                        |  |            |  |
|   |                       | Governmental Funds  |                        |  |            |  |
|   |                       | Fiscal Year 2021-22   |                        |  |            |  |
| Description                                   | 2019-20<br>Actual     | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |            |  |
| 1   | 2                     | 3   | 4                      | 5  |            |  |
| <b>Summarization by Function</b>              |                       |   |                        |  |            |  |
| GENERAL                                       | \$ 45,792,461         | \$ 47,306,777   | \$ 59,975,470          | \$ 59,975,470  |            |  |
| GENERAL - CAPITAL PROJECTS                    | 8,047,364             | 10,696,267  | 25,436,979             | 25,436,979   |            |  |
| GENERAL - PROMOTION                           | 7,950                 | 9,266   | 4,893                  | 4,893  |            |  |
| PUBLIC PROTECTION                             | 93,395,204            | 115,180,749   | 130,796,489            | 130,796,489  |            |  |
| PUBLIC WAYS AND FACILITIES                    | 20,417,533            | 18,793,025  | 37,565,909             | 37,565,909   |            |  |
| HEALTH AND SANITATION                         | 73,847,309            | 100,025,743   | 116,405,503            | 116,405,503  |            |  |
| PUBLIC ASSISTANCE                             | 132,899,159           | 139,901,190   | 168,085,204            | 168,085,204  |            |  |
| EDUCATION                                     | 1,992,901             | 1,779,118   | 1,825,333              | 1,825,333  |            |  |
| RECREATION                                    | 240,070               | 196,695   | 908,635                | 908,635  |            |  |
| DEBT SERVICE                                  | 2,965,053             | 3,846,736   | 3,666,042              | 3,666,042  |            |  |
| <b>Total Financing Uses by Function</b>       | <b>\$ 379,605,005</b> | <b>\$ 437,735,566</b>   | <b>\$ 544,670,457</b>  | <b>\$ 544,670,457</b>                                |            |  |
| <b>Appropriations for Contingencies</b>       |                       |   |                        |  |            |  |
| GENERAL                                       | \$ -                  | \$ -  | \$ 5,000,000           | \$ 5,000,000   |            |  |
| PUBLIC PROTECTION                             | -                     | -   | 150,000                | 150,000  |            |  |
| PUBLIC WAYS AND FACILITIES                    | -                     | -   | 300,000                | 300,000  |            |  |
| HEALTH & SANITATION                           | -                     | -   | 30,000                 | 30,000   |            |  |
| <b>Total Appropriations for Contingencies</b> | <b>\$ -</b>           | <b>\$ -</b>   | <b>\$ 5,480,000</b>    | <b>\$ 5,480,000</b>                                  |            |  |
| <b>Subtotal Financing Uses</b>                | <b>\$ 379,605,005</b> | <b>\$ 437,735,566</b>   | <b>\$ 550,150,457</b>  | <b>\$ 550,150,457</b>                                |            |  |
| <b>Provisions for Obligated Fund Balances</b> |                       |   |                        |  |            |  |
| GENERAL                                       | \$ -                  | \$ -  | \$ 51,596,882          | \$ 58,212,727  |            |  |
| PUBLIC ASSISTANCE                             | -                     | -   | 330,941                | 388,623  |            |  |
| PUBLIC PROTECTION                             | -                     | -   | 157,085                | 381,799  |            |  |
| PUBLIC WAYS AND FACILITIES                    | -                     | -   | -                      | -  |            |  |
| HEALTH AND SANITATION                         | -                     | -   | 35,100                 | 35,100   |            |  |
| EDUCATION                                     | -                     | -   | -                      | -  |            |  |
| DEBT SERVICE                                  | -                     | -   | -                      | -  |            |  |
| <b>Total Obligated Fund Balances</b>          | <b>\$ -</b>           | <b>\$ -</b>   | <b>\$ 52,120,008</b>   | <b>\$ 68,018,249</b>                                 |            |  |
| <b>Total Financing Uses</b>                   | <b>\$ 379,605,005</b> | <b>\$ 437,735,566</b>   | <b>\$ 602,270,465</b>  | <b>\$ 618,168,707</b>                                |            |  |
| <b>Summarization by Fund</b>                  |                       |   |                        |  |            |  |
| 0040 ACCUM CAPITAL OUTLAY                     | \$ 448,326            | \$ 2,286,348  | \$ 32,255,654          | \$ 32,255,654  |            |  |
| 0048 2020 ENERGY RETROFIT PROJECT             | 7,007,305             | 5,998,098   | 2,029,440              | 2,029,440  |            |  |
| 0057 IMPACT MITIGATION FEE                    | 40,214                | 462,716   | 1,728,975              | 1,728,975  |            |  |
| 0060 GENERAL                                  | 143,240,650           | 157,580,796   | 222,427,929            | 238,328,309  |            |  |
| 0062 GENERAL - CAPITAL PROJECTS               | 591,734               | 2,411,822   | 151,885                | 151,885  |            |  |
| 0065 GENERAL - FEDERAL TITLE III              | 11,760                | 183,853   | 226,273                | 204,083  |            |  |
| 0070 CNTY CRTHSE BOND FUND                    | 535,019               | 532,166   | 533,917                | 533,917  |            |  |
| 0072 ADMIN CNTR BOND FUND                     | 2,378,251             | 2,375,331   | 2,376,400              | 2,376,400  |            |  |
| 0073 ENERGY RETROFIT FUND                     | 51,784                | 939,239   | 755,725                | 755,725  |            |  |
| 0080 MENTAL HEALTH                            | 38,548,022            | 44,847,408  | 53,682,262             | 53,682,262   |            |  |
| 0081 MENTAL HEALTH SERVICES ACT               | 12,343,954            | 13,171,120  | 23,693,212             | 23,693,212   |            |  |
| 0120 OPPORTUNITY CENTER                       | 5,658,351             | 5,578,482   | 6,945,603              | 6,926,889  |            |  |
| 0140 SOCIAL SERVICES                          | 115,355,659           | 123,301,485   | 149,574,749            | 149,574,749  |            |  |
| 0150 WILDLIFE                                 | 340                   | 386   | 38,536                 | 40,301   |            |  |
| 0170 GENERAL RESERVES                         | -                     | -   | 18,160,000             | 18,160,000   |            |  |
| 0185 PHA HOUSING ASSISTANCE PYMTS             | 4,639,981             | 4,572,481   | 4,698,305              | 4,735,305  |            |  |
| 0186 HOUSING HOME IPP ADMIN                   | 180,516               | 199,823   | 266,514                | 266,514  |            |  |
| 0187 HOUSING CALHOME ADMIN                    | -                     | -   | 8,300                  | 8,300  |            |  |
| 0188 ENDANGERED SPECIES                       | 50                    | 60  | 200,100                | 200,100  |            |  |
| 0190 ROADS                                    | 20,417,533            | 18,793,025  | 37,860,909             | 37,860,909   |            |  |
| 0191 ROAD - DUST MITIGATION                   | -                     | -   | 5,000                  | 5,000  |            |  |

| State Controller Schedules                        | County of Shasta                               |   |                        | Schedule 7   |  |
|---|--|---|------------------------|--|--|
| County Budget Act                                 | Summary of Financing Uses by Function and Fund |   |                        |  |  |
|   | Governmental Funds                             |   |                        |  |  |
|   | Fiscal Year 2021-22                            |   |                        |  |  |
| Description                                       | 2019-20<br>Actual                              | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |  |
| 1   | 2  | 3   | 4                      | 5  |  |
| 0192 CHILD SUPPORT SVS                            | 7,338,930                                      | 14,864,506  | 7,551,004              | 7,551,004  |  |
| 0196 PUBLIC HEALTH                                | 20,304,040                                     | 39,089,003  | 35,630,888             | 35,630,888   |  |
| 0197 SHASTA HOUSING REHAB                         | 120,495  | 138,981   | 211,428                | 211,428  |  |
| 0810 STATHAM-ROBBINS CRIM CONST ADM               | -  | -   | 468,949                | 468,949  |  |
| 0812 STATHAM-ROBBINS CRTHSE CONSTR                | -  | -   | 242,250                | 242,250  |  |
| 0851 IHSS PUBLIC AUTHORITY                        | 392,091  | 408,437   | 546,258                | 546,258  |  |
| <b>Total Financing Uses</b>                       | <b>\$ 379,605,005</b>                          | <b>\$ 437,735,566</b>   | <b>\$ 602,270,465</b>  | <b>\$ 618,168,707</b>                                |  |
| Total Financing Uses by Function Transferred From | SCH 8, COL 2                                   | SCH 8, COL 3  | SCH 8, COL 4           | SCH 8, COL 5   |  |
| Total Financing Uses Transferred To               |  |   |                        | SCH 2, COL 8   |  |
| Subtotal Financing Uses Ties To                   |  |   |                        | SCH 2, COL 6   |  |
| Total Obligated Fund Balances Transferred To      |  |   |                        | SCH 2, COL 7<br>SCH 4, COL 6                         |  |
| Summarization Totals Must Equal                   |  |   |                        | TOTAL FIN USES<br>= TOTAL FIN USES                   |  |

| State Controller Schedules              |                      | County of Shasta  |                        |  | Schedule 8 |  |
|---|----------------------|---|------------------------|--|------------|--|
| County Budget Act                       |                      | Detail of Financing Uses by Function, Activity and Budget Unit                                    |                        |  |            |  |
| Governmental Funds                      |                      |   |                        |  |            |  |
| Fiscal Year 2021-22                     |                      |   |                        |  |            |  |
| Function, Activity and Budget Unit      | 2019-20<br>Actual    | 2020-21<br>Actual<br><input checked="" type="checkbox"/><br>Estimated<br><input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |            |  |
| 1                                       | 2                    | 3   | 4                      | 5  |            |  |
| <b>General Fund</b>                     |                      |   |                        |  |            |  |
| 100 NON-PROG REV/TRANS OUT              | \$ 29,956,544        | \$ 21,876,707   | \$ 33,688,320          | \$ 33,688,320  |            |  |
| 101 BOARD OF SUPERVISORS                | 602,680              | 601,522   | 904,475                | 904,475  |            |  |
| 102 COUNTY ADMIN OFFICE                 | 2,621,555            | 2,922,210   | 5,708,867              | 5,708,867  |            |  |
| 103 CLERK OF THE BOARD                  | 486,379              | 599,632   | 1,026,909              | 1,026,909  |            |  |
| 110 AUDITOR CONTROLLER                  | 711,579              | 1,141,327   | 2,404,214              | 2,404,214  |            |  |
| 111 TREASURER TAX COLLECTOR             | 1,817,317            | 1,880,079   | 2,204,309              | 2,204,309  |            |  |
| 112 ASSESSOR                            | 4,717,616            | 4,870,494   | 5,400,878              | 5,400,878  |            |  |
| 113 PURCHASING                          | (53,022)             | (48,287)  | 182,723                | 182,723  |            |  |
| 120 COUNTY COUNSEL                      | 128,960              | 254,492   | 676,304                | 676,304  |            |  |
| 130 PERSONNEL                           | 170,263              | 79,327  | 320,832                | 320,832  |            |  |
| 140 ELECTION ADMIN AND REGISTRATION     | 2,560,664            | 4,829,610   | 3,236,782              | 3,236,782  |            |  |
| 157 IMPACT FEE ADMIN                    | 40,214               | 462,716   | 1,156,625              | 1,156,625  |            |  |
| 160 GENERAL RESERVES                    | -                    | -   | -                      | -  |            |  |
| 165 ECONOMIC DEVELOPMENT                | 69,918               | 73,487  | 75,600                 | 75,600   |            |  |
| 172 SURVEYOR                            | 11,351               | 12,038  | 12,283                 | 12,283   |            |  |
| 173 MISCELLANEOUS GENERAL 1             | 473,267              | 5,807,600   | 1,179,376              | 1,179,376  |            |  |
| 174 TOBACCO SETTLEMENT GRANTS           | 2,498,940            | 2,623,259   | 2,601,400              | 2,601,400  |            |  |
| 175 CSA ADMINISTRATION                  | 930,529              | 898,826   | 1,020,801              | 1,020,801  |            |  |
| 176 TITLE III PROJECTS                  | 11,760               | 183,853   | 202,083                | 202,083  |            |  |
| 199 CENTRAL SERVICE COST                | (1,964,053)          | (1,762,114)   | (2,027,311)            | (2,027,311)  |            |  |
| 900 RESERVES FOR CONTINGENCIES          | -                    | -   | -                      | -  |            |  |
| <b>Total General</b>                    | <b>\$ 45,792,461</b> | <b>\$ 47,306,777</b>  | <b>\$ 59,975,470</b>   | <b>\$ 59,975,470</b>                                 |            |  |
| <b>General - Capital Projects</b>       |                      |   |                        |  |            |  |
| 161 ACCUMULATED CAPITAL OUTLAY          | \$ 448,326           | \$ 2,286,348  | \$ 23,255,654          | \$ 23,255,654  |            |  |
| 166 LAND BUILDINGS AND IMPROVEMENTS     | 591,734              | 2,411,822   | 151,885                | 151,885  |            |  |
| 16D 2020 ENERGY RETROFIT PROJECT        | 7,007,305            | 5,998,098   | 2,029,440              | 2,029,440  |            |  |
| <b>Total General - Capital Projects</b> | <b>\$ 8,047,364</b>  | <b>\$ 10,696,267</b>  | <b>\$ 25,436,979</b>   | <b>\$ 25,436,979</b>                                 |            |  |
| <b>General Promotion</b>                |                      |   |                        |  |            |  |
| 159 INTERMOUNTAIN FAIR                  | \$ 7,950             | \$ 9,266  | \$ 4,893               | \$ 4,893   |            |  |
| <b>Total General Promotion</b>          | <b>\$ 7,950</b>      | <b>\$ 9,266</b>   | <b>\$ 4,893</b>        | <b>\$ 4,893</b>                                      |            |  |
| <b>Public Protection</b>                |                      |   |                        |  |            |  |
| 201 TRIAL COURTS                        | \$ 2,421,673         | \$ 2,220,263  | \$ 2,582,606           | \$ 2,582,606   |            |  |
| 203 CONFL PUBLIC DEFENDER               | 2,311,106            | 2,137,895   | 2,649,612              | 2,649,612  |            |  |
| 207 PUBLIC DEFENDER                     | 3,597,371            | 4,587,845   | 6,687,547              | 6,687,547  |            |  |
| 208 GRAND JURY                          | 74,077               | 115,669   | 91,506                 | 91,506   |            |  |
| 221 COUNTY CLERK                        | 498,285              | 844,045   | 713,609                | 713,609  |            |  |
| 227 DISTRICT ATTORNEY                   | 8,288,070            | 9,797,896   | 11,463,786             | 11,463,786   |            |  |
| 228 CHILD SUPPORT SERVICES              | 7,338,930            | 14,864,506  | 7,551,004              | 7,551,004  |            |  |
| 235 SHERIFF                             | 17,136,804           | 20,030,298  | 23,753,312             | 23,753,312   |            |  |
| 236 BOATING SAFETY                      | 764,395              | 1,073,089   | 1,138,340              | 1,138,340  |            |  |
| 237 SHERIFF CIVIL UNIT                  | 553,367              | 747,841   | 868,273                | 868,273  |            |  |
| 246 DETENTION ANNEX/WORK FACILITY       | 469,211              | 570,854   | 798,160                | 798,160  |            |  |
| 256 VICTIM WITNESS ASSISTANCE           | 1,464,730            | 1,495,141   | 1,815,571              | 1,815,571  |            |  |
| 260 JAIL                                | 17,706,685           | 22,272,758  | 29,101,198             | 29,101,198   |            |  |
| 261 BURNEY SUBSTATION                   | 2,173,461            | 2,570,557   | 3,365,715              | 3,365,715  |            |  |
| 262 JUVENILE HALL                       | 5,233,876            | 6,174,841   | 8,237,543              | 8,237,543  |            |  |
| 263 PROBATION                           | 11,551,540           | 12,178,633  | 14,066,095             | 14,066,095   |            |  |
| 280 AG COMM AND SEALER OF WEIGHTS       | 1,824,106            | 2,195,099   | 2,313,727              | 2,313,727  |            |  |
| 282 BUILDING INSPECTION                 | 2,378,083            | 2,672,286   | 3,494,710              | 3,494,710  |            |  |
| 285 KNIGHTON RD BEETLE MITIGATION       | 50                   | 60  | 200,100                | 200,100  |            |  |
| 286 PLANNING                            | 1,906,479            | 2,378,958   | 2,200,773              | 2,200,773  |            |  |
| 287 CORONER                             | 1,380,733            | 1,528,807   | 1,827,062              | 1,827,062  |            |  |
| 288 DISPATCH                            | 1,516,637            | 1,610,888   | 1,714,413              | 1,714,413  |            |  |
| 290 RECORDER                            | 1,233,903            | 1,381,532   | 1,599,832              | 1,599,832  |            |  |
| 292 PUBLIC GUARDIAN                     | 878,330              | 925,942   | 817,467                | 817,467  |            |  |
| 294 WILDLIFE CONTROL                    | 340                  | 386   | 1,081                  | 1,081  |            |  |
| 297 ANIMAL CONTROL                      | 447,853              | 531,881   | 710,657                | 710,657  |            |  |
| 299 PUBLIC ADMINISTRATOR                | 245,106              | 272,780   | 321,591                | 321,591  |            |  |
| H10 STATHAM-ROBBINS CRIM CONST ADM      | -                    | -   | 468,949                | 468,949  |            |  |

| State Controller Schedules                      |                       | County of Shasta   |  |                        | Schedule 8   |  |
|---|-----------------------|--|--|------------------------|--|--|
| County Budget Act                               |                       | Detail of Financing Uses by Function, Activity and Budget Unit |  |                        |  |  |
| Governmental Funds                              |                       |  |  |                        |  |  |
| Fiscal Year 2021-22                             |                       |  |  |                        |  |  |
| Function, Activity and Budget Unit              | 2019-20<br>Actual     | 2020-21<br>Actual<br><input checked="" type="checkbox"/>       | 2020-21<br>Estimated<br><input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |  |
| 1   | 2                     | 3  | 4  | 5                      | 5  |  |
| H12 STATHAM-ROBBINS CRTHSE CNST ADM             | -                     | -  | -  | 242,250                | 242,250  |  |
| <b>Total Public Protection</b>                  | <b>\$ 93,395,204</b>  | <b>\$ 115,180,749</b>  | <b>\$ 130,796,489</b>                            | <b>\$ 130,796,489</b>  | <b>\$ 130,796,489</b>                                |  |
| <b>Public Ways &amp; Facilities</b>             |                       |  |  |                        |  |  |
| 301 ROADS                                       | \$ 20,417,533         | \$ 18,793,025  | \$ 37,560,909                                    | \$ 37,560,909          | \$ 37,560,909  |  |
| 302 SACTO VLY AIR POLLUTION PAVING              | -                     | -  | 5,000  | 5,000                  | 5,000  |  |
| <b>Total Public Ways &amp; Facilities</b>       | <b>\$ 20,417,533</b>  | <b>\$ 18,793,025</b>   | <b>\$ 37,565,909</b>                             | <b>\$ 37,565,909</b>   | <b>\$ 37,565,909</b>                                 |  |
| <b>Health &amp; Sanitation</b>                  |                       |  |  |                        |  |  |
| 402 ENVIRONMENTAL HEALTH                        | \$ 2,651,293          | \$ 2,918,212   | \$ 3,429,241                                     | \$ 3,429,241           | \$ 3,429,241   |  |
| 404 MENTAL HEALTH SERVICES ADMIN                | 12,343,954            | 13,171,120   | 23,693,212                                       | 23,693,212             | 23,693,212   |  |
| 410 MENTAL HEALTH                               | 33,116,306            | 35,215,625   | 42,876,243                                       | 42,876,243             | 42,876,243   |  |
| 411 PUBLIC HEALTH                               | 17,631,633            | 36,855,987   | 32,570,482                                       | 32,570,482             | 32,570,482   |  |
| 412 SHASTA COUNTY HEALTH CARE                   | 969,066               | 471,321  | 603,261  | 603,261                | 603,261  |  |
| 417 CALIFORNIA CHILDRENS SERVICES               | 1,703,341             | 1,761,694  | 2,427,145  | 2,427,145              | 2,427,145  |  |
| 422 ALCOHOL AND DRUG PROGRAMS                   | 4,504,819             | 8,722,300  | 9,347,227  | 9,347,227              | 9,347,227  |  |
| 425 PERINATAL                                   | 926,897               | 909,484  | 1,458,692  | 1,458,692              | 1,458,692  |  |
| <b>Total Health &amp; Sanitation</b>            | <b>\$ 73,847,309</b>  | <b>\$ 100,025,743</b>  | <b>\$ 116,405,503</b>                            | <b>\$ 116,405,503</b>  | <b>\$ 116,405,503</b>                                |  |
| <b>Public Assistance</b>                        |                       |  |  |                        |  |  |
| 501 SOCIAL SERVICES ADMINISTRATION              | \$ 59,927,716         | \$ 67,973,696  | \$ 86,592,291                                    | \$ 86,592,291          | \$ 86,592,291  |  |
| 502 HEALTH AND HUMAN SVS AGENCY ADM             | 214,799               | 703,894  | 120,369  | 120,369                | 120,369  |  |
| 530 OPPORTUNITY CENTER                          | 5,658,351             | 5,578,482  | 6,713,047  | 6,713,047              | 6,713,047  |  |
| 541 WELFARE CASH AID PAYMENTS                   | 55,213,145            | 54,623,894   | 62,862,089                                       | 62,862,089             | 62,862,089   |  |
| 542 COUNTY INDIGENT CASES-GEN FND               | 1,829,759             | 1,589,986  | 2,110,085  | 2,110,085              | 2,110,085  |  |
| 570 VETERANS SERVICE OFFICER                    | 515,968               | 595,727  | 752,786  | 752,786                | 752,786  |  |
| 590 COMMUNITY ACTION AGENCY                     | 4,206,338             | 3,515,788  | 3,242,117  | 3,242,117              | 3,242,117  |  |
| 591 HOUSING CALHOME                             | -                     | -  | 8,300  | 8,300                  | 8,300  |  |
| 592 HOUSING HOME IPP                            | 180,516               | 199,823  | 266,514  | 266,514                | 266,514  |  |
| 593 PHA HOUSING ASSISTANCE                      | 4,639,981             | 4,572,481  | 4,694,805  | 4,694,805              | 4,694,805  |  |
| 596 CDBG ADMIN/REHAB                            | 120,495               | 138,981  | 211,428  | 211,428                | 211,428  |  |
| H51 IHSS PUBL AUTH ADMIN                        | 392,091               | 408,437  | 511,373  | 511,373                | 511,373  |  |
| <b>Total Public Assistance</b>                  | <b>\$ 132,899,159</b> | <b>\$ 139,901,190</b>  | <b>\$ 168,085,204</b>                            | <b>\$ 168,085,204</b>  | <b>\$ 168,085,204</b>                                |  |
| <b>Education</b>                                |                       |  |  |                        |  |  |
| 611 LIBRARY ADMINISTRATION                      | \$ 1,740,297          | \$ 1,561,947   | \$ 1,552,972                                     | \$ 1,552,972           | \$ 1,552,972   |  |
| 620 AGRIC EXT SERVICE FARM ADVISOR              | 252,604               | 217,171  | 272,361  | 272,361                | 272,361  |  |
| <b>Total Education</b>                          | <b>\$ 1,992,901</b>   | <b>\$ 1,779,118</b>  | <b>\$ 1,825,333</b>                              | <b>\$ 1,825,333</b>    | <b>\$ 1,825,333</b>                                  |  |
| <b>Recreation</b>                               |                       |  |  |                        |  |  |
| 701 RECREATION AND PARK DEVELOPMENT             | \$ 57,205             | \$ 53,261  | \$ 72,615  | \$ 72,615              | \$ 72,615  |  |
| 710 VETERANS HALLS                              | 182,865               | 143,434  | 836,020  | 836,020                | 836,020  |  |
| <b>Total Recreation</b>                         | <b>\$ 240,070</b>     | <b>\$ 196,695</b>  | <b>\$ 908,635</b>                                | <b>\$ 908,635</b>      | <b>\$ 908,635</b>                                    |  |
| <b>Debt Service</b>                             |                       |  |  |                        |  |  |
| 803 1998 CRTHSE BOND                            | \$ 535,019            | \$ 532,166   | \$ 533,917                                       | \$ 533,917             | \$ 533,917   |  |
| 805 2003 ADM CTR BOND                           | 2,378,251             | 2,375,331  | 2,376,400  | 2,376,400              | 2,376,400  |  |
| 806 ENERGY RETROFIT                             | 51,784                | 939,239  | 755,725  | 755,725                | 755,725  |  |
| <b>Total Debt Service</b>                       | <b>\$ 2,965,053</b>   | <b>\$ 3,846,736</b>  | <b>\$ 3,666,042</b>                              | <b>\$ 3,666,042</b>    | <b>\$ 3,666,042</b>                                  |  |
| <b>Grand Total Financing Uses by Function</b>   | <b>\$ 379,605,005</b> | <b>\$ 437,735,566</b>  | <b>\$ 544,670,457</b>                            | <b>\$ 544,670,457</b>  | <b>\$ 544,670,457</b>                                |  |
| Total Financing Uses by Function Transferred To | SCH 7, COL 2          | SCH 7, COL 3   | SCH 7, COL 4                                     | SCH 7, COL 5           |  |  |

**General Government  
and  
Support Services**



# GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100  
Matthew P. Pontes, County Executive Officer

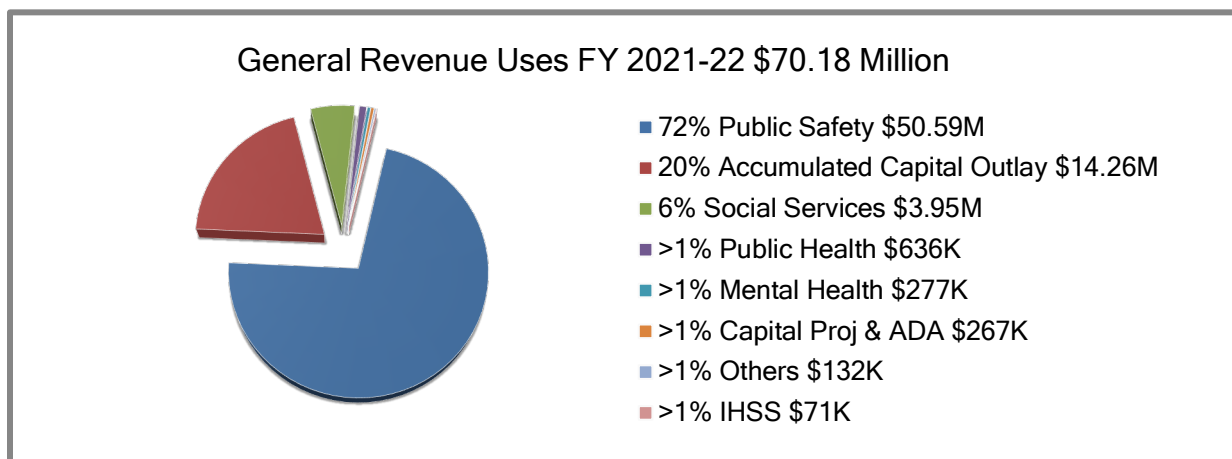
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## PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Public Safety and Resource Management.

## SUMMARY OF RECOMMENDATIONS

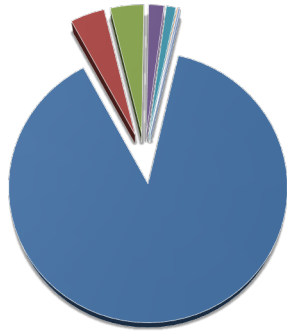
The largest use of General Fund dollars (\$50.59 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Accumulated Capital Outlay for Jail ADA projects (\$14.26 million.)



## REVENUES

Total recommended General Fund discretionary revenue is \$61.9 million, which is consistent when compared to the FY 2019-20 estimates. The following chart illustrates revenue by source or type recognized by the General Revenue budget unit:

General Revenue Source FY 2021-22 \$66.797 Million



- 88% Taxes \$59.115m
- 4% Intergovernmental \$2.745m
- 4% Fines and Forfeitures \$1.235m
- 2% Use of Money & Property \$2.68m
- 1% Licenses and Permits \$755k
- >1% Miscellaneous \$160k
- >1% Charges for Services \$105.5k

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 100 - NON-PROG REV/TRANS OUT (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object    | 2019-20<br>Actuals  | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|---------------------|--|------------------------|--|
|   |                     | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                   | 3  | 4                      | 5  |
| <b>Category: 100 TAXES</b>                              |                     |  |                        |  |
| 101000 CURRENT SECURED TAXES                            | \$18,501,259        | \$19,482,365   | \$20,743,190           | \$20,743,190   |
| 101001 CURRENT UNITARY TAXES                            | \$2,841,372         | \$2,913,367  | \$2,800,000            | \$2,800,000  |
| 101011 CURR SEC TAX DEL ADV TEETER                      | \$314,335           | \$293,352  | \$300,000              | \$300,000  |
| 101012 RDA RESIDUAL PROP TAX HS34188                    | \$261,796           | \$254,777  | \$202,000              | \$202,000  |
| 101013 RDA 1290 PT PROP TX HS33607.5                    | \$4,138,637         | \$4,539,674  | \$2,850,000            | \$2,850,000  |
| 101014 RDA OTHER MONEY HS34179                          | \$0                 | \$21,064   | \$0                    | \$0  |
| 101100 SUPPLEMENTAL TAXES CURRENT                       | \$381,670           | \$334,696  | \$280,000              | \$280,000  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                   | \$64,836            | \$51,220   | \$0                    | \$0  |
| 102000 CURRENT UNSECURED TAXES                          | \$865,331           | \$902,919  | \$1,040,000            | \$1,040,000  |
| 103010 SUPPLEMENTAL TAXES PRIOR                         | \$9,268             | \$735  | \$9,700                | \$9,700  |
| 104000 PRIOR YEAR UNSECURED TAXES                       | \$10,456            | \$15,490   | \$11,000               | \$11,000   |
| 106000 SALES & USE TAX                                  | \$4,362,010         | \$5,109,917  | \$4,600,000            | \$4,600,000  |
| 108000 DOCUMENTARY TRANSFER TAX                         | \$1,019,881         | \$1,426,152  | \$1,050,000            | \$1,050,000  |
| 109000 TRANSIENT OCCUPANCY TAXES                        | \$1,239,724         | \$1,760,489  | \$950,000              | \$950,000  |
| 109100 TIMBER YIELD TAXES                               | \$368,971           | \$370,892  | \$280,000              | \$280,000  |
| <b>TAXES</b>  | <b>\$34,379,554</b> | <b>\$37,477,116</b>  | <b>\$35,115,890</b>    | <b>\$35,115,890</b>                                  |
| <b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b> |                     |  |                        |  |
| 215000 FRANCHISES                                       | \$816,664           | \$848,590  | \$755,000              | \$755,000  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>               | <b>\$816,664</b>    | <b>\$848,590</b>   | <b>\$755,000</b>       | <b>\$755,000</b>                                     |
| <b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b> |                     |  |                        |  |
| 318511 COURT FINES CRIMINALISTIC LAB                    | \$18,556            | \$730  | \$0                    | \$0  |
| 323000 TAX DELINQUENT PENALTIES                         | \$686,989           | \$1,047,256  | \$250,000              | \$250,000  |
| 323001 TEETER DEL PEN & INT                             | \$786,424           | \$1,544,773  | \$950,000              | \$950,000  |
| 323002 PENALTIES FAILURE TO FILE CIO                    | \$8,604             | \$11,158   | \$10,000               | \$10,000   |
| 323004 TEETER REDEMPTION FEES                           | \$18,790            | \$22,130   | \$20,000               | \$20,000   |
| 323006 PENALTY R&T 463                                  | \$4,461             | \$9,129  | \$5,500                | \$5,500  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>               | <b>\$1,523,825</b>  | <b>\$2,635,179</b>   | <b>\$1,235,500</b>     | <b>\$1,235,500</b>                                   |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>  |                     |  |                        |  |
| 420000 INTEREST   | \$1,919,669         | \$1,547,866  | \$2,000,000            | \$2,000,000  |
| 420115 EARNINGS PERS PREPAY ER SHARE                    | \$613,388           | \$654,851  | \$670,000              | \$670,000  |
| 421100 LAND RENT  | \$10,608            | \$11,084   | \$10,000               | \$10,000   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                | <b>\$2,543,667</b>  | <b>\$2,213,802</b>   | <b>\$2,680,000</b>     | <b>\$2,680,000</b>                                   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>         |                     |  |                        |  |
| 109101 PROPERTY TAX IN-LIEU OF VLF                      | \$22,979,153        | \$24,197,704   | \$24,000,000           | \$24,000,000   |
| 526000 ST MOTOR VEHICLE IN-LIEU TAX                     | \$118,147           | \$109,264  | \$105,000              | \$105,000  |
| 529000 STATE LATOUR FOREST                              | \$7,284             | \$0  | \$7,000                | \$7,000  |
| 529200 STATE OTHER IN-LIEU TAX                          | \$5,878             | \$6,022  | \$6,000                | \$6,000  |
| 546000 STATE HOMEOWNERS EXEMPTION                       | \$278,006           | \$272,227  | \$240,000              | \$240,000  |

**Budget Unit:** 100 - NON-PROG REV/TRANS OUT (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|------------------------|--|
| 1  |                                | 2                  | 3   | 4                      | 5  |
| 547500   | STATE MANDATED COST REIMB      | \$363,752          | \$481,086   | \$0                    | \$0  |
| 547800   | STATE STABILIZATION            | \$337,000          | \$337,000   | \$337,000              | \$337,000  |
| 549601   | STATE PROP 172 PUBLIC SFTY FND | \$0                | \$3,988,657   | \$0                    | \$0  |
| 559100   | FEDERAL PROPERTY IN-LIEU TAXES | \$2,077,846        | \$2,100,940   | \$2,050,000            | \$2,050,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    |                                | \$26,167,068       | \$31,492,902  | \$26,745,000           | \$26,745,000   |
| <b>Category: 600 CHARGES FOR SERVICES</b>            |                                |                    |   |                        |  |
| 668317   | S/A WILLIAMSON ACT GC51244.3   | \$116,771          | \$120,485   | \$90,000               | \$90,000   |
| 684700   | COLLECTORS FEES                | \$30,000           | \$30,000  | \$15,000               | \$15,000   |
| 692220   | EMPLOYEE RETIRE ADMIN FEE      | (\$552)            | \$255   | \$500                  | \$500  |
| <b>CHARGES FOR SERVICES</b>                          |                                | \$146,218          | \$150,741   | \$105,500              | \$105,500  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                                |                    |   |                        |  |
| 799215   | UNCLAIMED MONEY                | \$14,537           | \$1,538   | \$4,500                | \$4,500  |
| 799300   | MISCELLANEOUS REVENUE          | \$8,422            | \$11,409  | \$10,000               | \$10,000   |
| 799311   | LITIGATION SETTLEMENT          | \$818              | \$10,027,946  | \$120,000              | \$120,000  |
| 799390   | PRIOR PERIOD EXP ADJUSTMENT    | \$0                | \$26,350  | \$26,000               | \$26,000   |
| 799391   | PRIOR PERIOD REV ADJUSTMENT    | \$47,837           | \$37,699  | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        |                                | \$71,615           | \$10,104,943  | \$160,500              | \$160,500  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                                |                    |   |                        |  |
| 896101   | SALE OF SURPLUS PROPERTY       | \$24,500           | \$0   | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 |                                | \$24,500           | \$0   | \$0                    | \$0  |
| <b>Total Revenues:</b>                               |                                | \$65,673,114       | \$84,923,276  | \$66,797,390           | \$66,797,390   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                                |                    |   |                        |  |
| 033727   | MNT STR ADA                    | \$41,184           | \$0   | \$115,000              | \$115,000  |
| 034300   | MISCELLANEOUS EXPENSE          | \$0                | \$0   | \$200,000              | \$200,000  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ   | (\$69,413)         | \$0   | \$100,000              | \$100,000  |
| 034800   | PROF & SPECIAL SERVICES        | \$0                | \$0   | \$100,000              | \$100,000  |
| 034806   | PROF AUDIT SVS                 | \$24,938           | \$21,522  | \$30,000               | \$30,000   |
| <b>SERVICES AND SUPPLIES</b>                         |                                | (\$3,290)          | \$21,522  | \$545,000              | \$545,000  |
| <b>Category: 050 OTHER CHARGES</b>                   |                                |                    |   |                        |  |
| 050800   | TAXES & ASSESSMENTS            | \$26               | \$0   | \$40                   | \$40   |
| <b>OTHER CHARGES</b>                                 |                                | \$26               | \$0   | \$40                   | \$40   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                                |                    |   |                        |  |
| 095161   | TRAN OUT ACCUM CAPITAL OUTLAY  | \$0                | \$0   | \$920,215              | \$920,215  |
| 095166   | TRANS OUT CAPITAL PROJECTS     | \$109,486          | \$107,228   | \$151,885              | \$151,885  |
| 095227   | TRAN OUT DISTRICT ATTORNEY     | \$3,670,987        | \$2,576,243   | \$0                    | \$0  |

**Budget Unit:** 100 - NON-PROG REV/TRANS OUT (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 095235 TRAN OUT SHERIFF                              | \$4,806,360        | \$3,204,240                                | \$0                                | \$0                    |  |
| 095236 TRAN OUT BOATING SAFETY                       | \$91,770           | \$61,180                                   | \$0                                | \$0                    |  |
| 095246 TRAN OUT DETENTION ANNEX                      | \$3,723            | \$2,482                                    | \$0                                | \$0                    |  |
| 095260 TRAN OUT JAIL                                 | \$9,027,912        | \$6,018,608                                | \$0                                | \$0                    |  |
| 095261 TRAN OUT BURNEY SUBSTATION                    | \$1,447,551        | \$965,034                                  | \$0                                | \$0                    |  |
| 095262 TRAN OUT JUVENILE HALL                        | \$2,666,568        | \$1,777,712                                | \$0                                | \$0                    |  |
| 095263 TRAN OUT PROBATION                            | \$1,241,328        | \$827,552                                  | \$0                                | \$0                    |  |
| 095287 TRAN OUT CORONER                              | \$946,181          | \$630,787                                  | \$0                                | \$0                    |  |
| 095288 TRAN OUT CENTRAL DISPATCH                     | \$925,185          | \$616,790                                  | \$0                                | \$0                    |  |
| 095410 TRAN OUT MENTAL HEALTH                        | \$276,777          | \$276,777                                  | \$276,778                          | \$276,778              |  |
| 095411 TRAN OUT PUBLIC HEALTH                        | \$38,039           | \$6,311                                    | \$15,764                           | \$15,764               |  |
| 095412 TRAN OUT SCHC CMSP                            | \$440,379          | \$472,107                                  | \$462,654                          | \$462,654              |  |
| 095417 TRAN OUT CA CHILD SERVICES                    | \$139,158          | \$139,158                                  | \$139,159                          | \$139,159              |  |
| 095422 TRAN OUT SUBSTANCE ABUSE                      | \$3,195            | \$3,195                                    | \$3,195                            | \$3,195                |  |
| 095425 TRAN OUT MH PERINATAL                         | \$15,017           | \$15,017                                   | \$15,017                           | \$15,017               |  |
| 095501 TRAN OUT SOCIAL SERVICES                      | \$1,038,735        | \$1,038,735                                | \$1,038,735                        | \$1,038,735            |  |
| 095541 TRAN OUT CASH AID GRANTS                      | \$2,916,561        | \$2,916,561                                | \$2,916,562                        | \$2,916,562            |  |
| 095592 TRAN OUT HOUSING HOME IPP                     | \$0                | \$4,328                                    | \$4,458                            | \$4,458                |  |
| 095593 TRAN OUT PHA HOUSING ASST                     | \$83,940           | \$124,184                                  | \$127,910                          | \$127,910              |  |
| 096851 TRANS OUT IHSS                                | \$70,947           | \$70,947                                   | \$70,948                           | \$70,948               |  |
| <b>OTHER FINANCING USES</b>                          | \$29,959,807       | \$21,855,183                               | \$6,143,280                        | \$6,143,280            |  |
| <b>Category: 099 RESIDUAL EQUITY TRANSFERS</b>       |                    |  |                                    |                        |  |
| 099000 EQUITY TRANSFER OUT                           | \$0                | \$0  | \$18,000,000                       | \$18,000,000           |  |
| <b>RESIDUAL EQUITY TRANSFERS</b>                     | \$0                | \$0  | \$18,000,000                       | \$18,000,000           |  |
| <b>Total Expenditures and Appropriations:</b>        | \$29,956,543       | \$21,876,706                               | \$24,688,320                       | \$24,688,320           |  |
| <b>Net Cost:</b>                                     | (\$35,716,571)     | (\$63,046,570)                             | (\$42,109,070)                     | (\$42,109,070)         |  |

**BOARD OF SUPERVISORS**  
Fund 0060 General, Budget Unit 101  
Joe Chimenti; Chair, Board of Supervisors

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**PROGRAM DESCRIPTION**

Government Code section 25000 provides that each county in the State shall have a Board of Supervisors that is the legal body responsible for governing that county. The Board of Supervisors exercises the legislative and administrative authority of the County. In general law counties, such as Shasta, the Board consists of five members, elected on a district basis for staggered four-year terms. The Board of Supervisors is responsible for setting County policy, approving an annual budget, and administering selected dependent special districts.

**BUDGET REQUESTS**

The FY 2021-22 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members.

Board memberships requested for FY 2021-22 total \$38,000 and includes the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), National Association of Counties, and Northern California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

The County's membership in CSAC is mandatory to allow participation in the Excess Insurance Authority (EIA); therefore, the membership cost is split one-half in the Risk Management budget and one-half in the Board's budget. In addition, CSAC provides Supervisors the opportunity to interact with CSAC staff in Sacramento as well as a network of supervisors throughout the State.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 101 - BOARD OF SUPERVISORS (FUND 0060)

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**Category: 500** INTERGOVERNMENTAL REVENUES  
551320 FED EMERGCY ASSIST CORONAVIRUS \$0 \$5,194 \$0 \$0

**INTERGOVERNMENTAL REVENUES** \$0 \$5,194 \$0 \$0

**Category: 600** CHARGES FOR SERVICES  
692200 REIMBURSE TRAVEL \$1,083 \$0 \$0 \$0

**CHARGES FOR SERVICES** \$1,083 \$0 \$0 \$0

**Category: 700** MISCELLANEOUS REVENUES  
799300 MISCELLANEOUS REVENUE \$786 \$0 \$0 \$0  
799390 PRIOR PERIOD EXP ADJUSTMENT \$7,528 \$0 \$0 \$0  
799391 PRIOR PERIOD REV ADJUSTMENT \$0 \$32 \$0 \$0  
799850 REIMB MISC COSTS \$62 \$165 \$0 \$0

**MISCELLANEOUS REVENUES** \$8,377 \$197 \$0 \$0

|                        |         |         |     |     |
|------------------------|---------|---------|-----|-----|
| <b>Total Revenues:</b> | \$9,461 | \$5,391 | \$0 | \$0 |
|------------------------|---------|---------|-----|-----|

**Category: 010** SALARIES AND BENEFITS  
011000 REGULAR SALARIES \$269,598 \$268,774 \$269,000 \$269,000  
018100 EMPLOYER SHARE FICA \$20,142 \$19,945 \$21,000 \$21,000  
018201 EMPLOYER SHARE RETIREMENT \$35,682 \$37,938 \$38,000 \$38,000  
018205 EMPLOYER SHARE 401A \$0 \$0 \$3,300 \$3,300  
018300 EMPLOYER SHARE HEALTH INSUR \$66,215 \$75,487 \$85,000 \$85,000  
018307 EMPLOYR SHR OTHER POST EMP BEN \$10,835 \$10,750 \$15,000 \$15,000  
018500 WORKERS COMP EXPOSURE \$686 \$1,032 \$1,500 \$1,500  
018603 CELL/PDA COMM ALLOWANCE PROG \$2,901 \$2,890 \$2,900 \$2,900

**SALARIES AND BENEFITS** \$406,062 \$416,819 \$435,700 \$435,700

**Category: 030** SERVICES AND SUPPLIES  
032300 CLOTHING/PERSONAL SUPPLIES XP \$0 \$4 \$0 \$0  
032500 COMMUNICATIONS EXPENSE \$2,023 \$1,745 \$1,900 \$1,900  
032590 CHGS FAC MGMT COMM \$49 \$60 \$52 \$52  
032591 CHGS IT COMM \$1,718 \$2,268 \$2,419 \$2,419  
032700 FOOD EXPENSE \$337 \$974 \$500 \$500  
032900 HOUSEHOLD EXPENSE \$13 \$101 \$50 \$50  
032992 CHGS FAC MGMT HSHLD XP \$5,619 \$5,459 \$5,034 \$5,034  
033102 INSUR XP LIABILITY EXPOSURE \$629 \$786 \$800 \$800  
033103 INSUR XP MISCELLANEOUS \$372 \$420 \$636 \$636  
033592 CHGS IT MNT HARD/SOFTWARE \$5,030 \$1,816 \$1,818 \$1,818  
033791 CHGS FAC MGMT MAINT STR \$8,246 \$21,515 \$13,963 \$13,963  
034100 MEMBERSHIPS \$35,460 \$22,460 \$38,000 \$38,000

**Budget Unit:** 101 - BOARD OF SUPERVISORS (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034500 OFFICE EXPENSE                                | \$1,827            | \$1,966                                    | \$3,000                            | \$3,000                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$17               | \$31                                       | \$38                               | \$38                   |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,295            | \$1,404                                    | \$1,523                            | \$1,523                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$215              | \$502                                      | \$800                              | \$800                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$238              | \$991                                      | \$287                              | \$287                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$12,858           | \$18,346                                   | \$24,373                           | \$24,373               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$608              | \$724                                      | \$700                              | \$700                  |  |
| 035500 MINOR EQUIPMENT                               | \$93               | \$3,136                                    | \$2,000                            | \$2,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$500                              | \$500                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$0  | \$10,000                           | \$10,000               |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$238                                      | \$1,000                            | \$1,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$12,756           | \$178                                      | \$10,000                           | \$10,000               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$186                                      | \$0                                | \$0                    |  |
| 036100 UTILITIES                                     | \$6,493            | \$7,371                                    | \$6,200                            | \$6,200                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$95,905</b>    | <b>\$92,689</b>                            | <b>\$125,593</b>                   | <b>\$125,593</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$24,983           | \$32,100                                   | \$40,078                           | \$40,078               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$75,720           | \$54,573                                   | \$48,183                           | \$48,183               |  |
| 050800 TAXES & ASSESSMENTS                           | \$8                | \$8  | \$100                              | \$100                  |  |
| <b>OTHER CHARGES</b>                                 | <b>\$100,712</b>   | <b>\$86,682</b>                            | <b>\$88,361</b>                    | <b>\$88,361</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065333 AUDIO-VIDEO EQUIP                             | \$0                | \$0  | \$250,000                          | \$250,000              |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$0</b>                                 | <b>\$250,000</b>                   | <b>\$250,000</b>       |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$5,330                                    | \$4,821                            | \$4,821                |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$5,330</b>                             | <b>\$4,821</b>                     | <b>\$4,821</b>         |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$602,679</b>   | <b>\$601,522</b>                           | <b>\$904,475</b>                   | <b>\$904,475</b>       |  |
| <b>Net Cost:</b>                                     | <b>\$593,218</b>   | <b>\$596,130</b>                           | <b>\$904,475</b>                   | <b>\$904,475</b>       |  |



COUNTY ADMINISTRATIVE OFFICE  
Fund 0060 General, Budget Unit 102  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

The County Administrative Office is responsible for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board of Supervisors. The County Executive Officer (CEO) implements policy directives, and assists and advises on matters of County budget, finance and operations. The County Administrative Office directs and conducts reviews of County management and governmental practices and recommends changes to the Board as deemed necessary to ensure efficiency and economy in the administration of County government.

The County Executive Officer is directly charged with overseeing certain central administrative functions, including: administrative support services, such as purchasing, personnel, and risk management; operational support services, including fleet management, facilities' management, and information technology; coordinating independent audit contract activities; and reviewing agenda items prepared by the operating departments for administrative completeness and conformance to policy and budget.

**BUDGET REQUESTS**

The FY 2021-22 request is for a Net County Cost of \$5,708,867. This is primarily due to the County Fire contract at the amount of \$5,005,137 and the Reserve Firefighter Program of \$200,000.

**SUMMARY OF RECOMMENDATIONS**

This budget was prepared by, and is recommended by, the County Administrative Office.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget is prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 102 - COUNTY ADMIN OFFICE (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$136,926                                  |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$136,926</b>                           |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$2,681            | \$24                                       |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$7,845            | \$0  |                                    | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$111                                      |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$10,526</b>    | <b>\$136</b>                               |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               |                    |  |                                    |                        |  |
|  | <b>\$10,526</b>    | <b>\$137,063</b>                           |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$665,992          | \$789,063                                  |                                    | \$1,137,000            | \$1,137,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$41,411           | \$16,460                                   |                                    | \$100,000              | \$100,000  |
| 017502 OVERTIME PAY                                  | \$829              | \$4,918                                    |                                    | \$5,000                | \$5,000  |
| 018100 EMPLOYER SHARE FICA                           | \$48,472           | \$55,389                                   |                                    | \$70,000               | \$70,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$145,086          | \$178,881                                  |                                    | \$245,000              | \$245,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$2,205            | \$3,915                                    |                                    | \$10,000               | \$10,000   |
| 018205 EMPLOYER SHARE 401A                           | \$2,611            | \$4,908                                    |                                    | \$13,000               | \$13,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$106,911          | \$138,516                                  |                                    | \$163,000              | \$163,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$26,627           | \$36,942                                   |                                    | \$59,000               | \$59,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$651              | \$483                                      |                                    | \$500                  | \$500  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,699            | \$3,036                                    |                                    | \$5,700                | \$5,700  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,559            | \$312                                      |                                    | \$2,000                | \$2,000  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,044,060</b> | <b>\$1,232,828</b>                         |                                    | <b>\$1,810,200</b>     | <b>\$1,810,200</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$212              | \$103                                      |                                    | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE                        | \$2,678            | \$6,067                                    |                                    | \$4,000                | \$4,000  |
| 032590 CHGS FAC MGMT COMM                            | \$171              | \$211                                      |                                    | \$175                  | \$175  |
| 032591 CHGS IT COMM                                  | \$2,032            | \$3,708                                    |                                    | \$2,382                | \$2,382  |
| 032700 FOOD EXPENSE                                  | \$235              | \$0  |                                    | \$250                  | \$250  |
| 032900 HOUSEHOLD EXPENSE                             | \$44               | \$371                                      |                                    | \$200                  | \$200  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$24,624           | \$26,390                                   |                                    | \$20,600               | \$20,600   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,651            | \$2,364                                    |                                    | \$3,100                | \$3,100  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,104            | \$1,248                                    |                                    | \$1,956                | \$1,956  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$108              | \$120                                      |                                    | \$144                  | \$144  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$0  |                                    | \$100                  | \$100  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$807              | \$2,401                                    |                                    | \$12,636               | \$12,636   |
| 033791 CHGS FAC MGMT MAINT STR                       | \$25,236           | \$27,200                                   |                                    | \$42,937               | \$42,937   |

**Budget Unit:** 102 - COUNTY ADMIN OFFICE (FUND 0060)

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$392                | \$0  | \$0                                | \$0                    | \$0  |
| 034100 MEMBERSHIPS                                   | \$1,338              | \$1,288                                    | \$2,000                            | \$2,000                | \$2,000  |
| 034500 OFFICE EXPENSE                                | \$8,229              | \$27,116                                   | \$10,000                           | \$10,000               | \$10,000   |
| 034527 OFFICE XP PRINTING                            | \$107                | \$0  | \$200                              | \$200                  | \$200  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$1,973              | \$381                                      | \$1,200                            | \$1,200                | \$1,200  |
| 034591 CHGS OC POSTAGE SVS                           | \$336                | \$581                                      | \$615                              | \$615                  | \$615  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,494              | \$1,696                                    | \$2,129                            | \$2,129                | \$2,129  |
| 034800 PROF & SPECIAL SERVICES                       | \$21,120             | \$24,878                                   | \$20,000                           | \$20,000               | \$20,000   |
| 034822 PROF FIRE/FIRE SAFETY SVS                     | \$2,507,479          | \$2,507,479                                | \$5,205,137                        | \$5,205,137            | \$5,205,137  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$144                | \$0  | \$150                              | \$150                  | \$150  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$814                | \$4,181                                    | \$885                              | \$885                  | \$885  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$20,208             | \$36,661                                   | \$33,231                           | \$33,231               | \$33,231   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$5,985              | \$3,871                                    | \$2,000                            | \$2,000                | \$2,000  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,204              | \$1,433                                    | \$1,500                            | \$1,500                | \$1,500  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$1,200              | \$1,200                                    | \$1,200                            | \$1,200                | \$1,200  |
| 035500 MINOR EQUIPMENT                               | \$1,741              | \$1,203                                    | \$1,200                            | \$1,200                | \$1,200  |
| 035528 MINOR EQP SOFTWARE                            | \$14,700             | \$28,465                                   | \$25,000                           | \$25,000               | \$25,000   |
| 035590 CHGS IT SOFTWARE EQP                          | \$577                | \$0  | \$1,000                            | \$1,000                | \$1,000  |
| 035591 CHGS IT HARDWARE EQP                          | \$10,931             | \$18,117                                   | \$10,000                           | \$10,000               | \$10,000   |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$497                | \$2,620                                    | \$500                              | \$500                  | \$500  |
| 035900 TRANSPORTATION & TRAVEL                       | \$29,735             | \$5,545                                    | \$8,000                            | \$8,000                | \$8,000  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                  | \$0  | \$300                              | \$300                  | \$300  |
| 036100 UTILITIES                                     | \$22,140             | \$25,133                                   | \$25,000                           | \$25,000               | \$25,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$2,711,258</b>   | <b>\$2,762,041</b>                         | <b>\$5,439,727</b>                 | <b>\$5,439,727</b>     | <b>\$5,439,727</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                      |  |                                    |                        |  |
| 050800 TAXES & ASSESSMENTS                           | \$27                 | \$27                                       | \$100                              | \$100                  | \$100  |
| <b>OTHER CHARGES</b>                                 | <b>\$27</b>          | <b>\$27</b>                                | <b>\$100</b>                       | <b>\$100</b>           | <b>\$100</b>   |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                      |  |                                    |                        |  |
| 088001 C/A COST PLAN CHARGES                         | (\$1,133,790)        | (\$1,090,857)                              | (\$1,557,593)                      | (\$1,557,593)          | (\$1,557,593)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$1,133,790)</b> | <b>(\$1,090,857)</b>                       | <b>(\$1,557,593)</b>               | <b>(\$1,557,593)</b>   | <b>(\$1,557,593)</b>                                 |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                  | \$18,170                                   | \$16,433                           | \$16,433               | \$16,433   |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>           | <b>\$18,170</b>                            | <b>\$16,433</b>                    | <b>\$16,433</b>        | <b>\$16,433</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,621,555</b>   | <b>\$2,922,209</b>                         | <b>\$5,708,867</b>                 | <b>\$5,708,867</b>     | <b>\$5,708,867</b>                                   |

**Budget Unit:** 102 - COUNTY ADMIN OFFICE (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Net Cost:</b>                                     | \$2,611,028        | \$2,785,146   | \$5,708,867            | \$5,708,867  |

**CLERK OF THE BOARD**  
Fund 0060 General, Budget Unit 103  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

The Clerk of the Board, a division of the County Administrative Office, is responsible for the preparation of the Board of Supervisors' (Board) weekly agendas, communication of actions taken by the Board, preparation of official minutes, and legal advertising.

The Clerk of the Board (COB) prepares items for consideration by the Board and processes agreements, resolutions, ordinances, and other documents approved by the Board. The COB provides copies of records to the public and performs research of archival records. Other functions of the COB include maintaining the County Code, Administrative Policies, and records of County committees, commissions, and boards.

The COB maintains the Conflict of Interest Code and Statement of Economic Interest forms for County staff as well as various committees and boards. The COB serves as the clerk of the Board of Supervisors, Air Pollution Control Board, Employee Appeals Board, Animal Control Hearings, Nuisance Abatement Hearings, and the Mayors' City Selection Committee.

**BUDGET REQUEST**

The increased budget request for Fiscal Year 2021-22 reflects the addition of new positions to strengthen and increase community engagement efforts from the County Administrative Office. This growth will build capacity for enhanced communications to the public in areas such as County programs, Board actions, and emergency information.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget is prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 103 - CLERK OF THE BOARD (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$10,232                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$10,232</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600 CHARGES FOR SERVICES</b>            |                    |  |                                    |                        |  |
| 664500 PROPERTY TAX ADMIN FEE                        | \$3,762            | \$562                                      | \$500                              | \$500                  | \$500  |
| 676100 BOARD APPEALS                                 | \$0                | \$0  | \$100                              | \$100                  | \$100  |
| 692100 PHOTOCOPIES                                   | \$131              | \$21                                       | \$30                               | \$30                   | \$30   |
| 692460 BOS PUBLIC HEARING PROCESS FEE                | \$890              | \$570                                      | \$500                              | \$500                  | \$500  |
| 692461 APPEALS FEES                                  | \$0                | \$100                                      | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$4,783</b>     | <b>\$1,253</b>                             | <b>\$1,130</b>                     | <b>\$1,130</b>         | <b>\$1,130</b>                                       |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$1,418            | \$550                                      | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$1,981            | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$165                                      | \$0                                | \$0                    | \$0  |
| 799850 REIMB MISC COSTS                              | \$93               | \$90                                       | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$3,493</b>     | <b>\$805</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$3,525                                    | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$3,525</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               |                    |  |                                    |                        |  |
|  | <b>\$8,277</b>     | <b>\$15,816</b>                            | <b>\$1,130</b>                     | <b>\$1,130</b>         | <b>\$1,130</b>                                       |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$177,672          | \$248,343                                  | \$500,000                          | \$500,000              | \$500,000  |
| 017502 OVERTIME PAY                                  | \$0                | \$26                                       | \$0                                | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$13,483           | \$18,791                                   | \$38,000                           | \$38,000               | \$38,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$39,173           | \$57,511                                   | \$118,000                          | \$118,000              | \$118,000  |
| 018205 EMPLOYER SHARE 401A                           | \$462              | \$2,226                                    | \$5,800                            | \$5,800                | \$5,800  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$57,304           | \$64,555                                   | \$125,000                          | \$125,000              | \$125,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$7,139            | \$11,850                                   | \$29,000                           | \$29,000               | \$29,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$173              | \$151                                      | \$300                              | \$300                  | \$300  |
| 018500 WORKERS COMP EXPOSURE                         | \$448              | \$943                                      | \$2,800                            | \$2,800                | \$2,800  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$295,857</b>   | <b>\$404,399</b>                           | <b>\$818,900</b>                   | <b>\$818,900</b>       | <b>\$818,900</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$18                                       | \$0                                | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,727            | \$2,649                                    | \$4,960                            | \$4,960                | \$4,960  |
| 032590 CHGS FAC MGMT COMM                            | \$85               | \$104                                      | \$88                               | \$88                   | \$88   |
| 032591 CHGS IT COMM                                  | \$790              | \$882                                      | \$1,035                            | \$1,035                | \$1,035  |

**Budget Unit:** 103 - CLERK OF THE BOARD (FUND 0060)

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032900 HOUSEHOLD EXPENSE                             | \$15               | \$185                                      | \$200                              | \$200                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$9,720            | \$8,801                                    | \$8,743                            | \$8,743                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$410              | \$719                                      | \$1,500                            | \$1,500                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$552              | \$624                                      | \$1,020                            | \$1,020                |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$2,686            | \$2,959                                    | \$3,597                            | \$3,597                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$10,164           | \$7,416                                    | \$11,516                           | \$11,516               |  |
| 034100 MEMBERSHIPS                                   | \$500              | \$500                                      | \$575                              | \$575                  |  |
| 034395 MISC XP PR PER STL DTE REISSUE                | \$0                | \$250                                      | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$9,746            | \$8,058                                    | \$9,960                            | \$9,960                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$611              | \$507                                      | \$500                              | \$500                  |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,304            | \$1,422                                    | \$1,550                            | \$1,550                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$374              | \$3,240                                    | \$4,523                            | \$4,523                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 034849 PROF TECHNOLOGICAL SVS                        | \$17,710           | \$15,710                                   | \$26,310                           | \$26,310               |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$415              | \$1,726                                    | \$460                              | \$460                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$16,130           | \$32,607                                   | \$32,130                           | \$32,130               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$2,391            | \$4,920                                    | \$5,500                            | \$5,500                |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$670              | \$798                                      | \$800                              | \$800                  |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$738              | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$3  | \$800                              | \$800                  |  |
| 035500 MINOR EQUIPMENT                               | \$16               | \$222                                      | \$200                              | \$200                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$500                              | \$500                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$2,170            | \$0  | \$12,864                           | \$12,864               |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$44                                       | \$1,000                            | \$1,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$2,468            | \$0  | \$6,400                            | \$6,400                |  |
| 035941 TRANS/TRVL MILEAGE                            | \$0                | \$0  | \$300                              | \$300                  |  |
| 036100 UTILITIES                                     | \$11,304           | \$12,832                                   | \$14,000                           | \$14,000               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$92,706</b>    | <b>\$107,205</b>                           | <b>\$152,031</b>                   | <b>\$152,031</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$56,274           | \$34,305                                   | \$8,843                            | \$8,843                |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$41,526           | \$40,152                                   | \$38,726                           | \$38,726               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$674                                      | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$78                                       | \$0                                | \$0                    |  |
| 050800 TAXES & ASSESSMENTS                           | \$13               | \$13                                       | \$20                               | \$20                   |  |
| <b>OTHER CHARGES</b>                                 | <b>\$97,814</b>    | <b>\$75,224</b>                            | <b>\$47,589</b>                    | <b>\$47,589</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$3,525                                    | \$0                                | \$0                    |  |

**Budget Unit:** 103 - CLERK OF THE BOARD (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$3,525                                    |                                    | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$9,276                                    |                                    | \$8,389                | \$8,389  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$9,276                                    |                                    | \$8,389                | \$8,389  |
| <b>Total Expenditures and Appropriations:</b>        | \$486,379          | \$599,631                                  |                                    | \$1,026,909            | \$1,026,909  |
| <b>Net Cost:</b>                                     | \$478,101          | \$583,815                                  |                                    | \$1,025,779            | \$1,025,779  |



## AUDITOR-CONTROLLER

Fund 0060 General, Budget Unit 110  
Nolda Short, Auditor-Controller

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### **PROGRAM DESCRIPTION**

The Auditor-Controller serves as the Chief Financial Officer for the County and also acts as ex officio Auditor and/or Controller for various schools, special districts, and county joint powers agencies. The Auditor-Controller's office draws funds from and deposits funds to the County Treasury; prepares County payroll and audits some special district payroll; and provides accounting supervision over all County departments, agencies and special districts maintaining funds with the County Treasury. The Auditor-Controller's office also tabulates the County budget, accounts for property taxes and special assessments, apportions collections, performs internal audits, and prepares financial reports and audits.

### **BUDGET REQUESTS**

The FY 2021/22 budget requests for the Auditor-Controller reflect an increase in net county cost due to three things; 1) additional labor costs of \$512,148 due to PERS and Health increases, COLAs, and minimum wage adjustments; 2) \$130,069 in increased Internal Service Fund (ISF) cost for information technology services; and 3) a reduction of \$444,537 in Cost Plan recovery offsets. The amounts recovered through the Cost plan are estimates based on actuals two years in arrears. Any amounts not recovered in this year will roll forward through the Cost plan and be recovered in the FY 2023/24 Cost plan. In addition, there is an unspent carryover of \$200,000 from the previous year that will be used for system upgrades and a new timekeeping system. There are no unfunded vacancies in the total Salaries and Benefits projections. The Services and Supplies lines in the requested budget remain consolidated to eliminate the practice of segregating small charges into separate accounts unnecessarily. As noted above, the Services and Supplies category also includes budgeted amounts for the ongoing projects, enhancements and upgrades to ONESolution, the county's financial management system.

Revenues are expected to be received as budgeted.

The total net county cost for next year's operation is \$2,084,114 which includes a \$200,000 carryover from FY 2020/21.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as prepared by the Auditor-Controller.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Auditor-Controller is a central service department that provides support services to county departments, schools and special districts. The Cost Plan is the mechanism to recover expenses incurred two years in arrears. The recovery of costs through the Cost Plan is affected by four things; recovering expenses two years after they occur; general government functions not recoverable through the cost plan; services provided to the schools who are exempt from Cost Plan charges; and services provided to Special Districts in the amount of \$268,955. Special District charges are not recovered through the Cost Plan as the Board recognized that Special Districts continue to have limited resources and ability to raise rates to cover these charges.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 110 - AUDITOR CONTROLLER (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

|                      |                                |     |          |     |     |
|----------------------|--------------------------------|-----|----------|-----|-----|
| <b>Category: 500</b> | INTERGOVERNMENTAL REVENUES     |     |          |     |     |
| 551320               | FED EMERGCY ASSIST CORONAVIRUS | \$0 | \$61,137 | \$0 | \$0 |

**INTERGOVERNMENTAL REVENUES** \$0 \$61,137 \$0 \$0

|                      |                                |          |          |          |          |
|----------------------|--------------------------------|----------|----------|----------|----------|
| <b>Category: 600</b> | CHARGES FOR SERVICES           |          |          |          |          |
| 664100               | S/A COLLECTION FEE REDDING     | \$11,185 | \$8,963  | \$10,000 | \$10,000 |
| 664300               | S/A COLLECTION FEE ANDERSON    | \$2,912  | \$2,403  | \$2,900  | \$2,900  |
| 664310               | S/A COLLECTION FEE OTHER DIST  | \$34,693 | \$25,929 | \$34,000 | \$34,000 |
| 664330               | SUP ASMT ADMIN FEE SB813       | \$78,928 | \$9,101  | \$15,000 | \$15,000 |
| 664500               | PROPERTY TAX ADMIN FEE         | \$68,502 | \$74,449 | \$75,000 | \$75,000 |
| 664502               | PROPERTY TAX AB 1X 26          | \$1,237  | \$4,428  | \$2,700  | \$2,700  |
| 665000               | AUDIT/ACCOUNTING FEES          | \$414    | \$0      | \$0      | \$0      |
| 665001               | AUDITORS FEES PAYROLL          | \$1,084  | \$1,140  | \$1,000  | \$1,000  |
| 693111               | CHARGES FOR SERVICES COST PLAN | \$55,541 | \$55,035 | \$60,100 | \$60,100 |

**CHARGES FOR SERVICES** \$254,500 \$181,450 \$200,700 \$200,700

|                      |                                |           |           |           |           |
|----------------------|--------------------------------|-----------|-----------|-----------|-----------|
| <b>Category: 700</b> | MISCELLANEOUS REVENUES         |           |           |           |           |
| 792500               | DONATIONS/CONTRIBUTIONS        | \$0       | \$206     | \$0       | \$0       |
| 799215               | UNCLAIMED MONEY                | \$6,008   | \$2,664   | \$1,000   | \$1,000   |
| 799300               | MISCELLANEOUS REVENUE          | \$8,532   | \$44,909  | \$8,500   | \$8,500   |
| 799390               | PRIOR PERIOD EXP ADJUSTMENT    | \$10,698  | \$0       | \$0       | \$0       |
| 799391               | PRIOR PERIOD REV ADJUSTMENT    | \$30,122  | \$182     | \$0       | \$0       |
| 799606               | MISCELLANOUES INSURANCE REBATE | \$220,752 | \$0       | \$0       | \$0       |
| 799731               | MISC CREDIT CARD BANK REVENUES | \$110,530 | \$102,480 | \$110,000 | \$110,000 |
| 799850               | REIMB MISC COSTS               | \$89      | \$67      | \$0       | \$0       |
| 799900               | CASH OVER/SHORT                | \$70,887  | (\$44)    | (\$100)   | (\$100)   |

**MISCELLANEOUS REVENUES** \$457,622 \$150,467 \$119,400 \$119,400

|                      |                                |     |          |     |     |
|----------------------|--------------------------------|-----|----------|-----|-----|
| <b>Category: 803</b> | OTH FIN SRC INCEPTION OF LEASE |     |          |     |     |
| 860000               | INCEPTION OF LEASE             | \$0 | \$18,014 | \$0 | \$0 |

**OTH FIN SRC INCEPTION OF LEASE** \$0 \$18,014 \$0 \$0

|                        |  |           |           |           |           |
|------------------------|--|-----------|-----------|-----------|-----------|
| <b>Total Revenues:</b> |  | \$712,123 | \$411,070 | \$320,100 | \$320,100 |
|------------------------|--|-----------|-----------|-----------|-----------|

|                      |                              |             |             |             |             |
|----------------------|------------------------------|-------------|-------------|-------------|-------------|
| <b>Category: 010</b> | SALARIES AND BENEFITS        |             |             |             |             |
| 011000               | REGULAR SALARIES             | \$1,521,769 | \$1,668,056 | \$1,984,000 | \$1,984,000 |
| 011200               | TERMINATION/SPECIAL PAY      | \$16,331    | \$4,441     | \$0         | \$0         |
| 017000               | EXTRA HELP                   | \$43,709    | \$26,875    | \$15,000    | \$15,000    |
| 017502               | OVERTIME PAY                 | \$8,961     | \$2,280     | \$5,000     | \$5,000     |
| 018100               | EMPLOYER SHARE FICA          | \$117,453   | \$126,196   | \$152,000   | \$152,000   |
| 018201               | EMPLOYER SHARE RETIREMENT    | \$303,280   | \$352,752   | \$441,000   | \$441,000   |
| 018204               | EMPLOYER SHARE DEFERRED COMP | \$10,151    | \$10,937    | \$9,800     | \$9,800     |

**Budget Unit:** 110 - AUDITOR CONTROLLER (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                                |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                                | 2                  | 3  | 4                                  | 5                      |  |
| 018205   | EMPLOYER SHARE 401A            | \$8,728            | \$7,588                                    | \$12,000                           | \$12,000               |  |
| 018300   | EMPLOYER SHARE HEALTH INSUR    | \$412,243          | \$399,328                                  | \$461,000                          | \$461,000              |  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN  | \$60,273           | \$78,575                                   | \$113,000                          | \$113,000              |  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS  | \$1,415            | \$960                                      | \$800                              | \$800                  |  |
| 018500   | WORKERS COMP EXPOSURE          | \$3,980            | \$6,463                                    | \$11,000                           | \$11,000               |  |
| 018501   | WORKERS COMP EXPERIENCE        | \$828              | \$4,032                                    | \$13,548                           | \$13,548               |  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG   | \$4,319            | \$4,649                                    | \$4,400                            | \$4,400                |  |
| <b>SALARIES AND BENEFITS</b>                         |                                | \$2,513,447        | \$2,693,139                                | \$3,222,548                        | \$3,222,548            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                                |                    |  |                                    |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP  | \$47               | \$82                                       | \$0                                | \$0                    |  |
| 032500   | COMMUNICATIONS EXPENSE         | \$6,284            | \$6,655                                    | \$7,000                            | \$7,000                |  |
| 032590   | CHGS FAC MGMT COMM             | \$274              | \$335                                      | \$280                              | \$280                  |  |
| 032591   | CHGS IT COMM                   | \$5,247            | \$6,579                                    | \$6,936                            | \$6,936                |  |
| 032700   | FOOD EXPENSE                   | \$0                | \$84                                       | \$0                                | \$0                    |  |
| 032900   | HOUSEHOLD EXPENSE              | \$369              | \$530                                      | \$0                                | \$0                    |  |
| 032992   | CHGS FAC MGMT HSHLD XP         | \$32,748           | \$28,331                                   | \$25,727                           | \$25,727               |  |
| 033100   | INSURANCE EXPENSE              | \$33               | \$0  | \$0                                | \$0                    |  |
| 033102   | INSUR XP LIABILITY EXPOSURE    | \$3,682            | \$4,945                                    | \$5,800                            | \$5,800                |  |
| 033103   | INSUR XP MISCELLANEOUS         | \$6,516            | \$7,176                                    | \$10,368                           | \$10,368               |  |
| 033500   | MAINTENANCE OF EQUIPMENT       | \$144,198          | \$148,616                                  | \$150,000                          | \$150,000              |  |
| 033592   | CHGS IT MNT HARD/SOFTWARE      | \$7,889            | \$10,201                                   | \$10,197                           | \$10,197               |  |
| 033791   | CHGS FAC MGMT MAINT STR        | \$62,894           | \$35,248                                   | \$28,652                           | \$28,652               |  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES    | \$353              | \$37                                       | \$0                                | \$0                    |  |
| 034100   | MEMBERSHIPS                    | \$2,801            | \$3,454                                    | \$3,500                            | \$3,500                |  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ   | \$207              | \$52,079                                   | \$0                                | \$0                    |  |
| 034500   | OFFICE EXPENSE                 | \$14,701           | \$11,811                                   | \$22,000                           | \$22,000               |  |
| 034526   | OFFICE XP POSTAGE              | \$13,808           | \$3,670                                    | \$0                                | \$0                    |  |
| 034527   | OFFICE XP PRINTING             | \$107              | \$0  | \$0                                | \$0                    |  |
| 034590   | CHGS OC PHOTOCOPY SVS          | \$291              | \$242                                      | \$0                                | \$0                    |  |
| 034591   | CHGS OC POSTAGE SVS            | \$262              | \$11,706                                   | \$12,289                           | \$12,289               |  |
| 034592   | CHGS OC OTHER SERVICES         | \$2,171            | \$1,964                                    | \$2,234                            | \$2,234                |  |
| 034800   | PROF & SPECIAL SERVICES        | \$18,295           | \$5,825                                    | \$34,000                           | \$34,000               |  |
| 034807   | PROF BANK SVS                  | \$748              | \$1,152                                    | \$0                                | \$0                    |  |
| 034837   | PROF PREEMPLOYMENT SVS         | \$1,257            | \$930                                      | \$0                                | \$0                    |  |
| 034867   | PROF FINCL SYSTEM/COMPUTER SVS | \$0                | \$0  | \$200,000                          | \$200,000              |  |
| 034890   | CHGS FAC MGMT PROF SVS         | \$1,330            | \$5,531                                    | \$2,000                            | \$2,000                |  |
| 034892   | CHGS IT PROFESSIONAL SVS       | \$631,327          | \$629,135                                  | \$765,931                          | \$765,931              |  |
| 034900   | PUBLICATIONS & LEGAL NOTICES   | \$330              | \$4,290                                    | \$300                              | \$300                  |  |
| 035100   | RENTS & LEASES OF EQUIPMENT    | \$3,482            | \$870                                      | \$0                                | \$0                    |  |

**Budget Unit:** 110 - AUDITOR CONTROLLER (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$0                  |  | (\$7)                              | \$3,483                | \$3,483  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$2,160              |  | \$2,160                            | \$2,160                | \$2,160  |
| 035500 MINOR EQUIPMENT                               | \$6,010              |  | \$1,831                            | \$15,000               | \$15,000   |
| 035530 MNR EQP IT APRV                               | \$0                  |  | \$1,357                            | \$0                    | \$0  |
| 035590 CHGS IT SOFTWARE EQP                          | \$1,621              |  | \$0                                | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$9,500              |  | \$16,614                           | \$0                    | \$0  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                  |  | \$25                               | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$11,767             |  | \$16,154                           | \$10,000               | \$10,000   |
| 035900 TRANSPORTATION & TRAVEL                       | \$15,999             |  | \$146                              | \$30,000               | \$30,000   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$621                |  | \$0                                | \$1,000                | \$1,000  |
| 036100 UTILITIES                                     | \$36,183             |  | \$41,068                           | \$30,000               | \$30,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,045,529</b>   |  | <b>\$1,060,839</b>                 | <b>\$1,378,857</b>     | <b>\$1,378,857</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                      |  |                                    |                        |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                  |  | \$2,685                            | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                  |  | \$74                               | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                           | \$44                 |  | \$44                               | \$45                   | \$45   |
| <b>OTHER CHARGES</b>                                 | <b>\$44</b>          |  | <b>\$2,804</b>                     | <b>\$45</b>            | <b>\$45</b>  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                      |  |                                    |                        |  |
| 067200 LEASE ASSET EQUIPMENT                         | \$0                  |  | \$18,014                           | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>           |  | <b>\$18,014</b>                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                      |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | (\$2,000)            |  | \$0                                | \$0                    | \$0  |
| 088001 C/A COST PLAN CHARGES                         | (\$2,845,441)        |  | (\$2,663,152)                      | (\$2,224,080)          | (\$2,224,080)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$2,847,441)</b> |  | <b>(\$2,663,152)</b>               | <b>(\$2,224,080)</b>   | <b>(\$2,224,080)</b>                                 |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                  |  | \$29,681                           | \$26,844               | \$26,844   |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>           |  | <b>\$29,681</b>                    | <b>\$26,844</b>        | <b>\$26,844</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$711,579</b>     |  | <b>\$1,141,326</b>                 | <b>\$2,404,214</b>     | <b>\$2,404,214</b>                                   |
| <b>Net Cost:</b>                                     | <b>(\$544)</b>       |  | <b>\$730,256</b>                   | <b>\$2,084,114</b>     | <b>\$2,084,114</b>                                   |

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR  
Fund 0060 General, Budget Unit 111  
Lori J. Scott, Treasurer-Tax Collector-Public Administrator

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**PROGRAM DESCRIPTION**

The mission of the Treasurer-Tax Collector is to provide quality service in performing the duties of this office, which include: to receive and safeguard the monies belonging to the County and other agencies in the treasury; to collect all secured, unsecured and supplemental taxes.

**BUDGET REQUESTS**

The FY 2021-2022 Recommended Budget for the Treasurer-Tax Collector reflects the purchase of a Property Tax Auction Module from Megabyte Systems. Currently, the Auction processes and accounting are all done manually. Megabyte has designed this add-on to facilitate automated record keeping and accounting.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as prepared by the Treasurer-Tax Collector-Public Administrator.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Because the budgets were adopted as submitted, we will be able to continue to pursue our aggressive unsecured collections. The FY 2020-2021 Midyear Budget for the Treasurer-Tax Collector reflects an accurate projection of expenses. Because of the way the projection of Tax Administrative Fee is calculated, it is often difficult to be as precise as one would hope. We project low and hope for more. The amount was projected as \$165,000 and \$147,260 actually came in as revenue.

Due to COVID the Treasurer-Tax Collector was not able to have a property tax auction in 2021. For that reason, the Treasurer-Tax Collector expects to have a larger than normal tax auction in the FY 2021-2022. The department will continue to carry out the duties of the office in a competent and professional manner while providing accurate and timely information to the public and other departments.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 111 - TREASURER TAX COLLECTOR (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 323005 TEETER COSTS                                  | \$79,534           | \$91,460                                   |                                    | \$82,212               | \$82,212   |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | \$79,534           | \$91,460                                   |                                    | \$82,212               | \$82,212   |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$69,922                                   |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$0                | \$69,922                                   |                                    | \$0                    | \$0  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 664000 TAX COLLECTION FEES                           | \$24,533           | \$24,605                                   |                                    | \$15,000               | \$15,000   |
| 664002 TAX DEED REDEMPTION FEE                       | \$3,265            | \$665                                      |                                    | \$2,733                | \$2,733  |
| 664003 COUNTY TAX SALE FEES                          | \$57,024           | \$255                                      |                                    | \$30,000               | \$30,000   |
| 664005 UNSECURED COLLECTION FEE                      | \$53,359           | \$65,421                                   |                                    | \$34,000               | \$34,000   |
| 664330 SUP ASMT ADMIN FEE SB813                      | \$37,174           | \$46,554                                   |                                    | \$35,000               | \$35,000   |
| 664500 PROPERTY TAX ADMIN FEE                        | \$183,117          | \$147,260                                  |                                    | \$140,000              | \$140,000  |
| 692110 INVESTMENT SERVICE FEE                        | \$702,081          | \$684,296                                  |                                    | \$650,000              | \$650,000  |
| 692120 FISCAL AGENT FEE SHASTA LK CTY                | \$1,500            | \$1,500                                    |                                    | \$1,500                | \$1,500  |
| 693010 RETURNED CHECK SERVICE CHARGE                 | \$3,362            | \$6,325                                    |                                    | \$2,000                | \$2,000  |
| 693111 CHARGES FOR SERVICES COST PLAN                | \$98               | \$186                                      |                                    | \$43                   | \$43   |
| <b>CHARGES FOR SERVICES</b>                          | \$1,065,517        | \$977,071                                  |                                    | \$910,276              | \$910,276  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                               | \$50               | \$0  |                                    | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$4,235            | \$329                                      |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$6,339            | \$0  |                                    | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$52,235                                   |                                    | \$0                    | \$0  |
| 799730 REIMB BANK CHARGES                            | \$62,267           | \$55,914                                   |                                    | \$55,000               | \$55,000   |
| 799900 CASH OVER/SHORT                               | (\$791)            | (\$1,828)                                  |                                    | (\$1,000)              | (\$1,000)  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$72,101           | \$106,650                                  |                                    | \$54,000               | \$54,000   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$79,699                                   |                                    | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | \$0                | \$79,699                                   |                                    | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$1,217,152        | \$1,324,804                                |                                    | \$1,046,488            | \$1,046,488  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$697,575          | \$665,743                                  |                                    | \$806,000              | \$806,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$25,834           | \$579                                      |                                    | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$6,873            | \$6,884                                    |                                    | \$10,000               | \$10,000   |
| 018100 EMPLOYER SHARE FICA                           | \$55,127           | \$51,115                                   |                                    | \$63,000               | \$63,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$151,562          | \$153,270                                  |                                    | \$192,000              | \$192,000  |

**Budget Unit:** 111 - TREASURER TAX COLLECTOR (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$8,644            | \$8,833                                    | \$8,800                            | \$8,800                |  |
| 018205 EMPLOYER SHARE 401A                           | \$0                | \$0  | \$4,200                            | \$4,200                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$209,199          | \$200,807                                  | \$239,000                          | \$239,000              |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$27,757           | \$31,182                                   | \$46,000                           | \$46,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$590              | \$349                                      | \$400                              | \$400                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,773            | \$2,559                                    | \$4,500                            | \$4,500                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$324              | \$448                                      | \$900                              | \$900                  |  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,305            | \$1,300                                    | \$1,400                            | \$1,400                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,186,569</b> | <b>\$1,123,073</b>                         | <b>\$1,376,200</b>                 | <b>\$1,376,200</b>     |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$316              | \$281                                      | \$1,000                            | \$1,000                |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$3,726            | \$3,999                                    | \$5,000                            | \$5,000                |  |
| 032590 CHGS FAC MGMT COMM                            | \$234              | \$248                                      | \$240                              | \$240                  |  |
| 032591 CHGS IT COMM                                  | \$2,068            | \$2,699                                    | \$3,247                            | \$3,247                |  |
| 032900 HOUSEHOLD EXPENSE                             | \$458              | \$2,658                                    | \$2,500                            | \$2,500                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$26,562           | \$22,413                                   | \$24,718                           | \$24,718               |  |
| 033100 INSURANCE EXPENSE                             | \$136              | \$0  | \$0                                | \$0                    |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,686            | \$1,954                                    | \$2,400                            | \$2,400                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,632            | \$1,615                                    | \$2,796                            | \$2,796                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$912              | \$813                                      | \$1,332                            | \$1,332                |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$5,707            | \$2,886                                    | \$1,000                            | \$1,000                |  |
| 033531 MNT EQP IT APRV                               | \$61,270           | \$62,679                                   | \$65,000                           | \$65,000               |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$9,753            | \$23,967                                   | \$12,700                           | \$12,700               |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$30,356           | \$38,691                                   | \$28,272                           | \$28,272               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$393              | \$257                                      | \$500                              | \$500                  |  |
| 034100 MEMBERSHIPS                                   | \$575              | \$575                                      | \$575                              | \$575                  |  |
| 034500 OFFICE EXPENSE                                | \$19,866           | \$18,435                                   | \$28,000                           | \$28,000               |  |
| 034526 OFFICE XP POSTAGE                             | \$63,685           | \$64,450                                   | \$81,000                           | \$81,000               |  |
| 034527 OFFICE XP PRINTING                            | \$5,818            | \$1,917                                    | \$2,500                            | \$2,500                |  |
| 034530 OFFICE XP SPEC FORMS                          | \$5,925            | \$5,925                                    | \$12,000                           | \$12,000               |  |
| 034532 OFFICE XP ENVELOPES                           | \$6,871            | \$5,439                                    | \$7,000                            | \$7,000                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$0                | \$34                                       | \$0                                | \$0                    |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,262            | \$927                                      | \$1,461                            | \$1,461                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$1,077            | \$30                                       | \$2,000                            | \$2,000                |  |
| 034807 PROF BANK SVS                                 | \$27               | \$0  | \$50                               | \$50                   |  |
| 034813 PROF CONSULTING SVS                           | \$1,246            | \$382                                      | \$1,300                            | \$1,300                |  |
| 034825 PROF INVESTMENT SVS                           | \$221,855          | \$215,833                                  | \$229,000                          | \$229,000              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$537              | \$0  | \$1,000                            | \$1,000                |  |
| 034843 PROF RESEARCH SVS                             | \$15,380           | \$600                                      | \$30,000                           | \$30,000               |  |



**Budget Unit:** 111 - TREASURER TAX COLLECTOR (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$1,136            | \$4,083                                    | \$4,500                            | \$4,500                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$85,240           | \$96,352                                   | \$119,209                          | \$119,209              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$7,676            | \$9,118                                    | \$15,000                           | \$15,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$15,232           | \$8,721                                    | \$7,500                            | \$7,500                |  |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$0                | \$272                                      | \$21,000                           | \$21,000               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$2,850            | \$2,850                                    | \$2,850                            | \$2,850                |  |
| 035500 MINOR EQUIPMENT                               | \$1,025            | \$991                                      | \$3,000                            | \$3,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$7,180                                    | \$10,000                           | \$10,000               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$3,400                            | \$3,400                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$12               | \$10,140                                   | \$1,500                            | \$1,500                |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$2,594            | \$2,139                                    | \$4,000                            | \$4,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$3,087            | \$1,995                                    | \$10,000                           | \$10,000               |  |
| 036100 UTILITIES                                     | \$30,902           | \$31,035                                   | \$40,000                           | \$40,000               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$639,100</b>   | <b>\$654,598</b>                           | <b>\$788,550</b>                   | <b>\$788,550</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$8,854                                    | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$206                                      | \$0                                | \$0                    |  |
| 050800 TAXES & ASSESSMENTS                           | \$38               | \$33                                       | \$50                               | \$50                   |  |
| <b>OTHER CHARGES</b>                                 | <b>\$38</b>        | <b>\$9,094</b>                             | <b>\$50</b>                        | <b>\$50</b>            |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065317 SOFTWARE                                      | \$0                | \$0  | \$25,000                           | \$25,000               |  |
| 067200 LEASE ASSET EQUIPMENT                         | \$0                | \$79,699                                   | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$79,699</b>                            | <b>\$25,000</b>                    | <b>\$25,000</b>        |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | (\$5,689)          | (\$2,175)                                  | (\$2,900)                          | (\$2,900)              |  |
| 088001 C/A COST PLAN CHARGES                         | (\$2,603)          | (\$6,131)                                  | (\$2,410)                          | (\$2,410)              |  |
| 088110 C/A AUDITOR-CONTROLLER                        | (\$98)             | (\$106)                                    | (\$100)                            | (\$100)                |  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$8,391)</b>   | <b>(\$8,412)</b>                           | <b>(\$5,410)</b>                   | <b>(\$5,410)</b>       |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$22,025                                   | \$19,919                           | \$19,919               |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$22,025</b>                            | <b>\$19,919</b>                    | <b>\$19,919</b>        |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,817,316</b> | <b>\$1,880,079</b>                         | <b>\$2,204,309</b>                 | <b>\$2,204,309</b>     |  |
| <b>Net Cost:</b>                                     | <b>\$600,163</b>   | <b>\$555,275</b>                           | <b>\$1,157,821</b>                 | <b>\$1,157,821</b>     |  |

**ASSESSOR/RECORDER-ASSESSOR**  
Fund 0060 General, Budget Unit 112  
Leslie Morgan, Assessor/Recorder

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**PROGRAMDESCRIPTION**

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory and administrative requirements. In addition to preparing the annual local assessment roll pursuant to § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in §75 - § 75.8 of the Revenue and Taxation Code.

**BUDGETREQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$5.4 million and revenues in the amount \$1.1 million which results in a net County cost of \$4.3 million which is a General Fund expense. The FY 2020-21 Requested net County cost is \$284,827 over the FY 2020-21 Adjusted net County cost; however, this department projected enough FY 2020-21 "savings" to fully cover the difference.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDINGISSUESANDPOLICYCONSIDERATIONS**

None.

**DEPARTMENTHEADCONCURRENCEORAPPEAL**

The department head concurs with the recommended changes.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 112 - ASSESSOR (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**Category: 500 INTERGOVERNMENTAL REVENUES**

|        |                                |     |           |     |     |
|--------|--------------------------------|-----|-----------|-----|-----|
| 551320 | FED EMERGCY ASSIST CORONAVIRUS | \$0 | \$100,289 | \$0 | \$0 |
| 553120 | FEDERAL FAA CAP IMP GRANT      | \$0 | \$31,237  | \$0 | \$0 |

**INTERGOVERNMENTAL REVENUES** \$0 \$131,526 \$0 \$0

**Category: 600 CHARGES FOR SERVICES**

|        |                              |             |             |             |             |
|--------|------------------------------|-------------|-------------|-------------|-------------|
| 664004 | SALE OF ROLL                 | \$17,751    | \$19,070    | \$6,000     | \$6,000     |
| 664060 | SEGREGATION FEE              | \$425       | \$350       | \$600       | \$600       |
| 664080 | PARCEL INFORMATION FEE       | \$1,427     | \$1,544     | \$1,600     | \$1,600     |
| 664081 | PROPERTY CHARACTER INFO FEES | \$427       | \$430       | \$500       | \$500       |
| 664330 | SUP ASMT ADMIN FEE SB813     | \$306,773   | \$165,635   | \$100,000   | \$100,000   |
| 664500 | PROPERTY TAX ADMIN FEE       | \$1,055,802 | \$1,142,625 | \$1,000,000 | \$1,000,000 |
| 692100 | PHOTOCOPIES                  | \$262       | \$181       | \$500       | \$500       |
| 693001 | CHARGES FOR SERVICES         | \$0         | \$1,456     | \$12,500    | \$12,500    |

**CHARGES FOR SERVICES** \$1,382,868 \$1,331,292 \$1,121,700 \$1,121,700

**Category: 700 MISCELLANEOUS REVENUES**

|        |                             |          |       |     |     |
|--------|-----------------------------|----------|-------|-----|-----|
| 799300 | MISCELLANEOUS REVENUE       | \$7,081  | \$0   | \$0 | \$0 |
| 799390 | PRIOR PERIOD EXP ADJUSTMENT | \$18,781 | \$0   | \$0 | \$0 |
| 799391 | PRIOR PERIOD REV ADJUSTMENT | \$0      | \$295 | \$0 | \$0 |

**MISCELLANEOUS REVENUES** \$25,863 \$295 \$0 \$0

**Category: 802 OTHER FINANCING SRCS SALE C/A**

|        |                        |         |      |     |     |
|--------|------------------------|---------|------|-----|-----|
| 896100 | SALE OF CAPITAL ASSETS | \$1,637 | \$50 | \$0 | \$0 |
|--------|------------------------|---------|------|-----|-----|

**OTHER FINANCING SRCS SALE C/A** \$1,637 \$50 \$0 \$0

|                        |  |             |             |             |             |
|------------------------|--|-------------|-------------|-------------|-------------|
| <b>Total Revenues:</b> |  | \$1,410,369 | \$1,463,164 | \$1,121,700 | \$1,121,700 |
|------------------------|--|-------------|-------------|-------------|-------------|

**Category: 010 SALARIES AND BENEFITS**

|        |                               |             |             |             |             |
|--------|-------------------------------|-------------|-------------|-------------|-------------|
| 011000 | REGULAR SALARIES              | \$2,459,476 | \$2,461,126 | \$2,734,000 | \$2,734,000 |
| 011200 | TERMINATION/SPECIAL PAY       | \$774       | \$42,758    | \$0         | \$0         |
| 018100 | EMPLOYER SHARE FICA           | \$187,168   | \$190,044   | \$210,000   | \$210,000   |
| 018201 | EMPLOYER SHARE RETIREMENT     | \$533,233   | \$565,161   | \$647,000   | \$647,000   |
| 018204 | EMPLOYER SHARE DEFERRED COMP  | \$9,143     | \$9,126     | \$9,800     | \$9,800     |
| 018205 | EMPLOYER SHARE 401A           | \$5,145     | \$6,523     | \$15,000    | \$15,000    |
| 018300 | EMPLOYER SHARE HEALTH INSUR   | \$674,992   | \$703,765   | \$781,000   | \$781,000   |
| 018307 | EMPLYR SHR OTHER POST EMP BEN | \$100,017   | \$113,498   | \$156,000   | \$156,000   |
| 018400 | EMPLOYER SHR UNEMPLOYMENT INS | \$2,283     | \$1,430     | \$1,100     | \$1,100     |
| 018500 | WORKERS COMP EXPOSURE         | \$6,222     | \$9,367     | \$15,000    | \$15,000    |
| 018501 | WORKERS COMP EXPERIENCE       | \$2,088     | \$4,272     | \$7,800     | \$7,800     |
| 018603 | CELL/PDA COMM ALLOWANCE PROG  | \$5,510     | \$5,452     | \$4,900     | \$4,900     |

**Budget Unit:** 112 - ASSESSOR (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>SALARIES AND BENEFITS</b>                         | \$3,986,058        | \$4,112,527                                |                                    | \$4,581,600            | \$4,581,600  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$47               | \$32                                       |                                    | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE                        | \$11,565           | \$12,168                                   |                                    | \$13,460               | \$13,460   |
| 032590 CHGS FAC MGMT COMM                            | \$444              | \$542                                      |                                    | \$450                  | \$450  |
| 032591 CHGS IT COMM                                  | \$8,398            | \$10,539                                   |                                    | \$11,147               | \$11,147   |
| 032900 HOUSEHOLD EXPENSE                             | \$1,144            | \$864                                      |                                    | \$150                  | \$150  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$51,241           | \$45,580                                   |                                    | \$46,529               | \$46,529   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$5,695            | \$7,271                                    |                                    | \$8,000                | \$8,000  |
| 033103 INSUR XP MISCELLANEOUS                        | \$3,348            | \$3,768                                    |                                    | \$5,700                | \$5,700  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$1,164            | \$840                                      |                                    | \$1,908                | \$1,908  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$2,100            | \$2,205                                    |                                    | \$2,815                | \$2,815  |
| 033531 MNT EQP IT APRV                               | \$122,839          | \$125,664                                  |                                    | \$129,664              | \$129,664  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$4,424            | \$17,871                                   |                                    | \$13,672               | \$13,672   |
| 033791 CHGS FAC MGMT MAINT STR                       | \$55,266           | \$40,368                                   |                                    | \$52,792               | \$52,792   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$268              | \$0  |                                    | \$0                    | \$0  |
| 034100 MEMBERSHIPS                                   | \$1,290            | \$1,425                                    |                                    | \$1,495                | \$1,495  |
| 034500 OFFICE EXPENSE                                | \$19,050           | \$17,715                                   |                                    | \$20,000               | \$20,000   |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$17,926           | \$10,122                                   |                                    | \$10,000               | \$10,000   |
| 034591 CHGS OC POSTAGE SVS                           | \$25,964           | \$27,570                                   |                                    | \$26,500               | \$26,500   |
| 034592 CHGS OC OTHER SERVICES                        | \$1,545            | \$1,957                                    |                                    | \$1,869                | \$1,869  |
| 034800 PROF & SPECIAL SERVICES                       | \$1,933            | \$3,720                                    |                                    | \$0                    | \$0  |
| 034806 PROF AUDIT SVS                                | \$0                | \$0  |                                    | \$500                  | \$500  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$338              | \$0  |                                    | \$500                  | \$500  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$2,151            | \$8,946                                    |                                    | \$2,156                | \$2,156  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$130,727          | \$142,088                                  |                                    | \$164,939              | \$164,939  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$0  |                                    | \$500                  | \$500  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,086            | \$2,092                                    |                                    | \$2,240                | \$2,240  |
| 035500 MINOR EQUIPMENT                               | \$1,150            | \$139                                      |                                    | \$1,000                | \$1,000  |
| 035590 CHGS IT SOFTWARE EQP                          | \$6,354            | \$6,048                                    |                                    | \$7,700                | \$7,700  |
| 035591 CHGS IT HARDWARE EQP                          | \$8,927            | \$19,064                                   |                                    | \$15,000               | \$15,000   |
| 035592 CHGS IT TELECOMM EQP                          | \$21               | \$0  |                                    | \$300                  | \$300  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$6,523            | \$2,137                                    |                                    | \$11,565               | \$11,565   |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$348              | \$350                                      |                                    | \$350                  | \$350  |
| 035900 TRANSPORTATION & TRAVEL                       | \$21,371           | \$34                                       |                                    | \$27,300               | \$27,300   |
| 035940 TRANS/TRVL FUEL                               | \$5,935            | \$3,159                                    |                                    | \$10,000               | \$10,000   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$42,343           | \$42,247                                   |                                    | \$60,197               | \$60,197   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$859              | \$0  |                                    | \$900                  | \$900  |
| 036100 UTILITIES                                     | \$58,473           | \$66,385                                   |                                    | \$69,000               | \$69,000   |

**Budget Unit:** 112 - ASSESSOR (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$623,267          | \$622,924                                  |                                    | \$720,298              | \$720,298  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$84,011           | \$89,969                                   |                                    | \$94,874               | \$94,874   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$234,336          | \$227,813                                  |                                    | \$200,397              | \$200,397  |
| 050800 TAXES & ASSESSMENTS                           | \$72               | \$72                                       |                                    | \$100                  | \$100  |
| <b>OTHER CHARGES</b>                                 | \$318,420          | \$317,854                                  |                                    | \$295,371              | \$295,371  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088002 C/A ADMIN                                     | (\$210,129)        | (\$230,812)                                |                                    | (\$239,803)            | (\$239,803)  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$210,129)        | (\$230,812)                                |                                    | (\$239,803)            | (\$239,803)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$47,999                                   |                                    | \$43,412               | \$43,412   |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$47,999                                   |                                    | \$43,412               | \$43,412   |
| <b>Total Expenditures and Appropriations:</b>        | \$4,717,616        | \$4,870,493                                |                                    | \$5,400,878            | \$5,400,878  |
| <b>Net Cost:</b>                                     | \$3,307,246        | \$3,407,328                                |                                    | \$4,279,178            | \$4,279,178  |

DEPARTMENT OF SUPPORT SERVICES-PURCHASING  
Fund 0060 General, Budget Unit 113  
Shelley Forbes, Director of Support Services

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PROGRAM DESCRIPTION

The mission of Purchasing is to secure quality materials and services at the best value, to exemplify professionalism and integrity, and merit the trust and confidence of the employees, business community, and citizens of Shasta County in a manner that complies with applicable policies and regulations.

The Purchasing unit reviews and issues purchase orders, manages disposal of Countywide surplus, manages all formal procurement processes, executes Countywide agreements, and advises Departments on applicable purchasing policies and procedures.

BUDGET REQUESTS

Salaries and Benefits - The Proposed FY 21/22 Salary & Benefits is increased by \$162,824 as compared to the FY 20/21 Adopted Budget. This is largely the result of a Position Change request, which adds one alternately staffed Purchasing Analyst I/II/III allocation. The Position Change request aligns the department structure to that of the other departments within Support Services, including Personnel, Risk Management and Workers Compensation. Purchasing continues to have an active role in procurements and consequentially has experienced an increased workload as Departments have become better informed on policies and recommendations from Purchasing. Additionally, management oversight is necessary as the purchasing team continues to grow and provides increased service levels to departments. Additionally, during the FY 21/22, purchasing will transition to an electronic Procurement (e-Procurement) system to streamline efficiencies by completing the entire procurement process online including the creation of solicitations, vendor submissions, evaluation of submissions, award of contract, and posting of results. The Purchasing Analyst I/II/III will play a key role in the transition to e-Procurements and in the development of related policies and procedures. Additional factors contributing to the increase are cost of living adjustments and increased health care costs.

Services and Supplies - The Proposed FY 21/22 Services and Supplies is increased by \$43,935 as compared to the FY 20/21 Adopted Budget. This is largely the result of the addition of an e-Procurement system. An e-Procurement system will streamline efficiencies by allowing the entire procurement process to be conducted online - from solicitation creation, vendor submittal, evaluation and award, and posting results electronically to ensure public transparency. Purchasing, and the county departments served by Purchasing, will benefit from an e-Procurement platform by increased vendor outreach and competition among vendors, audit trail creation, online collaboration, and analytics for improved reporting and

planning. The addition of a Purchasing Analyst I/II/III also contributes to increased expenditures in IT in several areas including communications and professional charges, memberships and travel expenses for the annual CAPPO conference, as well as increased professional services from Facilities Management. Additionally, the Department has budgeted for one scanner replacement and one replacement workstation in FY 21/22.

Intrafund Transfers - The Proposed FY 21/22 Central Service Costs applied expenditures are based on FY 19/20 Actual expenditures, which decreased by \$15,888 as compared to FY 18/19 Actual expenditures reflected on the FY 20/21 Adopted Budget.

### SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Department of Support Services - Purchasing.

### PENDING ISSUES AND POLICY CONSIDERATIONS

The Cost Center 113-Purchasing Proposed FY 21/22 Budget includes increased costs over revenue totaling \$182,723. The increased costs are predominantly associated with the addition of a Purchasing Analyst I/II/III classification as well as the acquisition of an e-Procurement system which will enable the department to better serve county departments with procuring quality goods and services at the lowest possible cost. Despite the many challenges resulting from the COVID-19 pandemic, the services provided by the Purchasing Department were largely unaffected. The addition of an electronic procurement system in FY 21/22 will further streamline efficiencies by allowing the entire procurement process to be conducted online. Due to some of the challenges created by the COVID pandemic related to travel, training and other services, savings were realized in many budget areas in FY 20/21 and the overall projected FY 20/21 Budget is expected to revert a total of \$95,315 to the General Fund.

### DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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### FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 113 - PURCHASING (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$23,143                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$23,143</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 792500 DONATIONS/CONTRIBUTIONS                       | \$2,000            | \$0  | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$1,198            | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$316              | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$49                                       | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$3,515</b>     | <b>\$49</b>                                | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$0                | \$533                                      | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$533</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               |                    |  |                                    |                        |  |
|  | <b>\$3,515</b>     | <b>\$23,727</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$132,319          | \$152,064                                  | \$253,000                          | \$253,000              | \$253,000  |
| 017509 HOLIDAY OVERTIME PAY                          | \$356              | \$0  | \$0                                | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$9,733            | \$11,446                                   | \$20,000                           | \$20,000               | \$20,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$28,209           | \$33,771                                   | \$60,000                           | \$60,000               | \$60,000   |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$460              | \$444                                      | \$600                              | \$600                  | \$600  |
| 018205 EMPLOYER SHARE 401A                           | \$0                | \$1,460                                    | \$4,600                            | \$4,600                | \$4,600  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$39,941           | \$38,054                                   | \$60,000                           | \$60,000               | \$60,000   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$5,147            | \$7,139                                    | \$15,000                           | \$15,000               | \$15,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$130              | \$93                                       | \$200                              | \$200                  | \$200  |
| 018500 WORKERS COMP EXPOSURE                         | \$332              | \$578                                      | \$1,500                            | \$1,500                | \$1,500  |
| 018501 WORKERS COMP EXPERIENCE                       | \$1,416            | \$1,152                                    | \$276                              | \$276                  | \$276  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$93               | \$123                                      | \$100                              | \$100                  | \$100  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$218,140</b>   | <b>\$246,327</b>                           | <b>\$415,276</b>                   | <b>\$415,276</b>       | <b>\$415,276</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$2,000            | \$3  | \$35                               | \$35                   | \$35   |
| 032500 COMMUNICATIONS EXPENSE                        | \$803              | \$852                                      | \$950                              | \$950                  | \$950  |
| 032590 CHGS FAC MGMT COMM                            | \$75               | \$91                                       | \$78                               | \$78                   | \$78   |
| 032591 CHGS IT COMM                                  | \$548              | \$763                                      | \$967                              | \$967                  | \$967  |
| 032900 HOUSEHOLD EXPENSE                             | \$0                | \$97                                       | \$100                              | \$100                  | \$100  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$8,505            | \$7,702                                    | \$9,000                            | \$9,000                | \$9,000  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$305              | \$441                                      | \$800                              | \$800                  | \$800  |
| 033103 INSUR XP MISCELLANEOUS                        | \$456              | \$516                                      | \$780                              | \$780                  | \$780  |



**Budget Unit:** 113 - PURCHASING (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$528              | \$713                                      | \$713                              | \$713                  | \$713  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$8,803            | \$6,491                                    | \$10,850                           | \$10,850               | \$10,850   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$0                | \$11                                       | \$0                                | \$0                    | \$0  |
| 034100 MEMBERSHIPS                                   | \$1,933            | \$2,593                                    | \$900                              | \$900                  | \$900  |
| 034500 OFFICE EXPENSE                                | \$107              | \$3,678                                    | \$1,000                            | \$1,000                | \$1,000  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$0  | \$150                              | \$150                  | \$150  |
| 034591 CHGS OC POSTAGE SVS                           | \$135              | \$61                                       | \$200                              | \$200                  | \$200  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,313            | \$1,404                                    | \$1,600                            | \$1,600                | \$1,600  |
| 034800 PROF & SPECIAL SERVICES                       | \$326              | \$240                                      | \$0                                | \$0                    | \$0  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$0  | \$500                              | \$500                  | \$500  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$363              | \$1,509                                    | \$975                              | \$975                  | \$975  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$3,720            | \$4,770                                    | \$7,500                            | \$7,500                | \$7,500  |
| 035500 MINOR EQUIPMENT                               | \$0                | \$161                                      | \$100                              | \$100                  | \$100  |
| 035590 CHGS IT SOFTWARE EQP                          | \$115              | \$0  | \$201                              | \$201                  | \$201  |
| 035591 CHGS IT HARDWARE EQP                          | \$883              | \$1,574                                    | \$1,400                            | \$1,400                | \$1,400  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$499              | \$2,661                                    | \$36,728                           | \$36,728               | \$36,728   |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,750            | \$13                                       | \$7,500                            | \$7,500                | \$7,500  |
| 036100 UTILITIES                                     | \$9,896            | \$11,227                                   | \$11,500                           | \$11,500               | \$11,500   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$43,071</b>    | <b>\$47,580</b>                            | <b>\$94,527</b>                    | <b>\$94,527</b>        | <b>\$94,527</b>                                      |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050800 TAXES & ASSESSMENTS                           | \$12               | \$12                                       | \$14                               | \$14                   | \$14   |
| <b>OTHER CHARGES</b>                                 | <b>\$12</b>        | <b>\$12</b>                                | <b>\$14</b>                        | <b>\$14</b>            | <b>\$14</b>  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088001 C/A COST PLAN CHARGES                         | (\$314,245)        | (\$350,313)                                | (\$334,426)                        | (\$334,426)            | (\$334,426)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$314,245)</b> | <b>(\$350,313)</b>                         | <b>(\$334,426)</b>                 | <b>(\$334,426)</b>     | <b>(\$334,426)</b>                                   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$8,107                                    | \$7,332                            | \$7,332                | \$7,332  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$8,107</b>                             | <b>\$7,332</b>                     | <b>\$7,332</b>         | <b>\$7,332</b>                                       |
| <b>Total Expenditures and Appropriations:</b>        | <b>(\$53,021)</b>  | <b>(\$48,287)</b>                          | <b>\$182,723</b>                   | <b>\$182,723</b>       | <b>\$182,723</b>                                     |
| <b>Net Cost:</b>                                     | <b>(\$56,537)</b>  | <b>(\$72,014)</b>                          | <b>\$182,723</b>                   | <b>\$182,723</b>       | <b>\$182,723</b>                                     |

COUNTY COUNSEL  
Fund 0060 General, Budget Unit 120  
Rubin E. Cruse, Jr., County Counsel

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**PROGRAM DESCRIPTION**

The County Counsel's Office provides a full range of legal services required by County officers, agencies, and departments including the handling or managing of civil litigation (except workers' compensation cases); attendance at Board of Supervisors and Planning Commission meetings; legal research and counseling; and the review of ordinances, contracts, and other legal documents. The County Counsel's Office also provides some limited legal services to other local public entities upon request.

**BUDGET REQUEST**

Expenditures for this department include offsetting reimbursement of cost plan charges from other County departments and cost-applied charges for Health and Human Services Agency (HHS)-related casework. Revenues include Public Administrator fees. The FY 2021-22 net County cost of \$669,722 is a General Fund expense. The FY 2021-22 Requested net County cost is \$175,858 over the FY 2020-21 Adjusted net County cost. A portion can be offset by projected savings of \$114,121, which may be a higher figure once actuals savings are realized. The overage is due to salaries/benefits increases, increased estimates for County Facilities, County Information Technology, etc.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19 and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 120 - COUNTY COUNSEL (FUND 0060)

**Function:** GENERAL

**Activity:** COUNSEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$938                                      | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$938</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600 CHARGES FOR SERVICES</b>            |                    |  |                                    |                        |  |
| 669000 LEGAL SERVICES                                | \$9,690            | \$48,576                                   | \$500                              | \$500                  | \$500  |
| 676600 PUBLIC ADMINISTRATOR FEES                     | \$26,012           | \$14,188                                   | \$4,000                            | \$4,000                | \$4,000  |
| 693111 CHARGES FOR SERVICES COST PLAN                | \$1,295            | \$284                                      | \$2,032                            | \$2,032                | \$2,032  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$36,998</b>    | <b>\$63,048</b>                            | <b>\$6,532</b>                     | <b>\$6,532</b>         | <b>\$6,532</b>                                       |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$2,519            | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$12,521           | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$105                                      | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$15,041</b>    | <b>\$105</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$12,165                                   | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$12,165</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               |                    |  |                                    |                        |  |
|  | <b>\$52,039</b>    | <b>\$76,258</b>                            | <b>\$6,532</b>                     | <b>\$6,532</b>         | <b>\$6,532</b>                                       |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$1,304,244        | \$1,394,885                                | \$1,625,000                        | \$1,625,000            | \$1,625,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$391              | \$4,722                                    | \$40,000                           | \$40,000               | \$40,000   |
| 017000 EXTRA HELP                                    | \$0                | \$0  | \$5,000                            | \$5,000                | \$5,000  |
| 018100 EMPLOYER SHARE FICA                           | \$92,961           | \$99,396                                   | \$117,000                          | \$117,000              | \$117,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$281,309          | \$313,703                                  | \$378,000                          | \$378,000              | \$378,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$9,704            | \$9,787                                    | \$9,800                            | \$9,800                | \$9,800  |
| 018205 EMPLOYER SHARE 401A                           | \$2,214            | \$1,175                                    | \$8,800                            | \$8,800                | \$8,800  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$222,619          | \$212,972                                  | \$218,000                          | \$218,000              | \$218,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$51,337           | \$62,518                                   | \$98,000                           | \$98,000               | \$98,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$1,277            | \$854                                      | \$800                              | \$800                  | \$800  |
| 018500 WORKERS COMP EXPOSURE                         | \$3,296            | \$5,304                                    | \$9,100                            | \$9,100                | \$9,100  |
| 018501 WORKERS COMP EXPERIENCE                       | \$132              | \$60                                       | \$100                              | \$100                  | \$100  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,450            | \$1,406                                    | \$1,500                            | \$1,500                | \$1,500  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,970,939</b> | <b>\$2,106,787</b>                         | <b>\$2,511,100</b>                 | <b>\$2,511,100</b>     | <b>\$2,511,100</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$55                                       | \$50                               | \$50                   | \$50   |
| 032500 COMMUNICATIONS EXPENSE                        | \$4,042            | \$5,409                                    | \$10,000                           | \$10,000               | \$10,000   |

**Budget Unit:** 120 - COUNTY COUNSEL (FUND 0060)

**Function:** GENERAL

**Activity:** COUNSEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032590 CHGS FAC MGMT COMM                            | \$158              | \$193                                      | \$215                              | \$215                  |  |
| 032591 CHGS IT COMM                                  | \$2,128            | \$2,773                                    | \$2,830                            | \$2,830                |  |
| 032700 FOOD EXPENSE                                  | \$0                | \$0  | \$100                              | \$100                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$19               | \$159                                      | \$300                              | \$300                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$17,890           | \$16,200                                   | \$21,615                           | \$21,615               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$3,016            | \$4,061                                    | \$5,000                            | \$5,000                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,200            | \$1,344                                    | \$2,076                            | \$2,076                |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$0  | \$515                              | \$515                  |  |
| 033590 CHGS FAC MGMT MAINT EQP                       | \$0                | \$819                                      | \$0                                | \$0                    |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,479            | \$4,874                                    | \$6,000                            | \$6,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$19,123           | \$14,649                                   | \$32,286                           | \$32,286               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$13               | \$164                                      | \$200                              | \$200                  |  |
| 034100 MEMBERSHIPS                                   | \$12,806           | \$13,094                                   | \$20,000                           | \$20,000               |  |
| 034500 OFFICE EXPENSE                                | \$2,658            | \$3,573                                    | \$15,000                           | \$15,000               |  |
| 034529 OFFICE XP PUBLICATIONS                        | \$18,294           | \$17,274                                   | \$18,000                           | \$18,000               |  |
| 034536 OFFICE XP OFFICE FURNITURE                    | \$0                | \$624                                      | \$2,500                            | \$2,500                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$20                                       | \$43                               | \$43                   |  |
| 034591 CHGS OC POSTAGE SVS                           | \$604              | \$475                                      | \$461                              | \$461                  |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,308            | \$1,404                                    | \$1,523                            | \$1,523                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$704              | \$600                                      | \$10,000                           | \$10,000               |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$95               | \$340                                      | \$1,500                            | \$1,500                |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$765              | \$3,182                                    | \$1,881                            | \$1,881                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$26,796           | \$33,559                                   | \$44,000                           | \$44,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,048            | \$2,566                                    | \$7,000                            | \$7,000                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$2,538            | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$2  | \$2,663                            | \$2,663                |  |
| 035500 MINOR EQUIPMENT                               | \$278              | \$1,608                                    | \$2,000                            | \$2,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$3,142            | \$4,270                                    | \$20,000                           | \$20,000               |  |
| 035591 CHGS IT HARDWARE EQP                          | \$3,575            | \$8,633                                    | \$12,000                           | \$12,000               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$4  | \$12,000                           | \$12,000               |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$284              | \$1,807                                    | \$3,000                            | \$3,000                |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$25,048           | \$29,019                                   | \$40,169                           | \$40,169               |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$525              | \$2,442                                    | \$3,000                            | \$3,000                |  |
| 035943 TRANS/TRVL CONFERENCES                        | \$12,608           | \$307                                      | \$53,800                           | \$53,800               |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$398              | \$340                                      | \$3,000                            | \$3,000                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$252              | \$0  | \$2,000                            | \$2,000                |  |
| 036100 UTILITIES                                     | \$20,810           | \$23,621                                   | \$22,368                           | \$22,368               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$184,618</b>   | <b>\$199,478</b>                           | <b>\$379,095</b>                   | <b>\$379,095</b>       |  |

**Category:** 050 OTHER CHARGES

**Budget Unit:** 120 - COUNTY COUNSEL (FUND 0060)

**Function:** GENERAL

**Activity:** COUNSEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$2,325                                    |                                    | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$272                                      |                                    | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                           | \$25               | \$25                                       |                                    | \$29                   | \$29   |
| <b>OTHER CHARGES</b>                                 | \$25               | \$2,623                                    |                                    | \$29                   | \$29   |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$12,165                                   |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$12,165                                   |                                    | \$0                    | \$0  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088001 C/A COST PLAN CHARGES                         | (\$1,468,627)      | (\$1,467,744)                              |                                    | (\$1,476,792)          | (\$1,476,792)  |
| 088501 C/A SOCIAL SERVICES                           | (\$557,994)        | (\$584,077)                                |                                    | (\$668,918)            | (\$668,918)  |
| 088502 C/A HEALTH & HUMAN SVS AGENCY                 | \$0                | (\$31,815)                                 |                                    | (\$83,652)             | (\$83,652)   |
| <b>INTRAFUND TRANSFERS</b>                           | (\$2,026,622)      | (\$2,083,637)                              |                                    | (\$2,229,362)          | (\$2,229,362)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$17,074                                   |                                    | \$15,442               | \$15,442   |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$17,074                                   |                                    | \$15,442               | \$15,442   |
| <b>Total Expenditures and Appropriations:</b>        | \$128,960          | \$254,492                                  |                                    | \$676,304              | \$676,304  |
| <b>Net Cost:</b>                                     | \$76,920           | \$178,233                                  |                                    | \$669,772              | \$669,772  |

DEPARTMENT OF SUPPORT SERVICES-PERSONNEL  
Fund 0060 General, Budget Unit 130  
Shelley Forbes, Director of Support Services

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**PROGRAM DESCRIPTION**

The mission of Personnel is to recruit and retain competent, committed staff and to provide professional personnel support to all departments in order to maximize the return on investment in human resources for Shasta County.

The Personnel unit manages various activities related to the recruitment, selection and retention of County employees. They also engage in labor negotiations, accommodations, and progressive discipline processes as necessary, and advise Departments on Personnel policies and procedures.

**BUDGET REQUESTS**

Salaries and Benefits - The Proposed FY 21/22 Salaries & Benefits is increased by \$229,800 as compared to the FY 20/21 Adopted Budget. This reflects a Position Change Request which would add a Deputy Director of Support Services, while deleting a Personnel Analyst I/II/III position. The new position would primarily be assigned to oversight of the Personnel Unit. The Department has grown over the last few years, both in number of allocations, but also in the amount of support and direction provided to Departments across the County. This addition would allow the Director and Assistant Director to be able to proactively pursue Departmental goals in service of the County as a whole and provide stronger support to staff across all three Support Services units. The position changes would result in a net increase of \$11,483. The Position Change Requests, step increases and promotions, recent minimum wage and cost of living adjustments, increased retirement, expected term pay resulting from a retirement, and increased health insurance fees are all contributing factors to the increase. Our current projection for FY 20/21 Salaries & Benefits will result in an estimated savings of \$173,749.

Services and Supplies - The Proposed FY 21/22 Services and Supplies expenditures is increased by \$158,100 as compared to the FY 20/21 Adopted Budget. Increases in Information Technology service charges, Professional & Special Services and Special Department Expenses are major factors in the increase. The Department has budgeted for the initial implementation costs for VOIP telephone installs, a new employee onboarding program which will streamline Personnel new hire processes, and a Countywide salary study to address pay inequities across the County. Projected savings for FY 20/21 Services and Supplies is \$188,078 as compared to the FY 20/21 Adopted Budget.

Intrafund Transfers - The Proposed FY 21/22 cost applied expenditures for the Health and Human

Services Agency (HHSA) is increased by \$29,886 as compared to the FY 20/21 Adopted Budget. HHSA will be charged the equivalent of three Personnel Assistant-Confidential positions, and one Personnel Analyst position, based upon departmental time studies. The Proposed FY 20/21 Central Services (Cost Plan Charges) cost applied expenditures are based on FY 19/20 Actual expenditures, which increased by \$337,240 as compared to FY 18/19 Actual expenditures reflected on the FY 20/21 Adopted Budget.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as prepared by the Department of Support Services - Personnel.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Cost Center 130-Personnel overall Proposed FY 21/22 Budget represents an increase of \$20,776 to net county cost, primarily resulting from increased Salary & Benefits expenses, and increased Service & Supplies as a result of the upcoming Onboard software implementation and a Countywide Salary Study. The net county cost reflected in the Proposed FY 21/22 Budget is \$320,832, which will be recovered through the Cost Plan in future years. This future increase is offset by projected savings of \$481,934 as compared to the FY 20/21 Adopted Budget. Due to challenges created by the COVID pandemic related to travel, training and other services, in addition to receiving CARES act funding, savings were realized in many budget areas in FY 20/21 and the overall projected FY 20/21 Budget is expected to revert a total of \$180,218 to the General Fund.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 130 - PERSONNEL (FUND 0060)  
**Function:** GENERAL  
**Activity:** PERSONNEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$141,867                                  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$141,867</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$2,591            | \$75                                       | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$9,441            | \$29,906                                   | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$12,032</b>    | <b>\$29,981</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               |                    |  |                                    |                        |  |
|  | \$12,032           | \$171,848                                  | \$0                                | \$0                    | \$0  |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$944,048          | \$1,034,081                                | \$1,223,000                        | \$1,223,000            | \$1,223,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$84,263           | \$20,273                                   | \$20,000                           | \$20,000               | \$20,000   |
| 017502 OVERTIME PAY                                  | \$8,091            | \$7,646                                    | \$9,000                            | \$9,000                | \$9,000  |
| 018100 EMPLOYER SHARE FICA                           | \$75,773           | \$79,733                                   | \$96,000                           | \$96,000               | \$96,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$202,690          | \$237,207                                  | \$289,000                          | \$289,000              | \$289,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$4,878            | \$3,810                                    | \$7,400                            | \$7,400                | \$7,400  |
| 018205 EMPLOYER SHARE 401A                           | \$0                | \$1,520                                    | \$6,800                            | \$6,800                | \$6,800  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$282,775          | \$305,767                                  | \$344,000                          | \$344,000              | \$344,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$37,133           | \$51,609                                   | \$69,000                           | \$69,000               | \$69,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$930              | \$636                                      | \$700                              | \$700                  | \$700  |
| 018500 WORKERS COMP EXPOSURE                         | \$2,400            | \$3,960                                    | \$6,900                            | \$6,900                | \$6,900  |
| 018501 WORKERS COMP EXPERIENCE                       | \$6,096            | \$7,092                                    | \$192                              | \$192                  | \$192  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$972              | \$1,054                                    | \$1,100                            | \$1,100                | \$1,100  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,650,054</b> | <b>\$1,754,395</b>                         | <b>\$2,073,092</b>                 | <b>\$2,073,092</b>     | <b>\$2,073,092</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$27               | \$3  | \$20                               | \$20                   | \$20   |
| 032500 COMMUNICATIONS EXPENSE                        | \$4,963            | \$5,312                                    | \$5,400                            | \$5,400                | \$5,400  |
| 032590 CHGS FAC MGMT COMM                            | \$162              | \$198                                      | \$168                              | \$168                  | \$168  |
| 032591 CHGS IT COMM                                  | \$3,103            | \$3,998                                    | \$4,486                            | \$4,486                | \$4,486  |
| 032700 FOOD EXPENSE                                  | \$93               | \$0  | \$19,000                           | \$19,000               | \$19,000   |
| 032900 HOUSEHOLD EXPENSE                             | \$95               | \$238                                      | \$20                               | \$20                   | \$20   |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$18,586           | \$16,703                                   | \$18,000                           | \$18,000               | \$18,000   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$2,393            | \$3,080                                    | \$3,800                            | \$3,800                | \$3,800  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,200            | \$1,392                                    | \$2,160                            | \$2,160                | \$2,160  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$3,888            | \$5,756                                    | \$5,653                            | \$5,653                | \$5,653  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$21,522           | \$20,316                                   | \$26,523                           | \$26,523               | \$26,523   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$380              | \$58                                       | \$0                                | \$0                    | \$0  |



**Budget Unit:** 130 - PERSONNEL (FUND 0060)  
**Function:** GENERAL  
**Activity:** PERSONNEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                      | 5  |
| 034100 MEMBERSHIPS                                   | \$4,979              | \$7,825  | \$11,705               | \$11,705   |
| 034500 OFFICE EXPENSE                                | \$13,105             | \$12,249   | \$13,500               | \$13,500   |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                  | \$50   | \$0                    | \$0  |
| 034591 CHGS OC POSTAGE SVS                           | \$1,186              | \$1,394  | \$1,393                | \$1,393  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,374              | \$3,056  | \$1,549                | \$1,549  |
| 034594 CHGS IT OFFICE EXP                            | \$0                  | \$178  | \$0                    | \$0  |
| 034800 PROF & SPECIAL SERVICES                       | \$73,262             | \$21,647   | \$200,000              | \$200,000  |
| 034827 PROF LABOR MGMT SVS                           | \$102,127            | \$74,795   | \$150,000              | \$150,000  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$153                | \$1,001  | \$2,000                | \$2,000  |
| 034855 PROF INVESTIGATION SVS                        | \$0                  | \$5,180  | \$2,000                | \$2,000  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$786                | \$3,272  | \$1,000                | \$1,000  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$43,384             | \$55,331   | \$61,524               | \$61,524   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                  | \$100  | \$1,000                | \$1,000  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$4,788              | \$4,325  | \$4,752                | \$4,752  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$0                  | \$0  | \$3,000                | \$3,000  |
| 035500 MINOR EQUIPMENT                               | \$137                | \$1,060  | \$500                  | \$500  |
| 035590 CHGS IT SOFTWARE EQP                          | \$866                | \$0  | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$8,622              | \$6,674  | \$1,500                | \$1,500  |
| 035592 CHGS IT TELECOMM EQP                          | \$196                | \$0  | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$32,508             | \$43,272   | \$120,990              | \$120,990  |
| 035900 TRANSPORTATION & TRAVEL                       | \$11,096             | \$0  | \$22,900               | \$22,900   |
| 035943 TRANS/TRVL CONFERENCES                        | \$1,060              | \$0  | \$0                    | \$0  |
| 036100 UTILITIES                                     | \$21,397             | \$24,294   | \$22,800               | \$22,800   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$377,452</b>     | <b>\$322,769</b>   | <b>\$707,343</b>       | <b>\$707,343</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                      |  |                        |  |
| 050800 TAXES & ASSESSMENTS                           | \$26                 | \$26   | \$35                   | \$35   |
| <b>OTHER CHARGES</b>                                 | <b>\$26</b>          | <b>\$26</b>  | <b>\$35</b>            | <b>\$35</b>  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                      |  |                        |  |
| 088001 C/A COST PLAN CHARGES                         | (\$1,501,162)        | (\$1,698,302)  | (\$2,035,543)          | (\$2,035,543)  |
| 088502 C/A HEALTH & HUMAN SVS AGENCY                 | (\$356,107)          | (\$317,133)  | (\$439,986)            | (\$439,986)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$1,857,270)</b> | <b>(\$2,015,435)</b>   | <b>(\$2,475,529)</b>   | <b>(\$2,475,529)</b>                                 |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                  | \$17,571   | \$15,891               | \$15,891   |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>           | <b>\$17,571</b>  | <b>\$15,891</b>        | <b>\$15,891</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$170,262</b>     | <b>\$79,326</b>  | <b>\$320,832</b>       | <b>\$320,832</b>                                     |

**Budget Unit:** 130 - PERSONNEL (FUND 0060)  
**Function:** GENERAL  
**Activity:** PERSONNEL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Net Cost:</b>                                     | \$158,230          | (\$92,522)  | \$320,832              | \$320,832  |

COUNTY CLERK/REGISTRAR OF VOTERS-ELECTIONS  
Fund 0060 General, Budget Unit 140  
Catherine Darling Allen, County Clerk/Registrar of Voters

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**PROGRAM DESCRIPTION**

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

In 2011, local elected boards received approval from the Board of Supervisors to completely eliminate the Shasta County odd-year election. This will result in a more even budget, with variation coming over a longer period of time.

**BUDGET REQUEST**

The FY 2021-22 requested total net county cost is \$2,662,168, which is \$475,178 higher than FY 2020-21 due to a number of factors. First, the department does not anticipate receiving revenue for the Statewide Primary Election that is scheduled for FY 2021/2022. In past fiscal years, this budget had carry over unused General Funds. However, due to increasingly complex election laws and procedures, increased salaries and benefits costs, and higher participation in the election process, the costs to administer each election have increased.

The 2021-22 Request Budget Salaries and Benefits costs include additional extra-help costs to support the petition signature checking process, mailing every registered voter a vote my mail ballot, and additional temporary staff support during the election season. Minimum Wage Increases and additional holiday overtime as the delay in census data will cause a short timeframe within which we must update our voter registration database, concurrent with the administration of possible special recall election(s), are also contributing factors.

Services and Supplies increases include software costs to support the redistricting process, as well as standard increases in information technology, facilities management, and personnel costs.

The Requested Budget includes the purchase of the ePollbooks software system. This modernization tool will increase efficiency and accurate service to each voter that appears to vote in person, as well as facilitate serving our voters and poll workers without relying on the current antiquated phone system. In March 2020, we had 793 voters appear to vote early (during the month prior to election day). During the same timeframe in November 2020, over 9,000 voters voted early in person. Because so many voters want to vote in person, and the department is mandated to mail a ballot to every registered voter, many times those in-person voters need to verify that they have not voted their vote by mail ballot prior to issuing a poll site ballot. The department is working with the Purchasing Division to prepare a Request for Quote to determine the best possible vendor,

product, and price. The purchase will be paid for with a combination of Help American Vote Act of 2002 (federal grant funds) and Voting System Replacement and Election Management System Replacement (state grant funding made available in the last two California state budgets), and will fully maximize the department's Voting System Replacement grant funding. Ongoing maintenance costs would be a General Fund cost starting in FY 2022-23.

The department requests one full-time Account Clerk II (25% charged to the County Clerk budget) to more effectively and efficiently accomplish the mission of providing transparent elections in a uniform, consistent, and accessible manner. There are no capital asset requests.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** ELECTIONS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 549040 STATE JALAN JUS                               | \$0                | \$0  | \$15,000                           | \$15,000               |  |
| 549041 STATE VOTING MODERNIZATION BRD                | \$203,667          | \$320,797                                  | \$391,664                          | \$391,664              |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$26,381                                   | \$0                                | \$0                    |  |
| 560508 FED HELP AMERICA VOTE GRANT                   | \$67,889           | \$389,863                                  | \$130,555                          | \$130,555              |  |
| 560509 FED HAVA EAID                                 | \$22,004           | \$27,995                                   | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$293,560</b>   | <b>\$765,037</b>                           | <b>\$537,219</b>                   | <b>\$537,219</b>       |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 667000 ELECTION SERVICES                             | \$2,601            | \$5,015                                    | \$1,000                            | \$1,000                |  |
| 667100 CO CLERK SPECIAL ELECTION                     | \$6,963            | \$262,437                                  | \$10,000                           | \$10,000               |  |
| 667200 CANDIDATE FILING FEES                         | \$13,811           | \$0  | \$16,394                           | \$16,394               |  |
| 667300 STATEMENT FOR QUALIFICATIONS                  | \$20,400           | \$11,250                                   | \$5,000                            | \$5,000                |  |
| 692200 REIMBURSE TRAVEL                              | \$539              | \$0  | \$0                                | \$0                    |  |
| 692700 REIMB MISC SERVICES                           | \$9,600            | \$13,614                                   | \$5,000                            | \$5,000                |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$53,914</b>    | <b>\$292,317</b>                           | <b>\$37,394</b>                    | <b>\$37,394</b>        |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 792583 CONTRIB GRANT NON PROFIT                      | \$0                | \$95,658                                   | \$0                                | \$0                    |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$400              | \$1,112                                    | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$3,090            | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$3,490</b>     | <b>\$96,771</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$1,966,738                                | \$0                                | \$0                    |  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$1,966,738</b>                         | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$350,966</b>   | <b>\$3,120,864</b>                         | <b>\$574,613</b>                   | <b>\$574,613</b>       |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$422,922          | \$591,997                                  | \$728,000                          | \$728,000              |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$0                | \$1,836                                    | \$5,000                            | \$5,000                |  |
| 017000 EXTRA HELP                                    | \$143,474          | \$145,677                                  | \$205,000                          | \$205,000              |  |
| 017502 OVERTIME PAY                                  | \$10,192           | \$12,516                                   | \$25,000                           | \$25,000               |  |
| 017505 STANDBY PAY                                   | \$0                | \$24                                       | \$0                                | \$0                    |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$0                | \$655                                      | \$10,000                           | \$10,000               |  |
| 018100 EMPLOYER SHARE FICA                           | \$35,891           | \$48,592                                   | \$62,000                           | \$62,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$93,495           | \$136,580                                  | \$175,000                          | \$175,000              |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$5,808            | \$4,933                                    | \$4,900                            | \$4,900                |  |
| 018205 EMPLOYER SHARE 401A                           | \$1,482            | \$1,882                                    | \$6,300                            | \$6,300                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$147,833          | \$193,217                                  | \$224,000                          | \$224,000              |  |
| 018307 EMPLYR SHR OTHER POST EMP BEN                 | \$16,774           | \$28,128                                   | \$41,000                           | \$41,000               |  |

**Budget Unit:** 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** ELECTIONS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$527              | \$431                                      | \$300                              | \$300                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,496            | \$2,876                                    | \$5,300                            | \$5,300                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$2,124            | \$2,256                                    | \$2,200                            | \$2,200                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$882,022</b>   | <b>\$1,171,607</b>                         | <b>\$1,494,000</b>                 | <b>\$1,494,000</b>     |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$130              | \$3,003                                    | \$300                              | \$300                  |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$6,866            | \$7,456                                    | \$7,700                            | \$7,700                |  |
| 032526 COMM CELL PHONES                              | \$2,048            | \$3,909                                    | \$3,700                            | \$3,700                |  |
| 032591 CHGS IT COMM                                  | \$3,909            | \$5,515                                    | \$16,250                           | \$16,250               |  |
| 032700 FOOD EXPENSE                                  | \$50               | \$0  | \$100                              | \$100                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$346              | \$2,333                                    | \$3,000                            | \$3,000                |  |
| 032990 CHGS OC HSHLD SVS                             | \$6                | \$37                                       | \$150                              | \$150                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$10,544           | \$10,359                                   | \$13,100                           | \$13,100               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,357            | \$2,199                                    | \$2,900                            | \$2,900                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$2,628            | \$3,504                                    | \$1,824                            | \$1,824                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$492              | \$348                                      | \$0                                | \$0                    |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$98,139           | \$97,006                                   | \$121,000                          | \$121,000              |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$6,424            | \$13,283                                   | \$20,000                           | \$20,000               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$120              | \$130                                      | \$250                              | \$250                  |  |
| 033727 MNT STR ADA                                   | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$11,104           | \$19,873                                   | \$20,000                           | \$20,000               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$495              | \$14,318                                   | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$962              | \$1,525                                    | \$1,600                            | \$1,600                |  |
| 034395 MISC XP PR PER STL DTE REISSUE                | \$100              | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$27,871           | \$90,190                                   | \$35,200                           | \$35,200               |  |
| 034526 OFFICE XP POSTAGE                             | \$153,098          | \$97,104                                   | \$95,500                           | \$95,500               |  |
| 034527 OFFICE XP PRINTING                            | \$6,757            | \$17,516                                   | \$19,700                           | \$19,700               |  |
| 034591 CHGS OC POSTAGE SVS                           | \$3,930            | \$3,088                                    | \$5,700                            | \$5,700                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$5,648            | \$3,206                                    | \$6,800                            | \$6,800                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$36,747           | \$85,409                                   | \$32,500                           | \$32,500               |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$2,450            | \$1,188                                    | \$3,000                            | \$3,000                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$88,394           | \$101,926                                  | \$120,000                          | \$120,000              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$1,108            | \$1,397                                    | \$1,200                            | \$1,200                |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$299,697          | \$7,718                                    | \$27,000                           | \$27,000               |  |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$0                | (\$0)                                      | \$265,000                          | \$265,000              |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$126,570          | \$480                                      | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | (\$0)                                      | \$135,000                          | \$135,000              |  |
| 035500 MINOR EQUIPMENT                               | \$3,769            | \$45,690                                   | \$5,000                            | \$5,000                |  |
| 035526 MNR EQP VOTING EQP                            | \$0                | \$3,772                                    | \$229,000                          | \$229,000              |  |

**Budget Unit:** 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** ELECTIONS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$728              | \$19,016                                   | \$8,400                            | \$8,400                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$12,349           | \$25,920                                   | \$9,100                            | \$9,100                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$105              | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$698              | \$8,948                                    | \$8,300                            | \$8,300                |  |
| 035744 SP DEPT XP ELECTION EXPENSES                  | \$556,114          | \$223,850                                  | \$335,600                          | \$335,600              |  |
| 035745 SP DEPT XP ELECTION WORKER FEE                | \$77,911           | \$42,793                                   | \$47,000                           | \$47,000               |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$20,652           | \$3,002                                    | \$31,500                           | \$31,500               |  |
| 035940 TRANS/TRVL FUEL                               | \$1,772            | \$726                                      | \$1,500                            | \$1,500                |  |
| 035941 TRANS/TRVL MILEAGE                            | \$1,289            | \$51                                       | \$1,000                            | \$1,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$1,932            | \$1,848                                    | \$2,000                            | \$2,000                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$601              | \$554                                      | \$500                              | \$500                  |  |
| 036100 UTILITIES                                     | \$15,458           | \$17,304                                   | \$24,000                           | \$24,000               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,591,385</b> | <b>\$987,512</b>                           | <b>\$1,662,374</b>                 | <b>\$1,662,374</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$87,255           | \$83,292                                   | \$80,408                           | \$80,408               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$376,106                                  | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$16,455                                   | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                 | <b>\$87,255</b>    | <b>\$475,855</b>                           | <b>\$80,408</b>                    | <b>\$80,408</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065373 BALLOT SORTING SYSTEM                         | \$0                | \$227,896                                  | \$0                                | \$0                    |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$722,308                                  | \$0                                | \$0                    |  |
| 067200 LEASE ASSET EQUIPMENT                         | \$0                | \$1,244,430                                | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$2,194,634</b>                         | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,560,663</b> | <b>\$4,829,610</b>                         | <b>\$3,236,782</b>                 | <b>\$3,236,782</b>     |  |
| <b>Net Cost:</b>                                     | <b>\$2,209,697</b> | <b>\$1,708,745</b>                         | <b>\$2,662,168</b>                 | <b>\$2,662,168</b>     |  |

**IMPACT FEE ADMINISTRATION**  
Fund 0057 General, Budget Unit 157  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

A public facilities impact fee schedule which sets public facility fees for all new development within the County, outside the incorporated areas, was approved and adopted by Ordinance by the Board of Supervisors on April 22, 2008. This budget unit was created to maintain the revenues and expenditures associated with the collection of impact fees.

**BUDGET REQUEST**

The FY 2021-22 requested budget includes \$738,000 in revenue and \$1,150,975 in expenditures. The \$418,625 in excess expenditures will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends utilizing funds towards the South County Fire Station Capital Asset.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 157 - IMPACT FEE ADMIN (FUND 0057)  
**Function:** GENERAL  
**Activity:** PROPERTY MANAGEMENT

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>            |                      |  |                                    |                        |  |
| 693036 CHARGES FOR SVS ADMIN FEES                    | \$24,900             | \$13,952                                   | \$20,000                           | \$20,000               |  |
| 693056 IMPACT FEE TRAFFIC FACILITIES                 | \$466,632            | \$135,971                                  | \$120,000                          | \$120,000              |  |
| 693057 IMPACT FEE FIRE PROTECT FAC                   | \$214,364            | \$156,225                                  | \$160,000                          | \$160,000              |  |
| 693058 IMPACT FEE ANIMAL CONTROL FAC                 | \$24,702             | \$19,005                                   | \$18,000                           | \$18,000               |  |
| 693059 IMPACT FEE GENERAL GOVT FAC                   | \$168,572            | \$117,193                                  | \$116,000                          | \$116,000              |  |
| 693066 IMPACT FEE PUBLIC PROTECT FAC                 | \$236,611            | \$165,397                                  | \$155,000                          | \$155,000              |  |
| 693067 IMPACT FEE PUBLIC HEALTH FAC                  | \$81,485             | \$65,993                                   | \$55,000                           | \$55,000               |  |
| 693068 IMPACT FEE LIBRARY FACILITIES                 | \$14,538             | \$11,659                                   | \$12,000                           | \$12,000               |  |
| 693069 IMPACT FEE SHERIFF FACILITIES                 | \$113,350            | \$79,306                                   | \$82,000                           | \$82,000               |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$1,345,158</b>   | <b>\$764,705</b>                           | <b>\$738,000</b>                   | <b>\$738,000</b>       |  |
| <b>Total Revenues:</b>                               | <b>\$1,345,158</b>   | <b>\$764,705</b>                           | <b>\$738,000</b>                   | <b>\$738,000</b>       |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                      |  |                                    |                        |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$0                  | \$462,513                                  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$35                 | \$0  | \$50                               | \$50                   |  |
| 034800 PROF & SPECIAL SERVICES                       | \$39,829             | \$121                                      | \$4,800                            | \$4,800                |  |
| 034807 PROF BANK SVS                                 | \$0                  | \$0  | \$700                              | \$700                  |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$349                | \$81                                       | \$100                              | \$100                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$40,213</b>      | <b>\$462,716</b>                           | <b>\$5,650</b>                     | <b>\$5,650</b>         |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                                    |                        |  |
| 096391 TRAN OUT FIRE ZONE #1                         | \$0                  | \$0  | \$1,150,975                        | \$1,150,975            |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>           | <b>\$0</b>                                 | <b>\$1,150,975</b>                 | <b>\$1,150,975</b>     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$40,213</b>      | <b>\$462,716</b>                           | <b>\$1,156,625</b>                 | <b>\$1,156,625</b>     |  |
| <b>Net Cost:</b>                                     | <b>(\$1,304,944)</b> | <b>(\$301,988)</b>                         | <b>\$418,625</b>                   | <b>\$418,625</b>       |  |

## INTERMOUNTAIN FAIR

Fund 0060 Intermountain Fair, Budget Unit 159  
Matthew P. Pontes, County Executive Officer

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### **PROGRAM DESCRIPTION**

The Intermountain Fair is a County fair located in the town of McArthur, in eastern Shasta County. Funding for the Fair comes from gate admission fees, concession fees, and building rental fees.

In January 2014, the Board of Supervisors approved leasing the Intermountain Fairgrounds to the Heritage Foundation. The Heritage Foundation now manages the Intermountain Fairgrounds and the annual County Fair located in McArthur.

### **BUDGET REQUESTS**

The FY 2021-22 requested budget includes no revenue and expenditures in the amount of \$4,893. The requested budget reflects a decrease of \$4,373 when compared to FY 2020-21. The decrease is attributed to a decrease in General Liability insurance rates. Net County Cost for this cost center budget is \$4,893.

### **SUMMARY OF RECOMMENDATIONS**

This budget was prepared by, and is recommended by, the County Administrative Office.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 159 - INTERMOUNTAIN FAIR (FUND 0060)  
**Function:** GENERAL - PROMOTION  
**Activity:** PROMOTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$171              | \$21                                       | \$0                                | \$0                    |  |
| 421200 RENTS/LEASES OF BUILDINGS                     | \$0                | \$20                                       | \$0                                | \$0                    |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$171</b>       | <b>\$41</b>                                | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$171</b>       | <b>\$41</b>                                | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$1,464            | \$2,208                                    | \$3,528                            | \$3,528                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,464</b>     | <b>\$2,208</b>                             | <b>\$3,528</b>                     | <b>\$3,528</b>         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$3,780            | \$4,248                                    | \$6,516                            | \$6,516                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$2,556            | \$2,556                                    | (\$5,592)                          | (\$5,592)              |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$6,336</b>     | <b>\$6,804</b>                             | <b>\$924</b>                       | <b>\$924</b>           |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$150              | \$254                                      | \$441                              | \$441                  |  |
| <b>OTHER CHARGES</b>                                 | <b>\$150</b>       | <b>\$254</b>                               | <b>\$441</b>                       | <b>\$441</b>           |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$7,950</b>     | <b>\$9,266</b>                             | <b>\$4,893</b>                     | <b>\$4,893</b>         |  |
| <b>Net Cost:</b>                                     | <b>\$7,778</b>     | <b>\$9,224</b>                             | <b>\$4,893</b>                     | <b>\$4,893</b>         |  |

## **GENERAL RESERVE**

Fund 0170 General Reserves, Budget Unit 160  
Matthew P, Pontes, County Executive Officer

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### **PROGRAM DESCRIPTION**

Governments should maintain a prudent level of financial resources to protect against reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures. The General Reserve budget unit serves as the County's prudent reserve fund.

Administrative Policy 2-103, Budgetary Reserves, establishes a target balance minimum of 17 percent or maximum of 25 percent of projected General Fund expenditures. Each year, the County Executive Officer may recommend additions to or withdrawals from the Reserve in the County's Adopted Budget. The General Reserve shall not be used to support recurring operating expenditures and is the last resort in balancing the County budget.

### **BUDGET REQUEST**

The requested budget for General Reserve contains one revenue item; interest earnings (\$160,000). The current balance in the General Reserve is approximately \$11 million. The requested budget includes \$18 million to be committed to the General Reserve fund balance.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 160 - GENERAL RESERVES (FUND 0170)  
**Function:** GENERAL  
**Activity:** FINANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$211,259          | \$127,373                                  |                                    | \$160,000              | \$160,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$211,259          | \$127,373                                  |                                    | \$160,000              | \$160,000  |
| <b>Category: 900</b> RESIDUAL EQUITY TRANSFERS       |                    |  |                                    |                        |  |
| 990100 EQUITY IN GENERAL FUND                        | \$0                | \$0  |                                    | \$18,000,000           | \$18,000,000   |
| <b>RESIDUAL EQUITY TRANSFERS</b>                     | \$0                | \$0  |                                    | \$18,000,000           | \$18,000,000   |
| <b>Total Revenues:</b>                               | \$211,259          | \$127,373                                  |                                    | \$18,160,000           | \$18,160,000   |
| <b>Total Expenditures and Appropriations:</b>        | \$0                | \$0  |                                    | \$0                    | \$0  |
| <b>Net Cost:</b>                                     | (\$211,259)        | (\$127,373)                                |                                    | (\$18,160,000)         | (\$18,160,000)                                       |

**ACCUMULATED CAPITAL OUTLAY**  
Fund 0040 Accumulative Capital Outlay, Budget Unit 161  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

The Accumulated Capital Outlay (ACO) budget unit was established for the designation of funds to be held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the County General Fund.

**BUDGET REQUEST**

The FY 2021-22 requested budget appropriates \$14,255,654 a transfer-out for the following project:

|  |             |
|--|-------------|
| Jail ADA and other Sheriff projects    | \$6,398,782 |
| South County Fire Station              | \$6,734,593 |
| Veterans Hall                          | \$ 672,279  |
| Miscellaneous General - IT Server Room | \$ 450,000  |

Revenue consists of interest earnings, \$200,000.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The fund balance available in Accumulated Capital Outlay after adoption of the CEO's recommended budget will be approximately \$13.13 million. Within the next five years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, and the Justice Center.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 161 - ACCUMULATED CAPITAL OUTLAY (FUND 0040)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$254,559          | \$146,448                                  | \$200,000                          | \$200,000              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$254,559          | \$146,448                                  | \$200,000                          | \$200,000              |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$0                | \$0  | \$920,215                          | \$920,215              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$0                | \$0  | \$920,215                          | \$920,215              |  |
| <b>Total Revenues:</b>                               | \$254,559          | \$146,448                                  | \$1,120,215                        | \$1,120,215            |  |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095166 TRANS OUT CAPITAL PROJECTS                    | \$448,325          | \$37,430                                   | \$0                                | \$0                    |  |
| 095173 TRANS OUT MISC GENERAL                        | \$0                | \$0  | \$450,000                          | \$450,000              |  |
| 095260 TRAN OUT JAIL                                 | \$0                | \$2,055,292                                | \$6,398,782                        | \$6,398,782            |  |
| 095710 TRAN OUT VETERANS HALLS                       | \$0                | \$0  | \$672,279                          | \$672,279              |  |
| 096391 TRAN OUT FIRE ZONE #1                         | \$0                | \$193,624                                  | \$6,734,593                        | \$6,734,593            |  |
| <b>OTHER FINANCING USES</b>                          | \$448,325          | \$2,286,347                                | \$14,255,654                       | \$14,255,654           |  |
| <b>Total Expenditures and Appropriations:</b>        | \$448,325          | \$2,286,347                                | \$14,255,654                       | \$14,255,654           |  |
| <b>Net Cost:</b>                                     | \$193,766          | \$2,139,898                                | \$13,135,439                       | \$13,135,439           |  |

DEPARTMENT OF PUBLIC WORKS-ENERGY RETROFIT PROJECT  
Fund 0048, 16D - 2020 Energy Retrofit Project  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

On December 10, 2019, the Board of Supervisors approved an energy retrofit project consisting of solar installation, LED lighting replacement, Heating Ventilation and Air Conditioning Unit replacement, and roof replacement at several locations. The project is estimated to total \$14,416,303. Construction should be completed in early FY 21-22. The project is financed through a 20-year lease with Bank of America.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$2,029,440. This budget unit is setup as an Internal Service Fund to pay for the energy retrofit debt. Departments reimburse the fund for actual expenditures.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Repayment of the lease commenced in FY 2020-21.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 16D - 2020 ENERGY RETROFIT PROJECT (FUND 0048)

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$24,825           | \$921                                      | \$0                                | \$0                    |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$24,825           | \$921                                      | \$0                                | \$0                    |  |
| <b>Category: 801</b> OTH FINANCE SRCS L/T DEBT PRCD  |                    |  |                                    |                        |  |
| 850000 LONG TERM DEBT PROCEEDS                       | \$14,416,303       | \$0  | \$0                                | \$0                    |  |
| <b>OTH FINANCE SRCS L/T DEBT PRCD</b>                | \$14,416,303       | \$0  | \$0                                | \$0                    |  |
| <b>Total Revenues:</b>                               | \$14,441,128       | \$921                                      | \$0                                | \$0                    |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$126,818          | \$86                                       | \$17,000                           | \$17,000               |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$126,818          | \$86                                       | \$17,000                           | \$17,000               |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$0                | \$0  | \$31,440                           | \$31,440               |  |
| <b>OTHER CHARGES</b>                                 | \$0                | \$0  | \$31,440                           | \$31,440               |  |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 061128 HVAC 1855 PLACER PW/RM BLDG                   | \$159,161          | \$138,845                                  | \$42,000                           | \$42,000               |  |
| 061129 HVAC RDG VETS HALL                            | \$98,859           | \$86,237                                   | \$26,000                           | \$26,000               |  |
| 061130 HVAC SCAC                                     | \$600,631          | \$534,728                                  | \$157,000                          | \$157,000              |  |
| 061131 HVAC PUBLIC HLTH WEST                         | \$184,103          | \$162,016                                  | \$48,000                           | \$48,000               |  |
| 061132 HVAC SHERIFF BLDG                             | \$110,055          | \$96,004                                   | \$29,000                           | \$29,000               |  |
| 061133 HVAC CORONER BLDG                             | \$70,867           | \$61,820                                   | \$18,000                           | \$18,000               |  |
| 061134 SOLAR PLACER PW/RM BLDG                       | \$226,758          | \$314,768                                  | \$88,000                           | \$88,000               |  |
| 061135 SOLAR SCAC                                    | \$1,140,110        | \$1,583,025                                | \$444,000                          | \$444,000              |  |
| 061136 SOLAR SHERIFF BLDG                            | \$101,294          | \$141,444                                  | \$39,000                           | \$39,000               |  |
| 061137 SOLAR CORONER BLDG                            | \$47,780           | \$67,478                                   | \$18,000                           | \$18,000               |  |
| 061138 SOLAR CASCADE BLDG SS                         | \$135,398          | \$188,913                                  | \$53,000                           | \$53,000               |  |
| 061139 SOLAR PUBLIC HLTH WEST                        | \$92,021           | \$130,502                                  | \$36,000                           | \$36,000               |  |
| 061140 SOLAR MENTAL HEALTH                           | \$391,614          | \$539,431                                  | \$152,000                          | \$152,000              |  |
| 061141 SOLAR PUBLIC HLTH EAST                        | \$22,278           | \$31,124                                   | \$9,000                            | \$9,000                |  |
| 061142 SOLAR DA/VSO BLDG                             | \$218,221          | \$303,251                                  | \$85,000                           | \$85,000               |  |
| 061143 SOLAR REDDING CORP YD                         | \$171,249          | \$238,105                                  | \$67,000                           | \$67,000               |  |
| 061144 SOLAR PUB DEF/PROB BLDG                       | \$68,795           | \$97,930                                   | \$27,000                           | \$27,000               |  |
| 061145 SOLAR OPP CTR BLDG                            | \$85,502           | \$118,389                                  | \$33,000                           | \$33,000               |  |
| 061146 SOLAR FRM CORP YD                             | \$25,957           | \$36,824                                   | \$10,000                           | \$10,000               |  |
| 061147 ROOF SCAC                                     | \$40,700           | \$350,555                                  | \$54,000                           | \$54,000               |  |
| 061148 LIGHTING SCAC                                 | \$646,823          | \$105,967                                  | \$105,000                          | \$105,000              |  |
| 061149 LIGHTING SHERIFF BLDG                         | \$244,866          | \$40,115                                   | \$40,000                           | \$40,000               |  |

**Budget Unit:** 16D - 2020 ENERGY RETROFIT PROJECT (FUND 0048)

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 061150 LIGHTING JAIL                                 | \$359,347          | \$58,871                                   | \$58,000                           | \$58,000               | \$58,000   |
| 061151 LIGHTING MENTAL HEALTH                        | \$158,225          | \$25,921                                   | \$26,000                           | \$26,000               | \$26,000   |
| 061152 LIGHTING PUB HLTH WEST                        | \$37,213           | \$6,096                                    | \$6,000                            | \$6,000                | \$6,000  |
| 061153 LIGHTING PUB HLTH EAST                        | \$9,089            | \$1,489                                    | \$1,000                            | \$1,000                | \$1,000  |
| 061154 LIGHTING CASCADE SS                           | \$138,057          | \$22,617                                   | \$22,000                           | \$22,000               | \$22,000   |
| 061155 LIGHTING PLACER PW/RM BLDG                    | \$351,961          | \$57,660                                   | \$57,000                           | \$57,000               | \$57,000   |
| 061156 LIGHTING DA/VSO BLDG                          | \$242,310          | \$39,697                                   | \$39,000                           | \$39,000               | \$39,000   |
| 061157 LIGHTING RDG CORP YARD                        | \$177,827          | \$29,133                                   | \$29,000                           | \$29,000               | \$29,000   |
| 061158 LIGHTING FRM CORP YARD                        | \$22,157           | \$3,630                                    | \$4,000                            | \$4,000                | \$4,000  |
| 061159 LIGHTING PUB DEF/PROB BLDG                    | \$83,517           | \$13,682                                   | \$14,000                           | \$14,000               | \$14,000   |
| 061160 LIGHTING CORONER BLDG                         | \$100,559          | \$16,474                                   | \$16,000                           | \$16,000               | \$16,000   |
| 061161 LIGHTING OPP CTR BLDG                         | \$125,559          | \$20,570                                   | \$20,000                           | \$20,000               | \$20,000   |
| 061162 LIGHTING RDG VETS HALL                        | \$80,960           | \$13,263                                   | \$13,000                           | \$13,000               | \$13,000   |
| 061163 SOLAR FRM AIRPORT                             | \$714              | \$30,512                                   | \$8,000                            | \$8,000                | \$8,000  |
| 061164 LIGHTING FRM AIRPORT                          | \$33,236           | \$5,445                                    | \$5,000                            | \$5,000                | \$5,000  |
| 061165 SOLAR WC LANDFILL                             | \$2,323            | \$123,045                                  | \$34,000                           | \$34,000               | \$34,000   |
| 061166 SOLAR PC SWR WWT                              | \$1,518            | \$87,115                                   | \$24,000                           | \$24,000               | \$24,000   |
| 061167 SOLAR PC SEWER PUMP STATION                   | \$677              | \$28,159                                   | \$8,000                            | \$8,000                | \$8,000  |
| 061168 LIGHTING COTTONWOOD SEWER                     | \$28,974           | \$4,746                                    | \$5,000                            | \$5,000                | \$5,000  |
| 061169 HVAC CONTROLS CASCADE BLDG                    | \$21,599           | \$21,199                                   | \$6,000                            | \$6,000                | \$6,000  |
| 061170 HVAC CONTROLS DA/VSO BLDG                     | \$21,599           | \$21,197                                   | \$6,000                            | \$6,000                | \$6,000  |
| <b>CAPITAL ASSETS</b>                                | \$6,880,485        | \$5,998,011                                | \$1,981,000                        | \$1,981,000            | \$1,981,000  |
| <b>Total Expenditures and Appropriations:</b>        | \$7,007,304        | \$5,998,097                                | \$2,029,440                        | \$2,029,440            | \$2,029,440  |
| <b>Net Cost:</b>                                     | (\$7,433,824)      | \$5,997,175                                | \$2,029,440                        | \$2,029,440            | \$2,029,440  |

**ECONOMIC DEVELOPMENT**  
Fund 0060 General, Budget Unit 165  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

This budget unit accounts for expenditures to participate in business recruitment, development, attraction and retention programs, workforce development, increasing private investment/reinvestment, and other economic development activities, pursuant to policy direction of the Board of Supervisors.

**BUDGET REQUESTS**

The total General Fund appropriation requested for this budget unit for FY 2021-22 is \$75,600, which is an increase of \$2,113 when compared to FY 2020-21. The breakdown of this budget unit is as follows:

\$61,600 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services; and

\$14,000 to the Superior California Economic Development District (SCEDD) as the County’s proportionate contribution to the local match funding of the Federal Economic Development Administration Annual Economic Development Planning Grant. This amount is an estimate as it is based on the population of the counties and cities that are part of the Joint Powers Agreement and varies from year to year.

**SUMMARY OF RECOMMENDATIONS**

This budget was prepared by, and is recommended by, the County Administrative Office.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 165 - ECONOMIC DEVELOPMENT (FUND 0060)  
**Function:** GENERAL  
**Activity:** PROMOTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Revenues:</b>                               | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$69,918           | \$68,507                                   | \$75,600                           | \$75,600               | \$75,600   |
| 034806 PROF AUDIT SVS                                | \$0                | \$4,980                                    | \$0                                | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | \$69,918           | \$73,487                                   | \$75,600                           | \$75,600               | \$75,600   |
| <b>Total Expenditures and Appropriations:</b>        | \$69,918           | \$73,487                                   | \$75,600                           | \$75,600               | \$75,600   |
| <b>Net Cost:</b>                                     | \$69,918           | \$73,487                                   | \$75,600                           | \$75,600               | \$75,600   |

# PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS

Fund 0062 General-Capital Projects, Budget Unit 166

Patrick J. Minturn, Director of Public Works

## PROGRAM DESCRIPTION

The purpose of this budget unit is to comply with State law that requires that all major construction and improvement projects be compiled in one location within the overall County budget document.

Generally, projects that are requested and funded by departments are included in both this budget as well as in the respective sponsoring departmental budget. Project costs are reflected in this unit and are charged back to the sponsoring department by way of the cost applied line.

## BUDGET REQUESTS

The following table illustrates the requested projects included in the Land, Buildings, and Improvements FY 2021-22 requested budget:

| <b>Project name</b>   | <b>Recommended</b>   | <b>Funding Source</b>                    |
|---|----------------------|--|
| Public Works Corp Yard Roof Replacement                       | \$ 225,000           | Roads                                    |
| South County Fire Station                                     | 7,885,568            | Impact Fees & Accumulated Capital Outlay |
| Cascade Building Remodel                                      | 2,200,000            | Social Services                          |
| Court & Sacramento Street Parking Lot                         | 300,000              | Public Works and Resource Management     |
| Jail ADA and other Sheriff Projects                           | 6,398,782            | Accumulated Capital Outlay               |
| Veterans Hall Projects  | 672,279              | Accumulated Capital Outlay               |
| IT Server Room Projects                                       | 450,000              | Accumulated Capital Outlay               |
| Crisis Residential and Recovery Center 2640 Breslauer Kitchen | 550,000              | Mental Health Services Act               |
| Burney 39611 Main Street Remodel                              | 600,000              | Social Services                          |
| <b>Total Project Cost</b>                                     | <b>\$ 19,281,629</b> |  |

This budget unit also funds the costs of professional services provided by Public Works personnel that are not directly attributable to a listed project. Those costs are estimated at \$117,529 for FY 2021-22. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$30,094 for the year, and the Central Service cost of \$4,262.

Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The \$151,885 is a transfer-in from the General Fund to support activities not specific to a department.

## SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$109,486          | \$107,228                                  | \$151,885                          | \$151,885              |  |
| 800161 TRANS IN ACCUM CAPITAL OUTLAY                 | \$448,325          | \$37,430                                   | \$0                                | \$0                    |  |
| 800260 TRANS IN JAIL                                 | \$0                | \$2,055,294                                | \$0                                | \$0                    |  |
| 800301 TRANS IN ROADS                                | \$0                | \$18,243                                   | \$0                                | \$0                    |  |
| 800955 TRANS IN FACILITIES MGMT                      | \$33,922           | \$0  | \$0                                | \$0                    |  |
| 806391 TRAN IN CSA 1 COUNTY FIRE                     | \$0                | \$193,624                                  | \$0                                | \$0                    |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$591,734</b>   | <b>\$2,411,821</b>                         | <b>\$151,885</b>                   | <b>\$151,885</b>       |  |
| <b>Total Revenues:</b>                               | <b>\$591,734</b>   | <b>\$2,411,821</b>                         | <b>\$151,885</b>                   | <b>\$151,885</b>       |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$48,937           | \$70,281                                   | \$117,529                          | \$117,529              |  |
| 034802 PROF ADMIN SVS                                | \$30,023           | \$26,147                                   | \$30,094                           | \$30,094               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$78,960</b>    | <b>\$96,428</b>                            | <b>\$147,623</b>                   | <b>\$147,623</b>       |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$30,525           | \$10,799                                   | \$4,262                            | \$4,262                |  |
| <b>OTHER CHARGES</b>                                 | <b>\$30,525</b>    | <b>\$10,799</b>                            | <b>\$4,262</b>                     | <b>\$4,262</b>         |  |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 061058 VETS HALL ROOF                                | \$0                | \$0  | \$608,000                          | \$608,000              |  |
| 061081 FAC MGMNT 1958 PLACER ROOF                    | \$33,922           | \$0  | \$0                                | \$0                    |  |
| 061101 PW CORP YARD ROOF RPLCMNT                     | \$0                | \$18,243                                   | \$225,000                          | \$225,000              |  |
| 061126 SOUTH COUNTY FIRE STATION                     | \$448,325          | \$193,624                                  | \$7,885,568                        | \$7,885,568            |  |
| 061173 CASCADE BLDG REMODEL                          | \$0                | \$0  | \$2,200,000                        | \$2,200,000            |  |
| 061174 COURT & SAC PARKING LOT                       | \$0                | \$0  | \$300,000                          | \$300,000              |  |
| 061175 JAIL ADA IMPROVEMENTS                         | \$0                | \$2,029,291                                | \$3,500,000                        | \$3,500,000            |  |
| 061176 JAIL DOORS UPGRADE                            | \$0                | \$26,003                                   | \$598,782                          | \$598,782              |  |
| 061177 JAIL SECURITY UPGRADE                         | \$0                | \$0  | \$2,000,000                        | \$2,000,000            |  |
| 061178 HNSA BURNEY BUILDINGS                         | \$0                | \$0  | \$600,000                          | \$600,000              |  |
| 061180 VETS HALL SECURITY FENCE PROJ                 | \$0                | \$37,430                                   | \$64,279                           | \$64,279               |  |
| 061181 JAIL ELEVATOR                                 | \$0                | \$0  | \$300,000                          | \$300,000              |  |
| 061182 UNINTERRUPTIBLE POWER SYSTEM                  | \$0                | \$0  | \$100,000                          | \$100,000              |  |
| 061183 IT SERVER ROOM HVAC                           | \$0                | \$0  | \$350,000                          | \$350,000              |  |
| 061184 CRISIS CTR KITCHEN REMODEL                    | \$0                | \$0  | \$550,000                          | \$550,000              |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$482,247</b>   | <b>\$2,304,593</b>                         | <b>\$19,281,629</b>                | <b>\$19,281,629</b>    |  |
| <b>Category: 080</b> INTRAFUND TRANSFERS             |                    |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | \$0                | \$0  | (\$19,281,629)                     | (\$19,281,629)         |  |

**Budget Unit:** 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>INTRAFUND TRANSFERS</b>                           | \$0                | \$0  | (\$19,281,629)                     | (\$19,281,629)         |  |
| <b>Total Expenditures and Appropriations:</b>        | \$591,734          | \$2,411,821                                | \$151,885                          | \$151,885              |  |
| <b>Net Cost:</b>                                     | (\$0)              | \$0  | \$0                                | \$0                    | \$0  |



DEPARTMENT OF PUBLIC WORKS-SURVEYOR  
Fund 0060 General, Budget Unit 172  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

The office of the County Surveyor checks records of survey, parcel and subdivision maps, and levies fees for those services. It also provides map service for County departments, i.e., the County Clerk. The Road Fund finances the labor necessary to perform these services and contributions from the General Fund are used to offset costs.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes revenue in the amount of \$12,000 and expenditures in the amount of \$12,283. The General Fund request for this budget is \$283, which reflects a \$5,813 decrease from FY 2020-21.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 172 - SURVEYOR (FUND 0060)

**Function:** GENERAL

**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 671230 CORNER SURVEY                                 | \$16,742           | \$11,820                                   | \$10,000                           | \$10,000               |  |
| 671300 PARCEL & TRACT MAPS                           | \$400              | \$1,600                                    | \$2,000                            | \$2,000                |  |
| <b>CHARGES FOR SERVICES</b>                          | \$17,142           | \$13,420                                   | \$12,000                           | \$12,000               |  |
| <b>Total Revenues:</b>                               | \$17,142           | \$13,420                                   | \$12,000                           | \$12,000               |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$11,254           | \$11,963                                   | \$12,000                           | \$12,000               |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$11,254           | \$11,963                                   | \$12,000                           | \$12,000               |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$96               | \$74                                       | \$283                              | \$283                  |  |
| <b>OTHER CHARGES</b>                                 | \$96               | \$74                                       | \$283                              | \$283                  |  |
| <b>Total Expenditures and Appropriations:</b>        | \$11,350           | \$12,037                                   | \$12,283                           | \$12,283               |  |
| <b>Net Cost:</b>                                     | (\$5,791)          | (\$1,382)                                  | \$283                              | \$283                  |  |

**MISCELLANEOUS GENERAL**  
Fund 0060 General, Budget Unit 173  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

This budget unit finances miscellaneous expenditures which are not routinely allocable to departments.

**BUDGET REQUEST**

The FY 2021-22 budget request reflects a net cost of \$721,176. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, the Administration Center Parking Garage; and the old Jail. Also included is the cost of the Illegal Dumping Program coordinated through the District Attorney; the annual county financial audit (\$83,000); employee appeals and nuisance abatement appeals, (\$144,000).

Under "Other Charges" is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$250,000); and the County's annual contribution (\$68,200) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$76,584) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the Central Service Costs Allocation Plan.

Revenue of \$8,000 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget is prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 173 - MISCELLANEOUS GENERAL 1 (FUND 0060)

**Function:** GENERAL

**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 421431 SCAC PARKING METERS                           | \$9,409            | \$6,574                                    | \$8,000                            | \$8,000                |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$9,409</b>     | <b>\$6,574</b>                             | <b>\$8,000</b>                     | <b>\$8,000</b>         |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$12,272                                   | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$12,272</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 664500 PROPERTY TAX ADMIN FEE                        | \$121              | \$91                                       | \$200                              | \$200                  |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$121</b>       | <b>\$91</b>                                | <b>\$200</b>                       | <b>\$200</b>           |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 792500 DONATIONS/CONTRIBUTIONS                       | \$0                | \$446,600                                  | \$0                                | \$0                    |  |
| 792553 CONTRIB SHASTA RG COMM FNDTN                  | \$42,750           | \$0  | \$0                                | \$0                    |  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$2,251,021                                | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$42,750</b>    | <b>\$2,697,621</b>                         | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800161 TRANS IN ACCUM CAPITAL OUTLAY                 | \$0                | \$0  | \$450,000                          | \$450,000              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$0</b>         | <b>\$0</b>                                 | <b>\$450,000</b>                   | <b>\$450,000</b>       |  |
| <b>Total Revenues:</b>                               | <b>\$52,280</b>    | <b>\$2,716,559</b>                         | <b>\$458,200</b>                   | <b>\$458,200</b>       |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$275,160                                  | \$0                                | \$0                    |  |
| 032900 HOUSEHOLD EXPENSE                             | \$0                | \$171,440                                  | \$0                                | \$0                    |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$0                | \$360                                      | \$200                              | \$200                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$5,863            | \$4,314                                    | \$12,360                           | \$12,360               |  |
| 034800 PROF & SPECIAL SERVICES                       | \$168,328          | \$141,188                                  | \$175,000                          | \$175,000              |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$0                | \$0  | \$10,000                           | \$10,000               |  |
| 034806 PROF AUDIT SVS                                | \$80,635           | \$70,635                                   | \$83,000                           | \$83,000               |  |
| 034828 PROF LEGAL SVS                                | \$74,564           | \$71,953                                   | \$144,000                          | \$144,000              |  |
| 034857 PROF BOARD/PANEL SVS                          | \$0                | \$465                                      | \$2,000                            | \$2,000                |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$0  | \$200                              | \$200                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$10,000                                   | \$10,000                           | \$10,000               |  |
| 036100 UTILITIES                                     | \$928              | \$1,043                                    | \$5,000                            | \$5,000                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$330,320</b>   | <b>\$746,559</b>                           | <b>\$441,760</b>                   | <b>\$441,760</b>       |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050600 JUDGEMENTS & DAMAGES                          | \$150,695          | \$0  | \$250,000                          | \$250,000              |  |
| 051387 CONTR TO LAFCO                                | \$68,200           | \$68,200                                   | \$68,200                           | \$68,200               |  |

**Budget Unit:** 173 - MISCELLANEOUS GENERAL 1 (FUND 0060)

**Function:** GENERAL

**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$0                | \$43,430                                   |                                    | \$46,000               | \$46,000   |
| <b>OTHER CHARGES</b>                                 | \$218,895          | \$111,630                                  |                                    | \$364,200              | \$364,200  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 060000 CAPITAL ASSET LAND                            | \$0                | \$555,561                                  |                                    | \$0                    | \$0  |
| 061000 CAPTL ASSET STRUCTURES & IMPRV                | \$0                | \$4,475,408                                |                                    | \$0                    | \$0  |
| 061182 UNINTERRUPTIBLE POWER SYSTEM                  | \$0                | \$0  |                                    | \$100,000              | \$100,000  |
| 061183 IT SERVER ROOM HVAC                           | \$0                | \$0  |                                    | \$350,000              | \$350,000  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$5,030,969                                |                                    | \$450,000              | \$450,000  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088001 C/A COST PLAN CHARGES                         | (\$75,948)         | (\$81,558)                                 |                                    | (\$76,584)             | (\$76,584)   |
| <b>INTRAFUND TRANSFERS</b>                           | (\$75,948)         | (\$81,558)                                 |                                    | (\$76,584)             | (\$76,584)   |
| <b>Total Expenditures and Appropriations:</b>        | \$473,266          | \$5,807,599                                |                                    | \$1,179,376            | \$1,179,376  |
| <b>Net Cost:</b>                                     | \$420,986          | \$3,091,039                                |                                    | \$721,176              | \$721,176  |

**TOBACCO SETTLEMENT FUNDS**  
Fund 0060 General, Budget Unit 174  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On June 10, 2014, the Board renewed a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are made from this budget unit. On June 24, 2008, the Board of Supervisors dedicated 90 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building (SCAC) and appurtenant parking. In January 2013, the County refunded the lease-revenue bonds on the SCAC, realizing annual savings of almost \$500,000 through the life of the debt.

**BUDGET REQUEST**

The FY 2021-22 budget request anticipates Tobacco Settlement revenue of \$1.9 million. The Shasta Community Health Center will receive 10 percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.376 million transfer-out is the debt service. The net county cost for this budget unit is \$701,400.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Tobacco settlement payments are dependent upon cigarette sales volume. The master settlement agreement report is received annually in April so we are only able to estimate the revenue for the coming year.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 174 - TOBACCO SETTLEMENT FUNDS (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799345 TOBACCO SETTLEMENT                            | \$1,743,052        | \$1,967,497                                | \$1,900,000                        | \$1,900,000            | \$1,900,000  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$1,743,052        | \$1,967,497                                | \$1,900,000                        | \$1,900,000            | \$1,900,000  |
| <b>Total Revenues:</b>                               | \$1,743,052        | \$1,967,497                                | \$1,900,000                        | \$1,900,000            | \$1,900,000  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034823 PROF HEALTH SVS                               | \$122,950          | \$248,104                                  | \$225,000                          | \$225,000              | \$225,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$122,950          | \$248,104                                  | \$225,000                          | \$225,000              | \$225,000  |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095805 TRAN OUT ADMIN CTR BOND                       | \$2,375,989        | \$2,375,155                                | \$2,376,400                        | \$2,376,400            | \$2,376,400  |
| <b>OTHER FINANCING USES</b>                          | \$2,375,989        | \$2,375,155                                | \$2,376,400                        | \$2,376,400            | \$2,376,400  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,498,939        | \$2,623,259                                | \$2,601,400                        | \$2,601,400            | \$2,601,400  |
| <b>Net Cost:</b>                                     | \$755,886          | \$655,762                                  | \$701,400                          | \$701,400              | \$701,400  |

DEPARTMENT OF PUBLIC WORKS-CSA ADMINISTRATION  
Fund 0060, Budget Unit 175  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget reflects the fiscal activity of the “umbrella organization,” which provides operational and administrative support to twelve active County Service Areas (CSA), three Street Lighting Districts and 88 subsidiary Permanent Road Divisions. More than 3,700 County residents currently benefit from the services provided by CSAs. The CSA Administration Fund is financed entirely by the charges to the individual CSAs. Responsibility for management of this unit, and provision of CSA services, is within the Department of Public Works. Personnel directly assigned to CSA Administration include one clerical position and five field technicians, as well as extra-help technicians utilized on an as-needed basis.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes \$1,020,801 in expenditures and \$1,020,801 in revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 175 - CSA ADMINISTRATION (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$8,923                                    | \$0                                | \$0                    | \$0  |
| 554000 FEDERAL AID STORM DAMAGE                      | \$500              | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$500</b>       | <b>\$8,923</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 692050 CSA ADMIN FEES                                | \$929,077          | \$889,867                                  | \$1,020,801                        | \$1,020,801            | \$1,020,801  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$929,077</b>   | <b>\$889,867</b>                           | <b>\$1,020,801</b>                 | <b>\$1,020,801</b>     | <b>\$1,020,801</b>                                   |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$134                                      | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$950              | \$0  | \$0                                | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$0                | \$50                                       | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$950</b>       | <b>\$184</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$930,528</b>   | <b>\$898,975</b>                           | <b>\$1,020,801</b>                 | <b>\$1,020,801</b>     | <b>\$1,020,801</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$354,771          | \$365,230                                  | \$392,000                          | \$392,000              | \$392,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$6,474            | \$0  | \$10,000                           | \$10,000               | \$10,000   |
| 017000 EXTRA HELP                                    | \$51,386           | \$52,729                                   | \$60,000                           | \$60,000               | \$60,000   |
| 017502 OVERTIME PAY                                  | \$32,798           | \$32,575                                   | \$30,000                           | \$30,000               | \$30,000   |
| 017505 STANDBY PAY                                   | \$16,183           | \$17,677                                   | \$16,000                           | \$16,000               | \$16,000   |
| 017509 HOLIDAY OVERTIME PAY                          | \$2,053            | \$2,084                                    | \$2,000                            | \$2,000                | \$2,000  |
| 018100 EMPLOYER SHARE FICA                           | \$32,302           | \$32,686                                   | \$39,000                           | \$39,000               | \$39,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$77,335           | \$83,801                                   | \$94,000                           | \$94,000               | \$94,000   |
| 018205 EMPLOYER SHARE 401A                           | \$87               | \$50                                       | \$1,400                            | \$1,400                | \$1,400  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$115,697          | \$118,955                                  | \$130,000                          | \$130,000              | \$130,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$15,241           | \$19,385                                   | \$22,000                           | \$22,000               | \$22,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$448              | \$287                                      | \$300                              | \$300                  | \$300  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,152            | \$1,790                                    | \$2,900                            | \$2,900                | \$2,900  |
| 018501 WORKERS COMP EXPERIENCE                       | \$9,468            | \$6,516                                    | \$18,000                           | \$18,000               | \$18,000   |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$715,398</b>   | <b>\$733,768</b>                           | <b>\$817,600</b>                   | <b>\$817,600</b>       | <b>\$817,600</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$1,551            | \$1,368                                    | \$1,500                            | \$1,500                | \$1,500  |
| 032500 COMMUNICATIONS EXPENSE                        | \$3,929            | \$4,202                                    | \$4,000                            | \$4,000                | \$4,000  |
| 032590 CHGS FAC MGMT COMM                            | \$0                | \$0  | \$10                               | \$10                   | \$10   |
| 032591 CHGS IT COMM                                  | \$432              | \$553                                      | \$587                              | \$587                  | \$587  |
| 032900 HOUSEHOLD EXPENSE                             | \$17               | \$435                                      | \$0                                | \$0                    | \$0  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$891              | \$1,177                                    | \$1,030                            | \$1,030                | \$1,030  |

**Budget Unit:** 175 - CSA ADMINISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,072            | \$1,366                                    | \$1,600                            | \$1,600                | \$1,600  |
| 033103 INSUR XP MISCELLANEOUS                        | \$144              | \$168                                      | \$240                              | \$240                  | \$240  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$22,860           | \$21,240                                   | \$27,948                           | \$27,948               | \$27,948   |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$2,714            | \$2,893                                    | \$3,000                            | \$3,000                | \$3,000  |
| 033547 MAINT EQP TRUCKS                              | \$46,510           | \$22,587                                   | \$45,000                           | \$45,000               | \$45,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$3,280            | \$5,101                                    | \$1,939                            | \$1,939                | \$1,939  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$3,753            | \$8,169                                    | \$13,120                           | \$13,120               | \$13,120   |
| 034500 OFFICE EXPENSE                                | \$510              | \$971                                      | \$500                              | \$500                  | \$500  |
| 034800 PROF & SPECIAL SERVICES                       | \$2,508            | \$4,126                                    | \$5,000                            | \$5,000                | \$5,000  |
| 034802 PROF ADMIN SVS                                | \$21,269           | \$19,252                                   | \$15,000                           | \$15,000               | \$15,000   |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$894                                      | \$0                                | \$0                    | \$0  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$36               | \$36                                       | \$65                               | \$65                   | \$65   |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$9,060            | \$10,317                                   | \$13,215                           | \$13,215               | \$13,215   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$240              | \$236                                      | \$0                                | \$0                    | \$0  |
| 035500 MINOR EQUIPMENT                               | \$2,154            | \$4,281                                    | \$5,000                            | \$5,000                | \$5,000  |
| 035590 CHGS IT SOFTWARE EQP                          | \$57               | \$0  | \$0                                | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$883              | \$998                                      | \$0                                | \$0                    | \$0  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$136                                      | \$0                                | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,180            | \$510                                      | \$5,000                            | \$5,000                | \$5,000  |
| 035900 TRANSPORTATION & TRAVEL                       | \$430              | \$0  | \$0                                | \$0                    | \$0  |
| 035940 TRANS/TRVL FUEL                               | \$27,718           | \$28,176                                   | \$40,000                           | \$40,000               | \$40,000   |
| 036100 UTILITIES                                     | \$386              | \$351                                      | \$500                              | \$500                  | \$500  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$153,594</b>   | <b>\$139,552</b>                           | <b>\$184,254</b>                   | <b>\$184,254</b>       | <b>\$184,254</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$20,630           | \$24,903                                   | \$18,411                           | \$18,411               | \$18,411   |
| <b>OTHER CHARGES</b>                                 | <b>\$20,630</b>    | <b>\$24,903</b>                            | <b>\$18,411</b>                    | <b>\$18,411</b>        | <b>\$18,411</b>                                      |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065083 TRUCK W/ ACCESSORIES                          | \$40,905           | \$0  | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$40,905</b>    | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$601                                      | \$536                              | \$536                  | \$536  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$601</b>                               | <b>\$536</b>                       | <b>\$536</b>           | <b>\$536</b>   |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$930,528</b>   | <b>\$898,825</b>                           | <b>\$1,020,801</b>                 | <b>\$1,020,801</b>     | <b>\$1,020,801</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$0</b>         | <b>(\$149)</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |

DEPARTMENT OF PUBLIC WORKS-SECURE RURAL SCHOOLS AND  
COMMUNITY SELF-DETERMINATION ACT TITLE III ADMINISTRATION  
Fund 0065 General Federal Forest Title III, Budget Unit 176  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

The Secure Rural Schools and Community Self-Determination Act of 2000 is a federal program that increased timber receipts for local schools and roads. The Act allocated 85 percent of these funds to local schools and roads. It also set aside the remaining 15 percent for projects to be allocated at the Board of Supervisor's discretion. This 15 percent can be allocated for projects in the woods (Title II) and/or to reimburse county departments for expenses incurred on federal lands or for fire education programs (Title III). The Board has selected a Resource Advisory Committee (RAC) to develop project proposals. County departments that meet the above criteria may also submit requests for project funding.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$202,083 and revenue in the amount of \$2,000. Expenditures will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO Recommends a \$47,100 reduction in Other Financing Uses to accurately account for estimated expenditures in 2020-21. The remaining requested expenditures of \$58,120 is recommended.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

A solicitation for projects occurred in 2019-20. If Title III funds are distributed in 2020-21 a solicitation will occur in the spring.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 176 - TITLE III PROJECTS (FUND 0065)

**Function:** GENERAL

**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$5,996            | \$3,902                                    |                                    | \$2,000                | \$2,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$5,996            | \$3,902                                    |                                    | \$2,000                | \$2,000  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 560982 FED FOREST SVS TITLE III GRANT                | \$103,321          | \$97,052                                   |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$103,321          | \$97,052                                   |                                    | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$109,317          | \$100,954                                  |                                    | \$2,000                | \$2,000  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$7,000            | \$110,778                                  |                                    | \$35,000               | \$35,000   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$1,120            | \$0  |                                    | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | \$8,120            | \$110,778                                  |                                    | \$35,000               | \$35,000   |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095235 TRAN OUT SHERIFF                              | \$0                | \$7,036                                    |                                    | \$58,963               | \$58,963   |
| 095301 TRAN OUT ROADS                                | \$0                | \$9,381                                    |                                    | \$50,000               | \$50,000   |
| 096391 TRAN OUT FIRE ZONE #1                         | \$3,639            | \$56,655                                   |                                    | \$58,120               | \$58,120   |
| <b>OTHER FINANCING USES</b>                          | \$3,639            | \$73,074                                   |                                    | \$167,083              | \$167,083  |
| <b>Total Expenditures and Appropriations:</b>        | \$11,759           | \$183,852                                  |                                    | \$202,083              | \$202,083  |
| <b>Net Cost:</b>                                     | (\$97,557)         | \$82,898                                   |                                    | \$200,083              | \$200,083  |

**CENTRAL SERVICE COSTS**  
Fund 0060 General, Budget Unit 199  
Nolda Short, Auditor - Controller

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**PROGRAM DESCRIPTION**

This budget unit is considered a “contra” budget unit, which means it is used to offset operating expenses of general County operations. The main purpose is to charge departments and agencies for equipment and building occupancy as is allowed in the countywide cost allocation plan regulations.

**BUDGET REQUESTS**

This budget unit reflects expense offsets and revenues from that portion of the countywide cost allocation plan (Cost Plan) charged to departments and agencies. The Cost Plan is the mechanism to recover expenses incurred two years in arrears. The cost offsets reflected in this budget unit total approximately \$2.027 million for FY 2020-21 as calculated by the Auditor-Controller’s Office in the Cost Plan.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 199 - CENTRAL SERVICE COST (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Revenues:</b>                               | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>      |                    |  |                                    |                        |  |
| 088001    C/A COST PLAN CHARGES                      | (\$1,964,052)      | (\$1,762,113)                              | (\$2,027,311)                      | (\$2,027,311)          | (\$2,027,311)  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$1,964,052)      | (\$1,762,113)                              | (\$2,027,311)                      | (\$2,027,311)          | (\$2,027,311)  |
| <b>Total Expenditures and Appropriations:</b>        | (\$1,964,052)      | (\$1,762,113)                              | (\$2,027,311)                      | (\$2,027,311)          | (\$2,027,311)  |
| <b>Net Cost:</b>                                     | (\$1,964,052)      | (\$1,762,113)                              | (\$2,027,311)                      | (\$2,027,311)          | (\$2,027,311)  |

**Public Protection**

## TRIAL COURTS

Fund 0060 General, Department 201

Matthew P. Pontes, County Executive Officer

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### PROGRAM DESCRIPTION

The "Lockyer-Isenberg Trial Court Funding Act of 1997" (AB233), Chapter 850, became effective on January 1, 1998. The legislation finds and declares that the judiciary of California is a separate and independent branch of government, recognized by the Constitution and statutes of the State.

The Legislature has previously established the principle that the funding of trial court operations California Rules of Court (CRC 810) is most logically a function of the state. Such funding is necessary to provide uniform standards and procedures, economies of scale, and structural efficiency and simplification. This decision also reflects the fact that the overwhelming business of the trial courts is to interpret and enforce provisions of state law and to resolve disputes among the people of the State of California.

The County transferred responsibility for five court facilities to the Judicial Council of California, (JCC), on December 17, 2008. The County is the managing party in three facilities: Burney Joint Use Building, Justice Center, and Juvenile Hall. The JCC is the managing party in the Main Courthouse and Courthouse Annex. A Joint Occupancy Agreement and Memorandum of Understanding between the County and the JCC memorialize the party's roles and responsibilities. The County is obligated to pay the JCC an annual County Facility Payment (\$457,370), to offset the Court's historical expense for operations and maintenance of the court facilities.

The expenses remaining in this budget unit are considered County costs under the rules of "trial court funding." This includes court facilities, maintenance of effort (MOE) responsibilities, debt payment on courthouse renovation, and the costs associated with the County's share of the collection division. They also include the County Facility Payment (CFP) and revenues received from the JCC for the Court's share of operations and maintenance in the facilities managed by the County. Other Revenue consists of fines, fees, and forfeitures collected pursuant to various legislative codes and retained by the County.

### BUDGET REQUEST

The costs remaining in this budget unit are for non-CRC 810 costs. This includes court facilities, the maintenance of effort (MOE) allocation, debt payments on the Courthouse renovation project, inmate transportation, and costs associated with the collection division. Total requested appropriations for FY 2021-22 are \$2.5 million.

Revenues remain flat, a symptom of the economic downturn which affects the public's ability to pay court fines and fees. Requested revenues are \$2.5 million.

The State selected property for its proposed new Redding Courthouse on Court Street across from the existing Main Courthouse. The County negotiated the sale of the Public Safety Building and adjacent parking lots to the JCC. The Public Safety Building was vacated in April 2016.

The net-county-cost for this budget unit is \$18,230.



**SUMMARY OF RECOMMENDATIONS**

This budget was prepared by the County Administrative Office.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Certain court fines and fees, which accrue to the Courthouse Construction Fund, were pledged for debt-service on the bonds. When receipts are not sufficient, the General Fund must still make the debt-service payment. When the debt is retired in 2023, any remaining funds in the Courthouse Construction Fund will accrue to the State. The CAO's Office has worked with the Auditor-Controller to ensure the County's share of all the Courthouse Construction Fund is appropriately transferred to the General Fund.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 201 - TRIAL COURTS (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object    | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b> |                    |  |                                    |                        |  |
| 317500 VEHICLE CODE FINES                               | \$124,223          | \$98,863                                   | \$148,048                          | \$148,048              | \$148,048  |
| 317504 VCF BASE FINES COUNTY                            | \$369,977          | \$294,030                                  | \$438,872                          | \$438,872              | \$438,872  |
| 318500 COURT FINES                                      | \$24,395           | \$23,797                                   | \$28,691                           | \$28,691               | \$28,691   |
| 318504 CF BASE FINES COUNTY                             | \$36,616           | \$32,882                                   | \$40,781                           | \$40,781               | \$40,781   |
| 318525 COURT FINE SARB TRUANCY                          | \$172              | \$189                                      | \$156                              | \$156                  | \$156  |
| 318590 RESTITUTION FINES REBATE                         | \$1,499            | \$1,993                                    | \$857                              | \$857                  | \$857  |
| 319101 PENALTY ASSESSMENT                               | \$311,428          | \$258,946                                  | \$362,231                          | \$362,231              | \$362,231  |
| 319102 VCF ADDITIONAL PARKING PENALTY                   | \$3,026            | \$4,066                                    | \$3,814                            | \$3,814                | \$3,814  |
| 319110 CRTHSE/CRIM JUST CONSTRUCTION                    | \$374,097          | \$304,724                                  | \$0                                | \$0                    | \$0  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>               | <b>\$1,245,436</b> | <b>\$1,019,495</b>                         | <b>\$1,023,450</b>                 | <b>\$1,023,450</b>     | <b>\$1,023,450</b>                                   |
| <b>Category: 600 CHARGES FOR SERVICES</b>               |                    |  |                                    |                        |  |
| 675100 CLERK FILING FEES                                | \$0                | \$53                                       | \$0                                | \$0                    | \$0  |
| 675101 RESTITUTION ADMIN FEE                            | \$23,149           | \$24,028                                   | \$20,413                           | \$20,413               | \$20,413   |
| 675260 FCS FILING FEES                                  | \$4,805            | \$5,585                                    | \$5,146                            | \$5,146                | \$5,146  |
| 675500 COURT FEES                                       | \$96               | \$29                                       | \$214                              | \$214                  | \$214  |
| 675760 TRAFFIC SCHOOL ADMIN FEE                         | \$152,274          | \$99,330                                   | \$162,754                          | \$162,754              | \$162,754  |
| 675761 TRAFFIC VIOLATOR (\$24)                          | \$118,709          | \$79,889                                   | \$125,697                          | \$125,697              | \$125,697  |
| 675762 TRAFFIC VIOLATOR (BAL)                           | \$531,206          | \$346,800                                  | \$572,453                          | \$572,453              | \$572,453  |
| 675771 PROOF OF CORRECTION (\$10)                       | \$103              | \$150                                      | \$118                              | \$118                  | \$118  |
| 675790 BAIL ADMIN FEES                                  | \$0                | (\$339)                                    | \$0                                | \$0                    | \$0  |
| 675900 DUI SCHOOL ADMIN FEES                            | \$11,752           | \$11,106                                   | \$12,340                           | \$12,340               | \$12,340   |
| 679915 RECORDING & INDEXING FEE                         | \$73,132           | \$104,274                                  | \$77,111                           | \$77,111               | \$77,111   |
| 693001 CHARGES FOR SERVICES                             | \$46,198           | \$57,578                                   | \$96,000                           | \$96,000               | \$96,000   |
| 693006 CHGS FOR SVS COURT COLLECTIONS                   | \$224,281          | \$180,047                                  | \$225,010                          | \$225,010              | \$225,010  |
| 693010 RETURNED CHECK SERVICE CHARGE                    | \$730              | \$701                                      | \$1,420                            | \$1,420                | \$1,420  |
| <b>CHARGES FOR SERVICES</b>                             | <b>\$1,186,439</b> | <b>\$909,235</b>                           | <b>\$1,298,676</b>                 | <b>\$1,298,676</b>     | <b>\$1,298,676</b>                                   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>             |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                                  | \$24               | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                      | \$52               | \$0  | \$0                                | \$0                    | \$0  |
| 799900 CASH OVER/SHORT                                  | (\$22)             | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                           | <b>\$54</b>        | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>     |                    |  |                                    |                        |  |
| 806812 TRANS IN STHM RBNS CRTHS CONST                   | \$0                | \$0  | \$242,250                          | \$242,250              | \$242,250  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                   | <b>\$0</b>         | <b>\$0</b>                                 | <b>\$242,250</b>                   | <b>\$242,250</b>       | <b>\$242,250</b>                                     |
| <b>Total Revenues:</b>                                  | <b>\$2,431,930</b> | <b>\$1,928,731</b>                         | <b>\$2,564,376</b>                 | <b>\$2,564,376</b>     | <b>\$2,564,376</b>                                   |

**Category: 010 SALARIES AND BENEFITS**

**Budget Unit:** 201 - TRIAL COURTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$612              | \$804                                      | \$660                              | \$660                  |  |
| <b>SALARIES AND BENEFITS</b>                         | \$612              | \$804                                      | \$660                              | \$660                  |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032590 CHGS FAC MGMT COMM                            | \$7                | \$6  | \$12                               | \$12                   |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$6                | \$3  | \$3                                | \$3                    |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$6,096            | \$8,208                                    | \$8,208                            | \$8,208                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$66,356           | \$66,356                                   | \$50,000                           | \$50,000               |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$82,390           | \$78,703                                   | \$74,669                           | \$74,669               |  |
| 034800 PROF & SPECIAL SERVICES                       | \$136,459          | \$138,760                                  | \$139,770                          | \$139,770              |  |
| 034811 PROF COLLECTIONS SVS                          | \$224,281          | \$180,047                                  | \$225,010                          | \$225,010              |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$1,409            | \$1,569                                    | \$2,120                            | \$2,120                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$0  | \$50,000                           | \$50,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$1,299            | \$860                                      | \$2,000                            | \$2,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$5,004            | \$5,544                                    | \$5,545                            | \$5,545                |  |
| 036100 UTILITIES                                     | \$117,208          | \$124,207                                  | \$150,000                          | \$150,000              |  |
| 036127 UTIL WATER                                    | \$158              | \$163                                      | \$90                               | \$90                   |  |
| 036128 UTIL SEPTIC                                   | \$108              | \$242                                      | \$120                              | \$120                  |  |
| 036131 UTIL MISC UTILITIES                           | \$0                | \$92                                       | \$0                                | \$0                    |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$640,787          | \$604,765                                  | \$707,547                          | \$707,547              |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$16,107           | \$17,606                                   | \$17,606                           | \$17,606               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$71               | \$71                                       | \$71                               | \$71                   |  |
| 050800 TAXES & ASSESSMENTS                           | \$1,042            | \$1,044                                    | \$1,046                            | \$1,046                |  |
| 051391 CONTR TO STATE OF CALIFORNIA                  | \$1,228,033        | \$1,063,805                                | \$1,321,759                        | \$1,321,759            |  |
| <b>OTHER CHARGES</b>                                 | \$1,245,255        | \$1,082,527                                | \$1,340,482                        | \$1,340,482            |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095803 TRAN OUT COURTHOUSE BOND                      | \$535,018          | \$532,166                                  | \$533,917                          | \$533,917              |  |
| <b>OTHER FINANCING USES</b>                          | \$535,018          | \$532,166                                  | \$533,917                          | \$533,917              |  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,421,673        | \$2,220,263                                | \$2,582,606                        | \$2,582,606            |  |
| <b>Net Cost:</b>                                     | (\$10,257)         | \$291,531                                  | \$18,230                           | \$18,230               |  |

**Budget Unit:** H10 - CRIMINAL CONSTRUCTION ADMIN (FUND 0810)  
**Function:** PUBLIC PROTECTION  
**Activity:** N/A

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                      |  |                                    |                        |  |
| 319102 VCF ADDITIONAL PARKING PENALTY                | \$0                  | \$1,755                                    | \$1,000                            | \$1,000                | \$1,000  |
| 319110 CRTHSE/CRIM JUST CONSTRUCTION                 | \$1,151,223          | \$265,044                                  | \$200,000                          | \$200,000              | \$200,000  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$1,151,223</b>   | <b>\$266,799</b>                           | <b>\$201,000</b>                   | <b>\$201,000</b>       | <b>\$201,000</b>                                     |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                      |  |                                    |                        |  |
| 420000 INTEREST                                      | \$18,764             | \$14,352                                   | \$15,500                           | \$15,500               | \$15,500   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$18,764</b>      | <b>\$14,352</b>                            | <b>\$15,500</b>                    | <b>\$15,500</b>        | <b>\$15,500</b>                                      |
| <b>Total Revenues:</b>                               | <b>\$1,169,988</b>   | <b>\$281,152</b>                           | <b>\$216,500</b>                   | <b>\$216,500</b>       | <b>\$216,500</b>                                     |
| <b>Category: 095</b> OTHER FINANCING USES            |                      |  |                                    |                        |  |
| 095207 TRANS OUT PUBLIC DEFENDER                     | \$0                  | \$0  | \$468,949                          | \$468,949              | \$468,949  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>           | <b>\$0</b>                                 | <b>\$468,949</b>                   | <b>\$468,949</b>       | <b>\$468,949</b>                                     |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$0</b>           | <b>\$0</b>                                 | <b>\$468,949</b>                   | <b>\$468,949</b>       | <b>\$468,949</b>                                     |
| <b>Net Cost:</b>                                     | <b>(\$1,169,988)</b> | <b>(\$281,152)</b>                         | <b>\$252,449</b>                   | <b>\$252,449</b>       | <b>\$252,449</b>                                     |

**Budget Unit:** H12 - COURTHOUSE CONSTRUCTION ADMIN (FUND 0812)  
**Function:** PUBLIC PROTECTION  
**Activity:** N/A

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 319102 VCF ADDITIONAL PARKING PENALTY                | \$0                | \$0  | \$1,600                            | \$1,600                |  |
| 319110 CRTHSE/CRIM JUST CONSTRUCTION                 | \$0                | \$3,795                                    | \$240,000                          | \$240,000              |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | \$0                | \$3,795                                    | \$241,600                          | \$241,600              |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$0                | \$0  | \$650                              | \$650                  |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$0                | \$0  | \$650                              | \$650                  |  |
| <b>Total Revenues:</b>                               | \$0                | \$3,795                                    | \$242,250                          | \$242,250              |  |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095201 TRAN OUT TRIAL COURTS                         | \$0                | \$0  | \$242,250                          | \$242,250              |  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$0  | \$242,250                          | \$242,250              |  |
| <b>Total Expenditures and Appropriations:</b>        | \$0                | \$0  | \$242,250                          | \$242,250              |  |
| <b>Net Cost:</b>                                     | \$0                | (\$3,795)                                  | \$0                                | \$0                    |  |

**CONFLICT PUBLIC DEFENSE**  
Fund 0060 General, Budget Unit 203  
Matthew P. Pontes, County Executive Officer

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**PROGRAM DESCRIPTION**

The Conflict Public Defense budget funds competent legal representation for persons unable to afford counsel in certain kinds of cases where life or liberty is at stake. Primary legal services are provided by staff in the County's Public Defender's Office (Cost Center 20700). For cases in which the Public Defender must declare a legal conflict of interest, a local, private attorney provides services through a single contract with several available sub-attorneys (Cost Center 20300). Applicable services and associated costs such as travel and mileage, incurred by investigators and expert witnesses, are included in this budget. Many Court orders for County payment relative to these defense services are paid under this budget. Federal and State laws mandate that these services be provided; however, the cost of providing legal counsel to indigent clients falls mainly to the County. In cases where both the Public Defender and local contracted public defender must declare a conflict, the courts will appoint an attorney.

**BUDGET REQUESTS**

The FY 2021-22 appropriations request is \$2.8 million. The current contracted Conflict Public Defender services agreement is in effect through 2022 and the annual increase is 2.5 percent. Due to continuing discussions in California about reducing/eliminating some fees and fines, it's most conservative not to budget any fee revenue for FY 2021-22. The net County cost for FY 2021-22 is \$2.8 million which is the same as the FY 2020-21 Adopted Budget. Expenses under this budget are carefully reviewed by the County Administrative Office.

**SUMMARY OF RECOMMENDATIONS**

This budget was prepared by, and is recommended by, the County Administrative Office.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing the impacts of COVID-19 and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 203 - CONFL PUBLIC DEFENDER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 669100 PUBLIC DEFENDER FEES                          | \$13,053           | \$18,333                                   |                                    | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$13,053</b>    | <b>\$18,333</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$13,053</b>    | <b>\$18,333</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034821 PROF EVALUATION SVS                           | \$0                | \$3,358                                    |                                    | \$0                    | \$0  |
| 034828 PROF LEGAL SVS                                | \$1,878,232        | \$1,888,327                                |                                    | \$2,030,156            | \$2,030,156  |
| 034855 PROF INVESTIGATION SVS                        | \$186,445          | \$158,753                                  |                                    | \$320,000              | \$320,000  |
| 034856 PROF HOMICIDE SVS                             | \$217,607          | \$66,647                                   |                                    | \$260,000              | \$260,000  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$2,282,284</b> | <b>\$2,117,086</b>                         |                                    | <b>\$2,610,156</b>     | <b>\$2,610,156</b>                                   |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$28,821           | \$20,808                                   |                                    | \$39,456               | \$39,456   |
| <b>OTHER CHARGES</b>                                 | <b>\$28,821</b>    | <b>\$20,808</b>                            |                                    | <b>\$39,456</b>        | <b>\$39,456</b>                                      |
| <b>Category: 090</b> APPROP FOR CONTINGENCY          |                    |  |                                    |                        |  |
| 090000 APPROPRIATION FOR CONTINGENCY                 | \$0                | \$0  |                                    | \$150,000              | \$150,000  |
| <b>APPROP FOR CONTINGENCY</b>                        | <b>\$0</b>         | <b>\$0</b>                                 |                                    | <b>\$150,000</b>       | <b>\$150,000</b>                                     |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,311,105</b> | <b>\$2,137,895</b>                         |                                    | <b>\$2,799,612</b>     | <b>\$2,799,612</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$2,298,052</b> | <b>\$2,119,561</b>                         |                                    | <b>\$2,799,612</b>     | <b>\$2,799,612</b>                                   |

**PUBLIC DEFENDER**  
Fund 0060 General, Budget Unit 207  
William Bateman, Public Defender

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**PROGRAM DESCRIPTION**

The Office of the Public Defender provides efficient and effective legal defense services to indigent individuals charged with crimes in felony, misdemeanor, and juvenile matters. In addition, it provides legal representation to indigent individuals facing conservatorship, guardianship, parental terminations, probate, and Welfare & Institutions Code Section 5150 proceedings. The County, as mandated by the United States & California Constitutions, is responsible for funding the costs associated with indigent defense services.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$6.7 million and revenues in the amount of \$1.2 million. This includes a request for three FTE Deputy Public Defender attorney positions and one grant funded FTE Deputy Public Defender attorney. The FY 2020-21 Requested net County cost is \$5.5 million.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the CEO recommendation.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 207 - PUBLIC DEFENDER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$389,214          | \$382,175                                  | \$414,824                          | \$414,824              | \$414,824  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$23,302                                   | \$0                                | \$0                    | \$0  |
| 542801 ST BD OF CORRECTIONS GRT                      | \$0                | \$0  | \$347,900                          | \$347,900              | \$347,900  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$22,212                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$389,214          | \$427,690                                  | \$762,724                          | \$762,724              | \$762,724  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 669100 PUBLIC DEFENDER FEES                          | \$34,029           | \$31,358                                   | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | \$34,029           | \$31,358                                   | \$0                                | \$0                    | \$0  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                               | \$156              | \$0  | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$64               | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$12,679           | \$0  | \$0                                | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$500              | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$13,400           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 806810 TRANS IN STHM RBNS CRIM CONST                 | \$0                | \$0  | \$468,949                          | \$468,949              | \$468,949  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$0                | \$0  | \$468,949                          | \$468,949              | \$468,949  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$0                | \$50                                       | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | \$0                | \$50                                       | \$0                                | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$436,645          | \$459,098                                  | \$1,231,673                        | \$1,231,673            | \$1,231,673  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$1,969,567        | \$2,513,287                                | \$3,291,744                        | \$3,291,744            | \$3,291,744  |
| 011200 TERMINATION/SPECIAL PAY                       | \$10,569           | \$9,752                                    | \$50,000                           | \$50,000               | \$50,000   |
| 017000 EXTRA HELP                                    | \$19,277           | \$0  | \$25,000                           | \$25,000               | \$25,000   |
| 018100 EMPLOYER SHARE FICA                           | \$148,490          | \$187,588                                  | \$251,614                          | \$251,614              | \$251,614  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$417,536          | \$566,426                                  | \$765,597                          | \$765,597              | \$765,597  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$10,632           | \$3,789                                    | \$9,800                            | \$9,800                | \$9,800  |
| 018205 EMPLOYER SHARE 401A                           | \$6,195            | \$14,730                                   | \$81,295                           | \$81,295               | \$81,295   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$365,501          | \$485,263                                  | \$533,098                          | \$533,098              | \$533,098  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$80,068           | \$109,834                                  | \$188,259                          | \$188,259              | \$188,259  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$1,946            | \$1,537                                    | \$1,612                            | \$1,612                | \$1,612  |
| 018500 WORKERS COMP EXPOSURE                         | \$5,042            | \$9,547                                    | \$18,792                           | \$18,792               | \$18,792   |
| 018501 WORKERS COMP EXPERIENCE                       | \$2,376            | \$2,400                                    | \$3,813                            | \$3,813                | \$3,813  |

**Budget Unit:** 207 - PUBLIC DEFENDER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>SALARIES AND BENEFITS</b>                         | \$3,037,202        | \$3,904,158                                | \$5,220,624                        | \$5,220,624            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$66               | \$14                                       | \$200                              | \$200                  |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$7,188            | \$9,018                                    | \$9,600                            | \$9,600                |  |
| 032590 CHGS FAC MGMT COMM                            | \$13               | \$17                                       | \$12                               | \$12                   |  |
| 032591 CHGS IT COMM                                  | \$5,289            | \$7,299                                    | \$7,798                            | \$7,798                |  |
| 032700 FOOD EXPENSE                                  | \$102              | \$0  | \$500                              | \$500                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$1,909            | \$628                                      | \$3,000                            | \$3,000                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$35,657           | \$37,893                                   | \$28,601                           | \$28,601               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$4,618            | \$7,313                                    | \$10,352                           | \$10,352               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,188            | \$1,344                                    | \$2,100                            | \$2,100                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$9,456            | \$14,628                                   | \$16,936                           | \$16,936               |  |
| 033300 JURY & WITNESS EXPENSE                        | \$578              | \$3,844                                    | \$4,000                            | \$4,000                |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$20                                       | \$200                              | \$200                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$6,331            | \$12,404                                   | \$9,819                            | \$9,819                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$15,948           | \$11,213                                   | \$157,322                          | \$157,322              |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$200              | \$96                                       | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$7,019            | \$11,581                                   | \$15,720                           | \$15,720               |  |
| 034395 MISC XP PR PER STL DTE REISSUE                | \$787              | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$20,783           | \$19,631                                   | \$36,999                           | \$36,999               |  |
| 034535 OFFICE XP EDUCATIONAL ITEMS                   | \$5,138            | \$4,984                                    | \$5,000                            | \$5,000                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$3,222            | \$1,422                                    | \$4,000                            | \$4,000                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$903              | \$1,075                                    | \$1,046                            | \$1,046                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,992            | \$2,520                                    | \$2,487                            | \$2,487                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$90,277           | \$108,433                                  | \$245,300                          | \$245,300              |  |
| 034821 PROF EVALUATION SVS                           | \$7,876            | \$3,795                                    | \$15,000                           | \$15,000               |  |
| 034836 PROF PHSYC CONSULTING SVS                     | \$50               | \$0  | \$0                                | \$0                    |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$3,543            | \$2,628                                    | \$2,700                            | \$2,700                |  |
| 034855 PROF INVESTIGATION SVS                        | \$52,503           | \$72,635                                   | \$99,000                           | \$99,000               |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$0                | \$0  | \$200                              | \$200                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$59,957           | \$135,964                                  | \$195,016                          | \$195,016              |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$4,682            | \$5,542                                    | \$6,300                            | \$6,300                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$1,719            | \$1,200                                    | \$1,500                            | \$1,500                |  |
| 035500 MINOR EQUIPMENT                               | \$580              | \$1,659                                    | \$1,500                            | \$1,500                |  |
| 035528 MINOR EQP SOFTWARE                            | \$0                | \$0  | \$400                              | \$400                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$244              | \$44                                       | \$2,500                            | \$2,500                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$15,733           | \$6,573                                    | \$17,500                           | \$17,500               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$22               | \$27                                       | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$13,698           | \$18,792                                   | \$28,333                           | \$28,333               |  |

**Budget Unit:** 207 - PUBLIC DEFENDER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$15,544           | \$4,584                                    |                                    | \$16,667               | \$16,667   |
| 035940 TRANS/TRVL FUEL                               | \$5,211            | \$5,022                                    |                                    | \$8,240                | \$8,240  |
| 035941 TRANS/TRVL MILEAGE                            | \$348              | \$455                                      |                                    | \$1,500                | \$1,500  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$18,400           | \$17,222                                   |                                    | \$17,088               | \$17,088   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$188              | \$0  |                                    | \$250                  | \$250  |
| 036100 UTILITIES                                     | \$14,743           | \$16,675                                   |                                    | \$21,423               | \$21,423   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$433,721</b>   | <b>\$548,210</b>                           |                                    | <b>\$996,109</b>       | <b>\$996,109</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$106,515          | \$70,047                                   |                                    | \$81,439               | \$81,439   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$19,848           | \$30,801                                   |                                    | \$36,279               | \$36,279   |
| 050800 TAXES & ASSESSMENTS                           | \$81               | \$81                                       |                                    | \$176                  | \$176  |
| <b>OTHER CHARGES</b>                                 | <b>\$126,446</b>   | <b>\$100,931</b>                           |                                    | <b>\$117,894</b>       | <b>\$117,894</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065095 VEHICLES                                      | \$0                | \$18,854                                   |                                    | \$0                    | \$0  |
| 065357 CASE MANAGEMENT SYSTEM                        | \$0                | \$0  |                                    | \$340,640              | \$340,640  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$18,854</b>                            |                                    | <b>\$340,640</b>       | <b>\$340,640</b>                                     |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$15,690                                   |                                    | \$12,280               | \$12,280   |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$15,690</b>                            |                                    | <b>\$12,280</b>        | <b>\$12,280</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$3,597,370</b> | <b>\$4,587,844</b>                         |                                    | <b>\$6,687,547</b>     | <b>\$6,687,547</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$3,160,724</b> | <b>\$4,128,745</b>                         |                                    | <b>\$5,455,874</b>     | <b>\$5,455,874</b>                                   |

## GRAND JURY

Fund 0060 General, Budget Unit 208

Matthew P. Pontes, County Executive Officer

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### **PROGRAM DESCRIPTION**

The Grand Jury is selected each year by the Superior Court to investigate and report on the operations, accounts and records of the officers, departments, or functions of the County, and/or cities. The Grand Jury investigates aspects of county and city government's functions and duties, county and city departments, county and city officials, service districts, and special districts funded in whole or in part by public monies. The Grand Jury also reviews criminal investigations and returns indictments for crimes committed in the county and may bring formal accusations against public officials for willful misconduct or corruption in office.

### **BUDGET REQUESTS**

This budget funds Grand Jury expenses including mileage, per diem, training, and other transportation costs. Also included are modest allocations for office expense, non-legal services, professional services and an allocation for the payment of rent for office space specifically for the Grand Jury. This space allows Grand Jury members a private place to meet and store materials.

The total General Fund appropriation for this budget unit for FY 2021-22 is \$91,506. The requested budget reflects an increase of \$11,584 when compared to the FY 2020-21 adjusted budget. The increase is attributed to an increase of \$9,801 in Central Service Costs. The additional increase of \$1,783 is in services and supplies costs. The Grand Jury anticipates ending FY 2020-21 under budget.

### **SUMMARY OF RECOMMENDATIONS**

This budget was prepared by, and is recommended by, the County Administrative Office.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 208 - GRAND JURY (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$45               | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$45</b>        | <b>\$0</b>                                 |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$60,738                                   |                                    | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$60,738</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$45</b>        | <b>\$60,738</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$382              | \$370                                      |                                    | \$400                  | \$400  |
| 032591 CHGS IT COMM                                  | \$295              | \$378                                      |                                    | \$400                  | \$400  |
| 032900 HOUSEHOLD EXPENSE                             | \$0                | \$0  |                                    | \$250                  | \$250  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$0                | \$106                                      |                                    | \$500                  | \$500  |
| 033306 JRY & WTNS MILEAGE                            | \$8,362            | \$4,380                                    |                                    | \$11,000               | \$11,000   |
| 033307 JRY & WTNS PER DIEM                           | \$16,481           | \$9,030                                    |                                    | \$19,000               | \$19,000   |
| 033309 JRY & WTNS TRAINING                           | \$3,120            | \$3,430                                    |                                    | \$3,600                | \$3,600  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$164              | \$1,673                                    |                                    | \$2,000                | \$2,000  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$752              | \$111                                      |                                    | \$800                  | \$800  |
| 034500 OFFICE EXPENSE                                | \$3,873            | \$394                                      |                                    | \$1,500                | \$1,500  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$1,325                                    |                                    | \$2,900                | \$2,900  |
| 034592 CHGS OC OTHER SERVICES                        | \$0                | \$0  |                                    | \$100                  | \$100  |
| 034800 PROF & SPECIAL SERVICES                       | \$0                | \$0  |                                    | \$400                  | \$400  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$4,121            | \$4,661                                    |                                    | \$5,200                | \$5,200  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$1,599                                    |                                    | \$5,800                | \$5,800  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,681            | \$1,681                                    |                                    | \$1,600                | \$1,600  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$12,592           | \$0  |                                    | \$0                    | \$0  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$0  |                                    | \$13,200               | \$13,200   |
| 035500 MINOR EQUIPMENT                               | \$62               | \$0  |                                    | \$1,000                | \$1,000  |
| 035590 CHGS IT SOFTWARE EQP                          | \$57               | \$0  |                                    | \$200                  | \$200  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$966                                      |                                    | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$145                                      |                                    | \$150                  | \$150  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$51,947</b>    | <b>\$30,255</b>                            |                                    | <b>\$70,000</b>        | <b>\$70,000</b>                                      |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$22,130           | \$11,705                                   |                                    | \$21,506               | \$21,506   |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$11,611                                   |                                    | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$1,358                                    |                                    | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                 | <b>\$22,130</b>    | <b>\$24,675</b>                            |                                    | <b>\$21,506</b>        | <b>\$21,506</b>                                      |

**Budget Unit:** 208 - GRAND JURY (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category:</b> 070 CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$60,738                                   |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$60,738                                   |                                    | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$74,077           | \$115,669                                  |                                    | \$91,506               | \$91,506   |
| <b>Net Cost:</b>                                     | \$74,032           | \$54,930                                   |                                    | \$91,506               | \$91,506   |

# PUBLIC SAFETY-GENERAL REVENUE

## Fund 0195 Public Safety, Budget Unit 220

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### PROGRAM DESCRIPTION

The Public Safety General Revenue budget unit reflects revenue or charges allocated to the Public Safety Fund as a result of cash flow needs. The Auditor-Controller recognizes Proposition 172 revenue in excess of budget appropriations here, prior to designating it in the Public Safety Fund Balance for future appropriation by the Board of Supervisors. In December of 2020, the Public Safety Fund became part of the General Fund.

### BUDGET REQUESTS

Due to the Public Safety fund now being part of the General Fund, no request is prepared or presented.

### SUMMARY OF RECOMMENDATIONS

No action or recommendations presented.

### PENDING ISSUES AND POLICY CONSIDERATIONS

Sales tax revenue from Public Safety Augmentation (Proposition 172) is distributed to counties based on their percentage of statewide sales tax collection. The County's pro-rata share of statewide sales tax for public safety was just reduced to 0.004576 (down from 0.004782), the lowest share since its inception in 1994.

The beginning fund balance in the Proposition 172 Reserve at July 1, 2020 was \$6.2 million. FY 2020-21 and FY 2021-22 will draw down all reserves.

The Recommended Budget draws down the Prop 172 Reserve, as follows:

|  |                           |
|--|---------------------------|
| <b>Estimated Beginning Balance, 7/1/2020</b> | <b><u>\$6,202,935</u></b> |
| FY 2019-20, Sheriff, several                 | \$1,187,721               |
| FY 2019-20, District Attorney 227            | \$3,437,591               |
| FY 2019-20, Probation 263                    | <u>\$ 517,895</u>         |
| Subtract Projected Use                       | (\$5,143,207)             |
| Add Estimated Interest                       | <u>\$ 750,000</u>         |
| <b>Estimated Ending Balance, 6/30/2021</b>   | <b><u>\$1,809,728</u></b> |
| FY 2020-21, Sheriff, several                 | \$1,323,635               |
| FY 2020-21, District Attorney 227            | \$ 345,115                |
| FY 2020-21, Probation 263                    | <u>\$ 140,978</u>         |
| Subtract Estimated Use                       | (\$1,809,728)             |
| Add Estimated Interest                       | <u>\$ 500,000</u>         |
| <b>Estimated Ending Balance, 6/30/2022</b>   | <b><u>\$0 (zero)</u></b>  |

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 220 - PUBLIC SAFETY GEN REVENUES (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$412,386          | \$0  | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$412,386          | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$1,047,198        | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$1,047,198        | \$0  | \$0                                | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$1,459,584        | \$0  | \$0                                | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Net Cost:</b>                                     | (\$1,459,584)      | \$0  | \$0                                | \$0                    | \$0  |

COUNTY CLERK/REGISTRAR OF VOTERS-COUNTY CLERK  
Fund 0060 General, Budget Unit 221  
Catherine Darling Allen, County Clerk/Registrar of Voters

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**PROGRAM DESCRIPTION**

This budget unit funds the mandated duties required of the County Clerk. These functions include issuing marriage licenses, fictitious business name filings, and passport applications that cannot be performed by any other office.

**BUDGET REQUEST**

For FY 2020-21, the department projects to end the fiscal year over budget; however, a budget amendment will be presented to the Board in May 2021, which may include additional items depending upon the impacts of the COVID-19 Pandemic on revenue projections. Currently, the department has lost over \$34,000 in revenue in FY 2020-21 (\$70,000 overall) due to the COVID-19 pandemic. This potential budget amendment will request additional funds to cover the loss in revenue and transfer appropriations from the realized savings to balance the budget.

In FY 2021-22, the requested expenditure appropriations are \$713,609 which is projected to be \$103,813 higher than FY 2020-21 which includes adding one additional Account Clerk I/II (75% charged to the Elections budget), increase in Salaries and Benefits due to recent and upcoming minimum wage adjustments, and updating clerk software to include new processes. The requested revenue appropriations are \$21,510 higher than the current fiscal year. The department is completing a fee study to ensure fees for services are appropriate. No capital assets are requested.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 221 - COUNTY CLERK (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 216300 MARRIAGE LICENSE                              | \$50,117           | \$58,309                                   |                                    | \$51,638               | \$51,638   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$50,117</b>    | <b>\$58,309</b>                            |                                    | <b>\$51,638</b>        | <b>\$51,638</b>                                      |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$947                                      |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$947</b>                               |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 675100 CLERK FILING FEES                             | \$7,021            | \$4,444                                    |                                    | \$8,994                | \$8,994  |
| 679500 CERTIFIED COPIES                              | \$781              | \$753                                      |                                    | \$766                  | \$766  |
| 679501 CERTFD COPIES VITAL HLTH STATS                | \$362              | \$349                                      |                                    | \$355                  | \$355  |
| 679800 FICTITIOUS BUSINESS NAME FEES                 | \$79,011           | \$88,097                                   |                                    | \$78,554               | \$78,554   |
| 692200 REIMBURSE TRAVEL                              | \$210              | \$0  |                                    | \$0                    | \$0  |
| 692280 DOCUMENTARY HANDLING FEE                      | \$5,292            | \$5,278                                    |                                    | \$4,802                | \$4,802  |
| 692900 PASSPORT FEES                                 | \$52,605           | \$35,560                                   |                                    | \$69,120               | \$69,120   |
| 692910 MISC CLERKS FEES                              | \$19,258           | \$15,559                                   |                                    | \$26,455               | \$26,455   |
| 692920 CLERKS NOTARY FEE                             | \$8,083            | \$6,962                                    |                                    | \$10,771               | \$10,771   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$172,623</b>   | <b>\$157,004</b>                           |                                    | <b>\$199,817</b>       | <b>\$199,817</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$0                | \$137                                      |                                    | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$117                                      |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$1,664            | \$0  |                                    | \$0                    | \$0  |
| 799900 CASH OVER/SHORT                               | (\$113)            | \$0  |                                    | \$100                  | \$100  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$1,551</b>     | <b>\$254</b>                               |                                    | <b>\$100</b>           | <b>\$100</b>   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$240,769                                  |                                    | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$240,769</b>                           |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$224,291</b>   | <b>\$457,285</b>                           |                                    | <b>\$251,555</b>       | <b>\$251,555</b>                                     |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$208,643          | \$261,831                                  |                                    | \$299,000              | \$299,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$0                | \$0  |                                    | \$5,000                | \$5,000  |
| 017000 EXTRA HELP                                    | \$26,153           | \$29,597                                   |                                    | \$40,000               | \$40,000   |
| 017502 OVERTIME PAY                                  | \$901              | \$342                                      |                                    | \$1,400                | \$1,400  |
| 018100 EMPLOYER SHARE FICA                           | \$16,524           | \$20,450                                   |                                    | \$24,000               | \$24,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$43,795           | \$60,584                                   |                                    | \$71,000               | \$71,000   |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$5,768            | \$4,874                                    |                                    | \$4,900                | \$4,900  |
| 018205 EMPLOYER SHARE 401A                           | \$479              | \$600                                      |                                    | \$2,100                | \$2,100  |

**Budget Unit:** 221 - COUNTY CLERK (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$66,176           | \$80,591                                   | \$93,000                           | \$93,000               |  |
| 018307 EMPLYR SHR OTHER POST EMP BEN                 | \$8,296            | \$12,367                                   | \$17,000                           | \$17,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$179              | \$147                                      | \$300                              | \$300                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$595              | \$1,107                                    | \$2,000                            | \$2,000                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$377,513</b>   | <b>\$472,496</b>                           | <b>\$559,700</b>                   | <b>\$559,700</b>       |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$69               | \$57                                       | \$100                              | \$100                  |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$2,144            | \$2,485                                    | \$2,700                            | \$2,700                |  |
| 032526 COMM CELL PHONES                              | \$682              | \$718                                      | \$1,300                            | \$1,300                |  |
| 032591 CHGS IT COMM                                  | \$158              | \$196                                      | \$200                              | \$200                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$9                | \$13                                       | \$100                              | \$100                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$3,478            | \$3,324                                    | \$3,700                            | \$3,700                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$543              | \$845                                      | \$1,200                            | \$1,200                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$60               | \$60                                       | \$60                               | \$60                   |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$15,826           | \$16,484                                   | \$23,450                           | \$23,450               |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$886              | \$1,265                                    | \$1,500                            | \$1,500                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$0  | \$150                              | \$150                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$1,103            | \$3,116                                    | \$3,700                            | \$3,700                |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$50               | \$0  | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$137              | \$275                                      | \$200                              | \$200                  |  |
| 034500 OFFICE EXPENSE                                | \$4,573            | \$5,369                                    | \$5,000                            | \$5,000                |  |
| 034526 OFFICE XP POSTAGE                             | \$64               | \$72                                       | \$250                              | \$250                  |  |
| 034591 CHGS OC POSTAGE SVS                           | \$5,032            | \$5,406                                    | \$5,200                            | \$5,200                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$920              | \$1,095                                    | \$1,300                            | \$1,300                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$1,925            | \$2,903                                    | \$3,600                            | \$3,600                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$422              | \$12                                       | \$200                              | \$200                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$17,224           | \$18,777                                   | \$24,500                           | \$24,500               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$698              | \$757                                      | \$850                              | \$850                  |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$42,190           | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$0  | \$45,000                           | \$45,000               |  |
| 035500 MINOR EQUIPMENT                               | \$33               | \$144                                      | \$200                              | \$200                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$250                              | \$250                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$101              | \$0  | \$250                              | \$250                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$174              | \$716                                      | \$400                              | \$400                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,524            | \$0  | \$3,000                            | \$3,000                |  |
| 035941 TRANS/TRVL MILEAGE                            | \$38               | \$0  | \$150                              | \$150                  |  |
| 036100 UTILITIES                                     | \$5,090            | \$5,766                                    | \$7,700                            | \$7,700                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$105,164</b>   | <b>\$69,866</b>                            | <b>\$136,210</b>                   | <b>\$136,210</b>       |  |

**Budget Unit:** 221 - COUNTY CLERK (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$15,606           | \$17,499                                   | \$17,699                           | \$17,699               | \$17,699   |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$37,928                                   | \$0                                | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$5,485                                    | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                 | \$15,606           | \$60,912                                   | \$17,699                           | \$17,699               | \$17,699   |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$240,769                                  | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$240,769                                  | \$0                                | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$498,285          | \$844,045                                  | \$713,609                          | \$713,609              | \$713,609  |
| <b>Net Cost:</b>                                     | \$273,993          | \$386,759                                  | \$462,054                          | \$462,054              | \$462,054  |

**DISTRICT ATTORNEY**  
Fund 0060 Public Safety, Budget Unit 227  
Stephanie Bridgett, District Attorney

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**PROGRAM DESCRIPTION**

The Office of the District Attorney is responsible for investigating, charging, and prosecuting all criminal violations in the County on behalf of the people of the State of California. The department evaluates all reported crimes to determine if sufficient evidence exists to prosecute. In those cases where there is a finding of sufficient evidence, a criminal complaint is filed and prosecution proceeds. The District Attorney is also required to file petitions and attend court proceedings involving criminal activities of juveniles. The office provides legal advice to the Grand Jury and conducts investigations and presents evidence for all indictments issued by the Grand Jury.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$11.4 million and revenues in the amount of \$2.8 million. This includes adding a FTE Deputy Chief Investigator position and an allocation for Extra Help Legal Process Clerk positions to assist in the computerized case management system conversion. After calculating use of designated fund balances, this results in a net County cost of \$8.6 million.

**SUMMARY OF RECOMMENDATIONS**

The recommendations include a reduction in appropriations for HVAC repairs that occurred in Fiscal Year 2020-21 and reductions relative to requested FTE positions.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The District Attorney was provided the recommended modifications and concurs with the recommendations

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |   |                        |  |
| 317500 VEHICLE CODE FINES                            | \$19,980           | \$16,631  | \$21,000               | \$21,000   |
| 318500 COURT FINES                                   | \$0                | \$275   | \$0                    | \$0  |
| 319104 CIVIL PENALTIES                               | \$98,935           | \$516,096   | \$500,000              | \$500,000  |
| 319180 ASSET SEIZURE AND FORFEITURE                  | \$1,413            | \$2,069   | \$1,500                | \$1,500  |
| 319181 ASSET SEIZURE/STATE                           | \$16,028           | \$102,565   | \$50,000               | \$50,000   |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$136,358</b>   | <b>\$637,637</b>  | <b>\$572,500</b>       | <b>\$572,500</b>                                     |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |   |                        |  |
| 531500 STATE REALIGNMENT SOCIAL SVS                  | \$55,230           | \$55,230  | \$55,230               | \$55,230   |
| 542400 STATE POST REIMBURSEMENT                      | \$1,974            | \$0   | \$2,500                | \$2,500  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$410,677          | \$368,967   | \$423,935              | \$423,935  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$22,521  | \$0                    | \$0  |
| 544101 ST EMERGENCY MGMT ASST                        | \$0                | \$1,519   | \$0                    | \$0  |
| 549566 STATE COPS GRANT                              | \$49,392           | \$77,388  | \$60,000               | \$60,000   |
| 549575 STATE AUTO THEFT/DUI CRIME                    | \$187,997          | \$145,191   | \$185,000              | \$185,000  |
| 549576 STATE WORKERS COMP FRAUD GRANT                | \$169,953          | \$187,403   | \$169,953              | \$169,953  |
| 549577 STATE AUTO INSUR FRAUD GRANT                  | \$50,785           | \$70,938  | \$63,347               | \$63,347   |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$1,090,600        | \$1,090,600   | \$1,090,600            | \$1,090,600  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$376,514   | \$0                    | \$0  |
| 554000 FEDERAL AID STORM DAMAGE                      | \$500              | \$0   | \$0                    | \$0  |
| 554100 FEDERAL DISASTER ASSISTANCE                   | \$0                | \$25,327  | \$0                    | \$0  |
| 563700 CONTRIBUTION FROM REDDING                     | \$100,000          | \$100,000   | \$100,000              | \$100,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$2,117,110</b> | <b>\$2,521,600</b>  | <b>\$2,150,565</b>     | <b>\$2,150,565</b>                                   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |   |                        |  |
| 692100 PHOTOCOPIES                                   | \$34,649           | \$39,561  | \$36,000               | \$36,000   |
| 692150 ADMIN FEES                                    | \$3,243            | \$2,124   | \$10,000               | \$10,000   |
| 692151 DIVERSION FEES                                | \$1,600            | \$1,150   | \$4,000                | \$4,000  |
| 692153 ADMIN FEES COURTS                             | \$1,342            | \$1,295   | \$1,000                | \$1,000  |
| 692154 DIVERSION FEES COURTS                         | \$87               | \$349   | \$0                    | \$0  |
| 692361 TESTING REIMBURSEMENT                         | \$1,041            | \$0   | \$10,000               | \$10,000   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$41,962</b>    | <b>\$44,481</b>   | <b>\$61,000</b>        | <b>\$61,000</b>                                      |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |   |                        |  |
| 792522 CONTRIBUTION FROM TRUST FUND                  | \$61,667           | \$88,881  | \$60,000               | \$60,000   |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$405              | \$63  | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$5,013            | \$0   | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$24,331           | \$0   | \$0                    | \$0  |
| 799900 CASH OVER/SHORT                               | (\$16)             | \$0   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$91,401</b>    | <b>\$88,944</b>   | <b>\$60,000</b>        | <b>\$60,000</b>                                      |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |   |                        |  |

**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|------------------------|--|
| 1  |                                | 2                  | 3   | 4                      | 5  |
| 800100   | TRANS IN GENERAL FUND          | \$3,670,987        | \$2,576,268   | \$0                    | \$0  |
| 800235   | TRANS IN SHERIFF               | \$4,595            | \$5,180   | \$11,000               | \$11,000   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                |                                | \$3,675,582        | \$2,581,449   | \$11,000               | \$11,000   |
| <b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A   |                                |                    |   |                        |  |
| 896100   | SALE OF CAPITAL ASSETS         | \$0                | \$5,299   | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 |                                | \$0                | \$5,299   | \$0                    | \$0  |
| <b>Total Revenues:</b>                               |                                | \$6,062,415        | \$5,879,411   | \$2,855,065            | \$2,855,065  |
| <b>Category:</b> 010 SALARIES AND BENEFITS           |                                |                    |   |                        |  |
| 011000   | REGULAR SALARIES               | \$4,451,562        | \$4,997,421   | \$5,842,000            | \$5,842,000  |
| 011200   | TERMINATION/SPECIAL PAY        | \$50,778           | \$51,779  | \$0                    | \$0  |
| 017000   | EXTRA HELP                     | \$96,711           | \$116,055   | \$180,000              | \$180,000  |
| 017502   | OVERTIME PAY                   | \$38,312           | \$61,530  | \$0                    | \$0  |
| 017505   | STANDBY PAY                    | \$0                | \$12,610  | \$0                    | \$0  |
| 017509   | HOLIDAY OVERTIME PAY           | \$212              | \$451   | \$0                    | \$0  |
| 018100   | EMPLOYER SHARE FICA            | \$275,339          | \$306,012   | \$362,000              | \$362,000  |
| 018201   | EMPLOYER SHARE RETIREMENT      | \$1,327,679        | \$1,585,384   | \$1,998,000            | \$1,998,000  |
| 018204   | EMPLOYER SHARE DEFERRED COMP   | \$2,739            | \$2,608   | \$0                    | \$0  |
| 018205   | EMPLOYER SHARE 401A            | \$11,737           | \$18,454  | \$65,000               | \$65,000   |
| 018300   | EMPLOYER SHARE HEALTH INSUR    | \$860,653          | \$1,063,447   | \$1,261,000            | \$1,261,000  |
| 018301   | EMPLOYER SHARE HEALTH INS PERS | \$168,095          | \$0   | \$0                    | \$0  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN  | \$181,694          | \$228,754   | \$341,000              | \$341,000  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS  | \$4,331            | \$3,081   | \$2,400                | \$2,400  |
| 018500   | WORKERS COMP EXPOSURE          | \$11,592           | \$19,773  | \$31,000               | \$31,000   |
| 018501   | WORKERS COMP EXPERIENCE        | \$33,780           | \$56,076  | \$112,116              | \$112,116  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG   | \$3,973            | \$5,314   | \$5,800                | \$5,800  |
| <b>SALARIES AND BENEFITS</b>                         |                                | \$7,519,193        | \$8,528,757   | \$10,200,316           | \$10,200,316   |
| <b>Category:</b> 030 SERVICES AND SUPPLIES           |                                |                    |   |                        |  |
| 032100   | AGRICULTURAL EXPENSE           | \$17               | \$0   | \$0                    | \$0  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP  | \$5,736            | \$21,286  | \$5,200                | \$5,200  |
| 032328   | CLTHG/PERS SAFETY CLOTHING     | \$2,576            | \$836   | \$2,000                | \$2,000  |
| 032500   | COMMUNICATIONS EXPENSE         | \$38,255           | \$41,637  | \$40,000               | \$40,000   |
| 032590   | CHGS FAC MGMT COMM             | \$1,168            | \$1,421   | \$1,200                | \$1,200  |
| 032591   | CHGS IT COMM                   | \$16,321           | \$20,059  | \$25,624               | \$25,624   |
| 032700   | FOOD EXPENSE                   | \$422              | \$949   | \$1,700                | \$1,700  |
| 032900   | HOUSEHOLD EXPENSE              | \$1,889            | \$1,503   | \$2,500                | \$2,500  |
| 032992   | CHGS FAC MGMT HSHLD XP         | \$81,742           | \$96,853  | \$93,166               | \$93,166   |



**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$10,724           | \$15,238                                   | \$17,000                           | \$17,000               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$3,180            | \$3,588                                    | \$5,568                            | \$5,568                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$102,768          | \$146,580                                  | \$104,508                          | \$104,508              |  |
| 033300 JURY & WITNESS EXPENSE                        | \$5,948            | \$6,967                                    | \$35,000                           | \$35,000               |  |
| 033310 JRY & WTNS PROF WITNESS FEES                  | \$3,587            | \$18,923                                   | \$35,000                           | \$35,000               |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$183              | \$77                                       | \$2,500                            | \$2,500                |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$21,696           | \$37,042                                   | \$90,000                           | \$90,000               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$28                                       | \$50                               | \$50                   |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$40,889           | \$97,324                                   | \$43,261                           | \$43,261               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$382              | \$0  | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$27,040           | \$28,344                                   | \$40,000                           | \$40,000               |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$66,420           | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$106,073          | \$129,366                                  | \$90,000                           | \$90,000               |  |
| 034529 OFFICE XP PUBLICATIONS                        | \$1,975            | \$4,699                                    | \$15,000                           | \$15,000               |  |
| 034531 OFFICE XP PROMOTIONAL ITEMS                   | \$1,534            | \$2,158                                    | \$4,000                            | \$4,000                |  |
| 034535 OFFICE XP EDUCATIONAL ITEMS                   | \$0                | \$256                                      | \$500                              | \$500                  |  |
| 034537 OFFICE XP BOOKS                               | \$12,351           | \$2,390                                    | \$2,000                            | \$2,000                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$9,190            | \$9,980                                    | \$10,703                           | \$10,703               |  |
| 034592 CHGS OC OTHER SERVICES                        | \$6,063            | \$4,683                                    | \$6,073                            | \$6,073                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$12,002           | \$27,064                                   | \$20,000                           | \$20,000               |  |
| 034807 PROF BANK SVS                                 | \$486              | \$682                                      | \$500                              | \$500                  |  |
| 034810 PROF CLEANUP SVS                              | \$8,676            | \$9,611                                    | \$10,000                           | \$10,000               |  |
| 034826 PROF LAB SVS                                  | \$45,240           | \$36,731                                   | \$25,000                           | \$25,000               |  |
| 034835 PROF PHOTO/FILMING SVS                        | \$18,897           | \$21,887                                   | \$15,000                           | \$15,000               |  |
| 034836 PROF PHSYC CONSULTING SVS                     | \$0                | \$71                                       | \$100                              | \$100                  |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$5,488            | \$8,576                                    | \$3,000                            | \$3,000                |  |
| 034851 PROF TRAINING SVS                             | \$0                | \$200                                      | \$0                                | \$0                    |  |
| 034852 PROF TRANSCRIBING SVS                         | \$39,021           | \$42,753                                   | \$22,000                           | \$22,000               |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$616                                      | \$0                                | \$0                    |  |
| 034860 PROF BENEFITS ADMIN SVS                       | \$93,355           | \$99,488                                   | \$120,000                          | \$120,000              |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$5,863            | \$16,127                                   | \$16,000                           | \$16,000               |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$228,267          | \$281,375                                  | \$372,356                          | \$372,356              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$3,873            | \$18,079                                   | \$15,000                           | \$15,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$18,322           | \$18,992                                   | \$19,000                           | \$19,000               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$1,370            | \$0  | \$0                                | \$0                    |  |
| 035500 MINOR EQUIPMENT                               | \$16,430           | \$24,638                                   | \$50,000                           | \$50,000               |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$2,887            | \$189                                      | \$6,823                            | \$6,823                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$52,149           | \$31,439                                   | \$55,000                           | \$55,000               |  |

**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035592 CHGS IT TELECOMM EQP                          | (\$21,216)         | \$115                                      |                                    | \$1,000                | \$1,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$28,525           | \$97,697                                   |                                    | \$30,000               | \$30,000   |
| 035740 SP DEPT XP GUN SUPPLIES                       | \$1,895            | \$30,768                                   |                                    | \$5,000                | \$5,000  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$20,394           | \$4,164                                    |                                    | \$7,000                | \$7,000  |
| 035900 TRANSPORTATION & TRAVEL                       | \$80,143           | \$14,845                                   |                                    | \$90,000               | \$90,000   |
| 035940 TRANS/TRVL FUEL                               | \$19,046           | \$18,424                                   |                                    | \$30,000               | \$30,000   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$63,059           | \$56,447                                   |                                    | \$58,366               | \$58,366   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$385              | \$13                                       |                                    | \$0                    | \$0  |
| 036100 UTILITIES                                     | \$42,742           | \$53,538                                   |                                    | \$51,000               | \$51,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,355,446</b> | <b>\$1,606,736</b>                         |                                    | <b>\$1,696,698</b>     | <b>\$1,696,698</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$213,647          | \$170,802                                  |                                    | \$278,441              | \$278,441  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$124,243          | \$126,737                                  |                                    | \$123,294              | \$123,294  |
| 050600 JUDGEMENTS & DAMAGES                          | \$0                | \$120,000                                  |                                    | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                           | \$194              | \$195                                      |                                    | \$200                  | \$200  |
| <b>OTHER CHARGES</b>                                 | <b>\$338,085</b>   | <b>\$417,734</b>                           |                                    | <b>\$401,935</b>       | <b>\$401,935</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065061 RADIOS  | \$0                | \$50,184                                   |                                    | \$0                    | \$0  |
| 065357 CASE MANAGEMENT SYSTEM                        | \$0                | \$0  |                                    | \$166,197              | \$166,197  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$50,184</b>                            |                                    | <b>\$166,197</b>       | <b>\$166,197</b>                                     |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088173 C/A MISCELLANEOUS GENERAL                     | (\$88,027)         | (\$90,154)                                 |                                    | (\$115,000)            | (\$115,000)  |
| 088235 C/A SHERIFF                                   | \$0                | \$0  |                                    | (\$15,000)             | (\$15,000)   |
| 088501 C/A SOCIAL SERVICES                           | (\$836,627)        | (\$771,640)                                |                                    | (\$918,446)            | (\$918,446)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$924,655)</b> | <b>(\$861,794)</b>                         |                                    | <b>(\$1,048,446)</b>   | <b>(\$1,048,446)</b>                                 |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$56,277                                   |                                    | \$47,086               | \$47,086   |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$56,277</b>                            |                                    | <b>\$47,086</b>        | <b>\$47,086</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$8,288,070</b> | <b>\$9,797,895</b>                         |                                    | <b>\$11,463,786</b>    | <b>\$11,463,786</b>                                  |
| <b>Net Cost:</b>                                     | <b>\$2,225,654</b> | <b>\$3,918,484</b>                         |                                    | <b>\$8,608,721</b>     | <b>\$8,608,721</b>                                   |

# CHILD SUPPORT SERVICES

Fund 0192 Child Support Services, Budget Unit 228

Laura Burch, Director of Child Support Services

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## **PROGRAM DESCRIPTION**

The Department of Child Support Services (DCSS) provides the following services to the public: 1) establishment of paternity, 2) location of absent parents, 3) establishment of child and medical support orders, 4) modification and enforcement of existing child/medical support orders, 5) collection and distribution of child support monies pursuant to federal and state regulations, and 6) public outreach to ensure awareness and accessibility to child support services. In addition, DCSS implemented a neutral negotiation process where both parents are encouraged to meet with a child support expert to reach a support agreement. This allows the parents to be the decision makers.

In fiscal year (FY) 20/21, DCSS collected and distributed over \$22 million in current child support and arrears payments. DCSS has an open caseload of approximately 9,990 cases; of these, 21 percent are active Temporary Assistance to Needy Families (TANF) cases, 63 percent are former TANF, and 17 percent have never received TANF benefits.

Enforcement remedies include, but are not limited to, the following intercept programs: federal income tax, state income tax, unemployment benefits, disability benefits, workers' compensation benefits, social security benefits, and lottery winnings. Another enforcement program is the State Licensing Match System (SLMS), which includes driver's licenses, professional licenses, and fishing and hunting licenses. DCSS may issue administrative wage withholding orders; currently, more than 66.4 percent of collections are through wage withholding orders.

The primary source of the funding to support operations is from the federal government (66 percent), with a 34 percent state share-of-cost of all authorized federal Title IV-D expenditures, if the local agency is in compliance with current program standards. DCSS currently does not rely on County General Fund contributions.

## **BUDGET REQUESTS**

FY 21/22 requested expenditures are \$7,551,004, a decrease of \$10,726 compared to FY 20/21 Adjusted Budget. Salary and Benefits have increased by \$140,490 and Services and Supplies have decreased by \$11,789 compared to the FY 20/21 Adjusted Budget. Revenues are \$7,507,034 at the approved Federal and State ratios. No County General Fund support is requested. DCSS will balance the FY 21/22 Requested Budget with the use of Federal Financial Participation funds in the amount of \$87,296 federal match and \$43,970 from fund balance. In addition, DCSS is requesting to delete six vacant Child Support Specialist I/II positions.

**SUMMARY OF RECOMMENDATIONS**

The budget is recommended as requested. Any changes necessitated by its conditionally approved state budget will be made after the adoption of the final state budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Child Support Program continues to implement organization and program efficiencies to enhance the services and provide consistency of processes statewide. The goals are to increase support and payment reliability, provide individualized services to customers, and to reduce the complexity of the customer experience. An enhanced outreach program and expanding the use and sharing of data will help to build collaborative partnerships to benefit the families we serve.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 228 - CHILD SUPPORT SERVICES (FUND 0192)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$60,432           | \$35,131                                   | \$65,000                           | \$65,000               | \$65,000   |
| 421200 RENTS/LEASES OF BUILDINGS                     | \$81,900           | \$70,257                                   | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$142,332</b>   | <b>\$105,388</b>                           | <b>\$65,000</b>                    | <b>\$65,000</b>        | <b>\$65,000</b>                                      |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 531951 STATE CHILD SUPPORT ADMIN                     | \$2,070,883        | \$2,024,425                                | \$2,383,806                        | \$2,383,806            | \$2,383,806  |
| 531952 STATE CHILD SUPPORT EDP                       | \$166,576          | \$135,733                                  | \$116,805                          | \$116,805              | \$116,805  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$128,924                                  | \$0                                | \$0                    | \$0  |
| 551401 FEDERAL CHILD SUPPORT ADMIN                   | \$4,024,394        | \$3,930,342                                | \$4,627,389                        | \$4,627,389            | \$4,627,389  |
| 551402 FED CHILD SUPPORT MATCH                       | \$0                | \$0  | \$87,296                           | \$87,296               | \$87,296   |
| 551403 FEDERAL CHILD SUPPORT EDP                     | \$318,923          | \$262,878                                  | \$226,738                          | \$226,738              | \$226,738  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$6,580,779</b> | <b>\$6,482,304</b>                         | <b>\$7,442,034</b>                 | <b>\$7,442,034</b>     | <b>\$7,442,034</b>                                   |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                               | \$218              | \$0  | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$26               | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$20,010           | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$20,256</b>    | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800530 TRANS IN OPPORTUNITY CENTER                   | \$1,848            | \$0  | \$0                                | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$1,848</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$8,109,465                                | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$8,109,465</b>                         | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$6,745,216</b> | <b>\$14,697,159</b>                        | <b>\$7,507,034</b>                 | <b>\$7,507,034</b>     | <b>\$7,507,034</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$3,359,606        | \$3,146,798                                | \$3,509,000                        | \$3,509,000            | \$3,509,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$114,991          | \$9,707                                    | \$9,800                            | \$9,800                | \$9,800  |
| 017502 OVERTIME PAY                                  | \$44,003           | \$63,020                                   | \$50,000                           | \$50,000               | \$50,000   |
| 018100 EMPLOYER SHARE FICA                           | \$264,718          | \$242,126                                  | \$274,700                          | \$274,700              | \$274,700  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$734,790          | \$728,334                                  | \$835,100                          | \$835,100              | \$835,100  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$18,613           | \$10,173                                   | \$9,800                            | \$9,800                | \$9,800  |
| 018205 EMPLOYER SHARE 401A                           | \$348              | \$1,321                                    | \$19,700                           | \$19,700               | \$19,700   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$1,134,539        | \$1,093,148                                | \$1,204,000                        | \$1,204,000            | \$1,204,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$135,161          | \$154,873                                  | \$199,900                          | \$199,900              | \$199,900  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$3,326            | \$1,962                                    | \$1,600                            | \$1,600                | \$1,600  |
| 018500 WORKERS COMP EXPOSURE                         | \$8,574            | \$12,197                                   | \$20,100                           | \$20,100               | \$20,100   |

**Budget Unit:** 228 - CHILD SUPPORT SERVICES (FUND 0192)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$13,992           | \$20,832                                   | \$33,000                           | \$33,000               |  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,561            | \$1,578                                    | \$4,000                            | \$4,000                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$5,834,226</b> | <b>\$5,486,074</b>                         | <b>\$6,170,700</b>                 | <b>\$6,170,700</b>     |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$9                | \$57                                       | \$225                              | \$225                  |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$29,121           | \$27,575                                   | \$28,075                           | \$28,075               |  |
| 032591 CHGS IT COMM                                  | \$14,946           | \$12,590                                   | \$12,212                           | \$12,212               |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$77,051           | \$51,425                                   | \$82,427                           | \$82,427               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$8,122            | \$9,334                                    | \$10,100                           | \$10,100               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$2,273            | \$2,316                                    | \$3,180                            | \$3,180                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$588              | \$612                                      | \$912                              | \$912                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$250              | \$0  | \$295                              | \$295                  |  |
| 033531 MNT EQP IT APRV                               | \$1,520            | \$2,500                                    | \$3,000                            | \$3,000                |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$4,643            | \$5,957                                    | \$7,409                            | \$7,409                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$1,409                                    | \$3,000                            | \$3,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$98,027           | \$32,188                                   | \$52,183                           | \$52,183               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$790              | \$153                                      | \$650                              | \$650                  |  |
| 034100 MEMBERSHIPS                                   | \$12,999           | \$12,195                                   | \$14,048                           | \$14,048               |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | (\$49)             | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$42,501           | \$75,027                                   | \$62,733                           | \$62,733               |  |
| 034526 OFFICE XP POSTAGE                             | \$1,028            | \$921                                      | \$1,500                            | \$1,500                |  |
| 034533 OFFICE XP TRAINING MATERIALS                  | \$245              | \$0  | \$0                                | \$0                    |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$394                                      | \$500                              | \$500                  |  |
| 034591 CHGS OC POSTAGE SVS                           | \$30,085           | \$25,220                                   | \$27,526                           | \$27,526               |  |
| 034592 CHGS OC OTHER SERVICES                        | \$5,019            | \$7,892                                    | \$8,522                            | \$8,522                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$28,147           | \$36,521                                   | \$39,954                           | \$39,954               |  |
| 034813 PROF CONSULTING SVS                           | \$12,600           | \$8,500                                    | \$12,000                           | \$12,000               |  |
| 034817 PROF DRUG TESTING SVS                         | \$170              | \$0  | \$0                                | \$0                    |  |
| 034833 PROF PATERNITY TESTING SVS                    | \$6,960            | \$6,380                                    | \$10,100                           | \$10,100               |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$3,035            | \$2,210                                    | \$1,000                            | \$1,000                |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$3,658                                    | \$0                                | \$0                    |  |
| 034859 PROF LEGAL PROCESS SVS                        | \$18,608           | \$22,475                                   | \$39,333                           | \$39,333               |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$0                | \$0  | \$500                              | \$500                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$215,386          | \$319,740                                  | \$331,116                          | \$331,116              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$75               | \$0  | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$6,783            | \$7,445                                    | \$7,823                            | \$7,823                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$587,981          | \$298                                      | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$0  | \$606,522                          | \$606,522              |  |
| 035500 MINOR EQUIPMENT                               | \$2,094            | \$2,531                                    | \$3,000                            | \$3,000                |  |

**Budget Unit:** 228 - CHILD SUPPORT SERVICES (FUND 0192)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035527 MINOR EQP OFFICE EQUIPMENT                    | \$35               | \$0  | \$0                                | \$0                    | \$0  |
| 035590 CHGS IT SOFTWARE EQP                          | \$3,480            | \$0  | \$2,500                            | \$2,500                | \$2,500  |
| 035591 CHGS IT HARDWARE EQP                          | \$20,539           | \$7  | \$0                                | \$0                    | \$0  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$403                                      | \$0                                | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$6,047            | \$13,299                                   | \$10,219                           | \$10,219               | \$10,219   |
| 035900 TRANSPORTATION & TRAVEL                       | \$16,721           | \$235                                      | \$259                              | \$259                  | \$259  |
| 035940 TRANS/TRVL FUEL                               | \$1,317            | \$0  | \$5,000                            | \$5,000                | \$5,000  |
| 035942 TRANS/TRVL TRAINING                           | \$8,177            | (\$2,000)                                  | \$4,000                            | \$4,000                | \$4,000  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$7,524            | \$5,736                                    | \$5,396                            | \$5,396                | \$5,396  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$277              | \$0  | \$750                              | \$750                  | \$750  |
| 036100 UTILITIES                                     | \$63,617           | \$71,996                                   | \$80,000                           | \$80,000               | \$80,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,338,758</b> | <b>\$767,212</b>                           | <b>\$1,477,969</b>                 | <b>\$1,477,969</b>     | <b>\$1,477,969</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$172,821          | \$145,479                                  | \$185,237                          | \$185,237              | \$185,237  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$398,465                                  | \$0                                | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$195,575                                  | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                 | <b>\$172,821</b>   | <b>\$739,521</b>                           | <b>\$185,237</b>                   | <b>\$185,237</b>       | <b>\$185,237</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$8,109,465                                | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$8,109,465</b>                         | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088501 C/A SOCIAL SERVICES                           | (\$6,875)          | (\$21,717)                                 | (\$22,787)                         | (\$22,787)             | (\$22,787)   |
| 088502 C/A HEALTH & HUMAN SVS AGENCY                 | \$0                | (\$216,050)                                | (\$260,115)                        | (\$260,115)            | (\$260,115)  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$6,875)</b>   | <b>(\$237,767)</b>                         | <b>(\$282,902)</b>                 | <b>(\$282,902)</b>     | <b>(\$282,902)</b>                                   |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$7,338,930</b> | <b>\$14,864,506</b>                        | <b>\$7,551,004</b>                 | <b>\$7,551,004</b>     | <b>\$7,551,004</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$593,714</b>   | <b>\$167,347</b>                           | <b>\$43,970</b>                    | <b>\$43,970</b>        | <b>\$43,970</b>                                      |

**SHERIFF/CORONER-SHERIFF PATROL/ADMINISTRATION**  
Fund 0195 Public Safety, Budget unit 235  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The 235 budget unit includes all activities of the Patrol Division (except the Burney Station which is budget unit 261), Investigations Division, Services Division, as well as the Office of the Sheriff. Activities included for the Patrol Division are: Patrol for the County (with the exception of the Burney Station), Special Weapons and Tactics (SWAT), Sexual Assault Enforcement Team (SAFE), the City of Shasta Lake enforcement unit (by contract), federal campground patrol, and Abandoned Vehicle Services. Activities included for the Services Division are: personnel and training, records, warrants, court officer, and emergency services including search and rescue, Special Weapons and Tactics (SWAT), bomb team, and other emergency services. The Investigations Division activities include: the Major Crimes Unit (MCU), the Crime Lab/evidence and property, the Shasta County California Multi-Jurisdictional Methamphetamine Enforcement Team (CAL-MMET), and Shasta Interagency Narcotics Task Force (SINTF). The Office of the Sheriff handles administrative and accounting functions for the entire Sheriff's Office.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$23.75 million and revenues in the amount of \$12.9 million. After calculating use of designated fund balances, this results in a net County cost of \$10.85 million. The request includes adding one FTE Account Technician position to the Sheriff Admin Budget as well as a capital asset (generator) for the Emergency Operations Center/South County Patrol location purchased in FY 2020-21.

**SUMMARY OF RECOMMENDATIONS**

Net zero modifications were made in three sub-budgets regarding leased property and an anticipated reduction in revenue and appropriations. In addition, a reduction was made in revenue for capital assets being purchased in FY 2020-21.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff provided the recommended modifications and concurs with the recommendations.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 235 - SHERIFF (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 211010 LICENSE TO SELL FIREARMS                      | \$306              | \$528                                      | \$350                              | \$350                  |  |
| 216200 GUN PERMITS                                   | \$24,799           | \$58,950                                   | \$39,000                           | \$39,000               |  |
| 216210 GUN PERMIT RENEWALS                           | \$54,850           | \$75,012                                   | \$49,500                           | \$49,500               |  |
| 216400 EXPLOSIVE PERMITS                             | \$250              | \$175                                      | \$175                              | \$175                  |  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$80,205</b>    | <b>\$134,665</b>                           | <b>\$89,025</b>                    | <b>\$89,025</b>        |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 318510 CF CRIME PREVENTION PROGRAM                   | \$184              | \$140                                      | \$150                              | \$150                  |  |
| 319120 FORFEIT/PENS WRT SYSTEMS                      | \$23,404           | \$11,282                                   | \$0                                | \$0                    |  |
| 319160 FINGERPRINT ID PENALTY ASMT                   | \$18,902           | \$39,197                                   | \$0                                | \$0                    |  |
| 319181 ASSET SEIZURE/STATE                           | \$2,669            | \$0  | \$0                                | \$0                    |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$45,159</b>    | <b>\$50,620</b>                            | <b>\$150</b>                       | <b>\$150</b>           |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542400 STATE POST REIMBURSEMENT                      | \$112,592          | \$39,780                                   | \$35,000                           | \$35,000               |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$376,423          | \$547,300                                  | \$538,930                          | \$538,930              |  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$27,206                                   | \$0                                | \$0                    |  |
| 544101 ST EMERGENCY MGMT ASST                        | \$0                | \$69,406                                   | \$0                                | \$0                    |  |
| 544102 STATE OFFICE OF EMERGENCY SVCS                | \$0                | \$7,936                                    | \$0                                | \$0                    |  |
| 547500 STATE MANDATED COST REIMB                     | \$0                | \$1,519                                    | \$1,200                            | \$1,200                |  |
| 549251 STATE GRNT CAL EMERG MGMT AGCY                | \$875,194          | \$875,194                                  | \$874,500                          | \$874,500              |  |
| 549560 STATE OCJP ANTI DRUG ABUSE                    | \$27,497           | \$13,762                                   | \$25,000                           | \$25,000               |  |
| 549564 STATE RURAL CO LAW ENFORCEMENT                | \$500,000          | \$500,000                                  | \$500,000                          | \$500,000              |  |
| 549566 STATE COPS GRANT                              | \$116,295          | \$261,859                                  | \$140,000                          | \$140,000              |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$6,211,799        | \$6,904,343                                | \$6,211,800                        | \$6,211,800            |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$407,110                                  | \$0                                | \$0                    |  |
| 554100 FEDERAL DISASTER ASSISTANCE                   | \$0                | \$757,153                                  | \$0                                | \$0                    |  |
| 560600 FEDERAL EMERGENCY MGMT AGENCY                 | \$160,975          | \$211,418                                  | \$195,975                          | \$195,975              |  |
| 560900 FED MARIJUANA SUPPRESSION GRT                 | \$10,178           | \$9,709                                    | \$22,000                           | \$22,000               |  |
| 560951 FEDERAL DOJ BLOCK GRANT                       | \$0                | \$0  | \$164,226                          | \$164,226              |  |
| 563775 CONTRIBUTIONS LOCAL SCHOOLS                   | \$133,759          | \$179,833                                  | \$250,000                          | \$250,000              |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$8,524,716</b> | <b>\$10,813,533</b>                        | <b>\$8,958,631</b>                 | <b>\$8,958,631</b>     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 674251 CIVIL PROC SVS SHRF SUBPOENAS                 | \$0                | \$120                                      | \$0                                | \$0                    |  |
| 678110 FINGERPRINT PUBLIC ASSIST                     | \$22,770           | \$27,810                                   | \$22,000                           | \$22,000               |  |
| 678112 FINGERPRINT LIVESCAN REPLC FEE                | \$8,855            | \$10,815                                   | \$9,000                            | \$9,000                |  |
| 678150 CHRISTMAS TREE TAGS                           | \$27               | \$35                                       | \$0                                | \$0                    |  |
| 678200 SHERIFF CRIME REPORTS                         | \$477              | \$136                                      | \$300                              | \$300                  |  |
| 678210 LOCAL CRIMINAL HISTORY                        | \$675              | \$550                                      | \$500                              | \$500                  |  |
| 678222 REPORT VEHICLE REPOSSESSION                   | \$510              | \$450                                      | \$600                              | \$600                  |  |

**Budget Unit:** 235 - SHERIFF (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|------------------------|--|
| 1  |                                | 2                  | 3   | 4                      | 5  |
| 678600   | USFS LAW ENFORCEMENT           | \$15,946           | \$8,445   | \$9,000                | \$9,000  |
| 678620   | LASSEN NATIONAL FOREST PATROL  | \$0                | \$6,443   | \$0                    | \$0  |
| 678640   | SHASTA TRINITY MJ CONTRACT     | \$7,870            | \$15,629  | \$5,000                | \$5,000  |
| 678720   | FED MARIJUANA ERADICATION      | \$38,557           | \$49,980  | \$60,000               | \$60,000   |
| 678740   | SHASTA LAKE CITY PATROL        | \$3,072,498        | \$3,298,362   | \$3,500,000            | \$3,500,000  |
| 692105   | PHOTO LAB FEES                 | \$6                | \$16  | \$0                    | \$0  |
| 692950   | REPLACEMENT FUND CHARGES       | \$0                | \$1   | \$0                    | \$0  |
| 693000   | CHGS FOR SVS REGULAR EMPLOYEES | (\$127,427)        | \$179,566   | \$14,500               | \$14,500   |
| 693001   | CHARGES FOR SERVICES           | \$59,938           | \$99,630  | \$12,350               | \$12,350   |
| 693002   | CHGS FOR SVS CITY OF ANDERSON  | \$8,139            | \$0   | \$14,500               | \$14,500   |
| <b>CHARGES FOR SERVICES</b>                          |                                | <b>\$3,108,846</b> | <b>\$3,697,995</b>  | <b>\$3,647,750</b>     | <b>\$3,647,750</b>                                   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                                |                    |   |                        |  |
| 792500   | DONATIONS/CONTRIBUTIONS        | \$32,000           | \$11,795  | \$0                    | \$0  |
| 792522   | CONTRIBUTION FROM TRUST FUND   | \$0                | \$0   | \$15,000               | \$15,000   |
| 795000   | AUDITOR VOID/STALE DATED CHECK | \$0                | (\$183)   | \$0                    | \$0  |
| 797600   | MISCELLANEOUS SALES            | \$8                | \$0   | \$0                    | \$0  |
| 799215   | UNCLAIMED MONEY                | \$25               | \$0   | \$0                    | \$0  |
| 799300   | MISCELLANEOUS REVENUE          | \$9,463            | \$35  | \$0                    | \$0  |
| 799390   | PRIOR PERIOD EXP ADJUSTMENT    | \$26,500           | \$0   | \$0                    | \$0  |
| 799400   | JURY & WITNESS FEES            | \$829              | \$71  | \$0                    | \$0  |
| 799600   | INSURANCE LOSS & REFUNDS       | \$1,000            | \$500   | \$0                    | \$0  |
| 799601   | INSURANCE PROCEEDS C/A         | \$0                | \$7,825   | \$0                    | \$0  |
| 799610   | RESTITUTION DAMAGE PAYMENTS    | \$620              | \$30  | \$0                    | \$0  |
| 799900   | CASH OVER/SHORT                | (\$73)             | \$0   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        |                                | <b>\$70,373</b>    | <b>\$20,073</b>   | <b>\$15,000</b>        | <b>\$15,000</b>                                      |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                                |                    |   |                        |  |
| 800100   | TRANS IN GENERAL FUND          | \$4,806,360        | \$3,204,240   | \$0                    | \$0  |
| 800176   | TRAN IN TITLE III PROJ (GRT)   | \$0                | \$7,036   | \$58,963               | \$58,963   |
| 800411   | TRANS IN PUBLIC HEALTH         | \$9,418            | \$90,724  | \$90,639               | \$90,639   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                |                                | <b>\$4,815,778</b> | <b>\$3,302,001</b>  | <b>\$149,602</b>       | <b>\$149,602</b>                                     |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                                |                    |   |                        |  |
| 896100   | SALE OF CAPITAL ASSETS         | \$16,678           | \$25,562  | \$0                    | \$0  |
| 896101   | SALE OF SURPLUS PROPERTY       | \$11,450           | \$8,458   | \$43,000               | \$43,000   |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 |                                | <b>\$28,128</b>    | <b>\$34,020</b>   | <b>\$43,000</b>        | <b>\$43,000</b>                                      |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                                |                    |   |                        |  |
| 860000   | INCEPTION OF LEASE             | \$0                | \$613,684   | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                |                                | <b>\$0</b>         | <b>\$613,684</b>  | <b>\$0</b>             | <b>\$0</b>   |

**Budget Unit:** 235 - SHERIFF (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Revenues:</b>                               | \$16,673,208       | \$18,666,593                               | \$12,903,158                       | \$12,903,158           |  |

**Category: 010 SALARIES AND BENEFITS**

|                              |                                |              |              |              |              |
|------------------------------|--------------------------------|--------------|--------------|--------------|--------------|
| 011000                       | REGULAR SALARIES               | \$5,794,945  | \$6,792,700  | \$8,018,000  | \$8,018,000  |
| 011200                       | TERMINATION/SPECIAL PAY        | \$144,692    | \$263,256    | \$448,900    | \$448,900    |
| 017000                       | EXTRA HELP                     | \$192,677    | \$165,662    | \$219,000    | \$219,000    |
| 017501                       | SEARCH & RESCUE OVERTIME       | \$0          | \$317        | \$27,000     | \$27,000     |
| 017502                       | OVERTIME PAY                   | \$794,949    | \$1,072,971  | \$1,045,000  | \$1,045,000  |
| 017503                       | SHIFT DIFFERENTIAL             | \$42,033     | \$42,057     | \$44,800     | \$44,800     |
| 017505                       | STANDBY PAY                    | \$18,201     | \$17,500     | \$17,000     | \$17,000     |
| 017508                       | OVERTIME PAY FIRE FIGHT        | \$45         | \$9,947      | \$0          | \$0          |
| 017509                       | HOLIDAY OVERTIME PAY           | \$135,411    | \$141,951    | \$163,500    | \$163,500    |
| 017519                       | EMPLOYEE AWARDS                | \$500        | \$0          | \$1,500      | \$1,500      |
| 018100                       | EMPLOYER SHARE FICA            | \$189,188    | \$221,262    | \$273,230    | \$273,230    |
| 018201                       | EMPLOYER SHARE RETIREMENT      | \$2,827,200  | \$3,536,819  | \$4,487,000  | \$4,487,000  |
| 018204                       | EMPLOYER SHARE DEFERRED COMP   | \$25,078     | \$4,500      | \$9,800      | \$9,800      |
| 018205                       | EMPLOYER SHARE 401A            | \$3,333      | \$8,553      | \$49,000     | \$49,000     |
| 018300                       | EMPLOYER SHARE HEALTH INSUR    | \$1,239,139  | \$1,608,267  | \$1,841,000  | \$1,841,000  |
| 018301                       | EMPLOYER SHARE HEALTH INS PERS | \$1,197,713  | \$539        | \$0          | \$0          |
| 018307                       | EMPLYR SHR OTHER POST EMP BEN  | \$229,777    | \$321,068    | \$456,800    | \$456,800    |
| 018400                       | EMPLOYER SHR UNEMPLOYMENT INS  | \$6,704      | \$4,985      | \$4,715      | \$4,715      |
| 018500                       | WORKERS COMP EXPOSURE          | \$17,779     | \$31,676     | \$55,600     | \$55,600     |
| 018501                       | WORKERS COMP EXPERIENCE        | \$265,224    | \$425,256    | \$597,000    | \$597,000    |
| 018601                       | HOUSING ALLOWANCE              | \$28         | \$76         | \$0          | \$0          |
| 018602                       | DOG PAY                        | \$17,584     | \$19,729     | \$22,700     | \$22,700     |
| 018603                       | CELL/PDA COMM ALLOWANCE PROG   | \$1,558      | \$1,401      | \$1,500      | \$1,500      |
| <b>SALARIES AND BENEFITS</b> |                                | \$13,143,770 | \$14,690,502 | \$17,783,045 | \$17,783,045 |

**Category: 030 SERVICES AND SUPPLIES**

|        |                               |          |          |           |           |
|--------|-------------------------------|----------|----------|-----------|-----------|
| 032300 | CLOTHING/PERSONAL SUPPLIES XP | \$38,082 | \$76,127 | \$48,900  | \$48,900  |
| 032328 | CLTHG/PERS SAFETY CLOTHING    | \$46,500 | \$473    | \$21,140  | \$21,140  |
| 032329 | CLTHG/PERS UNIFORMS           | \$26,906 | \$40,771 | \$35,100  | \$35,100  |
| 032500 | COMMUNICATIONS EXPENSE        | \$40,189 | \$42,117 | \$100,760 | \$100,760 |
| 032526 | COMM CELL PHONES              | \$53,915 | \$55,279 | \$55,613  | \$55,613  |
| 032590 | CHGS FAC MGMT COMM            | \$558    | \$546    | \$980     | \$980     |
| 032591 | CHGS IT COMM                  | \$48,286 | \$59,215 | \$67,256  | \$67,256  |
| 032700 | FOOD EXPENSE                  | \$2,166  | \$2,177  | \$3,410   | \$3,410   |
| 032900 | HOUSEHOLD EXPENSE             | \$3,809  | \$9,461  | \$8,200   | \$8,200   |
| 032992 | CHGS FAC MGMT HSHLD XP        | \$45,929 | \$48,962 | \$93,881  | \$93,881  |
| 033100 | INSURANCE EXPENSE             | \$0      | \$0      | \$35      | \$35      |

**Budget Unit:** 235 - SHERIFF (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$16,586           | \$24,934                                   | \$30,210                           | \$30,210               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$26,389           | \$26,541                                   | \$38,434                           | \$38,434               |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$211,896          | \$420,048                                  | \$549,444                          | \$549,444              |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$12,326           | \$9,752                                    | \$73,600                           | \$73,600               |  |
| 033526 MNT EQP VEHICLES                              | \$1,114            | \$546                                      | \$7,950                            | \$7,950                |  |
| 033528 MNT EQP SOFTWARE                              | \$0                | \$9,496                                    | \$3,750                            | \$3,750                |  |
| 033530 MNT EQP RADIOS                                | \$506              | \$18                                       | \$4,600                            | \$4,600                |  |
| 033531 MNT EQP IT APRV                               | \$1,617            | \$1,617                                    | \$0                                | \$0                    |  |
| 033537 MNT EQP RESCUE VEHICLES                       | \$0                | \$41                                       | \$200                              | \$200                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$15,646           | \$42,286                                   | \$53,605                           | \$53,605               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$33               | \$431                                      | \$1,050                            | \$1,050                |  |
| 033729 MNT STR FAC MGMT APRV                         | \$0                | \$0  | \$18,923                           | \$18,923               |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$178,960          | \$164,891                                  | \$225,403                          | \$225,403              |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$39,701           | \$2,933                                    | \$46,138                           | \$46,138               |  |
| 034100 MEMBERSHIPS                                   | \$26,782           | \$24,881                                   | \$22,655                           | \$22,655               |  |
| 034300 MISCELLANEOUS EXPENSE                         | \$2                | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$41,129           | \$59,848                                   | \$47,550                           | \$47,550               |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$603              | \$580                                      | \$824                              | \$824                  |  |
| 034591 CHGS OC POSTAGE SVS                           | \$7,850            | \$6,150                                    | \$6,493                            | \$6,493                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$8,123            | \$6,568                                    | \$9,966                            | \$9,966                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$28,203           | \$96,899                                   | \$190,500                          | \$190,500              |  |
| 034807 PROF BANK SVS                                 | \$433              | \$412                                      | \$448                              | \$448                  |  |
| 034814 PROF COUNSELING SVS                           | \$0                | \$650                                      | \$1,000                            | \$1,000                |  |
| 034821 PROF EVALUATION SVS                           | \$0                | \$0  | \$3,000                            | \$3,000                |  |
| 034823 PROF HEALTH SVS                               | \$0                | \$0  | \$765                              | \$765                  |  |
| 034834 PROF PATHOLOGY SVS                            | \$81               | \$499                                      | \$0                                | \$0                    |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$13,135           | \$9,138                                    | \$23,100                           | \$23,100               |  |
| 034852 PROF TRANSCRIBING SVS                         | \$8,299            | \$5,894                                    | \$15,100                           | \$15,100               |  |
| 034853 PROF VETERINARY_ANIMAL SVS                    | \$12,115           | \$1,644                                    | \$8,250                            | \$8,250                |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$63                                       | \$1,000                            | \$1,000                |  |
| 034864 PROF CAPITL ASSET DISPOSAL SVS                | \$0                | \$0  | \$200                              | \$200                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$2,257            | \$2,211                                    | \$2,668                            | \$2,668                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$242,249          | \$261,520                                  | \$339,010                          | \$339,010              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$39               | \$150                                      | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$15,940           | \$17,151                                   | \$17,780                           | \$17,780               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$90,782           | \$12,287                                   | \$17,707                           | \$17,707               |  |
| 035325 R/L STR REDDING                               | \$29,666           | \$30,448                                   | \$33,252                           | \$33,252               |  |
| 035329 R/L STR STORAGE FACILITIE                     | \$26,477           | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$2,895                                    | \$125,110                          | \$125,110              |  |

**Budget Unit:** 235 - SHERIFF (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035500 MINOR EQUIPMENT                               | \$52,302           | \$70,402                                   |                                    | \$402,246              | \$402,246  |
| 035529 MNR EQP COMPUTERS                             | \$1,628            | \$0  |                                    | \$0                    | \$0  |
| 035530 MNR EQP IT APRV                               | \$3,700            | \$3,700                                    |                                    | \$5,500                | \$5,500  |
| 035590 CHGS IT SOFTWARE EQP                          | \$2,279            | \$15,694                                   |                                    | \$25,788               | \$25,788   |
| 035591 CHGS IT HARDWARE EQP                          | \$94,511           | \$89,093                                   |                                    | \$90,775               | \$90,775   |
| 035592 CHGS IT TELECOMM EQP                          | \$196              | \$177                                      |                                    | \$7,575                | \$7,575  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$7,358            | \$24,400                                   |                                    | \$28,600               | \$28,600   |
| 035740 SP DEPT XP GUN SUPPLIES                       | \$36,048           | \$34,070                                   |                                    | \$144,281              | \$144,281  |
| 035742 SP DEPT XP ANIMAL CARE/PURCHAS                | \$2,049            | \$2,603                                    |                                    | \$3,850                | \$3,850  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$8,942            | \$9,478                                    |                                    | \$15,265               | \$15,265   |
| 035790 CHGS IT SPECIAL DEPT EXPENSE                  | \$0                | \$0  |                                    | \$200                  | \$200  |
| 035900 TRANSPORTATION & TRAVEL                       | \$4,122            | \$3,705                                    |                                    | \$8,100                | \$8,100  |
| 035940 TRANS/TRVL FUEL                               | \$174,157          | \$194,526                                  |                                    | \$232,900              | \$232,900  |
| 035941 TRANS/TRVL MILEAGE                            | \$136              | \$0  |                                    | \$0                    | \$0  |
| 035942 TRANS/TRVL TRAINING                           | \$112,521          | \$86,261                                   |                                    | \$140,500              | \$140,500  |
| 035947 TRANS/TRVL VOLUNTEER                          | \$1,346            | \$2,073                                    |                                    | \$5,000                | \$5,000  |
| 035950 TRANS/TRVL LODGING                            | \$0                | \$0  |                                    | \$4,000                | \$4,000  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$602,169          | \$480,126                                  |                                    | \$592,351              | \$592,351  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$538              | \$131                                      |                                    | \$1,700                | \$1,700  |
| 036100 UTILITIES                                     | \$104,013          | \$93,115                                   |                                    | \$131,265              | \$131,265  |
| 036125 UTIL ELECTRIC                                 | \$7,578            | \$18,530                                   |                                    | \$11,925               | \$11,925   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$2,580,900</b> | <b>\$2,706,661</b>                         |                                    | <b>\$4,206,781</b>     | <b>\$4,206,781</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$402,897          | \$835,781                                  |                                    | \$490,359              | \$490,359  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$139,017          | (\$11,175)                                 |                                    | \$66,434               | \$66,434   |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$100,842                                  |                                    | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$13,929                                   |                                    | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                           | \$489              | \$490                                      |                                    | \$580                  | \$580  |
| 051300 CONTRIB NON COUNTY GOV AGENCY                 | \$33,213           | \$11,654                                   |                                    | \$85,000               | \$85,000   |
| 051351 CONTR TO CITY OF REDDING                      | \$386,236          | \$423,617                                  |                                    | \$457,328              | \$457,328  |
| 051352 CONTR TO CITY OF ANDERSON                     | \$10,000           | \$23,527                                   |                                    | \$30,000               | \$30,000   |
| 051360 CONTR TO TEHAMA COUNTY                        | \$60,267           | \$62,937                                   |                                    | \$80,000               | \$80,000   |
| 051361 CONTR TO TRINITY COUNTY                       | \$25,402           | \$4,213                                    |                                    | \$20,000               | \$20,000   |
| 051362 CONTR TO SISKIYOU COUNTY                      | \$19,766           | \$4,486                                    |                                    | \$25,000               | \$25,000   |
| 051363 CONTR TO BUTTE COUNTY                         | \$53,000           | \$57,000                                   |                                    | \$45,000               | \$45,000   |
| 051364 CONTR TO GLENN COUNTY                         | \$14,867           | \$12,912                                   |                                    | \$20,000               | \$20,000   |
| 051365 CONTR TO LASSEN COUNTY                        | \$24,101           | \$23,365                                   |                                    | \$30,000               | \$30,000   |
| 051366 CONTR TO PLUMAS COUNTY                        | \$10,862           | \$8,499                                    |                                    | \$15,000               | \$15,000   |
| 051367 CONTR TO OTHER COUNTIES                       | \$86,570           | \$71,167                                   |                                    | \$105,000              | \$105,000  |

**Budget Unit:** 235 - SHERIFF (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| 051500 CONTRIBUTION TO OTHER AGENCIES                | \$47,113            | \$35,099                                   |                                    | \$40,000               | \$40,000   |
| 056530 RM PD CLM JUDGEMENTS/DAMAGE                   | \$0                 | \$16                                       |                                    | \$1,000                | \$1,000  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,313,807</b>  | <b>\$1,678,366</b>                         |                                    | <b>\$1,510,701</b>     | <b>\$1,510,701</b>                                   |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                     |  |                                    |                        |  |
| 065036 GENERATOR                                     | \$0                 | \$0  |                                    | \$121,522              | \$121,522  |
| 065056 1 PLOTTER                                     | \$0                 | \$5,169                                    |                                    | \$0                    | \$0  |
| 065083 TRUCK W/ ACCESSORIES                          | \$0                 | \$52,204                                   |                                    | \$0                    | \$0  |
| 065125 4 RADIOS                                      | \$21,377            | \$0  |                                    | \$0                    | \$0  |
| 065214 2 ROBOTS                                      | \$0                 | \$28,196                                   |                                    | \$0                    | \$0  |
| 065351 4 SCANNERS                                    | \$0                 | \$54,385                                   |                                    | \$0                    | \$0  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                 | \$613,684                                  |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$21,377</b>     | <b>\$753,640</b>                           |                                    | <b>\$121,522</b>       | <b>\$121,522</b>                                     |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                     |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | (\$8,000)           | (\$4,000)                                  |                                    | \$0                    | \$0  |
| 088227 C/A DISTRICT ATTORNEY                         | (\$419)             | (\$154)                                    |                                    | \$0                    | \$0  |
| 088501 C/A SOCIAL SERVICES                           | \$0                 | (\$5)                                      |                                    | \$0                    | \$0  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$8,419)</b>    | <b>(\$4,161)</b>                           |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                     |  |                                    |                        |  |
| 095227 TRAN OUT DISTRICT ATTORNEY                    | \$4,595             | \$5,180                                    |                                    | \$11,000               | \$11,000   |
| 095236 TRAN OUT BOATING SAFETY                       | \$12,264            | \$12,264                                   |                                    | \$12,264               | \$12,264   |
| 095237 TRAN OUT CIVIL                                | \$0                 | \$65,922                                   |                                    | \$0                    | \$0  |
| 095263 TRAN OUT PROBATION                            | \$45,000            | \$40,000                                   |                                    | \$40,000               | \$40,000   |
| 095288 TRAN OUT CENTRAL DISPATCH                     | \$23,508            | \$0  |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                 | \$81,921                                   |                                    | \$67,999               | \$67,999   |
| <b>OTHER FINANCING USES</b>                          | <b>\$85,367</b>     | <b>\$205,287</b>                           |                                    | <b>\$131,263</b>       | <b>\$131,263</b>                                     |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$17,136,804</b> | <b>\$20,030,297</b>                        |                                    | <b>\$23,753,312</b>    | <b>\$23,753,312</b>                                  |
| <b>Net Cost:</b>                                     | <b>\$463,595</b>    | <b>\$1,363,703</b>                         |                                    | <b>\$10,850,154</b>    | <b>\$10,850,154</b>                                  |

**SHERIFF / CORONER-BOATING SAFETY**  
Fund 0195 Public Safety, Budget Unit 236  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

Boating Safety is responsible for law enforcement, boating safety, and search and rescue activities on all waterways in Shasta County except Whiskeytown Lake. The State Division of Boating and Waterways provides the majority of funding for this program but does not reimburse for liability insurance, worker's compensation experience charges, other post employment benefits (OPEB), cellular telephone costs, internet service charges, information systems charges, hiring costs, primary law enforcement training, or any county central service costs. These expenses are funded by Proposition 172, General Fund, and public safety reserves. As a condition of the State grant funding, eligible grant costs must first be charged against the projected unsecured boat taxes for the fiscal year then additional eligible expenses are charged to the State grant.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$1,138,340 and revenues in the amount of \$731,144. This results in a net County cost of \$407,196.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19 and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff submitted the budget requests.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 236 - BOATING SAFETY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 100 TAXES</b>                           |                    |  |                                    |                        |  |
| 102000 CURRENT UNSECURED TAXES                       | \$96,667           | \$106,184                                  | \$97,490                           | \$97,490               |  |
| 104000 PRIOR YEAR UNSECURED TAXES                    | \$844              | \$1,847                                    | \$0                                | \$0                    |  |
| <b>TAXES</b>   | <b>\$97,512</b>    | <b>\$108,031</b>                           | <b>\$97,490</b>                    | <b>\$97,490</b>        |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 549400 STATE BOATING SAFETY                          | \$588,516          | \$691,780                                  | \$584,990                          | \$584,990              |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$36,400           | \$144,000                                  | \$36,400                           | \$36,400               |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$624,916</b>   | <b>\$835,780</b>                           | <b>\$621,390</b>                   | <b>\$621,390</b>       |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$475              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$475</b>       | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$91,770           | \$61,180                                   | \$0                                | \$0                    |  |
| 800235 TRANS IN SHERIFF                              | \$12,264           | \$12,264                                   | \$12,264                           | \$12,264               |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$104,034</b>   | <b>\$73,444</b>                            | <b>\$12,264</b>                    | <b>\$12,264</b>        |  |
| <b>Total Revenues:</b>                               | <b>\$826,939</b>   | <b>\$1,017,256</b>                         | <b>\$731,144</b>                   | <b>\$731,144</b>       |  |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$168,510          | \$255,580                                  | \$276,000                          | \$276,000              |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$1,016            | \$2,248                                    | \$16,000                           | \$16,000               |  |
| 017000 EXTRA HELP                                    | \$163,340          | \$188,877                                  | \$199,000                          | \$199,000              |  |
| 017502 OVERTIME PAY                                  | \$59,230           | \$39,644                                   | \$46,000                           | \$46,000               |  |
| 017503 SHIFT DIFFERENTIAL                            | \$173              | \$191                                      | \$500                              | \$500                  |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$10,543           | \$11,908                                   | \$19,000                           | \$19,000               |  |
| 018100 EMPLOYER SHARE FICA                           | \$9,620            | \$10,940                                   | \$12,000                           | \$12,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$90,361           | \$137,958                                  | \$166,000                          | \$166,000              |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | (\$7,809)          | \$0  | \$0                                | \$0                    |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$31,774           | \$57,536                                   | \$64,000                           | \$64,000               |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$6,763            | \$12,239                                   | \$16,000                           | \$16,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$383              | \$303                                      | \$500                              | \$500                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$991              | \$1,895                                    | \$3,200                            | \$3,200                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$31,572           | \$58,296                                   | \$87,000                           | \$87,000               |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$566,472</b>   | <b>\$777,619</b>                           | <b>\$905,200</b>                   | <b>\$905,200</b>       |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$1,077            | \$2,799                                    | \$1,700                            | \$1,700                |  |
| 032328 CLTHG/PERS SAFETY CLOTHING                    | \$0                | \$0  | \$2,000                            | \$2,000                |  |



**Budget Unit:** 236 - BOATING SAFETY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032329 CLTHG/PERS UNIFORMS                           | \$1,062            | \$3,242                                    | \$1,500                            | \$1,500                |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$5,094            | \$5,037                                    | \$5,400                            | \$5,400                |  |
| 032526 COMM CELL PHONES                              | \$767              | \$2,579                                    | \$2,300                            | \$2,300                |  |
| 032591 CHGS IT COMM                                  | \$548              | \$714                                      | \$760                              | \$760                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$135              | \$273                                      | \$140                              | \$140                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$939              | \$1,452                                    | \$1,800                            | \$1,800                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$5,124            | \$5,340                                    | \$8,184                            | \$8,184                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$648              | \$432                                      | \$384                              | \$384                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$5,285            | \$171                                      | \$1,600                            | \$1,600                |  |
| 033526 MNT EQP VEHICLES                              | \$41               | \$34                                       | \$300                              | \$300                  |  |
| 033530 MNT EQP RADIOS                                | \$0                | \$0  | \$350                              | \$350                  |  |
| 033531 MNT EQP IT APRV                               | \$82               | \$82                                       | \$0                                | \$0                    |  |
| 033536 MNT EQP BOATS                                 | \$9,942            | \$11,386                                   | \$30,000                           | \$30,000               |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$611              | \$856                                      | \$756                              | \$756                  |  |
| 034100 MEMBERSHIPS                                   | \$1,967            | \$1,919                                    | \$2,000                            | \$2,000                |  |
| 034500 OFFICE EXPENSE                                | \$577              | \$604                                      | \$1,100                            | \$1,100                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$324              | \$315                                      | \$1,000                            | \$1,000                |  |
| 034852 PROF TRANSCRIBING SVS                         | \$68               | \$0  | \$50                               | \$50                   |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$6,044            | \$8,308                                    | \$7,581                            | \$7,581                |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$590              | \$590                                      | \$650                              | \$650                  |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$27,225           | \$27,225                                   | \$28,600                           | \$28,600               |  |
| 035329 R/L STR STORAGE FACILITIE                     | \$7,348            | \$0  | \$0                                | \$0                    |  |
| 035500 MINOR EQUIPMENT                               | \$6,206            | \$486                                      | \$5,000                            | \$5,000                |  |
| 035536 MNR EQP CAD EQP                               | \$0                | \$280                                      | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP                          | \$1,580            | \$9,481                                    | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$24               | \$95                                       | \$1,500                            | \$1,500                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$236              | \$0  | \$300                              | \$300                  |  |
| 035940 TRANS/TRVL FUEL                               | \$10,630           | \$10,684                                   | \$14,000                           | \$14,000               |  |
| 035942 TRANS/TRVL TRAINING                           | \$9,740            | \$5,449                                    | \$18,000                           | \$18,000               |  |
| 035945 TRANS/TRVL BOAT                               | \$40,916           | \$51,230                                   | \$48,000                           | \$48,000               |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$32,184           | \$29,175                                   | \$29,367                           | \$29,367               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$25               | \$54                                       | \$200                              | \$200                  |  |
| 036125 UTIL ELECTRIC                                 | \$2,400            | \$2,400                                    | \$2,600                            | \$2,600                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$179,451</b>   | <b>\$182,702</b>                           | <b>\$217,122</b>                   | <b>\$217,122</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$18,471           | \$23,342                                   | \$16,018                           | \$16,018               |  |
| <b>OTHER CHARGES</b>                                 | <b>\$18,471</b>    | <b>\$23,342</b>                            | <b>\$16,018</b>                    | <b>\$16,018</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |

**Budget Unit:** 236 - BOATING SAFETY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 065011 1 BOAT W/ACCESSORIES                          | \$0                | \$80,952                                   |                                    | \$0                    | \$0  |
| 065081 TRAILER                                       | \$0                | \$8,472                                    |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$89,425                                   |                                    | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$764,394          | \$1,073,088                                |                                    | \$1,138,340            | \$1,138,340  |
| <b>Net Cost:</b>                                     | (\$62,544)         | \$55,832                                   |                                    | \$407,196              | \$407,196  |

SHERIFF CIVIL UNIT  
Fund 0060 General, Budget Unit 237  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Sheriff's Civil Unit is responsible for serving all process and notices in the manner prescribed by law in accordance with Government Code section 26608. Upon receipt of an applicable fee, the Civil Unit will serve various documents and will enforce various court orders.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$868,273 and revenues in the amount of \$106,163. This results in a net County cost of \$762,110 which will come from the General Fund. The increased net County cost for FY 2021-22 compared to FY 20120-21 Adjusted budget is due to typical salaries/benefits increases, County Information Technology, Fleet Management and reduced revenues from fees.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19 and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff submitted the budget requests.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 237 - SHERIFF CIVIL UNIT (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 674250 CIVIL PROCESS FEES                            | \$85,304           | \$45,960                                   | \$49,000                           | \$49,000               | \$49,000   |
| 674260 CIVIL PROCESS FEE \$3                         | \$2,188            | \$1,818                                    | \$1,730                            | \$1,730                | \$1,730  |
| 674261 CIVIL PROCESS FEE 70% VEHICLE                 | \$13,448           | \$12,532                                   | \$15,792                           | \$15,792               | \$15,792   |
| 674262 CIVIL PROCESS FEE MAINT 30%                   | \$5,763            | \$5,371                                    | \$6,768                            | \$6,768                | \$6,768  |
| 674264 CIVIL PROCESS FEE GC26746                     | \$39,214           | \$25,544                                   | \$32,873                           | \$32,873               | \$32,873   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$145,918</b>   | <b>\$91,228</b>                            | <b>\$106,163</b>                   | <b>\$106,163</b>       | <b>\$106,163</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$42                                       | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$792              | \$40                                       | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$58                                       | \$0                                | \$0                    | \$0  |
| 799900 CASH OVER/SHORT                               | (\$65)             | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$727</b>       | <b>\$140</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800235 TRANS IN SHERIFF                              | \$0                | \$65,922                                   | \$0                                | \$0                    | \$0  |
| 800297 TRANS IN ANIMAL CONTROL                       | \$0                | \$38,000                                   | \$0                                | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$0</b>         | <b>\$103,922</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$146,646</b>   | <b>\$195,290</b>                           | <b>\$106,163</b>                   | <b>\$106,163</b>       | <b>\$106,163</b>                                     |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$244,494          | \$292,563                                  | \$334,000                          | \$334,000              | \$334,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$1,639            | \$1,341                                    | \$62,000                           | \$62,000               | \$62,000   |
| 017000 EXTRA HELP                                    | \$10,464           | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 017502 OVERTIME PAY                                  | \$7,963            | \$7,015                                    | \$16,000                           | \$16,000               | \$16,000   |
| 018100 EMPLOYER SHARE FICA                           | \$9,204            | \$10,187                                   | \$13,000                           | \$13,000               | \$13,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$108,249          | \$138,281                                  | \$166,000                          | \$166,000              | \$166,000  |
| 018205 EMPLOYER SHARE 401A                           | \$940              | \$1,263                                    | \$3,800                            | \$3,800                | \$3,800  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$60,694           | \$75,479                                   | \$80,000                           | \$80,000               | \$80,000   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$9,790            | \$13,574                                   | \$19,000                           | \$19,000               | \$19,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$258              | \$184                                      | \$400                              | \$400                  | \$400  |
| 018500 WORKERS COMP EXPOSURE                         | \$666              | \$1,148                                    | \$2,400                            | \$2,400                | \$2,400  |
| 018501 WORKERS COMP EXPERIENCE                       | \$15,912           | \$16,584                                   | \$26,000                           | \$26,000               | \$26,000   |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$470,277</b>   | <b>\$557,624</b>                           | <b>\$724,100</b>                   | <b>\$724,100</b>       | <b>\$724,100</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$1,612            | \$2,836                                    | \$1,700                            | \$1,700                | \$1,700  |
| 032329 CLTHG/PERS UNIFORMS                           | \$84               | \$239                                      | \$350                              | \$350                  | \$350  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,005            | \$1,061                                    | \$1,500                            | \$1,500                | \$1,500  |

**Budget Unit:** 237 - SHERIFF CIVIL UNIT (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032526 COMM CELL PHONES                              | \$2,210            | \$2,328                                    | \$2,250                            | \$2,250                |  |
| 032590 CHGS FAC MGMT COMM                            | \$1                | \$0  | \$5                                | \$5                    |  |
| 032591 CHGS IT COMM                                  | \$706              | \$1,842                                    | \$1,674                            | \$1,674                |  |
| 032900 HOUSEHOLD EXPENSE                             | \$0                | \$0  | \$150                              | \$150                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$2,886            | \$0  | \$7,099                            | \$7,099                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$614              | \$880                                      | \$1,400                            | \$1,400                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$348              | \$144                                      | \$216                              | \$216                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$76               | \$0  | \$100                              | \$100                  |  |
| 033528 MNT EQP SOFTWARE                              | \$6,755            | \$22,139                                   | \$11,000                           | \$11,000               |  |
| 033531 MNT EQP IT APRV                               | \$54               | \$54                                       | \$50                               | \$50                   |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$561              | \$1,664                                    | \$1,892                            | \$1,892                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$64               | \$0  | \$100                              | \$100                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$572              | \$0  | \$5,665                            | \$5,665                |  |
| 034100 MEMBERSHIPS                                   | \$1,166            | \$530                                      | \$530                              | \$530                  |  |
| 034500 OFFICE EXPENSE                                | \$2,226            | \$1,890                                    | \$4,750                            | \$4,750                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$75               | \$0  | \$0                                | \$0                    |  |
| 034591 CHGS OC POSTAGE SVS                           | \$3,459            | \$2,002                                    | \$2,268                            | \$2,268                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$789              | \$859                                      | \$1,115                            | \$1,115                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$306              | \$7,613                                    | \$500                              | \$500                  |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$197              | \$95                                       | \$1,000                            | \$1,000                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$9,988            | \$17,510                                   | \$15,917                           | \$15,917               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$40                                       | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,566            | \$1,566                                    | \$1,750                            | \$1,750                |  |
| 035500 MINOR EQUIPMENT                               | \$142              | \$2,411                                    | \$1,000                            | \$1,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$366              | \$0  | \$1,000                            | \$1,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$5,949            | \$3,236                                    | \$1,350                            | \$1,350                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$145              | \$32                                       | \$100                              | \$100                  |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$16               | \$65                                       | \$32                               | \$32                   |  |
| 035940 TRANS/TRVL FUEL                               | \$9,828            | \$9,898                                    | \$11,700                           | \$11,700               |  |
| 035942 TRANS/TRVL TRAINING                           | \$4,258            | \$3,994                                    | \$8,000                            | \$8,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$12,912           | \$13,680                                   | \$41,574                           | \$41,574               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$76               | \$0  | \$100                              | \$100                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$71,026</b>    | <b>\$98,617</b>                            | <b>\$127,837</b>                   | <b>\$127,837</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$11,102           | \$10,373                                   | \$15,375                           | \$15,375               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$960              | \$960                                      | \$961                              | \$961                  |  |
| <b>OTHER CHARGES</b>                                 | <b>\$12,063</b>    | <b>\$11,334</b>                            | <b>\$16,336</b>                    | <b>\$16,336</b>        |  |

**Category: 070 CAPITAL ASSETS**

**Budget Unit:** 237 - SHERIFF CIVIL UNIT (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 065317 SOFTWARE                                      | \$0                | \$80,266                                   |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$80,266                                   |                                    | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$553,367          | \$747,841                                  |                                    | \$868,273              | \$868,273  |
| <b>Net Cost:</b>                                     | \$406,721          | \$552,551                                  |                                    | \$762,110              | \$762,110  |

**SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM**  
Fund 0060 General, Budget Unit 246  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

Alternative Custody Programs such as work release for community service work programs, job assignments with various government departments, and working on the Sheriff's work farm; electronic monitoring; and the Shasta Technical Education Program-Unified Partnership (STEP-UP) are supported by this budget. These programs are all valuable alternatives to traditional incarceration for accountability of offenders and likely offer a greater subset of avenues for rehabilitative mechanisms.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$798,160 and revenues in the amount of \$527,600. After factoring in use of \$83,839 in AB109 designated fund balance, the resulting net County cost is \$186,721.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff submitted the budget requests.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 246 - DETENTION ANNEX/WORK FACILITY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$275,713          | \$458,147                                  | \$527,600                          | \$527,600              | \$527,600  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$22,776                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$275,713</b>   | <b>\$480,923</b>                           | <b>\$527,600</b>                   | <b>\$527,600</b>       | <b>\$527,600</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$48               | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$950              | \$0  | \$0                                | \$0                    | \$0  |
| 799610 RESTITUTION DAMAGE PAYMENTS                   | \$701              | \$200                                      | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$1,701</b>     | <b>\$200</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$3,723            | \$2,482                                    | \$0                                | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$3,723</b>     | <b>\$2,482</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$281,139</b>   | <b>\$483,606</b>                           | <b>\$527,600</b>                   | <b>\$527,600</b>       | <b>\$527,600</b>                                     |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$221,769          | \$258,455                                  | \$346,000                          | \$346,000              | \$346,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$4,520            | \$0  | \$7,500                            | \$7,500                | \$7,500  |
| 017502 OVERTIME PAY                                  | \$1,699            | \$556                                      | \$2,500                            | \$2,500                | \$2,500  |
| 017509 HOLIDAY OVERTIME PAY                          | \$0                | \$711                                      | \$1,200                            | \$1,200                | \$1,200  |
| 018100 EMPLOYER SHARE FICA                           | \$5,930            | \$6,550                                    | \$8,400                            | \$8,400                | \$8,400  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$105,965          | \$131,204                                  | \$194,000                          | \$194,000              | \$194,000  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$58,038           | \$84,265                                   | \$114,000                          | \$114,000              | \$114,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$8,849            | \$13,667                                   | \$20,000                           | \$20,000               | \$20,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$219              | \$160                                      | \$200                              | \$200                  | \$200  |
| 018500 WORKERS COMP EXPOSURE                         | \$569              | \$1,000                                    | \$2,000                            | \$2,000                | \$2,000  |
| 018501 WORKERS COMP EXPERIENCE                       | \$636              | \$228                                      | \$400                              | \$400                  | \$400  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$408,198</b>   | <b>\$496,800</b>                           | <b>\$696,200</b>                   | <b>\$696,200</b>       | <b>\$696,200</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032100 AGRICULTURAL EXPENSE                          | \$2,843            | \$3,069                                    | \$2,800                            | \$2,800                | \$2,800  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$1,925            | \$3,869                                    | \$2,800                            | \$2,800                | \$2,800  |
| 032326 CLTHG/PERS INMATES                            | \$0                | \$745                                      | \$600                              | \$600                  | \$600  |
| 032328 CLTHG/PERS SAFETY CLOTHING                    | \$0                | \$118                                      | \$2,550                            | \$2,550                | \$2,550  |
| 032329 CLTHG/PERS UNIFORMS                           | \$308              | \$0  | \$450                              | \$450                  | \$450  |
| 032500 COMMUNICATIONS EXPENSE                        | \$488              | \$367                                      | \$600                              | \$600                  | \$600  |
| 032526 COMM CELL PHONES                              | \$562              | \$0  | \$1,230                            | \$1,230                | \$1,230  |
| 032591 CHGS IT COMM                                  | \$225              | \$129                                      | \$226                              | \$226                  | \$226  |
| 032900 HOUSEHOLD EXPENSE                             | \$999              | \$243                                      | \$750                              | \$750                  | \$750  |



**Budget Unit:** 246 - DETENTION ANNEX/WORK FACILITY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$531              | \$763                                      | \$1,100                            | \$1,100                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$8,724            | \$9,672                                    | \$984                              | \$984                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$2,174            | \$1,949                                    | \$2,300                            | \$2,300                |  |
| 033526 MNT EQP VEHICLES                              | \$507              | \$20                                       | \$400                              | \$400                  |  |
| 033530 MNT EQP RADIOS                                | \$0                | \$0  | \$400                              | \$400                  |  |
| 033531 MNT EQP IT APRV                               | \$0                | \$0  | \$50                               | \$50                   |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$369              | \$408                                      | \$1,472                            | \$1,472                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$1                | \$517                                      | \$150                              | \$150                  |  |
| 033729 MNT STR FAC MGMT APRV                         | \$48               | \$0  | \$2,500                            | \$2,500                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$1,566            | \$6,409                                    | \$11,376                           | \$11,376               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$1,608            | \$0  | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$908              | \$692                                      | \$1,000                            | \$1,000                |  |
| 034300 MISCELLANEOUS EXPENSE                         | \$0                | \$0  | \$100                              | \$100                  |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$0                | \$0  | \$100                              | \$100                  |  |
| 034500 OFFICE EXPENSE                                | \$1,556            | \$1,827                                    | \$2,000                            | \$2,000                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$26               | \$0  | \$3,000                            | \$3,000                |  |
| 034852 PROF TRANSCRIBING SVS                         | \$47               | \$0  | \$0                                | \$0                    |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$7,764            | \$8,866                                    | \$10,211                           | \$10,211               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,743            | \$1,743                                    | \$1,750                            | \$1,750                |  |
| 035500 MINOR EQUIPMENT                               | \$2,688            | \$4,935                                    | \$5,000                            | \$5,000                |  |
| 035533 MNR EQP SAFETY EQP                            | \$0                | \$0  | \$100                              | \$100                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$0  | \$6,621                            | \$6,621                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$27               | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$87               | \$400                                      | \$6,000                            | \$6,000                |  |
| 035940 TRANS/TRVL FUEL                               | \$1,697            | \$2,513                                    | \$3,500                            | \$3,500                |  |
| 035942 TRANS/TRVL TRAINING                           | \$0                | \$0  | \$500                              | \$500                  |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$6,543            | \$6,392                                    | \$13,313                           | \$13,313               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$0  | \$200                              | \$200                  |  |
| 036100 UTILITIES                                     | \$3,375            | \$3,797                                    | \$4,800                            | \$4,800                |  |
| 036125 UTIL ELECTRIC                                 | \$0                | \$838                                      | \$0                                | \$0                    |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$49,350</b>    | <b>\$60,292</b>                            | <b>\$90,933</b>                    | <b>\$90,933</b>        |  |
| <b>Category:</b> 050 OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$10,082           | \$12,180                                   | \$12,289                           | \$12,289               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$1,556            | \$1,556                                    | (\$1,297)                          | (\$1,297)              |  |
| 050800 TAXES & ASSESSMENTS                           | \$23               | \$23                                       | \$35                               | \$35                   |  |
| <b>OTHER CHARGES</b>                                 | <b>\$11,661</b>    | <b>\$13,760</b>                            | <b>\$11,027</b>                    | <b>\$11,027</b>        |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$469,211</b>   | <b>\$570,853</b>                           | <b>\$798,160</b>                   | <b>\$798,160</b>       |  |

**Budget Unit:** 246 - DETENTION ANNEX/WORK FACILITY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Net Cost:</b>                                     | \$188,072          | \$87,247                                   | \$270,560                          | \$270,560              |  |

VICTIM / WITNESS ASSISTANCE  
Fund 0060 General, Budget Unit 256  
Stephanie Bridgett, District Attorney

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**PROGRAM DESCRIPTION**

The Victim/Witness Assistance Program provides services to victims of crime including: crisis intervention, emergency financial assistance, resource and referral counseling, orientation to the criminal justice system, and court escort. The program assists victims of crime in preparing victim compensation applications, informs victims of their rights under the law, seeks criminal restitution, and provides advocacy and guidance to victims as necessary, which may include referrals and networking with other appropriate community agencies. The cost of this budget unit is funded by some State programs, grants, and the County General Fund.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$1.81 million and revenues in the amount of \$1.34 million which results in a net County cost of \$473,901 which is a General Fund expense. The requested budget includes a share of cost for replacing the Integrated Justice System case management system.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the District Attorney.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The District Attorney submitted the budget requests.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 256 - VICTIM WITNESS ASSISTANCE (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$190,688          | \$159,319                                  | \$199,485                          | \$199,485              | \$199,485  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$11,362                                   | \$0                                | \$0                    | \$0  |
| 542700 STATE VICTIM/WITNESS PROGRAM                  | \$546,880          | \$654,302                                  | \$626,185                          | \$626,185              | \$626,185  |
| 542710 STATE BOARD OF CONTROL GRANT                  | \$383,506          | \$398,192                                  | \$398,000                          | \$398,000              | \$398,000  |
| 542711 STATE BOC RESTITUTION                         | \$67,645           | \$62,630                                   | \$68,000                           | \$68,000               | \$68,000   |
| 542712 STATE BOC GRT VICTIM REIMB                    | \$70,701           | \$27,052                                   | \$50,000                           | \$50,000               | \$50,000   |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$12,062                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$1,259,421</b> | <b>\$1,324,921</b>                         | <b>\$1,341,670</b>                 | <b>\$1,341,670</b>     | <b>\$1,341,670</b>                                   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$28,069           | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$5,071            | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$33,141</b>    | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$1,292,563</b> | <b>\$1,324,921</b>                         | <b>\$1,341,670</b>                 | <b>\$1,341,670</b>     | <b>\$1,341,670</b>                                   |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$660,912          | \$716,147                                  | \$849,000                          | \$849,000              | \$849,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$1,555            | \$46                                       | \$0                                | \$0                    | \$0  |
| 017502 OVERTIME PAY                                  | \$1,635            | \$336                                      | \$0                                | \$0                    | \$0  |
| 017505 STANDBY PAY                                   | \$0                | \$7,471                                    | \$0                                | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$50,200           | \$54,556                                   | \$64,000                           | \$64,000               | \$64,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$143,938          | \$163,944                                  | \$198,000                          | \$198,000              | \$198,000  |
| 018205 EMPLOYER SHARE 401A                           | \$3,331            | \$5,210                                    | \$11,000                           | \$11,000               | \$11,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$221,813          | \$245,325                                  | \$266,000                          | \$266,000              | \$266,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$27,114           | \$34,884                                   | \$47,000                           | \$47,000               | \$47,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$648              | \$441                                      | \$400                              | \$400                  | \$400  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,679            | \$2,750                                    | \$4,500                            | \$4,500                | \$4,500  |
| 018501 WORKERS COMP EXPERIENCE                       | \$4,884            | \$7,668                                    | \$11,976                           | \$11,976               | \$11,976   |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$812              | \$843                                      | \$900                              | \$900                  | \$900  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,118,527</b> | <b>\$1,239,624</b>                         | <b>\$1,452,776</b>                 | <b>\$1,452,776</b>     | <b>\$1,452,776</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$2,066            | \$257                                      | \$150                              | \$150                  | \$150  |
| 032500 COMMUNICATIONS EXPENSE                        | \$0                | \$0  | \$3,000                            | \$3,000                | \$3,000  |
| 032590 CHGS FAC MGMT COMM                            | \$0                | \$0  | \$157                              | \$157                  | \$157  |
| 032591 CHGS IT COMM                                  | \$3,150            | \$3,871                                    | \$4,000                            | \$4,000                | \$4,000  |
| 032700 FOOD EXPENSE                                  | \$1,282            | \$0  | \$500                              | \$500                  | \$500  |
| 032900 HOUSEHOLD EXPENSE                             | \$270              | \$72                                       | \$500                              | \$500                  | \$500  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$15,775           | \$18,013                                   | \$5,000                            | \$5,000                | \$5,000  |

**Budget Unit:** 256 - VICTIM WITNESS ASSISTANCE (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                      | 5  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,535            | \$2,098  | \$2,500                | \$2,500  |
| 033103 INSUR XP MISCELLANEOUS                        | \$324              | \$420  | \$612                  | \$612  |
| 033300 JURY & WITNESS EXPENSE                        | \$605              | \$0  | \$0                    | \$0  |
| 033531 MNT EQP IT APRV                               | \$9,576            | \$0  | \$200                  | \$200  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$0                | \$0  | \$800                  | \$800  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$7,892            | \$18,492   | \$6,500                | \$6,500  |
| 034100 MEMBERSHIPS                                   | \$100              | \$155  | \$500                  | \$500  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$17,108           | \$0  | \$0                    | \$0  |
| 034500 OFFICE EXPENSE                                | \$7,808            | \$14,960   | \$3,000                | \$3,000  |
| 034527 OFFICE XP PRINTING                            | \$0                | \$0  | \$5,000                | \$5,000  |
| 034531 OFFICE XP PROMOTIONAL ITEMS                   | \$0                | \$0  | \$5,000                | \$5,000  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$0                | \$0  | \$2,000                | \$2,000  |
| 034591 CHGS OC POSTAGE SVS                           | \$2,558            | \$3,258  | \$2,600                | \$2,600  |
| 034800 PROF & SPECIAL SERVICES                       | \$7,513            | \$0  | \$33,000               | \$33,000   |
| 034809 PROF BURIAL/FUNERAL SVS                       | \$14,224           | \$6,207  | \$20,000               | \$20,000   |
| 034813 PROF CONSULTING SVS                           | \$0                | \$10,000   | \$0                    | \$0  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$528              | \$265  | \$5,000                | \$5,000  |
| 034851 PROF TRAINING SVS                             | \$0                | \$200  | \$0                    | \$0  |
| 034854 PROF INTERPRETING SVS                         | \$0                | \$0  | \$3,000                | \$3,000  |
| 034860 PROF BENEFITS ADMIN SVS                       | \$15,875           | \$19,198   | \$25,000               | \$25,000   |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$65,488           | \$54,944   | \$66,000               | \$66,000   |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$0                | \$0  | \$2,000                | \$2,000  |
| 035500 MINOR EQUIPMENT                               | \$463              | \$98   | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$7,763            | \$1,776  | \$3,000                | \$3,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,864            | \$1,879  | \$500                  | \$500  |
| 035900 TRANSPORTATION & TRAVEL                       | \$30,928           | \$2,736  | \$15,000               | \$15,000   |
| 035940 TRANS/TRVL FUEL                               | \$32               | \$0  | \$0                    | \$0  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$1,476            | \$1,464  | \$1,500                | \$1,500  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$0  | \$500                  | \$500  |
| 036100 UTILITIES                                     | \$8,248            | \$6,219  | \$9,000                | \$9,000  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$224,460</b>   | <b>\$166,593</b>   | <b>\$225,519</b>       | <b>\$225,519</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$29,725           | \$38,793   | \$44,473               | \$44,473   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$34,143           | \$30,000   | \$29,000               | \$29,000   |
| 052010 SUPP/CARE VICTIMS                             | \$57,875           | \$20,129   | \$30,000               | \$30,000   |
| <b>OTHER CHARGES</b>                                 | <b>\$121,743</b>   | <b>\$88,923</b>  | <b>\$103,473</b>       | <b>\$103,473</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                        |  |
| 065357 CASE MANAGEMENT SYSTEM                        | \$0                | \$0  | \$33,803               | \$33,803   |

**Budget Unit:** 256 - VICTIM WITNESS ASSISTANCE (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$0   | \$33,803               | \$33,803   |
| <b>Total Expenditures and Appropriations:</b>        | \$1,464,730        | \$1,495,140   | \$1,815,571            | \$1,815,571  |
| <b>Net Cost:</b>                                     | \$172,167          | \$170,218   | \$473,901              | \$473,901  |

**SHERIFF / CORONER-JAIL**  
Fund 0060 General Fund, Budget Unit 260  
Eric Magrini, Sheriff/Coroner

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**PROGRAMDESCRIPTION**

The Main Jail is a maximum-security structure to house sentenced and pre-sentenced inmates from Shasta County and other counties. The antiquated facility continues to be a challenge to staff, maintain, repair, improve and practice modern detention facility efficiencies. Staff remain committed to manage and maintain order around important large needed capital projects within the confines of this over 40 year-old facility.

During FY2021-22, the Sheriff's Office and CEO's office will undergo an analysis to achieve the best path forward for Shasta County Jail facilities in an attempt to leverage current limited staffing, inefficient design, an aged facility in order to increase efficiency, ensure capacity and safety for staff and inmates. The Custody Division personnel and administration strive to work together to improve the operation of the facility and to provide continual upgrades, enhancing the facility's use to the community it serves.

**BUDGETREQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$29.1 million and revenues in the amount of \$13.1 million. After calculations to contribute a small amount to the Jail's AB109 designated fund balance, this results in a net County cost of \$15.9 million.

**SUMMARY OFRECOMMENDATIONS**

An increase was made to account the energy retrofit project.

**PENDINGISSUESAND POLICYCONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENTHEAD CONCURRENCEOR APPEAL**

The Sheriff was provided the recommended modification and concurs with the recommendation.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 260 - JAIL (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object    | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b> |                    |  |                                    |                        |  |
| 318512 CF DNA ID PENALTIES                              | \$40,437           | \$33,451                                   |                                    | \$33,000               | \$33,000   |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>               | <b>\$40,437</b>    | <b>\$33,451</b>                            |                                    | <b>\$33,000</b>        | <b>\$33,000</b>                                      |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>  |                    |  |                                    |                        |  |
| 420200 LEASE INTEREST REVENUE                           | \$0                | \$6,006                                    |                                    | \$0                    | \$0  |
| 421200 RENTS/LEASES OF BUILDINGS                        | \$29,546           | \$25,441                                   |                                    | \$0                    | \$0  |
| 422201 LEASE REVENUE-NON OPERATING                      | \$0                | \$1,593                                    |                                    | \$31,314               | \$31,314   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                | <b>\$29,546</b>    | <b>\$33,042</b>                            |                                    | <b>\$31,314</b>        | <b>\$31,314</b>                                      |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>         |                    |  |                                    |                        |  |
| 536520 ST DEPT OF STATE HOSPITALS GRT                   | \$11,863           | \$737,677                                  |                                    | \$800,000              | \$800,000  |
| 542451 STATE REIMB BOOKING FEES                         | \$235,587          | \$257,005                                  |                                    | \$257,000              | \$257,000  |
| 542603 ST REALIGNMENT 2011 AB109                        | \$3,007,261        | \$1,508,996                                |                                    | \$1,322,870            | \$1,322,870  |
| 542606 ST REALIGNMENT BACKFILL                          | \$0                | \$178,616                                  |                                    | \$0                    | \$0  |
| 542800 STATE CORRECTIONS TRAINING GRT                   | \$59,190           | \$44,700                                   |                                    | \$50,000               | \$50,000   |
| 549566 STATE COPS GRANT                                 | \$49,392           | \$77,388                                   |                                    | \$61,000               | \$61,000   |
| 549601 STATE PROP 172 PUBLIC SFTY FND                   | \$4,174,708        | \$3,243,457                                |                                    | \$4,099,600            | \$4,099,600  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                   | \$0                | \$277,886                                  |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                       | <b>\$7,538,003</b> | <b>\$6,325,726</b>                         |                                    | <b>\$6,590,470</b>     | <b>\$6,590,470</b>                                   |
| <b>Category: 600 CHARGES FOR SERVICES</b>               |                    |  |                                    |                        |  |
| 675801 BOOKING FEES RECOVERY                            | \$66,976           | \$64,532                                   |                                    | \$0                    | \$0  |
| 678250 COMMISSARY ADMIN FEE                             | \$0                | \$49,287                                   |                                    | \$52,050               | \$52,050   |
| 678300 EXTRADITION                                      | \$10,909           | \$0  |                                    | \$1,000                | \$1,000  |
| 678400 USE CO CARS STATE TRIPS                          | \$10,356           | \$0  |                                    | \$1,000                | \$1,000  |
| 686001 REIMBURSE INSTITUTIONAL CARE                     | \$302,883          | \$2,955,564                                |                                    | \$0                    | \$0  |
| 686910 FEDERAL PRISONERS                                | \$8,739            | \$1,801                                    |                                    | \$1,500                | \$1,500  |
| 686950 HOUSING OF INMATES                               | \$231              | \$0  |                                    | \$0                    | \$0  |
| 686951 INMATE MEDICAL COPAY                             | \$2,513            | \$0  |                                    | \$0                    | \$0  |
| 692030 SOCIAL SECURITY REPORTING FEE                    | \$39,100           | \$42,800                                   |                                    | \$38,500               | \$38,500   |
| 692100 PHOTOCOPIES                                      | \$609              | \$385                                      |                                    | \$250                  | \$250  |
| <b>CHARGES FOR SERVICES</b>                             | <b>\$442,317</b>   | <b>\$3,114,370</b>                         |                                    | <b>\$94,300</b>        | <b>\$94,300</b>                                      |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>             |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                            | \$31,775           | \$13,237                                   |                                    | \$11,000               | \$11,000   |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                      | \$17,672           | \$0  |                                    | \$0                    | \$0  |
| 799610 RESTITUTION DAMAGE PAYMENTS                      | \$103              | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                           | <b>\$49,551</b>    | <b>\$13,237</b>                            |                                    | <b>\$11,000</b>        | <b>\$11,000</b>                                      |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>     |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                            | \$9,027,912        | \$6,018,608                                |                                    | \$0                    | \$0  |
| 800161 TRANS IN ACCUM CAPITAL OUTLAY                    | \$0                | \$2,055,292                                |                                    | \$6,398,782            | \$6,398,782  |



**Budget Unit:** 260 - JAIL (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$9,027,912        | \$8,073,900                                |                                    | \$6,398,782            | \$6,398,782  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$1,209            | \$726                                      |                                    | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | \$1,209            | \$726                                      |                                    | \$0                    | \$0  |
| <b>Category: 809</b> CAPITAL CONTRIBUTIONS           |                    |  |                                    |                        |  |
| 899000 CAPITAL CONTRIBUTIONS C/A                     | \$1,123            | \$0  |                                    | \$0                    | \$0  |
| <b>CAPITAL CONTRIBUTIONS</b>                         | \$1,123            | \$0  |                                    | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$17,130,101       | \$17,594,455                               |                                    | \$13,158,866           | \$13,158,866   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$4,211,037        | \$4,793,736                                |                                    | \$5,376,000            | \$5,376,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$41,334           | \$73,740                                   |                                    | \$108,000              | \$108,000  |
| 017000 EXTRA HELP                                    | \$13,178           | \$14,162                                   |                                    | \$33,000               | \$33,000   |
| 017502 OVERTIME PAY                                  | \$1,547,342        | \$1,782,564                                |                                    | \$1,273,000            | \$1,273,000  |
| 017503 SHIFT DIFFERENTIAL                            | \$52,829           | \$51,260                                   |                                    | \$52,000               | \$52,000   |
| 017508 OVERTIME PAY FIRE FIGHT                       | (\$8)              | \$0  |                                    | \$0                    | \$0  |
| 017509 HOLIDAY OVERTIME PAY                          | \$162,877          | \$159,150                                  |                                    | \$171,000              | \$171,000  |
| 017511 PSSO TRAIN DIFF                               | \$233              | \$0  |                                    | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$132,942          | \$154,083                                  |                                    | \$160,000              | \$160,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$2,164,471        | \$2,591,111                                |                                    | \$3,244,000            | \$3,244,000  |
| 018205 EMPLOYER SHARE 401A                           | \$9,579            | \$13,824                                   |                                    | \$53,000               | \$53,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$1,004,616        | \$1,421,169                                |                                    | \$1,605,000            | \$1,605,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$170,080          | \$242,298                                  |                                    | \$306,000              | \$306,000  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$5,893            | \$4,194                                    |                                    | \$3,000                | \$3,000  |
| 018500 WORKERS COMP EXPOSURE                         | \$15,277           | \$26,059                                   |                                    | \$38,000               | \$38,000   |
| 018501 WORKERS COMP EXPERIENCE                       | \$98,448           | \$164,604                                  |                                    | \$286,000              | \$286,000  |
| <b>SALARIES AND BENEFITS</b>                         | \$9,630,134        | \$11,491,960                               |                                    | \$12,708,000           | \$12,708,000   |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032100 AGRICULTURAL EXPENSE                          | \$119              | \$0  |                                    | \$0                    | \$0  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$39,176           | \$53,665                                   |                                    | \$52,000               | \$52,000   |
| 032326 CLTHG/PERS INMATES                            | \$48,687           | \$50,458                                   |                                    | \$89,250               | \$89,250   |
| 032328 CLTHG/PERS SAFETY CLOTHING                    | \$7,862            | \$4,602                                    |                                    | \$5,000                | \$5,000  |
| 032329 CLTHG/PERS UNIFORMS                           | \$16,962           | \$22,847                                   |                                    | \$25,000               | \$25,000   |
| 032500 COMMUNICATIONS EXPENSE                        | \$9,153            | \$9,914                                    |                                    | \$12,000               | \$12,000   |
| 032526 COMM CELL PHONES                              | \$3,717            | \$4,168                                    |                                    | \$3,800                | \$3,800  |
| 032591 CHGS IT COMM                                  | \$12,214           | \$21,828                                   |                                    | \$22,472               | \$22,472   |
| 032700 FOOD EXPENSE                                  | \$632,251          | \$694,633                                  |                                    | \$735,000              | \$735,000  |

**Budget Unit:** 260 - JAIL (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032900 HOUSEHOLD EXPENSE                             | \$199,991          | \$189,185                                  | \$215,250                          | \$215,250              |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$18,061           | \$18,193                                   | \$19,669                           | \$19,669               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$14,033           | \$20,098                                   | \$20,000                           | \$20,000               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$21,024           | \$23,328                                   | \$35,736                           | \$35,736               |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$257,520          | \$358,092                                  | \$471,360                          | \$471,360              |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$11,477           | \$12,129                                   | \$15,000                           | \$15,000               |  |
| 033526 MNT EQP VEHICLES                              | \$235              | \$0  | \$250                              | \$250                  |  |
| 033528 MNT EQP SOFTWARE                              | \$0                | \$0  | \$1,600                            | \$1,600                |  |
| 033530 MNT EQP RADIOS                                | \$0                | \$0  | \$1,500                            | \$1,500                |  |
| 033531 MNT EQP IT APRV                               | \$27               | \$27                                       | \$100                              | \$100                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$5,985            | \$7,493                                    | \$27,728                           | \$27,728               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$63               | \$213                                      | \$50                               | \$50                   |  |
| 033729 MNT STR FAC MGMT APRV                         | \$111,710          | \$95,650                                   | \$168,000                          | \$168,000              |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$655,708          | \$672,428                                  | \$762,694                          | \$762,694              |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$10,174           | \$523                                      | \$2,100                            | \$2,100                |  |
| 034100 MEMBERSHIPS                                   | \$20,729           | \$16,205                                   | \$20,300                           | \$20,300               |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$0                | \$0  | \$500                              | \$500                  |  |
| 034500 OFFICE EXPENSE                                | \$34,294           | \$39,751                                   | \$41,500                           | \$41,500               |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$2,205            | \$725                                      | \$2,124                            | \$2,124                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$1,279            | \$1,739                                    | \$2,080                            | \$2,080                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$3,569            | \$2,987                                    | \$2,843                            | \$2,843                |  |
| 034594 CHGS IT OFFICE EXP                            | \$0                | \$415                                      | \$0                                | \$0                    |  |
| 034800 PROF & SPECIAL SERVICES                       | \$873,994          | \$570,738                                  | \$662,500                          | \$662,500              |  |
| 034823 PROF HEALTH SVS                               | \$0                | \$0  | \$300,000                          | \$300,000              |  |
| 034831 PROF MEDICAL SVS                              | \$3,612,956        | \$4,382,072                                | \$4,248,500                        | \$4,248,500            |  |
| 034832 PROF MONITORING SVS                           | \$41,524           | \$29,807                                   | \$66,000                           | \$66,000               |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$24,828           | \$15,115                                   | \$25,000                           | \$25,000               |  |
| 034852 PROF TRANSCRIBING SVS                         | \$1,279            | \$117                                      | \$1,300                            | \$1,300                |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$20,111           | \$18,480                                   | \$20,800                           | \$20,800               |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$71,004           | \$127,147                                  | \$339,338                          | \$339,338              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$172                                      | \$400                              | \$400                  |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$5,306            | \$5,257                                    | \$6,000                            | \$6,000                |  |
| 035500 MINOR EQUIPMENT                               | \$44,618           | \$30,761                                   | \$45,000                           | \$45,000               |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$408              | \$0  | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP                          | \$2                | \$10,876                                   | \$14,940                           | \$14,940               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$2,622            | \$9,349                                    | \$7,500                            | \$7,500                |  |
| 035740 SP DEPT XP GUN SUPPLIES                       | \$1,612            | \$2,415                                    | \$5,500                            | \$5,500                |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$9,348            | \$9,998                                    | \$10,591                           | \$10,591               |  |

**Budget Unit:** 260 - JAIL (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$13,204            | \$4,048                                    |                                    | \$14,500               | \$14,500   |
| 035940 TRANS/TRVL FUEL                               | \$25,177            | \$23,630                                   |                                    | \$33,000               | \$33,000   |
| 035942 TRANS/TRVL TRAINING                           | \$38,955            | \$41,315                                   |                                    | \$44,000               | \$44,000   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$53,385            | \$41,738                                   |                                    | \$55,506               | \$55,506   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$5,995             | \$6,665                                    |                                    | \$8,000                | \$8,000  |
| 036100 UTILITIES                                     | \$537,275           | \$504,722                                  |                                    | \$550,000              | \$550,000  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$7,521,847</b>  | <b>\$8,155,738</b>                         |                                    | <b>\$9,214,281</b>     | <b>\$9,214,281</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                     |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$433,646           | \$395,598                                  |                                    | \$356,978              | \$356,978  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$7,754             | \$8,735                                    |                                    | \$18,484               | \$18,484   |
| 052002 SUPP/CARE INMATES                             | \$7                 | \$0  |                                    | \$500                  | \$500  |
| <b>OTHER CHARGES</b>                                 | <b>\$441,407</b>    | <b>\$404,333</b>                           |                                    | <b>\$375,962</b>       | <b>\$375,962</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                     |  |                                    |                        |  |
| 061175 JAIL ADA IMPROVEMENTS                         | \$0                 | \$0  |                                    | \$3,500,000            | \$3,500,000  |
| 061176 JAIL DOORS UPGRADE                            | \$0                 | \$0  |                                    | \$598,782              | \$598,782  |
| 061177 JAIL SECURITY UPGRADE                         | \$0                 | \$0  |                                    | \$2,000,000            | \$2,000,000  |
| 061181 JAIL ELEVATOR                                 | \$0                 | \$0  |                                    | \$300,000              | \$300,000  |
| 065063 REFRIGERATOR                                  | \$0                 | \$0  |                                    | \$50,063               | \$50,063   |
| 065083 TRUCK W/ ACCESSORIES                          | \$0                 | \$0  |                                    | \$270,000              | \$270,000  |
| 065148 1 CLOTHES WASHER                              | \$0                 | \$17,053                                   |                                    | \$0                    | \$0  |
| 065149 1 CLOTHES DRYER                               | \$0                 | \$13,009                                   |                                    | \$0                    | \$0  |
| 065307 1 DISH WASHER                                 | \$0                 | \$29,318                                   |                                    | \$0                    | \$0  |
| 065367 7 FOOD CARTS                                  | \$69,999            | \$0  |                                    | \$0                    | \$0  |
| 065368 FOOD PROCESSOR                                | \$7,873             | \$0  |                                    | \$0                    | \$0  |
| 065369 KIOSK   | \$0                 | \$0  |                                    | \$26,000               | \$26,000   |
| 065387 FOOD WARMER                                   | \$0                 | \$0  |                                    | \$14,993               | \$14,993   |
| <b>CAPITAL ASSETS</b>                                | <b>\$77,873</b>     | <b>\$59,380</b>                            |                                    | <b>\$6,759,838</b>     | <b>\$6,759,838</b>                                   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                     |  |                                    |                        |  |
| 095166 TRANS OUT CAPITAL PROJECTS                    | \$0                 | \$2,055,294                                |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$35,423            | \$106,051                                  |                                    | \$43,117               | \$43,117   |
| <b>OTHER FINANCING USES</b>                          | <b>\$35,423</b>     | <b>\$2,161,345</b>                         |                                    | <b>\$43,117</b>        | <b>\$43,117</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$17,706,685</b> | <b>\$22,272,757</b>                        |                                    | <b>\$29,101,198</b>    | <b>\$29,101,198</b>                                  |
| <b>Net Cost:</b>                                     | <b>\$576,583</b>    | <b>\$4,678,302</b>                         |                                    | <b>\$15,942,332</b>    | <b>\$15,942,332</b>                                  |

SHERIFF / CORONER-BURNEY STATION  
Fund 0060 General, Budget Unit 261  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Burney Enforcement Division of the Sheriff's Department provides law enforcement and other public services to residents in eastern Shasta County.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$3.36 million and revenues in the amount of \$444,532. This results in a net County cost of \$2.92 million.

**SUMMARY OF RECOMMENDATIONS**

A PSPS grant in the amount of \$46,132 was inadvertently omitted from the department's budget submission; therefore, it's recommended to include this modification.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

Sheriff concurs with this budget as recommended,

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 261 - BURNEY SUBSTATION (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 544102 STATE OFFICE OF EMERGENCY SVCS                | \$0                | \$0  | \$46,132                           | \$46,132               |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$281,400          | \$281,400                                  | \$281,400                          | \$281,400              |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$281,400</b>   | <b>\$281,400</b>                           | <b>\$327,532</b>                   | <b>\$327,532</b>       |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 678620 LASSEN NATIONAL FOREST PATROL                 | \$9,796            | \$6,246                                    | \$9,000                            | \$9,000                |  |
| 693001 CHARGES FOR SERVICES                          | \$8,000            | \$0  | \$8,000                            | \$8,000                |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$17,796</b>    | <b>\$6,246</b>                             | <b>\$17,000</b>                    | <b>\$17,000</b>        |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$3,724            | \$0  | \$0                                | \$0                    |  |
| 799601 INSURANCE PROCEEDS C/A                        | \$0                | \$11,265                                   | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$3,724</b>     | <b>\$11,265</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$1,447,551        | \$965,034                                  | \$0                                | \$0                    |  |
| 800282 TRANS IN BUILDING                             | \$100,000          | \$100,000                                  | \$100,000                          | \$100,000              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$1,547,551</b> | <b>\$1,065,034</b>                         | <b>\$100,000</b>                   | <b>\$100,000</b>       |  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$4,700            | \$37,525                                   | \$0                                | \$0                    |  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$4,700</b>     | <b>\$37,525</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$1,855,172</b> | <b>\$1,401,470</b>                         | <b>\$444,532</b>                   | <b>\$444,532</b>       |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$887,653          | \$977,170                                  | \$1,224,000                        | \$1,224,000            |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$12,387           | \$51,450                                   | \$40,000                           | \$40,000               |  |
| 017502 OVERTIME PAY                                  | \$147,104          | \$184,068                                  | \$217,000                          | \$217,000              |  |
| 017503 SHIFT DIFFERENTIAL                            | \$8,731            | \$9,122                                    | \$10,000                           | \$10,000               |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$34,836           | \$35,757                                   | \$52,000                           | \$52,000               |  |
| 018100 EMPLOYER SHARE FICA                           | \$18,018           | \$20,181                                   | \$26,000                           | \$26,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$486,322          | \$597,782                                  | \$773,000                          | \$773,000              |  |
| 018205 EMPLOYER SHARE 401A                           | \$1,131            | \$1,085                                    | \$7,800                            | \$7,800                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$167,832          | \$207,560                                  | \$257,000                          | \$257,000              |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$34,762           | \$45,816                                   | \$69,000                           | \$69,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$1,063            | \$744                                      | \$800                              | \$800                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$2,832            | \$4,722                                    | \$9,100                            | \$9,100                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$33,000           | \$59,148                                   | \$104,000                          | \$104,000              |  |
| 018601 HOUSING ALLOWANCE                             | \$34,481           | \$24,115                                   | \$45,000                           | \$45,000               |  |
| 018602 DOG PAY                                       | \$2,640            | \$0  | \$5,700                            | \$5,700                |  |

**Budget Unit:** 261 - BURNEY SUBSTATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>SALARIES AND BENEFITS</b>                         | \$1,872,798        | \$2,218,727                                | \$2,840,400                        | \$2,840,400            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$8,519            | \$12,739                                   | \$9,600                            | \$9,600                |  |
| 032328 CLTHG/PERS SAFETY CLOTHING                    | \$959              | \$47                                       | \$6,300                            | \$6,300                |  |
| 032329 CLTHG/PERS UNIFORMS                           | \$538              | \$5,899                                    | \$2,100                            | \$2,100                |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,271            | \$2,825                                    | \$1,820                            | \$1,820                |  |
| 032526 COMM CELL PHONES                              | \$10,198           | \$10,172                                   | \$12,600                           | \$12,600               |  |
| 032591 CHGS IT COMM                                  | \$17,988           | \$18,898                                   | \$19,005                           | \$19,005               |  |
| 032900 HOUSEHOLD EXPENSE                             | \$60               | \$388                                      | \$400                              | \$400                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$16,542           | \$18,543                                   | \$18,942                           | \$18,942               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$2,622            | \$3,640                                    | \$4,800                            | \$4,800                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$634              | \$734                                      | \$1,062                            | \$1,062                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$12,540           | \$10,296                                   | \$15,216                           | \$15,216               |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$266              | \$4  | \$300                              | \$300                  |  |
| 033526 MNT EQP VEHICLES                              | \$62               | \$221                                      | \$300                              | \$300                  |  |
| 033530 MNT EQP RADIOS                                | \$0                | \$124                                      | \$750                              | \$750                  |  |
| 033531 MNT EQP IT APRV                               | \$301              | \$301                                      | \$0                                | \$0                    |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,294            | \$2,154                                    | \$4,766                            | \$4,766                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$29               | \$87                                       | \$2,500                            | \$2,500                |  |
| 033729 MNT STR FAC MGMT APRV                         | \$0                | \$0  | \$3,000                            | \$3,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$3,619            | \$34,935                                   | \$26,116                           | \$26,116               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$0                | \$194                                      | \$450                              | \$450                  |  |
| 034100 MEMBERSHIPS                                   | \$3,864            | \$3,156                                    | \$3,660                            | \$3,660                |  |
| 034500 OFFICE EXPENSE                                | \$1,515            | \$3,144                                    | \$4,800                            | \$4,800                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$1,922            | \$509                                      | \$1,500                            | \$1,500                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$481              | \$515                                      | \$2,000                            | \$2,000                |  |
| 034852 PROF TRANSCRIBING SVS                         | \$1,968            | \$1,448                                    | \$2,100                            | \$2,100                |  |
| 034853 PROF VETERINARY_ANIMAL SVS                    | \$219              | \$0  | \$0                                | \$0                    |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$18,362           | \$16,742                                   | \$27,616                           | \$27,616               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,737            | \$1,737                                    | \$1,800                            | \$1,800                |  |
| 035500 MINOR EQUIPMENT                               | \$4,100            | \$8,871                                    | \$13,500                           | \$13,500               |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$61               | \$0  | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP                          | \$14,874           | \$0  | \$8,125                            | \$8,125                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$500                              | \$500                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,014            | \$651                                      | \$1,350                            | \$1,350                |  |
| 035740 SP DEPT XP GUN SUPPLIES                       | \$423              | \$321                                      | \$500                              | \$500                  |  |
| 035742 SP DEPT XP ANIMAL CARE/PURCHAS                | \$0                | \$3  | \$100                              | \$100                  |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$0                | \$10                                       | \$40                               | \$40                   |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$0                | \$6  | \$300                              | \$300                  |  |

**Budget Unit:** 261 - BURNEY SUBSTATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035940 TRANS/TRVL FUEL                               | \$59,316           | \$56,297                                   | \$70,000                           | \$70,000               |  |
| 035942 TRANS/TRVL TRAINING                           | \$5,119            | \$4,440                                    | \$7,600                            | \$7,600                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$67,828           | \$95,066                                   | \$129,537                          | \$129,537              |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$24                                       | \$300                              | \$300                  |  |
| 036100 UTILITIES                                     | \$10,633           | \$9,961                                    | \$19,167                           | \$19,167               |  |
| 036127 UTIL WATER                                    | \$243              | \$251                                      | \$460                              | \$460                  |  |
| 036128 UTIL SEPTIC                                   | \$167              | \$373                                      | \$586                              | \$586                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$271,306</b>   | <b>\$325,740</b>                           | <b>\$425,568</b>                   | <b>\$425,568</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$29,357           | \$28,098                                   | \$39,747                           | \$39,747               |  |
| <b>OTHER CHARGES</b>                                 | <b>\$29,357</b>    | <b>\$28,098</b>                            | <b>\$39,747</b>                    | <b>\$39,747</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065036 GENERATOR                                     | \$0                | \$0  | \$60,000                           | \$60,000               |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$0</b>                                 | <b>\$60,000</b>                    | <b>\$60,000</b>        |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | \$0                | (\$2,009)                                  | \$0                                | \$0                    |  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>\$0</b>         | <b>(\$2,009)</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,173,461</b> | <b>\$2,570,556</b>                         | <b>\$3,365,715</b>                 | <b>\$3,365,715</b>     |  |
| <b>Net Cost:</b>                                     | <b>\$318,289</b>   | <b>\$1,169,086</b>                         | <b>\$2,921,183</b>                 | <b>\$2,921,183</b>     |  |

# PROBATION-JUVENILE REHABILITATION FACILITY

Fund 0060 General, Budget Unit 262

Tracie Neal, Chief Probation Officer

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## **PROGRAM DESCRIPTION**

The Shasta County Juvenile Rehabilitation Facility (JRF) is a 24-hour detention facility administered by the Probation Department. The juveniles detained are wards of the court or are being detained for alleged delinquency or criminal conduct, either awaiting further hearings or court-ordered placement. JRF staff are responsible for facilitating rehabilitative programming to these minors in a secure custodial setting, while ensuring the safety and security of the minors and public.

## **BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$8.23 million and revenues in the amount of \$4.42 million. This results in a net County cost of \$3.81 million.

## **SUMMARY OF RECOMMENDATIONS**

An adjustment in appropriations was made to account for medical professional services at the facility.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Chief Probation Officer concurs with the recommendation.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 533523 STATE FOOD PROGRAM                            | \$0                | \$3,376                                    | \$0                                | \$0                    | \$0  |
| 542601 ST CSA JUV PROB CAMP JPCF                     | \$0                | \$0  | \$79,985                           | \$79,985               | \$79,985   |
| 542602 ST JUVENILE JUSTICE GRANT                     | \$662,076          | \$726,620                                  | \$735,633                          | \$735,633              | \$735,633  |
| 544000 STATE AID STORM DAMAGE                        | \$9                | \$0  | \$290,180                          | \$290,180              | \$290,180  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$1,731,800        | \$1,731,800                                | \$1,731,800                        | \$1,731,800            | \$1,731,800  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$134,186                                  | \$0                                | \$0                    | \$0  |
| 552900 FEDERAL JUV HALL FOOD PROGRAM                 | \$58,827           | \$46,129                                   | \$85,000                           | \$85,000               | \$85,000   |
| 554000 FEDERAL AID STORM DAMAGE                      | \$113              | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$2,452,827</b> | <b>\$2,642,113</b>                         | <b>\$2,922,598</b>                 | <b>\$2,922,598</b>     | <b>\$2,922,598</b>                                   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 686201 BOARD & CARE OTHER COUNTIES                   | \$156,515          | \$149,615                                  | \$200,750                          | \$200,750              | \$200,750  |
| 692700 REIMB MISC SERVICES                           | \$14,060           | \$145,910                                  | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$170,575</b>   | <b>\$295,525</b>                           | <b>\$200,750</b>                   | <b>\$200,750</b>       | <b>\$200,750</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 797710 JUVENILE PROGRAMMING SALES                    | \$284              | \$0  | \$0                                | \$0                    | \$0  |
| 799215 UNCLAIMED MONEY                               | \$55               | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$7,052            | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$7,392</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$2,666,568        | \$1,777,712                                | \$0                                | \$0                    | \$0  |
| 800541 TRANS IN CASH AID GRANTS                      | \$0                | \$310,587                                  | \$1,300,000                        | \$1,300,000            | \$1,300,000  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$2,666,568</b> | <b>\$2,088,299</b>                         | <b>\$1,300,000</b>                 | <b>\$1,300,000</b>     | <b>\$1,300,000</b>                                   |
| <b>Total Revenues:</b>                               | <b>\$5,297,363</b> | <b>\$5,025,937</b>                         | <b>\$4,423,348</b>                 | <b>\$4,423,348</b>     | <b>\$4,423,348</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$1,532,569        | \$1,759,824                                | \$2,225,000                        | \$2,225,000            | \$2,225,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$11,334           | \$52,814                                   | \$25,000                           | \$25,000               | \$25,000   |
| 017000 EXTRA HELP                                    | \$157,750          | \$83,676                                   | \$210,000                          | \$210,000              | \$210,000  |
| 017502 OVERTIME PAY                                  | \$223,005          | \$316,971                                  | \$120,000                          | \$120,000              | \$120,000  |
| 017503 SHIFT DIFFERENTIAL                            | \$28,579           | \$28,116                                   | \$43,000                           | \$43,000               | \$43,000   |
| 017505 STANDBY PAY                                   | \$187              | \$0  | \$0                                | \$0                    | \$0  |
| 017509 HOLIDAY OVERTIME PAY                          | \$61,626           | \$57,312                                   | \$80,000                           | \$80,000               | \$80,000   |
| 018100 EMPLOYER SHARE FICA                           | \$35,251           | \$42,365                                   | \$62,000                           | \$62,000               | \$62,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$854,087          | \$1,031,401                                | \$1,384,000                        | \$1,384,000            | \$1,384,000  |
| 018205 EMPLOYER SHARE 401A                           | \$2,678            | \$2,916                                    | \$33,000                           | \$33,000               | \$33,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$565,946          | \$659,066                                  | \$851,000                          | \$851,000              | \$851,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$62,201           | \$74,717                                   | \$127,000                          | \$127,000              | \$127,000  |

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$1,959            | \$1,373                                    | \$1,200                            | \$1,200                |  |
| 018500 WORKERS COMP EXPOSURE                         | \$5,079            | \$8,531                                    | \$15,000                           | \$15,000               |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$98,268           | \$135,240                                  | \$203,616                          | \$203,616              |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$3,640,526</b> | <b>\$4,254,326</b>                         | <b>\$5,379,816</b>                 | <b>\$5,379,816</b>     |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032100 AGRICULTURAL EXPENSE                          | \$0                | \$0  | \$450                              | \$450                  |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$15,733           | \$8,264                                    | \$15,000                           | \$15,000               |  |
| 032326 CLTHG/PERS INMATES                            | \$1,013            | \$4,377                                    | \$25,000                           | \$25,000               |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$5,472            | \$11,236                                   | \$3,600                            | \$3,600                |  |
| 032590 CHGS FAC MGMT COMM                            | \$305              | \$172                                      | \$600                              | \$600                  |  |
| 032591 CHGS IT COMM                                  | \$158              | \$506                                      | \$0                                | \$0                    |  |
| 032700 FOOD EXPENSE                                  | \$83,180           | \$130,578                                  | \$88,210                           | \$88,210               |  |
| 032900 HOUSEHOLD EXPENSE                             | \$24,600           | \$22,509                                   | \$25,000                           | \$25,000               |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$23,553           | \$24,743                                   | \$21,468                           | \$21,468               |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$4,656            | \$6,662                                    | \$8,200                            | \$8,200                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$8,904            | \$9,672                                    | \$15,132                           | \$15,132               |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | (\$3,996)          | (\$4,128)                                  | (\$5,340)                          | (\$5,340)              |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$750              | \$2,384                                    | \$4,500                            | \$4,500                |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$2,419            | \$2,760                                    | \$0                                | \$0                    |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$1,881            | \$1,701                                    | \$0                                | \$0                    |  |
| 033729 MNT STR FAC MGMT APRV                         | \$0                | \$0  | \$1,500                            | \$1,500                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$157,723          | \$152,314                                  | \$190,312                          | \$190,312              |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$2,271            | \$2,981                                    | \$1,500                            | \$1,500                |  |
| 034100 MEMBERSHIPS                                   | \$0                | \$0  | \$150                              | \$150                  |  |
| 034390 MISC XP OVER/SHORT ACCOUNT                    | (\$0)              | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$8,542            | \$8,444                                    | \$12,500                           | \$12,500               |  |
| 034592 CHGS OC OTHER SERVICES                        | \$900              | \$1,270                                    | \$0                                | \$0                    |  |
| 034800 PROF & SPECIAL SERVICES                       | \$2,475            | \$106,136                                  | \$631,198                          | \$631,198              |  |
| 034802 PROF ADMIN SVS                                | \$524,718          | \$574,801                                  | \$776,305                          | \$776,305              |  |
| 034814 PROF COUNSELING SVS                           | \$51,463           | \$152,190                                  | \$58,500                           | \$58,500               |  |
| 034831 PROF MEDICAL SVS                              | \$219,974          | \$244,118                                  | \$358,793                          | \$358,793              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$26                                       | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$4,377            | \$5,923                                    | \$7,000                            | \$7,000                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$189,729          | \$209,458                                  | \$356,300                          | \$356,300              |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,119            | \$1,939                                    | \$2,500                            | \$2,500                |  |
| 035500 MINOR EQUIPMENT                               | \$6,653            | \$6,219                                    | \$7,500                            | \$7,500                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$2                | \$2,688                                    | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$6,378            | \$14,499                                   | \$13,184                           | \$13,184               |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$729              | \$1,493                                    | \$3,000                            | \$3,000                |  |

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035940 TRANS/TRVL FUEL                               | \$1,111            | \$650                                      |                                    | \$1,500                | \$1,500  |
| 035942 TRANS/TRVL TRAINING                           | \$1,058            | \$0  |                                    | \$11,914               | \$11,914   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$6,768            | \$6,756                                    |                                    | \$6,625                | \$6,625  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$354              | \$0  |                                    | \$500                  | \$500  |
| 036100 UTILITIES                                     | \$127,721          | \$114,215                                  |                                    | \$140,000              | \$140,000  |
| 036131 UTIL MISC UTILITIES                           | \$0                | \$14,047                                   |                                    | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,483,706</b> | <b>\$1,841,616</b>                         |                                    | <b>\$2,782,601</b>     | <b>\$2,782,601</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$107,268          | \$74,901                                   |                                    | \$70,529               | \$70,529   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$3,996            | \$3,996                                    |                                    | \$3,997                | \$3,997  |
| 050800 TAXES & ASSESSMENTS                           | \$0                | \$0  |                                    | \$500                  | \$500  |
| 052004 SUPP/CARE MINORS/WARDS                        | \$0                | \$0  |                                    | \$100                  | \$100  |
| <b>OTHER CHARGES</b>                                 | <b>\$111,264</b>   | <b>\$78,897</b>                            |                                    | <b>\$75,126</b>        | <b>\$75,126</b>                                      |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088263 C/A PROBATION                                 | (\$1,621)          | \$0  |                                    | \$0                    | \$0  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$1,621)</b>   | <b>\$0</b>                                 |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$5,233,876</b> | <b>\$6,174,840</b>                         |                                    | <b>\$8,237,543</b>     | <b>\$8,237,543</b>                                   |
| <b>Net Cost:</b>                                     | <b>(\$63,487)</b>  | <b>\$1,148,903</b>                         |                                    | <b>\$3,814,195</b>     | <b>\$3,814,195</b>                                   |

## PROBATION

Fund 0060 General, Budget Unit 263

Tracie Neal, Chief Probation Officer

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### **PROGRAM DESCRIPTION**

The Probation Department provides pre-sentence investigations to the Court, monitors defendants' compliance with Court orders and operates various programs that provide sentencing alternatives and/or community programs. The Adult Division conducts criminogenic assessments, bail reviews, completes investigations and makes recommendations to the Court in pre-sentence and post-sentence reports, supervises felony defendants, monitors their compliance with Court orders, and operates an Adult Work Program for community service. The Juvenile Division handles juvenile law violations referred from all law enforcement agencies in Shasta County. The Probation Officers complete investigations and assessments, division programs, write dispositional reports to the Court, monitor compliance with Court orders, and operate a Juvenile Work Program for community service.

### **BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$14 million and revenues in the amount of \$10.3 million. After calculating use of designated funds, this results in a net County cost of \$3.7 million.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Chief Probation Officer provided the budget request.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 318512 CF DNA ID PENALTIES                           | \$40,437           | \$33,451                                   |                                    | \$0                    | \$0  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$40,437</b>    | <b>\$33,451</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 531500 STATE REALIGNMENT SOCIAL SVS                  | \$102,440          | \$102,440                                  |                                    | \$102,440              | \$102,440  |
| 531900 STATE OPTIONS FOR RECOVERY                    | \$165,903          | \$68,264                                   |                                    | \$15,000               | \$15,000   |
| 542601 ST CSA JUV PROB CAMP JPCF                     | \$979,569          | \$1,015,842                                |                                    | \$962,471              | \$962,471  |
| 542602 ST JUVENILE JUSTICE GRANT                     | \$39,416           | \$60,894                                   |                                    | \$50,000               | \$50,000   |
| 542603 ST REALIGNMENT 2011 AB109                     | \$4,123,893        | \$5,243,935                                |                                    | \$5,608,119            | \$5,608,119  |
| 542604 ST CCP INCENTIVE ACT SB678                    | \$200,000          | \$200,000                                  |                                    | \$200,000              | \$200,000  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$296,644                                  |                                    | \$0                    | \$0  |
| 542800 STATE CORRECTIONS TRAINING GRT                | \$61,260           | \$69,000                                   |                                    | \$74,615               | \$74,615   |
| 542801 ST BD OF CORRECTIONS GRT                      | \$445,918          | \$959,228                                  |                                    | \$879,970              | \$879,970  |
| 544000 STATE AID STORM DAMAGE                        | \$2,003            | \$0  |                                    | \$0                    | \$0  |
| 544101 ST EMERGENCY MGMT ASST                        | \$0                | \$1,238                                    |                                    | \$0                    | \$0  |
| 549592 STATE CRIME PREVENTION ACT                    | \$781,861          | \$779,002                                  |                                    | \$806,986              | \$806,986  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$938,000          | \$937,999                                  |                                    | \$938,000              | \$938,000  |
| 550930 FEDERAL CWS IV E ADMIN                        | \$57,767           | \$61,172                                   |                                    | \$50,000               | \$50,000   |
| 550990 FED FOSTER CARE ELIGIBILITY                   | \$4,378            | \$0  |                                    | \$0                    | \$0  |
| 550999 FED SB 933 PLACEMENT REIMB                    | \$31,317           | \$37,602                                   |                                    | \$50,000               | \$50,000   |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$92,137                                   |                                    | \$0                    | \$0  |
| 554000 FEDERAL AID STORM DAMAGE                      | \$24,041           | \$0  |                                    | \$0                    | \$0  |
| 554100 FEDERAL DISASTER ASSISTANCE                   | \$0                | \$13,506                                   |                                    | \$0                    | \$0  |
| 560953 FEDERAL DOJ GRANT                             | \$5,653            | \$973                                      |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$7,963,424</b> | <b>\$9,939,881</b>                         |                                    | <b>\$9,737,601</b>     | <b>\$9,737,601</b>                                   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 671600 PROBATION COSTS                               | \$298,156          | \$300,478                                  |                                    | \$0                    | \$0  |
| 671670 CONDITIONAL SENTENCE RPT FEE                  | \$25,363           | \$27,612                                   |                                    | \$0                    | \$0  |
| 675450 DIVERSION PROGRAM FEE                         | \$5,928            | \$6,470                                    |                                    | \$0                    | \$0  |
| 682009 MH SVS SC COURT DRUG GRANT                    | \$0                | \$6,087                                    |                                    | \$0                    | \$0  |
| 692320 REIMB PROBATION OFFICER SCHOOL                | \$76,210           | \$144,837                                  |                                    | \$230,000              | \$230,000  |
| 692330 ADULT WORK PROGRAM FEES                       | \$35,171           | \$34,086                                   |                                    | \$30,000               | \$30,000   |
| 692340 RECORD SEAL/MODIFICATION                      | \$210              | \$270                                      |                                    | \$0                    | \$0  |
| 692350 ELECTRONIC MONITORING FEE                     | \$923              | \$628                                      |                                    | \$0                    | \$0  |
| 693001 CHARGES FOR SERVICES                          | \$19,555           | \$24,646                                   |                                    | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$461,518</b>   | <b>\$545,116</b>                           |                                    | <b>\$260,000</b>       | <b>\$260,000</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 797710 JUVENILE PROGRAMMING SALES                    | \$5,765            | \$1,935                                    |                                    | \$10,000               | \$10,000   |
| 799300 MISCELLANEOUS REVENUE                         | \$1,034            | \$2,600                                    |                                    | \$0                    | \$0  |

**Budget Unit:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$21,555           | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$880              | \$0  | \$0                                | \$0                    | \$0  |
| 799710 GENERAL ASSISTANCE COLLECTIONS                | \$0                | \$245                                      | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$29,235</b>    | <b>\$4,780</b>                             | <b>\$10,000</b>                    | <b>\$10,000</b>        | <b>\$10,000</b>                                      |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$1,241,328        | \$827,552                                  | \$0                                | \$0                    | \$0  |
| 800235 TRANS IN SHERIFF                              | \$45,000           | \$40,000                                   | \$40,000                           | \$40,000               | \$40,000   |
| 800410 TRANS IN MENTAL HEALTH                        | \$0                | \$84,828                                   | \$312,500                          | \$312,500              | \$312,500  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$1,286,328</b> | <b>\$952,380</b>                           | <b>\$352,500</b>                   | <b>\$352,500</b>       | <b>\$352,500</b>                                     |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$0                | \$10,331                                   | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$10,331</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$414,427                                  | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$414,427</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$9,780,944</b> | <b>\$11,900,367</b>                        | <b>\$10,360,101</b>                | <b>\$10,360,101</b>    | <b>\$10,360,101</b>                                  |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$3,981,679        | \$4,089,037                                | \$4,608,000                        | \$4,608,000            | \$4,608,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$37,190           | \$18,259                                   | \$35,000                           | \$35,000               | \$35,000   |
| 017000 EXTRA HELP                                    | \$27,924           | \$43,467                                   | \$12,000                           | \$12,000               | \$12,000   |
| 017502 OVERTIME PAY                                  | \$14,462           | \$38,285                                   | \$4,490                            | \$4,490                | \$4,490  |
| 017503 SHIFT DIFFERENTIAL                            | \$5                | \$0  | \$0                                | \$0                    | \$0  |
| 017505 STANDBY PAY                                   | \$16               | \$0  | \$0                                | \$0                    | \$0  |
| 017509 HOLIDAY OVERTIME PAY                          | \$1,524            | \$1,575                                    | \$0                                | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$124,607          | \$128,239                                  | \$144,510                          | \$144,510              | \$144,510  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$1,835,598        | \$2,003,479                                | \$2,407,000                        | \$2,407,000            | \$2,407,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$7,860            | \$8,597                                    | \$0                                | \$0                    | \$0  |
| 018205 EMPLOYER SHARE 401A                           | \$4,602            | \$6,758                                    | \$28,000                           | \$28,000               | \$28,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$1,260,099        | \$1,321,449                                | \$1,467,000                        | \$1,467,000            | \$1,467,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$159,973          | \$180,187                                  | \$263,000                          | \$263,000              | \$263,000  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$3,937            | \$2,552                                    | \$2,000                            | \$2,000                | \$2,000  |
| 018500 WORKERS COMP EXPOSURE                         | \$10,185           | \$15,865                                   | \$25,000                           | \$25,000               | \$25,000   |
| 018501 WORKERS COMP EXPERIENCE                       | \$60,276           | \$95,484                                   | \$145,944                          | \$145,944              | \$145,944  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$2,462            | \$3,132                                    | \$3,200                            | \$3,200                | \$3,200  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$7,532,405</b> | <b>\$7,956,372</b>                         | <b>\$9,145,144</b>                 | <b>\$9,145,144</b>     | <b>\$9,145,144</b>                                   |

**Budget Unit:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**Category:** 030 SERVICES AND SUPPLIES

|        |                               |             |             |             |             |
|--------|-------------------------------|-------------|-------------|-------------|-------------|
| 032300 | CLOTHING/PERSONAL SUPPLIES XP | \$11,112    | \$8,861     | \$11,850    | \$11,850    |
| 032500 | COMMUNICATIONS EXPENSE        | \$52,605    | \$51,628    | \$58,750    | \$58,750    |
| 032590 | CHGS FAC MGMT COMM            | \$420       | \$370       | \$560       | \$560       |
| 032591 | CHGS IT COMM                  | \$31,244    | \$36,943    | \$42,594    | \$42,594    |
| 032700 | FOOD EXPENSE                  | \$2,968     | \$2,516     | \$6,000     | \$6,000     |
| 032900 | HOUSEHOLD EXPENSE             | \$3,739     | \$1,851     | \$10,742    | \$10,742    |
| 032990 | CHGS OC HSHLD SVS             | \$26,086    | \$28,118    | \$30,368    | \$30,368    |
| 032991 | CHGS OC HSHLD SUPPL           | \$2,944     | \$2,297     | \$2,520     | \$2,520     |
| 032992 | CHGS FAC MGMT HSHLD XP        | \$91,353    | \$101,953   | \$100,215   | \$100,215   |
| 032997 | ISF HSHLD XP OTHER DEPT CHGS  | \$0         | \$279       | \$0         | \$0         |
| 033102 | INSUR XP LIABILITY EXPOSURE   | \$9,389     | \$12,157    | \$14,000    | \$14,000    |
| 033103 | INSUR XP MISCELLANEOUS        | \$5,208     | \$4,548     | \$4,644     | \$4,644     |
| 033105 | INSUR XP LIABILITY EXPERIENCE | \$588       | \$864       | \$2,316     | \$2,316     |
| 033500 | MAINTENANCE OF EQUIPMENT      | \$8,536     | \$423       | \$27,710    | \$27,710    |
| 033531 | MNT EQP IT APRV               | \$1,513     | \$3,842     | \$0         | \$0         |
| 033592 | CHGS IT MNT HARD/SOFTWARE     | \$36,013    | \$40,587    | \$44,511    | \$44,511    |
| 033700 | MAINTENANCE OF STRUCTURES     | \$26,579    | \$650       | \$5,300     | \$5,300     |
| 033729 | MNT STR FAC MGMT APRV         | \$0         | \$0         | \$5,000     | \$5,000     |
| 033791 | CHGS FAC MGMT MAINT STR       | \$52,829    | \$59,654    | \$81,950    | \$81,950    |
| 033797 | ISF MNT STR OTHER DEPT CHGS   | \$682       | \$5,110     | \$0         | \$0         |
| 033900 | MEDICAL/DENTAL/LAB SUPPLIES   | \$15,159    | \$1,128     | \$35,500    | \$35,500    |
| 034100 | MEMBERSHIPS                   | \$10,644    | \$8,739     | \$5,500     | \$5,500     |
| 034309 | MISC XP PRIOR PERIOD REV ADJ  | \$1         | \$0         | \$0         | \$0         |
| 034500 | OFFICE EXPENSE                | \$38,523    | \$31,491    | \$40,500    | \$40,500    |
| 034590 | CHGS OC PHOTOCOPY SVS         | \$997       | \$1,195     | \$1,393     | \$1,393     |
| 034591 | CHGS OC POSTAGE SVS           | \$3,317     | \$2,506     | \$2,804     | \$2,804     |
| 034592 | CHGS OC OTHER SERVICES        | \$6,286     | \$6,218     | \$7,045     | \$7,045     |
| 034800 | PROF & SPECIAL SERVICES       | \$2,046,654 | \$2,048,035 | \$2,756,920 | \$2,756,920 |
| 034802 | PROF ADMIN SVS                | \$1,111,317 | \$1,177,058 | \$1,398,568 | \$1,398,568 |
| 034811 | PROF COLLECTIONS SVS          | \$108,312   | \$110,670   | \$0         | \$0         |
| 034814 | PROF COUNSELING SVS           | \$250,761   | \$362,467   | \$505,000   | \$505,000   |
| 034817 | PROF DRUG TESTING SVS         | \$3,318     | \$0         | \$30,000    | \$30,000    |
| 034837 | PROF PREEMPLOYMENT SVS        | \$35,367    | \$33,935    | \$30,000    | \$30,000    |
| 034855 | PROF INVESTIGATION SVS        | \$0         | \$233       | \$0         | \$0         |
| 034860 | PROF BENEFITS ADMIN SVS       | \$80,617    | \$97,493    | \$180,500   | \$180,500   |
| 034890 | CHGS FAC MGMT PROF SVS        | \$7,798     | \$8,597     | \$9,240     | \$9,240     |
| 034892 | CHGS IT PROFESSIONAL SVS      | \$766,780   | \$872,887   | \$1,203,739 | \$1,203,739 |
| 035100 | RENTS & LEASES OF EQUIPMENT   | \$102,852   | \$84,507    | \$121,600   | \$121,600   |

**Budget Unit:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$86,070           | \$64,440                                   | \$101,773                          | \$101,773              |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$0  | \$88,500                           | \$88,500               |  |
| 035500 MINOR EQUIPMENT                               | \$15,337           | \$7,776                                    | \$12,400                           | \$12,400               |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$2,845            | \$5,389                                    | \$26,692                           | \$26,692               |  |
| 035591 CHGS IT HARDWARE EQP                          | \$50,238           | \$19,956                                   | \$41,000                           | \$41,000               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$203              | \$50                                       | \$1,000                            | \$1,000                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$106,086          | \$125,220                                  | \$74,000                           | \$74,000               |  |
| 035740 SP DEPT XP GUN SUPPLIES                       | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$1,503            | \$798                                      | \$1,500                            | \$1,500                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$22,473           | \$15,031                                   | \$21,280                           | \$21,280               |  |
| 035940 TRANS/TRVL FUEL                               | \$18,470           | \$15,980                                   | \$23,250                           | \$23,250               |  |
| 035942 TRANS/TRVL TRAINING                           | \$82,143           | \$73,298                                   | \$63,080                           | \$63,080               |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$68,225           | \$70,982                                   | \$77,011                           | \$77,011               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$2,378            | \$1,989                                    | \$2,750                            | \$2,750                |  |
| 036100 UTILITIES                                     | \$49,804           | \$48,456                                   | \$57,500                           | \$57,500               |  |
| 036131 UTIL MISC UTILITIES                           | \$15,403           | \$25,900                                   | \$20,500                           | \$20,500               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$5,473,712</b> | <b>\$5,685,097</b>                         | <b>\$7,394,575</b>                 | <b>\$7,394,575</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$277,050          | \$295,989                                  | \$356,258                          | \$356,258              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$77,024           | \$58,392                                   | \$59,457                           | \$59,457               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$20,307                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$1,817                                    | \$0                                | \$0                    |  |
| 050800 TAXES & ASSESSMENTS                           | \$1,043            | \$1,044                                    | \$1,152                            | \$1,152                |  |
| 052004 SUPP/CARE MINORS/WARDS                        | \$45,435           | \$82,256                                   | \$81,977                           | \$81,977               |  |
| 052009 SUPP/CARE ADULTS                              | \$551,682          | \$200,283                                  | \$200,000                          | \$200,000              |  |
| <b>OTHER CHARGES</b>                                 | <b>\$952,236</b>   | <b>\$660,092</b>                           | <b>\$698,844</b>                   | <b>\$698,844</b>       |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065274 1 DUMP TRAILER                                | \$0                | \$7,850                                    | \$0                                | \$0                    |  |
| 065357 CASE MANAGEMENT SYSTEM                        | \$0                | \$0  | \$255,000                          | \$255,000              |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$414,427                                  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$422,277</b>                           | <b>\$255,000</b>                   | <b>\$255,000</b>       |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088262 C/A JUVENILE HALL                             | (\$712,844)        | (\$781,023)                                | (\$1,132,606)                      | (\$1,132,606)          |  |
| 088263 C/A PROBATION                                 | (\$1,546,159)      | (\$1,655,542)                              | (\$2,159,311)                      | (\$2,159,311)          |  |
| 088422 C/A ALCOHOL & DRUG                            | (\$99,377)         | (\$112,665)                                | (\$111,700)                        | (\$111,700)            |  |
| 088501 C/A SOCIAL SERVICES                           | (\$10,455)         | \$0  | (\$27,000)                         | (\$27,000)             |  |
| 088502 C/A HEALTH & HUMAN SVS AGENCY                 | (\$37,977)         | \$0  | \$0                                | \$0                    |  |



**Budget Unit:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$2,406,814)      | (\$2,549,231)                              |                                    | (\$3,430,617)          | (\$3,430,617)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$4,024                                    |                                    | \$3,149                | \$3,149  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$4,024                                    |                                    | \$3,149                | \$3,149  |
| <b>Total Expenditures and Appropriations:</b>        | \$11,551,539       | \$12,178,632                               |                                    | \$14,066,095           | \$14,066,095   |
| <b>Net Cost:</b>                                     | \$1,770,595        | \$278,264                                  |                                    | \$3,705,994            | \$3,705,994  |

# AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

Fund 0060 General, Budget Unit 280

Rick Gurrola, Agricultural Commissioner/Sealer of Weights & Measures

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## **PROGRAM DESCRIPTION**

The Department of Agricultural Commissioner/Sealer of Weights and Measures provides many mandated services to County residents. The department's primary functions are to: promote and protect the County's agricultural industry; protect the public's health, safety, and welfare; and foster confidence and equity in the marketplace through the fair and uniform enforcement of the California Food and Agricultural Code, the Business and Professions Code, the Code of Regulations, and other laws, regulations, and ordinances enacted by Shasta County. This is accomplished through education and the fair and uniform enforcement of laws, regulations, and ordinances enacted by the State of California and the County of Shasta. Agricultural operators, businesses and the public benefit from a healthy environment, a safe food supply and full purchasing power in the marketplace through the effective management of these mandated programs.

## **BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$2 million and revenues in the amount of \$1 million which results in a net County cost of \$1 million (after adjusting for various designated fund activity) which is a General Fund expense. The FY 2021-22 Requested net County cost is \$4,350 under the FY 2020-21 Adjusted net County cost. The Requested Budget does use the balance of its Weights & Measures Equipment Maintenance Fund to partially offset the purchase of a new capital asset: commercial truck.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget includes one change to add \$25 for projected revenue in FY 2021-22.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Following passage of Senate Bill 1 (SB-1), the state is collecting more gasoline motor fuel tax, resulting in an increase in the amount of unclaimed gas tax (UGT) dispersed to county agricultural departments to fund program activities. Revenues from SB-1 are expected to increase year-to-year.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended changes.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 211300    DEVICE REPAIRMAN LICENSE                   | \$734              | \$803                                      | \$1,200                            | \$1,200                |  |
| 211320    WEIGH/MEASURE DEVICE REG                   | \$167,852          | \$180,521                                  | \$172,500                          | \$172,500              |  |
| 216900    OTHER LICENSES & PERMITS                   | \$8,181            | \$8,705                                    | \$7,500                            | \$7,500                |  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$176,767</b>   | <b>\$190,030</b>                           | <b>\$181,200</b>                   | <b>\$181,200</b>       |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 318600    AG COMM/SEALER FINES                       | \$2,541            | \$20,989                                   | \$4,200                            | \$4,200                |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$2,541</b>     | <b>\$20,989</b>                            | <b>\$4,200</b>                     | <b>\$4,200</b>         |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 539130    STATE AGRICULTURAL/WTS & MEAS              | \$7,665            | \$7,425                                    | \$7,500                            | \$7,500                |  |
| 539140    ST AG CERT FARMERS MKT INSPCTN             | \$0                | \$0  | \$500                              | \$500                  |  |
| 539150    STATE DETECTION TRAPPING                   | \$100,685          | \$106,444                                  | \$88,000                           | \$88,000               |  |
| 539160    STATE ORGANIC INSPECTIONS                  | \$11,637           | \$10,829                                   | \$4,500                            | \$4,500                |  |
| 539170    STATE PESTICIDE ENFORCEMENT                | \$1,620            | \$0  | \$0                                | \$0                    |  |
| 539180    STATE AID NURSERY INSPECTION               | \$6,031            | \$3,708                                    | \$5,000                            | \$5,000                |  |
| 539190    STATE HIGH RISK PEST EXCLUSION             | \$87,767           | \$86,912                                   | \$80,000                           | \$80,000               |  |
| 539200    STATE UNCLAIMED GAS TAXES                  | \$433,235          | \$463,812                                  | \$430,000                          | \$430,000              |  |
| 539210    STATE APIARY CONTRACT                      | \$30,325           | \$28,889                                   | \$0                                | \$0                    |  |
| 549779    STATE DEPT OF FOOD & AG GRANT              | \$4,805            | \$678                                      | \$0                                | \$0                    |  |
| 551320    FED EMERGCY ASSIST CORONAVIRUS             | \$0                | \$39,373                                   | \$0                                | \$0                    |  |
| 556000    FEDERAL GRAZING FEES                       | \$643              | \$1,202                                    | \$1,200                            | \$1,200                |  |
| 560151    FED GLASSY WING SHARP SHOOT                | \$58,125           | \$57,896                                   | \$55,000                           | \$55,000               |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$742,540</b>   | <b>\$807,171</b>                           | <b>\$671,700</b>                   | <b>\$671,700</b>       |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 673101    AG CERTIFICATE SURCHG CCR 4075             | \$939              | \$989                                      | \$900                              | \$900                  |  |
| 673400    CONTROL A WEED PESTS                       | \$69,167           | \$89,850                                   | \$60,000                           | \$60,000               |  |
| 673401    CDFA QUARANTINE                            | \$1,103            | \$775                                      | \$500                              | \$500                  |  |
| 673600    PESTICIDE INSPECTION                       | \$120,443          | \$121,094                                  | \$118,500                          | \$118,500              |  |
| 692100    PHOTOCOPIES                                | \$0                | \$0  | \$25                               | \$25                   |  |
| 693001    CHARGES FOR SERVICES                       | \$34,633           | \$46,220                                   | \$33,500                           | \$33,500               |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$226,287</b>   | <b>\$258,930</b>                           | <b>\$213,425</b>                   | <b>\$213,425</b>       |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 795000    AUDITOR VOID/STALE DATED CHECK             | \$15               | \$0  | \$0                                | \$0                    |  |
| 799300    MISCELLANEOUS REVENUE                      | \$110              | \$0  | \$0                                | \$0                    |  |
| 799390    PRIOR PERIOD EXP ADJUSTMENT                | \$4,913            | \$0  | \$0                                | \$0                    |  |
| 799900    CASH OVER/SHORT                            | (\$1)              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$5,037</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$2,871            | \$0  | \$0                                | \$0                    | \$0  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$40               | \$0  | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$2,911</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$266,099                                  | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$266,099</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$1,156,085</b> | <b>\$1,543,222</b>                         | <b>\$1,070,525</b>                 | <b>\$1,070,525</b>     | <b>\$1,070,525</b>                                   |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$831,817          | \$930,387                                  | \$1,011,000                        | \$1,011,000            | \$1,011,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$859              | \$92                                       | \$0                                | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$62,018           | \$42,188                                   | \$86,000                           | \$86,000               | \$86,000   |
| 018100 EMPLOYER SHARE FICA                           | \$64,329           | \$71,565                                   | \$79,000                           | \$79,000               | \$79,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$182,308          | \$216,298                                  | \$240,000                          | \$240,000              | \$240,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$4,497            | \$5,377                                    | \$6,500                            | \$6,500                | \$6,500  |
| 018205 EMPLOYER SHARE 401A                           | \$5,051            | \$5,897                                    | \$9,400                            | \$9,400                | \$9,400  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$236,081          | \$257,138                                  | \$271,000                          | \$271,000              | \$271,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$33,265           | \$41,781                                   | \$57,000                           | \$57,000               | \$57,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$872              | \$594                                      | \$600                              | \$600                  | \$600  |
| 018500 WORKERS COMP EXPOSURE                         | \$2,259            | \$3,702                                    | \$5,900                            | \$5,900                | \$5,900  |
| 018501 WORKERS COMP EXPERIENCE                       | \$11,736           | \$14,028                                   | \$5,400                            | \$5,400                | \$5,400  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$2,290            | \$2,008                                    | \$2,300                            | \$2,300                | \$2,300  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$1,437,388</b> | <b>\$1,591,059</b>                         | <b>\$1,774,100</b>                 | <b>\$1,774,100</b>     | <b>\$1,774,100</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032100 AGRICULTURAL EXPENSE                          | \$27,276           | (\$3,776)                                  | \$17,500                           | \$17,500               | \$17,500   |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$680              | \$942                                      | \$1,000                            | \$1,000                | \$1,000  |
| 032500 COMMUNICATIONS EXPENSE                        | \$5,538            | \$6,207                                    | \$10,500                           | \$10,500               | \$10,500   |
| 032591 CHGS IT COMM                                  | \$6,800            | \$7,985                                    | \$8,666                            | \$8,666                | \$8,666  |
| 032700 FOOD EXPENSE                                  | \$87               | \$135                                      | \$1,200                            | \$1,200                | \$1,200  |
| 032900 HOUSEHOLD EXPENSE                             | \$951              | \$2,014                                    | \$800                              | \$800                  | \$800  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$109              | \$0  | \$100                              | \$100                  | \$100  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$2,072            | \$2,824                                    | \$3,300                            | \$3,300                | \$3,300  |
| 033103 INSUR XP MISCELLANEOUS                        | \$420              | \$504                                      | \$744                              | \$744                  | \$744  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$3,324            | \$2,748                                    | \$5,028                            | \$5,028                | \$5,028  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$5,955            | \$6,820                                    | \$10,000                           | \$10,000               | \$10,000   |
| 033533 MNT EQP FLEET MGMT APRV                       | \$0                | \$0  | \$850                              | \$850                  | \$850  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,927            | \$6,919                                    | \$5,304                            | \$5,304                | \$5,304  |

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$408              | \$2,440                                    | \$500                              | \$500                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$0                | \$748                                      | \$5,000                            | \$5,000                |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$5                | \$28                                       | \$500                              | \$500                  |  |
| 034100 MEMBERSHIPS                                   | \$270              | \$3,202                                    | \$3,600                            | \$3,600                |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$49               | \$0  | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$5,088            | \$6,051                                    | \$8,500                            | \$8,500                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$1,478            | \$1,904                                    | \$2,366                            | \$2,366                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$2,109            | \$2,336                                    | \$2,519                            | \$2,519                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$38,644           | \$17,565                                   | \$139,000                          | \$139,000              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$2,100            | \$1,573                                    | \$2,750                            | \$2,750                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$37,351           | \$45,945                                   | \$51,422                           | \$51,422               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$1,106            | \$20                                       | \$1,200                            | \$1,200                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$68,165           | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$412                                      | \$70,100                           | \$70,100               |  |
| 035500 MINOR EQUIPMENT                               | \$7,290            | \$6,236                                    | \$10,000                           | \$10,000               |  |
| 035528 MINOR EQP SOFTWARE                            | \$0                | \$0  | \$200                              | \$200                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$173              | \$0  | \$850                              | \$850                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$5,060            | \$710                                      | \$3,500                            | \$3,500                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$51                                       | \$5,304                            | \$5,304                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,566            | \$14,112                                   | \$13,000                           | \$13,000               |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$5,784            | \$1,120                                    | \$13,000                           | \$13,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$22,128           | \$21,807                                   | \$29,750                           | \$29,750               |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$30,477           | \$37,361                                   | \$32,655                           | \$32,655               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$821              | \$799                                      | \$1,000                            | \$1,000                |  |
| 036100 UTILITIES                                     | \$8,824            | \$9,376                                    | \$10,100                           | \$10,100               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$294,046</b>   | <b>\$207,131</b>                           | <b>\$471,808</b>                   | <b>\$471,808</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$41,412           | \$58,271                                   | \$65,532                           | \$65,532               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$4,644            | \$3,846                                    | \$2,262                            | \$2,262                |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$62,870                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$5,804                                    | \$0                                | \$0                    |  |
| 050800 TAXES & ASSESSMENTS                           | \$14               | \$14                                       | \$25                               | \$25                   |  |
| <b>OTHER CHARGES</b>                                 | <b>\$46,071</b>    | <b>\$130,807</b>                           | <b>\$67,819</b>                    | <b>\$67,819</b>        |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065175 2 TRUCKS W/ ACCESSORIES                       | \$46,600           | \$0  | \$0                                | \$0                    |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$266,099                                  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$46,600</b>    | <b>\$266,099</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,824,106        | \$2,195,098   | \$2,313,727            | \$2,313,727  |
| <b>Net Cost:</b>                                     | \$668,020          | \$651,876   | \$1,243,202            | \$1,243,202  |

RESOURCE MANAGEMENT - BUILDING INSPECTION DIVISION  
Fund 0064 General-Resource Management, Budget Unit 282  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Building Inspection Division's primary function is to safeguard the life, health, and property of Shasta County residents through the application of uniform building standards and grading requirements. These standards involve design, materials, construction, use, occupancy, and location of all buildings and structures within the unincorporated area of the County. Grading requirements involve erosion of sedimentation control, protection of off-site properties, streams, watercourses, and aquatic habitats; avoidance of unstable slopes and filled areas, and prevention of the impairment or destruction of on-site wastewater treatment systems within the unincorporated area of the County.

The Division's goal is to implement these standards in a fair and consistent fashion and to maintain an open dialogue with the various building trades. Plan review, permits, and inspections for structural, electrical, plumbing, and mechanical, as well as miscellaneous items (signs, fences, mobile-home setups, demolition of structures) are provided within the unincorporated area of the County through this Division.

The Consolidated Permit Center of the Building Division provides basic permit-related services for the department's four divisions to property owners, businesses, and contractors, including consultations, permit application intake, and issuance of over-the-counter permits.

The Building Division additionally serves as the code enforcement arm of the Resource Management Department providing follow-up on building, grading, zoning, and environmental health complaints registered with the Division.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$3.5 million and revenues in the amount of \$2 million which results in a net County cost of \$1.5 million (after adjusting for various designated fund activity) which is a General Fund expense. The FY 2021-22 Requested net County cost is \$214,296 over the FY 2020-21 Adjusted net County cost. The department is realizing sufficient cost "savings" projected through FY 2020-21 to fully cover this additional cost.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Recently, building activity has increased significantly; however, while the trend remains positive, continued long-term activity is uncertain. This uncertainty has been exacerbated by the destruction of approximately 1,100 homes in the greater Redding area in 2018 as a result of the Carr fire and the destruction of approximately 100 homes in the Igo and Ono areas in 2020 as a result of the Zogg Fire within the unincorporated area, permits to rebuild approximately 250 homes have been issued.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended changes.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object           | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> <b>LICENSES, PERMITS &amp; FRANCHISES</b> |                    |  |                                    |                        |  |
| 212100 APPLICATION FILING FEE                                  | \$332,746          | \$422,295                                  | \$430,000                          | \$430,000              | \$430,000  |
| 212200 BUILDING PERMIT FEES                                    | \$904,680          | \$1,202,584                                | \$820,000                          | \$820,000              | \$820,000  |
| 212201 BUILDING STANDARD PERMIT FEES                           | \$3,826            | \$3,318                                    | \$5,000                            | \$5,000                | \$5,000  |
| 212210 CASP CERTIFICATION TRNG FEE                             | \$13,158           | \$15,964                                   | \$16,000                           | \$16,000               | \$16,000   |
| 212220 GRADING PERMIT  | \$83,959           | \$96,057                                   | \$80,000                           | \$80,000               | \$80,000   |
| 212250 PERMIT FEE RENEWAL                                      | \$83,820           | \$109,672                                  | \$90,000                           | \$90,000               | \$90,000   |
| 212300 ELECTRIC PERMIT FEES                                    | \$127,278          | \$140,124                                  | \$95,000                           | \$95,000               | \$95,000   |
| 212400 GAS PERMIT FEE  | \$58,617           | \$61,900                                   | \$50,000                           | \$50,000               | \$50,000   |
| 212500 PLUMBING PERMIT FEE                                     | \$18,550           | \$22,454                                   | \$21,000                           | \$21,000               | \$21,000   |
| 212600 STRONG MOTION INSTR PROG                                | \$12,625           | \$11,116                                   | \$12,000                           | \$12,000               | \$12,000   |
| 212700 MOBILEHOME UTILITY                                      | \$9,561            | \$10,709                                   | \$11,000                           | \$11,000               | \$11,000   |
| 212800 MOBILEHOME INSTALLATION                                 | \$18,852           | \$23,197                                   | \$20,000                           | \$20,000               | \$20,000   |
| 212900 PLAN CHECK FEES   | \$318,806          | \$202,254                                  | \$200,000                          | \$200,000              | \$200,000  |
| 212904 CODE COMPLIANCE FEES                                    | \$19,641           | \$21,266                                   | \$18,000                           | \$18,000               | \$18,000   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>                      | <b>\$2,006,123</b> | <b>\$2,342,916</b>                         | <b>\$1,868,000</b>                 | <b>\$1,868,000</b>     | <b>\$1,868,000</b>                                   |
| <b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b> |                    |  |                                    |                        |  |
| 318770 COURT FINES & PENALTIES                                 | \$56,157           | \$22,190                                   | \$0                                | \$0                    | \$0  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>                      | <b>\$56,157</b>    | <b>\$22,190</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>         |                    |  |                                    |                        |  |
| 549861 STATE RECYCLE GRANT                                     | \$0                | \$77,997                                   | \$0                                | \$0                    | \$0  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                          | \$0                | \$42,964                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                              | <b>\$0</b>         | <b>\$120,961</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> <b>CHARGES FOR SERVICES</b>               |                    |  |                                    |                        |  |
| 668120 S/A NUISANCE ABATEMENT CURR                             | \$0                | \$35,571                                   | \$0                                | \$0                    | \$0  |
| 668121 S/A NUISANCE ABATEMENT PRIOR                            | \$4,684            | \$0  | \$0                                | \$0                    | \$0  |
| 692000 CHGS FOR PROFESSIONAL SVS                               | \$28,306           | \$848                                      | \$1,000                            | \$1,000                | \$1,000  |
| 692100 PHOTOCOPIES   | \$718              | \$1,084                                    | \$500                              | \$500                  | \$500  |
| <b>CHARGES FOR SERVICES</b>                                    | <b>\$33,710</b>    | <b>\$37,504</b>                            | <b>\$1,500</b>                     | <b>\$1,500</b>         | <b>\$1,500</b>                                       |
| <b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>             |                    |  |                                    |                        |  |
| 792509 CONTRIB HATCHET RDGE WIND PROJ                          | \$100,000          | \$100,000                                  | \$100,000                          | \$100,000              | \$100,000  |
| 797600 MISCELLANEOUS SALES                                     | \$2,194            | \$1,880                                    | \$1,500                            | \$1,500                | \$1,500  |
| 799300 MISCELLANEOUS REVENUE                                   | \$0                | \$1,548                                    | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                             | \$3,169            | \$2,081                                    | \$0                                | \$0                    | \$0  |
| 799400 JURY & WITNESS FEES                                     | \$275              | \$0  | \$250                              | \$250                  | \$250  |
| 799600 INSURANCE LOSS & REFUNDS                                | \$0                | \$809                                      | \$0                                | \$0                    | \$0  |
| 799900 CASH OVER/SHORT   | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                                  | <b>\$105,638</b>   | <b>\$106,319</b>                           | <b>\$101,750</b>                   | <b>\$101,750</b>       | <b>\$101,750</b>                                     |

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

|                                      |                               |         |      |     |     |
|--------------------------------------|-------------------------------|---------|------|-----|-----|
| <b>Category:</b> 802                 | OTHER FINANCING SRCS SALE C/A |         |      |     |     |
| 896100                               | SALE OF CAPITAL ASSETS        | \$3,650 | \$0  | \$0 | \$0 |
| 896101                               | SALE OF SURPLUS PROPERTY      | \$0     | \$36 | \$0 | \$0 |
| <b>OTHER FINANCING SRCS SALE C/A</b> |                               | \$3,650 | \$36 | \$0 | \$0 |

|                        |  |             |             |             |             |
|------------------------|--|-------------|-------------|-------------|-------------|
| <b>Total Revenues:</b> |  | \$2,205,280 | \$2,629,929 | \$1,971,250 | \$1,971,250 |
|------------------------|--|-------------|-------------|-------------|-------------|

|                              |                               |             |             |             |             |
|------------------------------|-------------------------------|-------------|-------------|-------------|-------------|
| <b>Category:</b> 010         | SALARIES AND BENEFITS         |             |             |             |             |
| 011000                       | REGULAR SALARIES              | \$940,093   | \$1,186,359 | \$1,524,000 | \$1,524,000 |
| 011200                       | TERMINATION/SPECIAL PAY       | \$4,578     | \$99        | \$0         | \$0         |
| 017000                       | EXTRA HELP                    | \$51,333    | \$57,238    | \$15,000    | \$15,000    |
| 017502                       | OVERTIME PAY                  | \$523       | \$9,954     | \$10,000    | \$10,000    |
| 017509                       | HOLIDAY OVERTIME PAY          | \$1,959     | \$11        | \$0         | \$0         |
| 018100                       | EMPLOYER SHARE FICA           | \$70,302    | \$89,261    | \$116,000   | \$116,000   |
| 018201                       | EMPLOYER SHARE RETIREMENT     | \$209,119   | \$273,322   | \$362,000   | \$362,000   |
| 018205                       | EMPLOYER SHARE 401A           | \$1,270     | \$2,554     | \$14,000    | \$14,000    |
| 018300                       | EMPLOYER SHARE HEALTH INSUR   | \$259,809   | \$300,410   | \$356,000   | \$356,000   |
| 018307                       | EMPLYR SHR OTHER POST EMP BEN | \$37,547    | \$56,665    | \$87,000    | \$87,000    |
| 018400                       | EMPLOYER SHR UNEMPLOYMENT INS | \$971       | \$765       | \$800       | \$800       |
| 018500                       | WORKERS COMP EXPOSURE         | \$2,516     | \$4,765     | \$8,500     | \$8,500     |
| 018501                       | WORKERS COMP EXPERIENCE       | \$6,348     | \$13,152    | \$25,000    | \$25,000    |
| 018603                       | CELL/PDA COMM ALLOWANCE PROG  | \$1,104     | \$1,285     | \$1,900     | \$1,900     |
| <b>SALARIES AND BENEFITS</b> |                               | \$1,587,478 | \$1,995,847 | \$2,520,200 | \$2,520,200 |

|                      |                               |           |            |             |             |
|----------------------|-------------------------------|-----------|------------|-------------|-------------|
| <b>Category:</b> 030 | SERVICES AND SUPPLIES         |           |            |             |             |
| 032300               | CLOTHING/PERSONAL SUPPLIES XP | \$0       | \$53       | \$0         | \$0         |
| 032500               | COMMUNICATIONS EXPENSE        | \$14,712  | \$14,682   | \$24,000    | \$24,000    |
| 032590               | CHGS FAC MGMT COMM            | \$33      | \$39       | \$65        | \$65        |
| 032591               | CHGS IT COMM                  | \$2,792   | \$3,550    | \$3,763     | \$3,763     |
| 032900               | HOUSEHOLD EXPENSE             | \$0       | \$426      | \$400       | \$400       |
| 032992               | CHGS FAC MGMT HSHLD XP        | \$14,968  | \$17,533   | \$18,933    | \$18,933    |
| 033102               | INSUR XP LIABILITY EXPOSURE   | \$2,307   | \$3,636    | \$4,600     | \$4,600     |
| 033103               | INSUR XP MISCELLANEOUS        | \$720     | \$852      | \$1,272     | \$1,272     |
| 033105               | INSUR XP LIABILITY EXPERIENCE | \$5,040   | (\$28,632) | (\$199,356) | (\$199,356) |
| 033528               | MNT EQP SOFTWARE              | \$17,566  | \$19,602   | \$20,000    | \$20,000    |
| 033592               | CHGS IT MNT HARD/SOFTWARE     | \$8,238   | \$8,332    | \$15,322    | \$15,322    |
| 033791               | CHGS FAC MGMT MAINT STR       | \$10,968  | \$20,090   | \$10,339    | \$10,339    |
| 033900               | MEDICAL/DENTAL/LAB SUPPLIES   | \$466     | \$221      | \$400       | \$400       |
| 034100               | MEMBERSHIPS                   | \$1,020   | \$1,013    | \$1,500     | \$1,500     |
| 034309               | MISC XP PRIOR PERIOD REV ADJ  | \$132,386 | \$0        | \$5,000     | \$5,000     |

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                      | 5  |
| 034500 OFFICE EXPENSE                                | \$13,761           | \$14,204   | \$18,000               | \$18,000   |
| 034536 OFFICE XP OFFICE FURNITURE                    | \$0                | \$1,970  | \$500                  | \$500  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$1,376            | \$874  | \$316                  | \$316  |
| 034591 CHGS OC POSTAGE SVS                           | \$3,786            | \$4,390  | \$4,903                | \$4,903  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,580            | \$1,703  | \$1,847                | \$1,847  |
| 034800 PROF & SPECIAL SERVICES                       | \$148,701          | \$136,491  | \$314,500              | \$314,500  |
| 034807 PROF BANK SVS                                 | \$2,982            | \$6,510  | \$7,000                | \$7,000  |
| 034810 PROF CLEANUP SVS                              | \$71,678           | \$101,588  | \$150,000              | \$150,000  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$1,149            | \$1,555  | \$1,000                | \$1,000  |
| 034839 PROF PROGRAM SVS                              | \$300              | \$0  | \$0                    | \$0  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$591              | \$595  | \$675                  | \$675  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$66,075           | \$76,456   | \$77,787               | \$77,787   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$135              | \$448  | \$800                  | \$800  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,640            | \$1,640  | \$2,000                | \$2,000  |
| 035500 MINOR EQUIPMENT                               | \$708              | \$249  | \$500                  | \$500  |
| 035535 MNR EQP COMM EQP                              | \$0                | \$0  | \$500                  | \$500  |
| 035590 CHGS IT SOFTWARE EQP                          | \$1,233            | \$0  | \$13,000               | \$13,000   |
| 035591 CHGS IT HARDWARE EQP                          | \$6,976            | \$1,622  | \$10,900               | \$10,900   |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$500                  | \$500  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$2,310            | \$2,200  | \$1,000                | \$1,000  |
| 035900 TRANSPORTATION & TRAVEL                       | \$314              | \$74   | \$10,000               | \$10,000   |
| 035940 TRANS/TRVL FUEL                               | \$16,062           | \$17,854   | \$20,000               | \$20,000   |
| 035947 TRANS/TRVL VOLUNTEER                          | \$50               | \$0  | \$0                    | \$0  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$82,868           | \$57,680   | \$49,449               | \$49,449   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$0  | \$200                  | \$200  |
| 036100 UTILITIES                                     | \$6,250            | \$5,689  | \$10,000               | \$10,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$641,755</b>   | <b>\$495,202</b>   | <b>\$601,615</b>       | <b>\$601,615</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$39,914           | \$62,426   | \$135,510              | \$135,510  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$8,901            | \$9,047  | \$53,675               | \$53,675   |
| 050800 TAXES & ASSESSMENTS                           | \$33               | \$33   | \$45                   | \$45   |
| <b>OTHER CHARGES</b>                                 | <b>\$48,848</b>    | <b>\$71,506</b>  | <b>\$189,230</b>       | <b>\$189,230</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                        |  |
| 061174 COURT & SAC PARKING LOT                       | \$0                | \$0  | \$75,000               | \$75,000   |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$0</b>   | <b>\$75,000</b>        | <b>\$75,000</b>                                      |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                        |  |
| 095261 TRAN OUT BURNEY SUBSTATION                    | \$100,000          | \$100,000  | \$100,000              | \$100,000  |

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$9,729                                    |                                    | \$8,665                | \$8,665  |
| <b>OTHER FINANCING USES</b>                          | \$100,000          | \$109,729                                  |                                    | \$108,665              | \$108,665  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,378,082        | \$2,672,286                                |                                    | \$3,494,710            | \$3,494,710  |
| <b>Net Cost:</b>                                     | \$172,802          | \$42,356                                   |                                    | \$1,523,460            | \$1,523,460  |

DEPARTMENT OF PUBLIC WORKS-KNIGHTON ROAD VALLEY  
ELDERBERRY LONGHORN BEETLE MITIGATION  
Fund 0188 Endangered Species, Budget Unit 285  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget unit was established in March 2004 as a commitment from the County to establish a Valley Elderberry Longhorn Beetle habitat and conservation area. The habitat and conservation area are to be maintained and monitored for ten years with annual reports submitted to the U.S. Fish and Wildlife Service. A Mitigation Trust Fund was established, monies were deposited, and a contract entered into with the Western Shasta Resource Conservation District. The funds deposited will be used to cover expenses over the next ten years. Any residual funds at the end of the ten-year commitment are to be returned to the State of California.

**BUDGET REQUESTS**

The ten-year commitment ended in early 2014. There will be minimal Cost Plan expenditures posted until the State of California request the residual funds. Upon final notification from the State, funds will be returned to the State.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 285 - KNIGHTON RD BEETLE MITIGATION (FUND 0188)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$3,819            | \$2,302                                    | \$2,000                            | \$2,000                |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$3,819            | \$2,302                                    | \$2,000                            | \$2,000                |  |
| <b>Total Revenues:</b>                               | \$3,819            | \$2,302                                    | \$2,000                            | \$2,000                |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$0                | \$0  | \$200,000                          | \$200,000              |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$200,000                          | \$200,000              |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$50               | \$60                                       | \$100                              | \$100                  |  |
| <b>OTHER CHARGES</b>                                 | \$50               | \$60                                       | \$100                              | \$100                  |  |
| <b>Total Expenditures and Appropriations:</b>        | \$50               | \$60                                       | \$200,100                          | \$200,100              |  |
| <b>Net Cost:</b>                                     | (\$3,769)          | (\$2,242)                                  | \$198,100                          | \$198,100              |  |

**RESOURCE MANAGEMENT-PLANNING DIVISION**  
Fund 0060 General, Budget Unit 286  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Planning Division (Division) serves as the land use permitting and information center for the County. This Division of the Department of Resource Management is an integral part of the planning agency for the County, which is comprised of the Board of Supervisors, Planning Commission, Planning Division, and adjunct departments. The Division serves as staff to the planning agency and the Airport Land Use Commission.

The Division disseminates information to individuals, agencies and the community regarding areas designated and planned to accommodate residential, industrial, commercial and other types of development and activities. The Division assists the Board of Supervisors and Planning Commission in the analysis, development, and implementation of appropriate planning policies (General Plan, Specific Plans, Airport Land Use Plans, Resource Plans, etc.). The Division develops and regularly updates zoning ordinance language and amendments, and other ordinances and policies as directed by the Board of Supervisors.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$2.2 million and revenues in the amount of \$652,000. Total expenditures exceed total revenues by \$1.55 million and will be covered by a combination of FY 2020-21 savings, fund balance, and the General Fund. This includes the expenditure related to State-mandated general plan amendments with approximately \$200,000 coming from the General Fund in FY 2021-22. Non-General Fund revenues are anticipated to remain similar to the previous year.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Applicant-driven, fee-supported planning activity has steadily increased in recent years. The Division is concentrating on projects including implementation of housing element programs, State-mandated general plan amendments, a substantial residential development project and its associated environmental impact report (EIR), a major wind energy project and its associated EIR, and the proposed expansion of an existing quarry and its associated EIR. The Division is currently preparing an agritourism ordinance and the Palo Cedro Town Center Specific Plan.

In December 2019 and December 2020, the Board of Supervisors adopted amendments to planning fees to bring them more in line with the actual costs incurred by the Planning Division to process applications and provide certain services. However, because the Planning Division provides services and performs functions for which fees cannot be charged, including general plan maintenance, miscellaneous zoning code amendments, and public assistance, it will not be possible for planning fees to cover the Division's full operating expenses.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended changes.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 286 - PLANNING (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 212210    CASP CERTIFICATION TRNG FEE                | \$0                | \$3  | \$0                                | \$0                    | \$0  |
| 214000    ZONING APPLICATIONS                        | \$43,653           | \$22,278                                   | \$38,000                           | \$38,000               | \$38,000   |
| 214050    ZONING PLAN REVIEW FEE                     | \$145,131          | \$269,213                                  | \$170,000                          | \$170,000              | \$170,000  |
| 216100    USE PERMITS                                | \$121,892          | \$135,828                                  | \$123,000                          | \$123,000              | \$123,000  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$310,677</b>   | <b>\$427,324</b>                           | <b>\$331,000</b>                   | <b>\$331,000</b>       | <b>\$331,000</b>                                     |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320    FED EMERGCY ASSIST CORONAVIRUS             | \$0                | \$40,256                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$40,256</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 671100    PROP LINE ADJ/COMPL CERT                   | \$76,392           | \$87,534                                   | \$75,000                           | \$75,000               | \$75,000   |
| 671101    PUBLICATION FEES                           | \$0                | \$0  | \$200                              | \$200                  | \$200  |
| 671102    RECLAMATION PLAN FEES                      | \$1,354            | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 671103    VARIANCE PERMIT FEES                       | \$3,721            | \$1,240                                    | \$3,400                            | \$3,400                | \$3,400  |
| 671104    ADDRESSING FEES                            | \$32,425           | \$45,571                                   | \$25,000                           | \$25,000               | \$25,000   |
| 671105    CDF PROJECT REVIEW FEE                     | \$140              | \$130                                      | \$500                              | \$500                  | \$500  |
| 671300    PARCEL & TRACT MAPS                        | \$35,346           | \$26,108                                   | \$30,000                           | \$30,000               | \$30,000   |
| 671330    PLANNING CHAIN OF DEEDS REVIEW             | \$725              | \$791                                      | \$390                              | \$390                  | \$390  |
| 671500    HOSTED HOME STAY AFFIDAVIT FEE             | \$0                | \$1,635                                    | \$600                              | \$600                  | \$600  |
| 671501    VACATION RENTAL PERMIT FEE                 | \$0                | \$33,974                                   | \$15,000                           | \$15,000               | \$15,000   |
| 671710    SURFACE MINING & RECLM ACT FEE             | \$93,836           | \$99,429                                   | \$96,000                           | \$96,000               | \$96,000   |
| 671800    GEN & SPECIFIC PLAN FEES                   | \$7,906            | (\$7,774)                                  | \$8,000                            | \$8,000                | \$8,000  |
| 671802    GEN PLAN MAINTENANCE FEES                  | \$31,984           | \$35,488                                   | \$35,000                           | \$35,000               | \$35,000   |
| 692000    CHGS FOR PROFESSIONAL SVS                  | \$51,608           | \$50,582                                   | \$30,000                           | \$30,000               | \$30,000   |
| 692100    PHOTOCOPIES                                | \$0                | \$20                                       | \$0                                | \$0                    | \$0  |
| 692461    APPEALS FEES                               | \$0                | \$559                                      | \$0                                | \$0                    | \$0  |
| 692705    REIMB CONSULTING SVS                       | \$141,792          | \$576,841                                  | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$477,234</b>   | <b>\$952,134</b>                           | <b>\$320,590</b>                   | <b>\$320,590</b>       | <b>\$320,590</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 797200    SALE OF MAPS                               | \$14               | \$0  | \$0                                | \$0                    | \$0  |
| 799300    MISCELLANEOUS REVENUE                      | \$0                | \$2,006                                    | \$0                                | \$0                    | \$0  |
| 799390    PRIOR PERIOD EXP ADJUSTMENT                | \$4,596            | \$0  | \$0                                | \$0                    | \$0  |
| 799600    INSURANCE LOSS & REFUNDS                   | \$0                | \$1,049                                    | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$4,610</b>     | <b>\$3,056</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$792,522</b>   | <b>\$1,422,771</b>                         | <b>\$651,590</b>                   | <b>\$651,590</b>       | <b>\$651,590</b>                                     |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000    REGULAR SALARIES                           | \$822,119          | \$813,481                                  | \$907,000                          | \$907,000              | \$907,000  |

**Budget Unit:** 286 - PLANNING (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                                  | 5                      |  |
| 011200   | TERMINATION/SPECIAL PAY       | \$14,962           | \$0  | \$0                                | \$0                    |  |
| 017000   | EXTRA HELP                    | \$34,984           | \$34,028                                   | \$28,000                           | \$28,000               |  |
| 017502   | OVERTIME PAY                  | \$674              | \$2,802                                    | \$2,000                            | \$2,000                |  |
| 018100   | EMPLOYER SHARE FICA           | \$62,506           | \$60,864                                   | \$70,000                           | \$70,000               |  |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$177,169          | \$188,120                                  | \$214,000                          | \$214,000              |  |
| 018205   | EMPLOYER SHARE 401A           | \$3,442            | \$3,693                                    | \$8,700                            | \$8,700                |  |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$182,675          | \$208,365                                  | \$234,000                          | \$234,000              |  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$33,367           | \$35,766                                   | \$52,000                           | \$52,000               |  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$836              | \$520                                      | \$500                              | \$500                  |  |
| 018500   | WORKERS COMP EXPOSURE         | \$2,125            | \$3,235                                    | \$5,200                            | \$5,200                |  |
| 018501   | WORKERS COMP EXPERIENCE       | \$108              | \$60                                       | \$0                                | \$0                    |  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$1,202            | \$1,519                                    | \$1,700                            | \$1,700                |  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$1,336,174        | \$1,352,458                                | \$1,523,100                        | \$1,523,100            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |  |                                    |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$0                | \$0  | \$400                              | \$400                  |  |
| 032500   | COMMUNICATIONS EXPENSE        | \$4,828            | \$5,788                                    | \$12,000                           | \$12,000               |  |
| 032590   | CHGS FAC MGMT COMM            | \$42               | \$51                                       | \$84                               | \$84                   |  |
| 032591   | CHGS IT COMM                  | \$2,476            | \$3,158                                    | \$3,349                            | \$3,349                |  |
| 032700   | FOOD EXPENSE                  | \$99               | \$200                                      | \$0                                | \$0                    |  |
| 032900   | HOUSEHOLD EXPENSE             | \$17               | \$245                                      | \$150                              | \$150                  |  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$19,301           | \$22,531                                   | \$20,773                           | \$20,773               |  |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$2,014            | \$2,468                                    | \$2,800                            | \$2,800                |  |
| 033103   | INSUR XP MISCELLANEOUS        | \$672              | \$756                                      | \$1,116                            | \$1,116                |  |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$58,152           | \$39,768                                   | \$18,732                           | \$18,732               |  |
| 033528   | MNT EQP SOFTWARE              | \$17,566           | \$19,602                                   | \$20,000                           | \$20,000               |  |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$4,426            | \$3,653                                    | \$4,152                            | \$4,152                |  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$32               | \$0  | \$50                               | \$50                   |  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$13,400           | \$18,759                                   | \$25,768                           | \$25,768               |  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$0                | \$151                                      | \$100                              | \$100                  |  |
| 034100   | MEMBERSHIPS                   | \$375              | \$355                                      | \$1,000                            | \$1,000                |  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ  | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 034500   | OFFICE EXPENSE                | \$11,299           | \$8,047                                    | \$12,000                           | \$12,000               |  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$2,899            | \$4,415                                    | \$3,308                            | \$3,308                |  |
| 034591   | CHGS OC POSTAGE SVS           | \$4,256            | \$4,715                                    | \$4,515                            | \$4,515                |  |
| 034592   | CHGS OC OTHER SERVICES        | \$1,570            | \$1,703                                    | \$1,847                            | \$1,847                |  |
| 034800   | PROF & SPECIAL SERVICES       | \$64,045           | \$30,824                                   | \$200,000                          | \$200,000              |  |
| 034807   | PROF BANK SVS                 | \$0                | \$3,724                                    | \$2,000                            | \$2,000                |  |
| 034813   | PROF CONSULTING SVS           | \$141,792          | \$576,841                                  | \$0                                | \$0                    |  |
| 034828   | PROF LEGAL SVS                | \$5,216            | \$2,589                                    | \$20,000                           | \$20,000               |  |

**Budget Unit:** 286 - PLANNING (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$255              | \$144                                      | \$300                              | \$300                  |  |
| 034839 PROF PROGRAM SVS                              | \$3,075            | \$2,550                                    | \$4,000                            | \$4,000                |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$767              | \$771                                      | \$775                              | \$775                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$28,752           | \$38,139                                   | \$46,255                           | \$46,255               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$9,699            | \$9,499                                    | \$12,000                           | \$12,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,542            | \$2,542                                    | \$3,200                            | \$3,200                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$1,104            | \$3,161                                    | \$1,300                            | \$1,300                |  |
| 035500 MINOR EQUIPMENT                               | \$209              | \$392                                      | \$1,000                            | \$1,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$69               | \$228                                      | \$6,700                            | \$6,700                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$196                                      | \$500                              | \$500                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$400              | \$1,204                                    | \$1,000                            | \$1,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,057            | \$0  | \$2,000                            | \$2,000                |  |
| 035940 TRANS/TRVL FUEL                               | \$294              | \$304                                      | \$800                              | \$800                  |  |
| 035947 TRANS/TRVL VOLUNTEER                          | \$573              | \$366                                      | \$2,000                            | \$2,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$1,704            | \$1,668                                    | \$7,442                            | \$7,442                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$49               | \$0  | \$200                              | \$200                  |  |
| 036100 UTILITIES                                     | \$8,101            | \$7,374                                    | \$13,520                           | \$13,520               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$413,141</b>   | <b>\$818,892</b>                           | <b>\$461,136</b>                   | <b>\$461,136</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$145,509          | \$183,197                                  | \$148,902                          | \$148,902              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$11,624           | \$11,769                                   | \$56,346                           | \$56,346               |  |
| 050800 TAXES & ASSESSMENTS                           | \$29               | \$29                                       | \$58                               | \$58                   |  |
| <b>OTHER CHARGES</b>                                 | <b>\$157,163</b>   | <b>\$194,996</b>                           | <b>\$205,306</b>                   | <b>\$205,306</b>       |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$12,610                                   | \$11,231                           | \$11,231               |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$12,610</b>                            | <b>\$11,231</b>                    | <b>\$11,231</b>        |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,906,479</b> | <b>\$2,378,957</b>                         | <b>\$2,200,773</b>                 | <b>\$2,200,773</b>     |  |
| <b>Net Cost:</b>                                     | <b>\$1,113,956</b> | <b>\$956,186</b>                           | <b>\$1,549,183</b>                 | <b>\$1,549,183</b>     |  |

**SHERIFF / CORONER-CORONER**  
Fund 0060 General, Budget Unit 287  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Coroner's Office is a mandated function governed by state and federal laws for the inquiry and investigation of all unattended or suspicious deaths that occur within the jurisdictional boundaries of Shasta County in order to determine the cause, mode and manner of the deaths. The Coroner's Office may allow physicians to complete certificates of death when the physician knows the cause(s). The Coroner's Office is also required to determine the true identity of the deceased, notify next of kin, safeguard the property of the deceased, inter indigent or unclaimed dead, and perform other vital functions as they relate to the responsibilities of the Coroner's Office.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$1.83 million and revenues in the amount of \$285,745. This results in a net County cost of \$1.54 million.

**SUMMARY OF RECOMMENDATIONS**

A correction is recommended to update the energy retrofit project estimates. In addition, an adjustment to minor equipment and facilities charges were made to account for specialized equipment being needed.

**PENDING ISSUES AND POLICY CONSIDERATION**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 287 - CORONER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 216600 BURIAL PERMITS                                | \$6,437            | \$7,338                                    | \$6,300                            | \$6,300                |  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | \$6,437            | \$7,338                                    | \$6,300                            | \$6,300                |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 533220 ST AUTOMATED VITAL STAT SYSTEM                | \$0                | \$1,620                                    | \$0                                | \$0                    |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$259,000          | \$315,000                                  | \$259,000                          | \$259,000              |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$259,000          | \$316,620                                  | \$259,000                          | \$259,000              |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 692002 REIMBURSE COUNTY BURIALS                      | \$8,745            | \$6,168                                    | \$2,085                            | \$2,085                |  |
| 692010 X RAY FEES                                    | \$1,135            | \$0  | \$0                                | \$0                    |  |
| 692100 PHOTOCOPIES                                   | \$72               | \$118                                      | \$60                               | \$60                   |  |
| 692690 FORENSIC PATHOLOGY SERVICES                   | \$7,258            | \$2,548                                    | \$0                                | \$0                    |  |
| 692700 REIMB MISC SERVICES                           | \$21,400           | \$24,583                                   | \$17,000                           | \$17,000               |  |
| 692702 REIMB SUPPLIES & MAINT                        | \$0                | \$2,200                                    | \$1,300                            | \$1,300                |  |
| <b>CHARGES FOR SERVICES</b>                          | \$38,610           | \$35,618                                   | \$20,445                           | \$20,445               |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$1,150            | \$1,651                                    | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$3,918            | \$0  | \$0                                | \$0                    |  |
| 799900 CASH OVER/SHORT                               | (\$25)             | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$5,043            | \$1,651                                    | \$0                                | \$0                    |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$946,181          | \$630,787                                  | \$0                                | \$0                    |  |
| 800950 TRANS IN RISK MGMT                            | \$20,356           | \$0  | \$0                                | \$0                    |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$966,537          | \$630,787                                  | \$0                                | \$0                    |  |
| <b>Total Revenues:</b>                               | \$1,275,629        | \$992,015                                  | \$285,745                          | \$285,745              |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$568,668          | \$589,598                                  | \$704,000                          | \$704,000              |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$7,576            | \$42,342                                   | \$16,000                           | \$16,000               |  |
| 017502 OVERTIME PAY                                  | \$54,641           | \$61,364                                   | \$62,000                           | \$62,000               |  |
| 017505 STANDBY PAY                                   | \$16,138           | \$16,487                                   | \$18,000                           | \$18,000               |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$1,186            | \$1,603                                    | \$2,000                            | \$2,000                |  |
| 018100 EMPLOYER SHARE FICA                           | \$37,091           | \$39,782                                   | \$46,000                           | \$46,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$151,364          | \$175,015                                  | \$218,000                          | \$218,000              |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$99,131           | \$113,527                                  | \$132,000                          | \$132,000              |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$22,515           | \$26,299                                   | \$40,000                           | \$40,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$626              | \$411                                      | \$400                              | \$400                  |  |

**Budget Unit:** 287 - CORONER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018500 WORKERS COMP EXPOSURE                         | \$1,616            | \$2,546                                    | \$4,500                            | \$4,500                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$31,812           | \$47,160                                   | \$70,000                           | \$70,000               |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$992,368</b>   | <b>\$1,116,140</b>                         | <b>\$1,312,900</b>                 | <b>\$1,312,900</b>     |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$806              | \$1,919                                    | \$800                              | \$800                  |  |
| 032328 CLTHG/PERS SAFETY CLOTHING                    | \$0                | \$1,074                                    | \$0                                | \$0                    |  |
| 032329 CLTHG/PERS UNIFORMS                           | \$1,084            | \$4,417                                    | \$2,700                            | \$2,700                |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$2,391            | \$2,569                                    | \$2,800                            | \$2,800                |  |
| 032526 COMM CELL PHONES                              | \$686              | \$2,449                                    | \$2,500                            | \$2,500                |  |
| 032591 CHGS IT COMM                                  | \$1,924            | \$2,407                                    | \$2,755                            | \$2,755                |  |
| 032900 HOUSEHOLD EXPENSE                             | \$4,410            | \$5,414                                    | \$6,000                            | \$6,000                |  |
| 032928 HSHLD XP LAUNDRY SVS                          | \$4,757            | \$4,607                                    | \$5,200                            | \$5,200                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$5,271            | \$5,344                                    | \$5,300                            | \$5,300                |  |
| 032997 ISF HSHLD XP OTHER DEPT CHGS                  | \$15               | \$0  | \$0                                | \$0                    |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,499            | \$2,066                                    | \$2,400                            | \$2,400                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$865              | \$1,293                                    | \$1,596                            | \$1,596                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$5,220            | \$5,916                                    | \$7,644                            | \$7,644                |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$1,310            | \$1,790                                    | \$3,000                            | \$3,000                |  |
| 033526 MNT EQP VEHICLES                              | \$0                | \$0  | \$300                              | \$300                  |  |
| 033530 MNT EQP RADIOS                                | \$0                | \$0  | \$700                              | \$700                  |  |
| 033531 MNT EQP IT APRV                               | \$137              | \$137                                      | \$0                                | \$0                    |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$665              | \$2,324                                    | \$3,332                            | \$3,332                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$5                | \$143                                      | \$150                              | \$150                  |  |
| 033729 MNT STR FAC MGMT APRV                         | \$0                | \$150                                      | \$1,000                            | \$1,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$17,177           | \$15,933                                   | \$26,000                           | \$26,000               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$17,406           | \$11,969                                   | \$19,000                           | \$19,000               |  |
| 034100 MEMBERSHIPS                                   | \$1,173            | \$1,471                                    | \$1,300                            | \$1,300                |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 034500 OFFICE EXPENSE                                | \$3,840            | \$3,336                                    | \$3,900                            | \$3,900                |  |
| 034526 OFFICE XP POSTAGE                             | \$0                | \$0  | \$60                               | \$60                   |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$68               | \$102                                      | \$75                               | \$75                   |  |
| 034591 CHGS OC POSTAGE SVS                           | \$9                | \$0  | \$75                               | \$75                   |  |
| 034592 CHGS OC OTHER SERVICES                        | \$101              | \$93                                       | \$135                              | \$135                  |  |
| 034800 PROF & SPECIAL SERVICES                       | \$11,827           | \$12,373                                   | \$25,000                           | \$25,000               |  |
| 034809 PROF BURIAL/FUNERAL SVS                       | \$58,035           | \$40,347                                   | \$50,000                           | \$50,000               |  |
| 034823 PROF HEALTH SVS                               | \$0                | \$0  | \$300                              | \$300                  |  |
| 034834 PROF PATHOLOGY SVS                            | \$54,582           | \$114,833                                  | \$100,000                          | \$100,000              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$928              | \$0  | \$1,600                            | \$1,600                |  |
| 034852 PROF TRANSCRIBING SVS                         | \$1,079            | \$365                                      | \$2,500                            | \$2,500                |  |

**Budget Unit:** 287 - CORONER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$21,598           | \$26,081                                   |                                    | \$33,396               | \$33,396   |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$1,639            | \$1,788                                    |                                    | \$1,900                | \$1,900  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$0                | \$0  |                                    | \$400                  | \$400  |
| 035500 MINOR EQUIPMENT                               | \$1,550            | \$4,156                                    |                                    | \$26,000               | \$26,000   |
| 035591 CHGS IT HARDWARE EQP                          | \$681              | \$0  |                                    | \$6,500                | \$6,500  |
| 035592 CHGS IT TELECOMM EQP                          | \$90               | \$0  |                                    | \$100                  | \$100  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$586              | \$2,337                                    |                                    | \$15,000               | \$15,000   |
| 035743 SP DEPT XP PERMITS/LICENSES                   | \$820              | \$0  |                                    | \$850                  | \$850  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$349              | \$421                                      |                                    | \$800                  | \$800  |
| 035900 TRANSPORTATION & TRAVEL                       | \$61               | \$380                                      |                                    | \$100                  | \$100  |
| 035940 TRANS/TRVL FUEL                               | \$6,025            | \$7,665                                    |                                    | \$7,500                | \$7,500  |
| 035942 TRANS/TRVL TRAINING                           | \$4,989            | \$4,552                                    |                                    | \$9,000                | \$9,000  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$20,908           | \$21,776                                   |                                    | \$33,683               | \$33,683   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$50               | \$18                                       |                                    | \$200                  | \$200  |
| 036100 UTILITIES                                     | \$13,235           | \$15,328                                   |                                    | \$20,000               | \$20,000   |
| 036125 UTIL ELECTRIC                                 | \$0                | \$1,622                                    |                                    | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$269,867</b>   | <b>\$330,983</b>                           |                                    | <b>\$434,551</b>       | <b>\$434,551</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$38,283           | \$20,949                                   |                                    | \$32,557               | \$32,557   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$37,707           | \$36,417                                   |                                    | \$23,759               | \$23,759   |
| 050800 TAXES & ASSESSMENTS                           | \$85               | \$85                                       |                                    | \$100                  | \$100  |
| <b>OTHER CHARGES</b>                                 | <b>\$76,075</b>    | <b>\$57,451</b>                            |                                    | <b>\$56,416</b>        | <b>\$56,416</b>                                      |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065047 1 LIFT  | \$16,991           | \$0  |                                    | \$0                    | \$0  |
| 065302 1 COT   | \$23,721           | \$0  |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$40,713</b>    | <b>\$0</b>                                 |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$1,708            | \$24,231                                   |                                    | \$23,195               | \$23,195   |
| <b>OTHER FINANCING USES</b>                          | <b>\$1,708</b>     | <b>\$24,231</b>                            |                                    | <b>\$23,195</b>        | <b>\$23,195</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,380,732</b> | <b>\$1,528,806</b>                         |                                    | <b>\$1,827,062</b>     | <b>\$1,827,062</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$105,103</b>   | <b>\$536,791</b>                           |                                    | <b>\$1,541,317</b>     | <b>\$1,541,317</b>                                   |

**SHERIFF / CORONER-CENTRAL DISPATCH**  
Fund 0060 General, Budget Unit 288  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The dispatch operation of the Sheriff's Office is conducted by the Shasta Area Safety Communications Agency (SHASCOM), which is a Joint Powers Agency (JPA) of the County of Shasta and the cities of Redding and Anderson. SHASCOM provides 24-hour dispatch services for incoming 9-1-1 calls and several law enforcement, fire, and ambulance entities. The Sheriff's Office dispatch costs are included in this budget unit.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$1.71 million and revenues in the amount of \$351,400. This results in a net County cost of \$1.36 million.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff provided the budget requests.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 288 - DISPATCH (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 549601 STATE PROP 172 PUBLIC SFTY FND                | \$351,400          | \$351,400                                  |                                    | \$351,400              | \$351,400  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$351,400          | \$351,400                                  |                                    | \$351,400              | \$351,400  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$925,185          | \$616,790                                  |                                    | \$0                    | \$0  |
| 800235 TRANS IN SHERIFF                              | \$23,508           | \$0  |                                    | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$948,693          | \$616,790                                  |                                    | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$1,300,093        | \$968,190                                  |                                    | \$351,400              | \$351,400  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034807 PROF BANK SVS                                 | \$95               | \$1,061                                    |                                    | \$2,000                | \$2,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$95               | \$1,061                                    |                                    | \$2,000                | \$2,000  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$4,791            | \$5,060                                    |                                    | \$6,678                | \$6,678  |
| 051351 CONTR TO CITY OF REDDING                      | \$68,448           | \$66,964                                   |                                    | \$68,024               | \$68,024   |
| 051386 CONTR TO SHASCOM                              | \$1,450,239        | \$1,537,802                                |                                    | \$1,637,711            | \$1,637,711  |
| <b>OTHER CHARGES</b>                                 | \$1,523,479        | \$1,609,826                                |                                    | \$1,712,413            | \$1,712,413  |
| <b>Category: 080</b> INTRAFUND TRANSFERS             |                    |  |                                    |                        |  |
| 088227 C/A DISTRICT ATTORNEY                         | (\$3,469)          | \$0  |                                    | \$0                    | \$0  |
| 088263 C/A PROBATION                                 | (\$3,469)          | \$0  |                                    | \$0                    | \$0  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$6,938)          | \$0  |                                    | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,516,637        | \$1,610,888                                |                                    | \$1,714,413            | \$1,714,413  |
| <b>Net Cost:</b>                                     | \$216,544          | \$642,698                                  |                                    | \$1,363,013            | \$1,363,013  |

**ASSESSOR/RECORDER-RECORDER**  
Fund 0060 General, Budget Unit 290  
Leslie Morgan, Assessor/Recorder

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**PROGRAM DESCRIPTION**

The Recorder, upon payment of the proper fees and taxes, accepts for recordation any instrument, paper, or notice which is authorized or required by law to be recorded. Prior to recordation, these documents must contain sufficient information to be indexed as required by statute and be photographically reproducible. In addition, the Recorder maintains and indexes the vital records of birth, death, and marriage certificates. The recording system exists to serve public needs and to provide public protection.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$1.6 million and revenues in the amount of \$1.1 million. After adjusting for various designated fund balance activities, this results in a net County cost of \$460,052 which is a General Fund expense. The FY 2020-21 Requested net County cost is \$148,720 over the FY 2020-21 Adjusted net County cost; however, this department has some projected FY 2020-21 “savings” to fully cover the difference.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended changes.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 290 - RECORDER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 216300 MARRIAGE LICENSE                              | \$932              | \$1,072                                    |                                    | \$500                  | \$500  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$932</b>       | <b>\$1,072</b>                             |                                    | <b>\$500</b>           | <b>\$500</b>   |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$16,165                                   |                                    | \$0                    | \$0  |
| 553120 FEDERAL FAA CAP IMP GRANT                     | \$0                | \$5,062                                    |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$0</b>         | <b>\$21,228</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 679200 RECORDERS FEES                                | \$1,015,756        | \$1,363,502                                |                                    | \$840,000              | \$840,000  |
| 679201 RECORDER FEES DEPTS                           | \$5,025            | (\$3,464)                                  |                                    | \$0                    | \$0  |
| 679202 RECORDER FEES ELECTRONIC PMTS                 | (\$107)            | \$25,391                                   |                                    | \$0                    | \$0  |
| 679210 RECORDERS MICROGRAPHICS FEES                  | \$45,170           | \$58,929                                   |                                    | \$19,530               | \$19,530   |
| 679220 RECORDERS MODERNIZATION FEES                  | \$207,460          | \$289,271                                  |                                    | \$144,800              | \$144,800  |
| 679230 RECORDERS VITAL/HLTH STATISTIC                | \$24,897           | \$25,288                                   |                                    | \$28,200               | \$28,200   |
| 679301 R/F SOCIAL SECURITY FEES                      | \$18,268           | \$23,237                                   |                                    | \$23,000               | \$23,000   |
| 679304 R/F ELEC RECORD DELIVRY SYS                   | \$44,169           | \$57,864                                   |                                    | \$33,100               | \$33,100   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$1,360,638</b> | <b>\$1,840,018</b>                         |                                    | <b>\$1,088,630</b>     | <b>\$1,088,630</b>                                   |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 797441 SALE OF OFFICIAL RECORDS                      | \$51,000           | \$51,000                                   |                                    | \$50,400               | \$50,400   |
| 799215 UNCLAIMED MONEY                               | \$150              | \$89                                       |                                    | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$2,603            | \$0  |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$2,773            | \$0  |                                    | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$108                                      |                                    | \$0                    | \$0  |
| 799900 CASH OVER/SHORT                               | \$1,373            | \$2,484                                    |                                    | \$250                  | \$250  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$57,900</b>    | <b>\$53,681</b>                            |                                    | <b>\$50,650</b>        | <b>\$50,650</b>                                      |
| <b>Total Revenues:</b>                               | <b>\$1,419,471</b> | <b>\$1,916,000</b>                         |                                    | <b>\$1,139,780</b>     | <b>\$1,139,780</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$339,582          | \$379,699                                  |                                    | \$450,000              | \$450,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$2,069            | \$0  |                                    | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$0                | \$1,904                                    |                                    | \$0                    | \$0  |
| 017503 SHIFT DIFFERENTIAL                            | \$27               | \$179                                      |                                    | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$25,616           | \$28,551                                   |                                    | \$34,000               | \$34,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$74,151           | \$87,076                                   |                                    | \$106,000              | \$106,000  |
| 018205 EMPLOYER SHARE 401A                           | \$3,761            | \$3,590                                    |                                    | \$4,300                | \$4,300  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$149,903          | \$165,850                                  |                                    | \$183,000              | \$183,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$13,895           | \$20,030                                   |                                    | \$26,000               | \$26,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$332              | \$233                                      |                                    | \$200                  | \$200  |

**Budget Unit:** 290 - RECORDER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018500 WORKERS COMP EXPOSURE                         | \$856              | \$1,452                                    |                                    | \$2,500                | \$2,500  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$812              | \$861                                      |                                    | \$900                  | \$900  |
| <b>SALARIES AND BENEFITS</b>                         | \$611,010          | \$689,430                                  |                                    | \$806,900              | \$806,900  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$0  |                                    | \$50                   | \$50   |
| 032500 COMMUNICATIONS EXPENSE                        | \$3,486            | \$3,718                                    |                                    | \$5,000                | \$5,000  |
| 032590 CHGS FAC MGMT COMM                            | \$162              | \$198                                      |                                    | \$200                  | \$200  |
| 032591 CHGS IT COMM                                  | \$2,202            | \$2,801                                    |                                    | \$3,000                | \$3,000  |
| 032700 FOOD EXPENSE                                  | \$0                | \$0  |                                    | \$50                   | \$50   |
| 032900 HOUSEHOLD EXPENSE                             | \$6                | \$184                                      |                                    | \$50                   | \$50   |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$18,428           | \$16,704                                   |                                    | \$21,000               | \$21,000   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$790              | \$1,108                                    |                                    | \$1,400                | \$1,400  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,068            | \$1,200                                    |                                    | \$1,836                | \$1,836  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$38,344           | \$59,420                                   |                                    | \$44,000               | \$44,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,834            | \$6,456                                    |                                    | \$5,802                | \$5,802  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$0  |                                    | \$500                  | \$500  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$19,222           | \$14,171                                   |                                    | \$25,294               | \$25,294   |
| 034100 MEMBERSHIPS                                   | \$799              | \$600                                      |                                    | \$800                  | \$800  |
| 034500 OFFICE EXPENSE                                | \$7,347            | \$11,682                                   |                                    | \$9,200                | \$9,200  |
| 034526 OFFICE XP POSTAGE                             | \$0                | \$57                                       |                                    | \$50                   | \$50   |
| 034534 OFFICE XP MICROFILM SPLY                      | \$0                | \$0  |                                    | \$8,000                | \$8,000  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$1,145            | \$0  |                                    | \$2,000                | \$2,000  |
| 034591 CHGS OC POSTAGE SVS                           | \$9,600            | \$9,834                                    |                                    | \$13,500               | \$13,500   |
| 034592 CHGS OC OTHER SERVICES                        | \$1,602            | \$2,068                                    |                                    | \$2,000                | \$2,000  |
| 034594 CHGS IT OFFICE EXP                            | \$0                | \$0  |                                    | \$50                   | \$50   |
| 034597 ISF OFFC XP OTHER DEPTS CHGS                  | \$0                | \$0  |                                    | \$100                  | \$100  |
| 034800 PROF & SPECIAL SERVICES                       | \$1,738            | \$1,017                                    |                                    | \$2,000                | \$2,000  |
| 034802 PROF ADMIN SVS                                | \$210,129          | \$230,812                                  |                                    | \$239,803              | \$239,803  |
| 034805 PROF ARCHIVING SVS                            | \$7,879            | \$11,135                                   |                                    | \$9,000                | \$9,000  |
| 034835 PROF PHOTO/FILMING SVS                        | \$23,712           | \$7,190                                    |                                    | \$1,600                | \$1,600  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$169              | \$170                                      |                                    | \$500                  | \$500  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$788              | \$3,273                                    |                                    | \$3,400                | \$3,400  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$60,598           | \$63,352                                   |                                    | \$70,000               | \$70,000   |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$24,460           | \$45,632                                   |                                    | \$26,000               | \$26,000   |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$7,260            | \$6,665                                    |                                    | \$8,500                | \$8,500  |
| 035500 MINOR EQUIPMENT                               | \$0                | \$0  |                                    | \$2,000                | \$2,000  |
| 035590 CHGS IT SOFTWARE EQP                          | \$70               | \$0  |                                    | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$3,736            | \$2,080                                    |                                    | \$12,000               | \$12,000   |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$69                                       |                                    | \$0                    | \$0  |

**Budget Unit:** 290 - RECORDER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$8,197            | \$0  |                                    | \$11,500               | \$11,500   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$70               | \$0  |                                    | \$100                  | \$100  |
| 036100 UTILITIES                                     | \$21,436           | \$24,326                                   |                                    | \$26,500               | \$26,500   |
| <b>SERVICES AND SUPPLIES</b>                         | \$476,290          | \$525,933                                  |                                    | \$556,785              | \$556,785  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$59,148           | \$38,739                                   |                                    | \$41,236               | \$41,236   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$87,428           | \$84,825                                   |                                    | \$178,964              | \$178,964  |
| 050800 TAXES & ASSESSMENTS                           | \$26               | \$26                                       |                                    | \$50                   | \$50   |
| <b>OTHER CHARGES</b>                                 | \$146,602          | \$123,591                                  |                                    | \$220,250              | \$220,250  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065317 SOFTWARE                                      | \$0                | \$25,000                                   |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$25,000                                   |                                    | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$17,577                                   |                                    | \$15,897               | \$15,897   |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$17,577                                   |                                    | \$15,897               | \$15,897   |
| <b>Total Expenditures and Appropriations:</b>        | \$1,233,903        | \$1,381,532                                |                                    | \$1,599,832            | \$1,599,832  |
| <b>Net Cost:</b>                                     | (\$185,568)        | (\$534,468)                                |                                    | \$460,052              | \$460,052  |

## SOCIAL SERVICES-PUBLIC GUARDIAN

Fund 0060 General. Budget Unit 292

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

The Public Guardian provides conservatorship services for at-risk adults who are unable to care for their own needs and require protection and assistance. Conservatorship primarily serves two groups: frail elderly and/or those with developmental disabilities who need care and placement in residential licensed homes or skilled nursing facilities (Probate Code procedures), and mentally ill individuals who are determined to be “gravely disabled” due to their illness and who require specific care, placement, and treatment assistance as required by Welfare & Institution Code under the Lanterman/Petris/Short Act (LPS). Both types of conservatorship require regular court appearances, asset accountings, and hearings at prescribed intervals. The Public Guardian works closely with probate court investigators to extend and protect legal rights of conservatees and is also an active member of the Shasta County Adult Services Multi-Disciplinary Team comprised of social services, law enforcement, mental health, home health care, hospital and other community partners.

Program services are funded primarily by the County General Fund and fees collected from clients. Additionally, a portion of mental health realignment pays for conservatorship services for specialty mental health clients. Administrative support, casework staff, and operating costs are determined by staff time studies and are allocated to Public Guardian from the Social Services budget (BU 501) as a professional service expense. Staff serving in Adult Services charge time to state and federal funding sources in the Adult Protective Services program, so that the Public Guardian program only supports activities after the adult is conserved.

### **BUDGET REQUESTS**

FY 2021-22 expenditures are requested at \$817,467, a decrease of \$85,395, compared to the FY 2020-21 Adjusted Budget due to a reduction in services and supplies and central service cost plan charges. FY 2021-22 revenue is requested at \$178,500, the same amount as FY 2020-21. Public Guardian revenues are based on a client’s ability to pay fees for services being performed by program staff and is generally based on the client’s level of Social Security received. The requested Net County Cost, which is borne by the County General Fund, is \$638,967, a decrease of \$85,395 compared to the FY 2020-21 Adjusted Budget. There are no requested position changes or capital assets.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. HHSA will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined to be “gravely disabled” due to their illness and who require specific care, placement, and treatment assistance, additional resources are provided from the Mental Health budget (BU 410). HHSA is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce institutional placements and hospitalizations by placing clients in the lowest level of appropriate care. This year we have already seen an increase in LPS Conservatorships as well as Probate Conservatorships. The court appoints a conservator of the person to help someone take care of his or her daily needs. When someone needs help managing his or her finances, the court appoints a conservator of the estate. Referrals for Probate Conservator investigation is made by the courts where there is no family member who can provide this care for the person.

Since the passage of Proposition 47, there have been increased demands from the courts for the County to engage in restoring misdemeanants to competency to stand trial. On occasion, there have been requests to perform investigations for LPS conservatorships for these misdemeanants. In addition, some felons who cannot be restored to competency to stand trial are returned to Shasta County and the courts have requested investigations for Murphy conservatorships. Both of these situations have required substantial legal and investigative resources.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 292 - PUBLIC GUARDIAN (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**Category: 500 INTERGOVERNMENTAL REVENUES**  
552002 FED MAA MEDICAL ADMIN ACTIVITY \$53,184 \$46,619 \$65,000 \$65,000

**INTERGOVERNMENTAL REVENUES** \$53,184 \$46,619 \$65,000 \$65,000

**Category: 600 CHARGES FOR SERVICES**

|        |                              |          |          |          |          |
|--------|------------------------------|----------|----------|----------|----------|
| 676000 | LPS PETITIONS                | \$24,563 | \$36,032 | \$22,000 | \$22,000 |
| 676010 | LPS ACCOUNTING FEES          | \$1,722  | \$615    | \$2,000  | \$2,000  |
| 676020 | LPS TRANSPORTATION TREATMENT | \$36,939 | \$32,230 | \$25,000 | \$25,000 |
| 676050 | PROBATE PETITIONS            | \$615    | \$1,230  | \$6,000  | \$6,000  |
| 676060 | PROBATE ACCOUNTING FEES      | \$1,148  | \$6,631  | \$3,500  | \$3,500  |
| 676070 | PROBATE TRANSPORTATION REIMB | \$4,400  | \$1,189  | \$4,000  | \$4,000  |
| 676100 | BOARD APPEALS                | \$1,406  | \$0      | \$0      | \$0      |
| 676110 | LPS TRANSPORTATION COURT     | \$14,969 | \$15,849 | \$3,000  | \$3,000  |
| 676130 | IMD MANAGEMENT FEES          | \$10,924 | \$11,714 | \$10,000 | \$10,000 |
| 676140 | STATUTORY BOND FEE           | \$2,694  | \$3,205  | \$6,000  | \$6,000  |
| 676170 | PERSONAL SERVICES FEES       | \$11,820 | \$10,140 | \$12,000 | \$12,000 |
| 692600 | ALTERNATE PAYEE PROGRAM      | \$26,479 | \$31,508 | \$20,000 | \$20,000 |

**CHARGES FOR SERVICES** \$137,682 \$150,346 \$113,500 \$113,500

**Category: 700 MISCELLANEOUS REVENUES**

|        |                       |       |     |     |     |
|--------|-----------------------|-------|-----|-----|-----|
| 799300 | MISCELLANEOUS REVENUE | \$175 | \$0 | \$0 | \$0 |
|--------|-----------------------|-------|-----|-----|-----|

**MISCELLANEOUS REVENUES** \$175 \$0 \$0 \$0

|                        |  |           |           |           |           |
|------------------------|--|-----------|-----------|-----------|-----------|
| <b>Total Revenues:</b> |  | \$191,042 | \$196,965 | \$178,500 | \$178,500 |
|------------------------|--|-----------|-----------|-----------|-----------|

**Category: 030 SERVICES AND SUPPLIES**

|        |                         |           |           |           |           |
|--------|-------------------------|-----------|-----------|-----------|-----------|
| 033528 | MNT EQP SOFTWARE        | \$27,000  | \$30,600  | \$33,000  | \$33,000  |
| 034500 | OFFICE EXPENSE          | \$18      | \$0       | \$0       | \$0       |
| 034800 | PROF & SPECIAL SERVICES | \$185,323 | \$216,681 | \$239,024 | \$239,024 |
| 034802 | PROF ADMIN SVS          | \$713,112 | \$771,755 | \$706,084 | \$706,084 |
| 034807 | PROF BANK SVS           | \$2,335   | \$3,087   | \$3,500   | \$3,500   |
| 035528 | MINOR EQP SOFTWARE      | \$0       | \$5,600   | \$0       | \$0       |
| 035591 | CHGS IT HARDWARE EQP    | \$0       | \$0       | \$5,000   | \$5,000   |
| 035900 | TRANSPORTATION & TRAVEL | \$519     | \$0       | \$2,500   | \$2,500   |

**SERVICES AND SUPPLIES** \$928,307 \$1,027,723 \$989,108 \$989,108

**Category: 050 OTHER CHARGES**

|        |                                |          |             |            |            |
|--------|--------------------------------|----------|-------------|------------|------------|
| 050001 | CENTRAL SERVICE COST PLAN CHGS | \$40,239 | (\$101,781) | (\$81,423) | (\$81,423) |
|--------|--------------------------------|----------|-------------|------------|------------|

**OTHER CHARGES** \$40,239 (\$101,781) (\$81,423) (\$81,423)

**Category: 080 INTRAFUND TRANSFERS**

|        |                   |            |     |            |            |
|--------|-------------------|------------|-----|------------|------------|
| 088410 | C/A MENTAL HEALTH | (\$90,218) | \$0 | (\$90,218) | (\$90,218) |
|--------|-------------------|------------|-----|------------|------------|



**Budget Unit:** 292 - PUBLIC GUARDIAN (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$90,218)         | \$0   | (\$90,218)             | (\$90,218)   |
| <b>Total Expenditures and Appropriations:</b>        | \$878,329          | \$925,942   | \$817,467              | \$817,467  |
| <b>Net Cost:</b>                                     | \$687,287          | \$728,976   | \$638,967              | \$638,967  |

DEPARTMENT OF PUBLIC WORKS-WILDLIFE CONTROL  
Fund 0150 Wildlife, Budget Unit 294  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget administers the County's share of revenue received from the Fish and Game Propagation Fund. Proceeds from this source are to be used for wildlife enhancement programs and/or services. Project must be for the purpose of protecting, conserving, propagating, and preserving fish and wildlife or their habitats.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$1,081 and revenues in the amount of \$2,200. A requested budget surplus of \$1,119 will be returned to the fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

There are no anticipated changes for FY 21-22. Staff projects the next solicitation for projects will be FY 2024 or 2025.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 294 - WILDLIFE CONTROL (FUND 0150)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 318700 FISH & GAME FINES                             | \$1,915            | \$1,734                                    | \$2,000                            | \$2,000                |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | \$1,915            | \$1,734                                    | \$2,000                            | \$2,000                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$668              | \$416                                      | \$200                              | \$200                  |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$668              | \$416                                      | \$200                              | \$200                  |  |
| <b>Total Revenues:</b>                               | \$2,584            | \$2,151                                    | \$2,200                            | \$2,200                |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$0  | \$500                              | \$500                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$500                              | \$500                  |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$340              | \$386                                      | \$581                              | \$581                  |  |
| <b>OTHER CHARGES</b>                                 | \$340              | \$386                                      | \$581                              | \$581                  |  |
| <b>Total Expenditures and Appropriations:</b>        | \$340              | \$386                                      | \$1,081                            | \$1,081                |  |
| <b>Net Cost:</b>                                     | (\$2,244)          | (\$1,765)                                  | (\$1,119)                          | (\$1,119)              |  |

**SHERIFF / CORONER-ANIMAL CONTROL**  
Fund 0060 General, Budget Unit 297  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The basic functions of the Animal Regulations unit of the Sheriff's Office are to enforce all State and local animal regulations, ordinances, and codes. Animal Regulation Officers respond to calls and complaints from the public which may include aggressive or vicious dogs; injured, sick or diseased animals; animal cruelty reports; animal bites; and other matters. Officers investigate issues as needed, secure veterinary services, issue citations, and impound stray or injured large and small animals in the unincorporated areas of Shasta County. Animal Regulations also assists with disaster preparedness and animal emergency response for events such as wildfires. Services of sheltering, provision of vaccination/licensing clinics, and log license processing is provided under contract by Haven Humane Society, Inc.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$710,657 and revenues in the amount of \$35,050 which results in a net County cost of \$675,607 which is a General Fund expense.

**SUMMARY OF RECOMMENDATIONS**

An adjustment was made to recognize a salary increase based on a salary study provided by Personnel.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of COVID-19, and the State Budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 297 - ANIMAL CONTROL (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 210000 ANIMAL LICENSE                                | \$32,259           | \$34,056                                   | \$30,000                           | \$30,000               |  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | \$32,259           | \$34,056                                   | \$30,000                           | \$30,000               |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 318660 ANIMAL FINES                                  | \$0                | \$500                                      | \$0                                | \$0                    |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | \$0                | \$500                                      | \$0                                | \$0                    |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$1,140                                    | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$0                | \$1,140                                    | \$0                                | \$0                    |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 677110 COMMERCIAL KENNEL FEES                        | \$1,565            | \$1,700                                    | \$650                              | \$650                  |  |
| 677130 BOARDING FEES                                 | \$2,588            | \$1,612                                    | \$2,000                            | \$2,000                |  |
| 677180 VOLUNTARY IMPOUND FEES                        | \$2,400            | \$2,495                                    | \$2,400                            | \$2,400                |  |
| 677220 DANGEROUS ANIMAL                              | \$0                | \$300                                      | \$0                                | \$0                    |  |
| <b>CHARGES FOR SERVICES</b>                          | \$6,553            | \$6,107                                    | \$5,050                            | \$5,050                |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$633              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$633              | \$0  | \$0                                | \$0                    |  |
| <b>Total Revenues:</b>                               | \$39,446           | \$41,803                                   | \$35,050                           | \$35,050               |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$118,020          | \$127,697                                  | \$186,800                          | \$186,800              |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$2,415            | \$2,863                                    | \$18,000                           | \$18,000               |  |
| 017502 OVERTIME PAY                                  | \$8,110            | \$7,274                                    | \$15,000                           | \$15,000               |  |
| 017505 STANDBY PAY                                   | \$11,133           | \$12,701                                   | \$14,000                           | \$14,000               |  |
| 017508 OVERTIME PAY FIRE FIGHT                       | \$0                | \$11                                       | \$0                                | \$0                    |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$4,290            | \$2,929                                    | \$6,000                            | \$6,000                |  |
| 018100 EMPLOYER SHARE FICA                           | \$10,811           | \$11,406                                   | \$16,000                           | \$16,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$26,987           | \$30,378                                   | \$40,000                           | \$40,000               |  |
| 018205 EMPLOYER SHARE 401A                           | \$114              | \$0  | \$1,500                            | \$1,500                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$55,865           | \$58,782                                   | \$76,000                           | \$76,000               |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$4,741            | \$6,663                                    | \$9,300                            | \$9,300                |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$137              | \$91                                       | \$200                              | \$200                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$360              | \$571                                      | \$1,200                            | \$1,200                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$9,084            | \$10,752                                   | \$14,000                           | \$14,000               |  |
| <b>SALARIES AND BENEFITS</b>                         | \$252,070          | \$272,125                                  | \$398,000                          | \$398,000              |  |

**Budget Unit:** 297 - ANIMAL CONTROL (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**Category:** 030 SERVICES AND SUPPLIES

|        |                                |           |           |           |           |
|--------|--------------------------------|-----------|-----------|-----------|-----------|
| 032329 | CLTHG/PERS UNIFORMS            | \$1,650   | \$5,896   | \$2,500   | \$2,500   |
| 032500 | COMMUNICATIONS EXPENSE         | \$659     | \$659     | \$700     | \$700     |
| 032526 | COMM CELL PHONES               | \$4,423   | \$4,663   | \$4,500   | \$4,500   |
| 032591 | CHGS IT COMM                   | \$541     | \$661     | \$768     | \$768     |
| 032900 | HOUSEHOLD EXPENSE              | \$0       | \$0       | \$50      | \$50      |
| 032992 | CHGS FAC MGMT HSHLD XP         | \$75      | \$159     | \$4,000   | \$4,000   |
| 033102 | INSUR XP LIABILITY EXPOSURE    | \$333     | \$444     | \$700     | \$700     |
| 033103 | INSUR XP MISCELLANEOUS         | \$84      | \$96      | \$132     | \$132     |
| 033105 | INSUR XP LIABILITY EXPERIENCE  | \$19,008  | \$19,512  | \$25,212  | \$25,212  |
| 033500 | MAINTENANCE OF EQUIPMENT       | \$152     | \$0       | \$1,200   | \$1,200   |
| 033526 | MNT EQP VEHICLES               | \$0       | \$0       | \$500     | \$500     |
| 033530 | MNT EQP RADIOS                 | \$0       | \$0       | \$700     | \$700     |
| 033592 | CHGS IT MNT HARD/SOFTWARE      | \$357     | \$442     | \$1,505   | \$1,505   |
| 033791 | CHGS FAC MGMT MAINT STR        | \$273     | \$504     | \$5,000   | \$5,000   |
| 034100 | MEMBERSHIPS                    | \$101     | \$101     | \$200     | \$200     |
| 034310 | MISC XP PRIOR PERIOD EXP ADJ   | \$0       | \$0       | \$500     | \$500     |
| 034500 | OFFICE EXPENSE                 | \$180     | \$98      | \$900     | \$900     |
| 034800 | PROF & SPECIAL SERVICES        | \$104,305 | \$102,619 | \$120,000 | \$120,000 |
| 034823 | PROF HEALTH SVS                | \$0       | \$0       | \$300     | \$300     |
| 034837 | PROF PREEMPLOYMENT SVS         | \$693     | \$705     | \$750     | \$750     |
| 034852 | PROF TRANSCRIBING SVS          | \$0       | \$0       | \$150     | \$150     |
| 034853 | PROF VETERINARY_ANIMAL SVS     | \$11,139  | \$4,909   | \$13,500  | \$13,500  |
| 034890 | CHGS FAC MGMT PROF SVS         | \$0       | \$0       | \$300     | \$300     |
| 034892 | CHGS IT PROFESSIONAL SVS       | \$6,146   | \$7,655   | \$8,227   | \$8,227   |
| 035500 | MINOR EQUIPMENT                | \$763     | \$3,603   | \$2,200   | \$2,200   |
| 035590 | CHGS IT SOFTWARE EQP           | \$0       | \$0       | \$500     | \$500     |
| 035591 | CHGS IT HARDWARE EQP           | \$8,924   | \$0       | \$1,600   | \$1,600   |
| 035700 | SPECIAL DEPARTMENTAL EXPENSE   | \$3,980   | \$17,473  | \$20,000  | \$20,000  |
| 035740 | SP DEPT XP GUN SUPPLIES        | \$0       | \$0       | \$250     | \$250     |
| 035742 | SP DEPT XP ANIMAL CARE/PURCHAS | \$0       | \$260     | \$350     | \$350     |
| 035754 | SP DEPT XP ONLINE DATA SUBSCR  | \$0       | \$34      | \$25      | \$25      |
| 035900 | TRANSPORTATION & TRAVEL        | \$0       | (\$495)   | \$0       | \$0       |
| 035940 | TRANS/TRVL FUEL                | \$21,124  | \$19,387  | \$23,000  | \$23,000  |
| 035942 | TRANS/TRVL TRAINING            | \$500     | \$3,295   | \$3,000   | \$3,000   |
| 035990 | CHGS FLEET TRANS/TRVL          | \$23,364  | \$20,655  | \$22,852  | \$22,852  |
| 035999 | TRN/TRV PY EE 1 DAY MEAL REIMB | \$41      | \$0       | \$200     | \$200     |
| 036100 | UTILITIES                      | \$517     | \$460     | \$1,000   | \$1,000   |
| 036125 | UTIL ELECTRIC                  | \$0       | \$87      | \$0       | \$0       |

**Budget Unit:** 297 - ANIMAL CONTROL (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$209,343          | \$213,895                                  |                                    | \$267,271              | \$267,271  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$5,840)          | \$6,210                                    |                                    | \$43,723               | \$43,723   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | (\$7,731)          | \$1,638                                    |                                    | \$1,638                | \$1,638  |
| 050800 TAXES & ASSESSMENTS                           | \$11               | \$11                                       |                                    | \$25                   | \$25   |
| <b>OTHER CHARGES</b>                                 | (\$13,560)         | \$7,860                                    |                                    | \$45,386               | \$45,386   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095237 TRAN OUT CIVIL                                | \$0                | \$38,000                                   |                                    | \$0                    | \$0  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$38,000                                   |                                    | \$0                    | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$447,853          | \$531,880                                  |                                    | \$710,657              | \$710,657  |
| <b>Net Cost:</b>                                     | \$408,407          | \$490,077                                  |                                    | \$675,607              | \$675,607  |

## **PUBLIC ADMINISTRATOR**

Fund 0060 General, Budget Unit 299

Lori J. Scott, Treasurer-Tax Collector-Public Administrator

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### **PROGRAM DESCRIPTION**

The mission of the Public Administrator is to provide quality service in performing the duties of administering the estates of decedents. The Public Administrator must protect the decedent's property from waste, loss or theft; make appropriate burial arrangements; conduct thorough investigations to discover assets; pay decedent's bills and taxes; ensure the estate is administered according to the decedent's wishes and locate and distribute to persons entitled to inherit from the estate.

### **BUDGET REQUESTS**

The FY 2021-2022 recommended Budget for the Public Administrator reflects budgeted funds for extra help because the Tax Collector Department (111) is short staffed and the ½ time PA employee often gets pulled from PA work to work for the Tax Collector. The department will continue to diligently pursue probates to increase PA fees throughout the year.

### **SUMMARY OF RECOMMENDATIONS**

The budget is recommended as requested. Any changes necessitated by its conditionally approved state budget will be made after the adoption of the final state budget.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

Because the budgets were adopted as submitted, we will be able to meet our statutory requirements to handle increasing amounts of probates.

The FY 2020-2021 Midyear Budget for the Public Administrator reflects an accurate projection of expenses. It is very difficult to project the number of PA cases and the necessary work that will be needed for each.

Because of the variety of cases and individual circumstances of each case, it is challenging to project the amount of fees that will be collected each year. We estimate low and hope for more. The department is currently administering a very large case that is over 2 years old. Until this case closes, the fees are expected to remain steady.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 299 - PUBLIC ADMINISTRATOR (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420110 INTEREST ON PAYMENTS                          | \$17,105           | \$11,360                                   | \$5,000                            | \$5,000                |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$17,105           | \$11,360                                   | \$5,000                            | \$5,000                |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$5,771                                    | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$0                | \$5,771                                    | \$0                                | \$0                    |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 676600 PUBLIC ADMINISTRATOR FEES                     | \$62,070           | \$52,737                                   | \$55,000                           | \$55,000               |  |
| <b>CHARGES FOR SERVICES</b>                          | \$62,070           | \$52,737                                   | \$55,000                           | \$55,000               |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$237              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$237              | \$0  | \$0                                | \$0                    |  |
| <b>Total Revenues:</b>                               | \$79,413           | \$69,869                                   | \$60,000                           | \$60,000               |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$135,916          | \$145,764                                  | \$154,000                          | \$154,000              |  |
| 017000 EXTRA HELP                                    | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| 018100 EMPLOYER SHARE FICA                           | \$10,466           | \$11,047                                   | \$12,000                           | \$12,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$30,311           | \$34,028                                   | \$36,000                           | \$36,000               |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$960              | \$981                                      | \$1,000                            | \$1,000                |  |
| 018205 EMPLOYER SHARE 401A                           | \$0                | \$0  | \$600                              | \$600                  |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$20,931           | \$23,131                                   | \$25,000                           | \$25,000               |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$5,462            | \$6,051                                    | \$8,800                            | \$8,800                |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$122              | \$82                                       | \$200                              | \$200                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$343              | \$554                                      | \$1,000                            | \$1,000                |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$0                | \$67                                       | \$118                              | \$118                  |  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$145              | \$144                                      | \$200                              | \$200                  |  |
| <b>SALARIES AND BENEFITS</b>                         | \$204,658          | \$221,853                                  | \$243,918                          | \$243,918              |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$551              | \$527                                      | \$500                              | \$500                  |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$753              | \$814                                      | \$820                              | \$820                  |  |
| 032590 CHGS FAC MGMT COMM                            | \$0                | \$38                                       | \$31                               | \$31                   |  |
| 032591 CHGS IT COMM                                  | \$439              | \$550                                      | \$800                              | \$800                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$150              | \$421                                      | \$200                              | \$200                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$0                | \$3,421                                    | \$3,252                            | \$3,252                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$314              | \$422                                      | \$600                              | \$600                  |  |

**Budget Unit:** 299 - PUBLIC ADMINISTRATOR (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$0                | \$244                                      | \$367                              | \$367                  |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$0                | \$122                                      | \$175                              | \$175                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$42                                       | \$100                              | \$100                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$391              | \$351                                      | \$250                              | \$250                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$0                | \$2,903                                    | \$3,710                            | \$3,710                |  |
| 034100 MEMBERSHIPS                                   | \$1,945            | \$1,805                                    | \$1,865                            | \$1,865                |  |
| 034500 OFFICE EXPENSE                                | \$1,907            | \$2,880                                    | \$3,675                            | \$3,675                |  |
| 034526 OFFICE XP POSTAGE                             | \$667              | \$564                                      | \$1,000                            | \$1,000                |  |
| 034532 OFFICE XP ENVELOPES                           | \$0                | \$222                                      | \$250                              | \$250                  |  |
| 034800 PROF & SPECIAL SERVICES                       | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$0  | \$250                              | \$250                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$0                | \$638                                      | \$157                              | \$157                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$8,313            | \$9,425                                    | \$11,500                           | \$11,500               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$0  | \$200                              | \$200                  |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$649              | \$674                                      | \$1,200                            | \$1,200                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$2,850            | \$2,850                                    | \$3,400                            | \$3,400                |  |
| 035500 MINOR EQUIPMENT                               | \$16               | \$74                                       | \$1,000                            | \$1,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$1,200                            | \$1,200                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$0  | \$2,100                            | \$2,100                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$750                              | \$750                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$241              | \$112                                      | \$250                              | \$250                  |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$849              | \$792                                      | \$1,000                            | \$1,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$5,468            | \$0  | \$8,500                            | \$8,500                |  |
| 035940 TRANS/TRVL FUEL                               | \$542              | \$406                                      | \$750                              | \$750                  |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$756              | \$1,187                                    | \$3,500                            | \$3,500                |  |
| 036100 UTILITIES                                     | \$0                | \$4,041                                    | \$5,250                            | \$5,250                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$26,809</b>    | <b>\$35,535</b>                            | <b>\$59,602</b>                    | <b>\$59,602</b>        |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$13,638           | \$12,057                                   | \$15,053                           | \$15,053               |  |
| 050800 TAXES & ASSESSMENTS                           | \$0                | \$5  | \$7                                | \$7                    |  |
| <b>OTHER CHARGES</b>                                 | <b>\$13,638</b>    | <b>\$12,062</b>                            | <b>\$15,060</b>                    | <b>\$15,060</b>        |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$3,328                                    | \$3,011                            | \$3,011                |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$3,328</b>                             | <b>\$3,011</b>                     | <b>\$3,011</b>         |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$245,105</b>   | <b>\$272,779</b>                           | <b>\$321,591</b>                   | <b>\$321,591</b>       |  |

**Budget Unit:** 299 - PUBLIC ADMINISTRATOR (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Net Cost:</b>                                     | \$165,692          | \$202,909   | \$261,591              | \$261,591  |

**Public Ways  
and  
Facilities**

DEPARTMENT OF PUBLIC WORKS-ROADS  
Fund 0190 Roads, Budget Unit 301  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

The Road Fund is responsible for maintaining approximately 1,200 miles of County roadway. The Road Fund is financed entirely by State and Federal subventions and user fees. Projects and activities range from paving, overlays and other road improvements; patching, snow removal, storm drainage repairs, road signs and weed abatement; engineering, including planning and engineering of new roads, new road and bridge projects; issuing encroachment permits and inspecting encroachment permits on County roads; acquisition of right-of-way on existing and new road projects.

**PROGRAM CHANGES ANTICIPATED IN 2021-22**

Larger projects planned for 2021-22 are:

- Shasta County Overlay
- Deschutes Road Improvements
- Gas Point Road Improvements
- Whiskey Creek Road Improvements
- Big Bend Road Improvements
- Riverland Drive Improvements
- Cottonwood Active Transportation Program

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$37.86 million and revenues in the amount of \$33.39 million. FY 2021-22 expenditures exceed revenue by approximately \$4.47 million including a contingency appropriation of \$300,000 and will be covered by fund balance. The requested budget includes requests for multiple specialized vehicles (capital assets), including: a dump truck with required accessories, a trailer, standard trucks with accessories, a truck with a snowplow and related accessories, a loader, a street sweeper, a tommy gate, utility bed, and a paver box.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

On April 13, 2017, the California Legislature passed Senate Bill 1. Over the next ten years, SB-1 will inject an estimated \$7 million annually into transportation for Shasta County roads.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 301 - ROADS (FUND 0190)  
**Function:** PUBLIC WAYS & FACILITIES  
**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 213000 TRANSPORTATION PERMITS                        | \$69,488           | \$63,609                                   |                                    | \$25,000               | \$25,000   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | \$69,488           | \$63,609                                   |                                    | \$25,000               | \$25,000   |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$62,595           | \$55,454                                   |                                    | \$35,000               | \$35,000   |
| 421100 LAND RENT                                     | \$0                | \$450                                      |                                    | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$62,595           | \$55,904                                   |                                    | \$35,000               | \$35,000   |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 106500 LOCAL TRANSPORTATION FUNDS                    | \$2,652,960        | \$2,449,622                                |                                    | \$2,500,000            | \$2,500,000  |
| 525000 STATE HIGHWAY USERS TAX                       | \$5,737,825        | \$6,086,031                                |                                    | \$7,305,097            | \$7,305,097  |
| 525001 STATE ROAD MAINTENANCE & REHAB                | \$5,251,846        | \$5,693,365                                |                                    | \$6,063,454            | \$6,063,454  |
| 544000 STATE AID STORM DAMAGE                        | \$502,192          | \$157,047                                  |                                    | \$0                    | \$0  |
| 549035 ST OFF HIGHWAY MOTOR VEHICLE                  | \$28,444           | \$30,926                                   |                                    | \$25,000               | \$25,000   |
| 549571 STATE MATCHING FUNDS                          | \$672,168          | \$0  |                                    | \$672,168              | \$672,168  |
| 549781 STATE WATER RESOURCES GRANT                   | \$36,417           | \$22,315                                   |                                    | \$0                    | \$0  |
| 549961 STATE SB1435 EXCHANGE FUNDS                   | \$370,423          | \$555,885                                  |                                    | \$200,000              | \$200,000  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$604,132                                  |                                    | \$0                    | \$0  |
| 553100 FEDERAL BRIDGE REPLACEMENT                    | \$257,257          | \$214,154                                  |                                    | \$1,150,890            | \$1,150,890  |
| 553101 FED HI RISK RURAL ROADS PROG                  | \$1,642,104        | \$10,368                                   |                                    | \$5,685,000            | \$5,685,000  |
| 554000 FEDERAL AID STORM DAMAGE                      | \$1,815,457        | \$525,917                                  |                                    | \$5,915,000            | \$5,915,000  |
| 555000 FEDERAL FOREST RESERVE                        | \$627,712          | \$552,935                                  |                                    | \$0                    | \$0  |
| 560881 FEDERAL TRANSPORTATION AID                    | \$16,308           | \$417,210                                  |                                    | \$3,000,000            | \$3,000,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$19,611,117       | \$17,319,911                               |                                    | \$32,516,609           | \$32,516,609   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 671250 RIGHT OF WAY ABANDONMENT FEE                  | \$1,000            | \$1,500                                    |                                    | \$0                    | \$0  |
| 671255 ENCROACHMENT PERMIT FEES                      | \$11,681           | \$11,225                                   |                                    | \$8,000                | \$8,000  |
| 671260 SUBDIVISION IMPROVE PLAN CHECK                | \$4,867            | \$2,162                                    |                                    | \$0                    | \$0  |
| 680030 ROAD SVS ANDERSON SOLID WASTE                 | \$152,228          | \$60,588                                   |                                    | \$50,000               | \$50,000   |
| 680042 RELEASE LIEN/RE LETTER                        | \$85               | \$0  |                                    | \$0                    | \$0  |
| 680043 TENTATIVE MAP PROCESSING                      | \$730              | \$960                                      |                                    | \$2,000                | \$2,000  |
| 680702 ZOB S CENTRAL URBAN REGION #1                 | \$9,237            | \$22,460                                   |                                    | \$6,000                | \$6,000  |
| 680703 ZOB S CENTRAL URBAN REGION #2                 | \$32,105           | \$20,800                                   |                                    | \$30,000               | \$30,000   |
| 680704 ZOB S CENTRAL URBAN REGION #3                 | \$14,743           | \$8,800                                    |                                    | \$10,000               | \$10,000   |
| 680705 ZOB S CENTRAL URBAN REGION E                  | \$10,387           | \$1,600                                    |                                    | \$10,000               | \$10,000   |
| 680706 ZOB S CENTRAL URBAN REGION W                  | \$1,254            | \$2,816                                    |                                    | \$0                    | \$0  |
| 680710 ZOB REGION 3A SOUTH COTTONWOOD                | \$44,491           | \$60,081                                   |                                    | \$50,000               | \$50,000   |
| 684700 COLLECTORS FEES                               | \$20,000           | \$20,000                                   |                                    | \$20,000               | \$20,000   |
| 692100 PHOTOCOPIES                                   | \$188              | \$0  |                                    | \$0                    | \$0  |
| 692700 REIMB MISC SERVICES                           | \$359,563          | \$355,985                                  |                                    | \$400,000              | \$400,000  |



**Budget Unit:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| 692703 REIMB VEHICLE COSTS                           | \$100,188           | \$99,592                                   | \$80,000                           | \$80,000               |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$762,751</b>    | <b>\$668,572</b>                           | <b>\$666,000</b>                   | <b>\$666,000</b>       |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                     |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$2,471             | \$1,295                                    | \$0                                | \$0                    |  |
| 797600 MISCELLANEOUS SALES                           | \$1,744             | \$3,220                                    | \$0                                | \$0                    |  |
| 799215 UNCLAIMED MONEY                               | \$2,259             | \$202                                      | \$0                                | \$0                    |  |
| 799300 MISCELLANEOUS REVENUE                         | \$76,201            | \$8,077                                    | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$25,597            | \$0  | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$43,851            | \$0  | \$0                                | \$0                    |  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$0                 | \$5,153                                    | \$0                                | \$0                    |  |
| 799601 INSURANCE PROCEEDS C/A                        | \$9,286             | \$14,412                                   | \$0                                | \$0                    |  |
| 799851 REIMB DAMAGES COUNTY PROPERTY                 | \$8,174             | \$35,632                                   | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$169,586</b>    | <b>\$67,994</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                     |  |                                    |                        |  |
| 800176 TRAN IN TITLE III PROJ (GRT)                  | \$0                 | \$9,381                                    | \$50,000                           | \$50,000               |  |
| 806207 TRANS IN SOLID WASTE DISPOSAL                 | \$750,000           | \$0  | \$100,000                          | \$100,000              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$750,000</b>    | <b>\$9,381</b>                             | <b>\$150,000</b>                   | <b>\$150,000</b>       |  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                     |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$40,255            | \$93,851                                   | \$0                                | \$0                    |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$7,848             | \$873                                      | \$0                                | \$0                    |  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$48,104</b>     | <b>\$94,724</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                     |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                 | \$186,089                                  | \$0                                | \$0                    |  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>          | <b>\$186,089</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$21,473,644</b> | <b>\$18,466,187</b>                        | <b>\$33,392,609</b>                | <b>\$33,392,609</b>    |  |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                     |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$5,561,089         | \$5,760,928                                | \$6,272,000                        | \$6,272,000            |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$29,818            | \$71,270                                   | \$50,000                           | \$50,000               |  |
| 017000 EXTRA HELP                                    | \$185,506           | \$226,587                                  | \$250,000                          | \$250,000              |  |
| 017502 OVERTIME PAY                                  | \$132,647           | \$177,756                                  | \$150,000                          | \$150,000              |  |
| 017503 SHIFT DIFFERENTIAL                            | \$3,280             | \$4,016                                    | \$5,000                            | \$5,000                |  |
| 017505 STANDBY PAY                                   | \$16,440            | \$16,550                                   | \$17,000                           | \$17,000               |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$731               | \$486                                      | \$2,000                            | \$2,000                |  |
| 017512 CLASS A LIC DIFF                              | \$48,047            | \$50,731                                   | \$50,000                           | \$50,000               |  |
| 018100 EMPLOYER SHARE FICA                           | \$437,168           | \$456,855                                  | \$498,000                          | \$498,000              |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$1,209,267         | \$1,318,116                                | \$1,503,000                        | \$1,503,000            |  |

**Budget Unit:** 301 - ROADS (FUND 0190)  
**Function:** PUBLIC WAYS & FACILITIES  
**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|--|------------------------|--|
|  |                                |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  |                                | 2                  | 3  | 4                      | 5  |
| 018204   | EMPLOYER SHARE DEFERRED COMP   | \$13,850           | \$9,750  | \$10,000               | \$10,000   |
| 018205   | EMPLOYER SHARE 401A            | \$18,666           | \$26,106   | \$46,000               | \$46,000   |
| 018300   | EMPLOYER SHARE HEALTH INSUR    | \$1,542,220        | \$1,591,274  | \$1,734,000            | \$1,734,000  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN  | \$236,959          | \$297,179  | \$358,000              | \$358,000  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS  | \$5,828            | \$3,824  | \$2,800                | \$2,800  |
| 018500   | WORKERS COMP EXPOSURE          | \$15,040           | \$23,797   | \$37,000               | \$37,000   |
| 018501   | WORKERS COMP EXPERIENCE        | \$140,736          | \$220,056  | \$325,380              | \$325,380  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG   | \$2,889            | \$3,104  | \$3,200                | \$3,200  |
| <b>SALARIES AND BENEFITS</b>                         |                                | <b>\$9,600,189</b> | <b>\$10,258,394</b>  | <b>\$11,313,380</b>    | <b>\$11,313,380</b>                                  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                                |                    |  |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP  | \$40,085           | \$41,526   | \$40,000               | \$40,000   |
| 032500   | COMMUNICATIONS EXPENSE         | \$35,957           | \$38,026   | \$0                    | \$0  |
| 032590   | CHGS FAC MGMT COMM             | \$1,060            | \$1,144  | \$1,100                | \$1,100  |
| 032591   | CHGS IT COMM                   | \$9,053            | \$11,566   | \$12,712               | \$12,712   |
| 032700   | FOOD EXPENSE                   | \$5,604            | \$1,793  | \$0                    | \$0  |
| 032900   | HOUSEHOLD EXPENSE              | \$31,280           | \$38,451   | \$40,000               | \$40,000   |
| 032992   | CHGS FAC MGMT HSHLD XP         | \$95,642           | \$115,047  | \$98,582               | \$98,582   |
| 033102   | INSUR XP LIABILITY EXPOSURE    | \$13,857           | \$18,366   | \$19,000               | \$19,000   |
| 033103   | INSUR XP MISCELLANEOUS         | \$4,944            | \$5,616  | \$8,400                | \$8,400  |
| 033105   | INSUR XP LIABILITY EXPERIENCE  | \$241,116          | \$243,084  | \$294,504              | \$294,504  |
| 033500   | MAINTENANCE OF EQUIPMENT       | \$889,518          | \$965,025  | \$1,000,000            | \$1,000,000  |
| 033592   | CHGS IT MNT HARD/SOFTWARE      | \$33,575           | \$44,713   | \$20,139               | \$20,139   |
| 033700   | MAINTENANCE OF STRUCTURES      | \$0                | \$180  | \$0                    | \$0  |
| 033791   | CHGS FAC MGMT MAINT STR        | \$195,507          | \$247,723  | \$233,273              | \$233,273  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES    | \$1,789            | \$2,544  | \$0                    | \$0  |
| 034100   | MEMBERSHIPS                    | \$6,167            | \$6,357  | \$0                    | \$0  |
| 034391   | MISC XP INTEREST               | \$0                | \$538  | \$0                    | \$0  |
| 034395   | MISC XP PR PER STL DTE REISSUE | \$0                | \$700  | \$0                    | \$0  |
| 034500   | OFFICE EXPENSE                 | \$27,159           | \$27,239   | \$27,000               | \$27,000   |
| 034590   | CHGS OC PHOTOCOPY SVS          | \$224              | \$5,226  | \$1,210                | \$1,210  |
| 034591   | CHGS OC POSTAGE SVS            | \$1,917            | \$1,588  | \$1,942                | \$1,942  |
| 034592   | CHGS OC OTHER SERVICES         | \$3,603            | \$3,495  | \$3,793                | \$3,793  |
| 034800   | PROF & SPECIAL SERVICES        | \$1,594,454        | \$1,027,019  | \$1,500,000            | \$1,500,000  |
| 034817   | PROF DRUG TESTING SVS          | \$0                | \$680  | \$0                    | \$0  |
| 034826   | PROF LAB SVS                   | \$0                | \$29   | \$0                    | \$0  |
| 034831   | PROF MEDICAL SVS               | \$340              | \$0  | \$0                    | \$0  |
| 034837   | PROF PREEMPLOYMENT SVS         | \$4,430            | \$6,770  | \$5,000                | \$5,000  |
| 034844   | PROF ROAD CONSTR & MAINT SVS   | \$3,367,753        | \$2,511,888  | \$18,795,000           | \$18,795,000   |
| 034855   | PROF INVESTIGATION SVS         | \$0                | \$42   | \$0                    | \$0  |

**Budget Unit:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$16,334           | \$13,703                                   | \$10,000                           | \$10,000               |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$135,769          | \$145,806                                  | \$173,039                          | \$173,039              |  |
| 034893 PROP TAX ADMIN SVS                            | \$0                | \$154                                      | \$0                                | \$0                    |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$9,995            | \$33,835                                   | \$10,000                           | \$10,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$82,034           | \$101,734                                  | \$10,000                           | \$10,000               |  |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$468              | \$3,580                                    | \$12,000                           | \$12,000               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$5,647            | \$0  | \$0                                | \$0                    |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | (\$11,932)                                 | \$12,000                           | \$12,000               |  |
| 035500 MINOR EQUIPMENT                               | \$70,458           | \$66,053                                   | \$50,000                           | \$50,000               |  |
| 035528 MINOR EQP SOFTWARE                            | \$6,945            | \$975                                      | \$0                                | \$0                    |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$2,929            | \$0  | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP                          | \$37,107           | \$1,293                                    | \$0                                | \$0                    |  |
| 035592 CHGS IT TELECOMM EQP                          | \$300              | \$118                                      | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,529,539        | \$1,586,412                                | \$1,500,000                        | \$1,500,000            |  |
| 035743 SP DEPT XP PERMITS/LICENSES                   | \$788              | \$649                                      | \$0                                | \$0                    |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$28,705           | \$6,538                                    | \$20,000                           | \$20,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$320,606          | \$374,245                                  | \$400,000                          | \$400,000              |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$4,450            | \$4,936                                    | \$5,000                            | \$5,000                |  |
| 036100 UTILITIES                                     | \$118,202          | \$111,029                                  | \$125,000                          | \$125,000              |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$8,975,323</b> | <b>\$7,805,519</b>                         | <b>\$24,428,694</b>                | <b>\$24,428,694</b>    |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$446,466          | \$229,817                                  | \$567,093                          | \$567,093              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$41,138           | \$41,138                                   | \$51,137                           | \$51,137               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$11,830                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$4,454                                    | \$0                                | \$0                    |  |
| 050700 RIGHTS OF WAY                                 | \$332,608          | \$59,687                                   | \$250,000                          | \$250,000              |  |
| 050800 TAXES & ASSESSMENTS                           | \$2,076            | \$2,130                                    | \$3,000                            | \$3,000                |  |
| 056530 RM PD CLM JUDGEMENTS/DAMAGE                   | \$0                | \$500                                      | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                 | <b>\$822,288</b>   | <b>\$349,559</b>                           | <b>\$871,230</b>                   | <b>\$871,230</b>       |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 061101 PW CORP YARD ROOF RPLCMNT                     | \$0                | \$0  | \$225,000                          | \$225,000              |  |
| 061174 COURT & SAC PARKING LOT                       | \$0                | \$0  | \$150,000                          | \$150,000              |  |
| 065024 DUMP TRUCK WITH ACCESSORIES                   | \$0                | \$0  | \$210,000                          | \$210,000              |  |
| 065047 1 LIFT  | \$0                | \$11,529                                   | \$0                                | \$0                    |  |
| 065051 1 MOWER W ATTACHMENTS                         | \$24,453           | \$0  | \$0                                | \$0                    |  |
| 065081 TRAILER                                       | \$0                | \$0  | \$15,000                           | \$15,000               |  |
| 065083 TRUCK W/ ACCESSORIES                          | \$0                | \$0  | \$185,000                          | \$185,000              |  |
| 065084 TRUCK W SNOWPLOW/ACCESSORIES                  | \$0                | \$0  | \$165,000                          | \$165,000              |  |

**Budget Unit:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                      | 5  |
| 065107 LOADER  | \$0                | \$0  | \$95,000               | \$95,000   |
| 065113 BOBCAT W/ ACCESSORIES                         | \$90,335           | \$0  | \$0                    | \$0  |
| 065114 2 ELECTRONIC MESSAGE BOARDS                   | \$18,876           | \$0  | \$0                    | \$0  |
| 065118 2 DUMP TRUCKS W/ ACCESSORIES                  | \$0                | \$207,298  | \$0                    | \$0  |
| 065163 1 POWER BROOM                                 | \$70,988           | \$0  | \$0                    | \$0  |
| 065175 2 TRUCKS W/ ACCESSORIES                       | \$166,795          | \$0  | \$0                    | \$0  |
| 065200 1 AIR COMPRESSOR                              | \$26,292           | \$0  | \$0                    | \$0  |
| 065229 STREET SWEEPER                                | \$0                | \$0  | \$310,000              | \$310,000  |
| 065232 1 FOLDER INSERTER SYSTEM                      | \$0                | \$12,978   | \$0                    | \$0  |
| 065287 1 LATHE                                       | \$12,081           | \$0  | \$0                    | \$0  |
| 065341 11 VEHICLES W/ACCESS                          | \$626,501          | \$0  | \$0                    | \$0  |
| 065359 OVERHEAD SHOP CRANE                           | \$43,197           | \$0  | \$0                    | \$0  |
| 065360 3 DUMP TRUCKS W/ ACCESSORIES                  | \$576,093          | \$0  | \$0                    | \$0  |
| 065361 2 TRANSFER TRUCKS                             | \$166,353          | \$0  | \$0                    | \$0  |
| 065372 4 TRAILERS                                    | \$161,209          | \$0  | \$0                    | \$0  |
| 065374 1 ROAD STRIPER                                | \$0                | \$563,302  | \$0                    | \$0  |
| 065384 TOMMY GATE                                    | \$0                | \$0  | \$5,000                | \$5,000  |
| 065385 UTILITY BED                                   | \$0                | \$0  | \$11,000               | \$11,000   |
| 065386 PAVER BOX                                     | \$0                | \$0  | \$18,500               | \$18,500   |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$186,089  | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$1,983,178        | \$981,197  | \$1,389,500            | \$1,389,500  |
| <b>Category: 080</b> INTRAFUND TRANSFERS             |                    |  |                        |  |
| 088000 COST APPLIED VARIOUS                          | (\$954,770)        | (\$725,794)  | (\$500,000)            | (\$500,000)  |
| 088227 C/A DISTRICT ATTORNEY                         | (\$8,676)          | (\$9,611)  | (\$10,000)             | (\$10,000)   |
| <b>INTRAFUND TRANSFERS</b>                           | (\$963,447)        | (\$735,405)  | (\$510,000)            | (\$510,000)  |
| <b>Category: 090</b> APPROP FOR CONTINGENCY          |                    |  |                        |  |
| 090000 APPROPRIATION FOR CONTINGENCY                 | \$0                | \$0  | \$300,000              | \$300,000  |
| <b>APPROP FOR CONTINGENCY</b>                        | \$0                | \$0  | \$300,000              | \$300,000  |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                        |  |
| 095166 TRANS OUT CAPITAL PROJECTS                    | \$0                | \$18,243   | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$78,792   | \$67,305               | \$67,305   |
| 096200 TRANS OUT FALL RVR MILLS AIRPT                | \$0                | \$36,122   | \$0                    | \$0  |
| 096317 TRANS OUT LAKEHEAD ST LIGHTNG                 | \$0                | \$600  | \$600                  | \$600  |
| 096331 TRANS OUT RITTS MILL RD                       | \$0                | \$0  | \$200                  | \$200  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$133,759  | \$68,105               | \$68,105   |

**Budget Unit:** 301 - ROADS (FUND 0190)  
**Function:** PUBLIC WAYS & FACILITIES  
**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Expenditures and Appropriations:</b>        | \$20,417,533       | \$18,793,024                               | \$37,860,909                       | \$37,860,909           |  |
| <b>Net Cost:</b>                                     | (\$1,056,111)      | \$326,837                                  | \$4,468,300                        | \$4,468,300            |  |

DEPARTMENT OF PUBLIC WORKS-SACRAMENTO VALLEY AIR  
POLLUTION PAVING  
Fund 0191 Roads Dust Mitigation, Budget Unit 302  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This fund established by the Board of Supervisors has monies deposited for use in helping to pave private roads to Shasta County standards, through the Assessment District procedure. The Shasta County Roads Policies and Standards adopted on December 9, 1986, requires that all parcels, lots and building sites developed in Shasta County be served by a paved road. Those parcels with unpaved access below 1,000 feet in elevation are required to pay \$800, which is held in lieu in the Dust Mitigation fund.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$5,000 and revenue in the amount of \$3,000. The resulting net county cost of \$2,000 will be covered by the SVAP Fund.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 302 - SACTO VLY AIR POLLUTION PAVING (FUND 0191)  
**Function:** PUBLIC WAYS & FACILITIES  
**Activity:** PUBLIC WAYS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 680046 DUST MITIGATION FEES                          | \$3,200            | \$8,800                                    | \$3,000                            | \$3,000                |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,200            | \$8,800                                    | \$3,000                            | \$3,000                |  |
| <b>Total Revenues:</b>                               | \$3,200            | \$8,800                                    | \$3,000                            | \$3,000                |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| <b>Total Expenditures and Appropriations:</b>        | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| <b>Net Cost:</b>                                     | (\$3,200)          | (\$8,800)                                  | \$2,000                            | \$2,000                |  |

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Health  
and  
Public Assistance

RESOURCE MANAGEMENT - ENVIRONMENTAL HEALTH DIVISION  
Fund 0060 General-Resource Management, Budget Unit 402  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Environmental Health Division of the Department of Resource Management is charged with the responsibility for enforcement of pertinent California health laws, rules, regulations, and Shasta County Ordinances. This responsibility covers Shasta County as well as the three incorporated cities within the County.

This Division also provides specific permit and inspection programs which involve sewage disposal, individual wells, solid waste, hazardous materials storage and disclosure, underground fuel storage tanks, food service facilities, public drinking water systems, public and commercial swimming pools, transient housing (hotels/motels), institutions, body art facilities, and medical waste management. By pulling together these various programs, Environmental Health additionally performs a comprehensive review of proposed land use projects relative to its regulatory programs and serves as the enforcement agency responsible for solid waste facility permitting and garbage code enforcement.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes revenue in the amount of \$2,022,988 and expenditures in the amount of \$3,429,241. The FY 2021-22 requested budget expenditures exceed revenue by \$1,406,253 and will be covered using fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Community Education Section of Environmental Health has been successful in obtaining grants to continue administering Beverage Container Recycling, Used Oil Recycling, and Household Hazardous Wastes programs and community events.

In December 2019 and again in December 2020, the Board of Supervisors adopted amendments to environmental health fees to bring them more in line with the actual costs incurred by the Environmental Health Division to process applications and perform inspections. However, because the Division provides services and performs functions for which fees cannot be charged, including public/environmental health code enforcement and public assistance, it will not be possible for environmental health fees to cover the Division's full operating expenses.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object    | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b> |                    |  |                                    |                        |  |
| 211030 SECONDHAND DEALERS LICENSE                       | \$1,022            | \$0  | \$0                                | \$0                    | \$0  |
| 211040 UNDERGROUND STORAGE LICENSE                      | \$112,002          | \$105,755                                  | \$85,000                           | \$85,000               | \$85,000   |
| 211050 HAZARDOUS MATERIALS STORAGE                      | \$535,769          | \$526,783                                  | \$680,000                          | \$680,000              | \$680,000  |
| 211060 FOOD FACILITY PERMIT                             | \$263,157          | \$274,127                                  | \$265,000                          | \$265,000              | \$265,000  |
| 211080 RECREATION PERMITS                               | \$49,680           | \$51,539                                   | \$73,000                           | \$73,000               | \$73,000   |
| 212020 HOUSING PERMITS                                  | \$15,311           | \$19,052                                   | \$12,000                           | \$12,000               | \$12,000   |
| 212030 WATER SYSTEMS PERMITS                            | \$76,987           | \$83,749                                   | \$95,000                           | \$95,000               | \$95,000   |
| 212040 WELL PERMITS                                     | \$82,876           | \$105,604                                  | \$97,000                           | \$97,000               | \$97,000   |
| 212050 LIQUID WASTE PERMITS                             | \$166,226          | \$174,041                                  | \$175,000                          | \$175,000              | \$175,000  |
| 212060 MEDICAL WASTE PERMITS                            | \$23,625           | \$29,063                                   | \$20,000                           | \$20,000               | \$20,000   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>               | <b>\$1,326,660</b> | <b>\$1,369,716</b>                         | <b>\$1,502,000</b>                 | <b>\$1,502,000</b>     | <b>\$1,502,000</b>                                   |
| <b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b> |                    |  |                                    |                        |  |
| 318770 COURT FINES & PENALTIES                          | \$25,650           | \$21,253                                   | \$0                                | \$0                    | \$0  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>               | <b>\$25,650</b>    | <b>\$21,253</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>         |                    |  |                                    |                        |  |
| 544103 STATE DISASTER RELIEF CAL EMA                    | \$9,087            | \$0  | \$0                                | \$0                    | \$0  |
| 549130 STATE LOCAL ENFORCE AGCY GRT                     | \$18,522           | \$18,145                                   | \$18,000                           | \$18,000               | \$18,000   |
| 549140 STATE HSEHLD HAZ WASTE GRANT                     | \$11,152           | \$2,106                                    | \$0                                | \$0                    | \$0  |
| 549161 STATE OIL GRANT                                  | \$14,641           | \$13,104                                   | \$0                                | \$0                    | \$0  |
| 549167 STATE CCPP GRANT                                 | \$16,950           | \$19,564                                   | \$26,615                           | \$26,615               | \$26,615   |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                   | \$0                | \$159,367                                  | \$0                                | \$0                    | \$0  |
| 554101 FED EMERGENCY MGMT ASST (FEMA)                   | \$117,469          | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                       | <b>\$187,822</b>   | <b>\$212,288</b>                           | <b>\$44,615</b>                    | <b>\$44,615</b>        | <b>\$44,615</b>                                      |
| <b>Category: 600 CHARGES FOR SERVICES</b>               |                    |  |                                    |                        |  |
| 681030 WATER FEES                                       | \$5,871            | \$4,587                                    | \$6,000                            | \$6,000                | \$6,000  |
| 681040 LAND USE FEES                                    | \$12,194           | \$21,629                                   | \$20,000                           | \$20,000               | \$20,000   |
| 681050 LIQUID WASTE FEES                                | \$30,459           | \$30,670                                   | \$35,000                           | \$35,000               | \$35,000   |
| 681110 FOOD FACILITY FEES                               | \$10,846           | \$15,339                                   | \$12,000                           | \$12,000               | \$12,000   |
| 681120 POOL FEES  | \$698              | \$1,940                                    | \$800                              | \$800                  | \$800  |
| 681125 CAFETERIA INSPECTION FEES                        | \$11,693           | \$0  | \$0                                | \$0                    | \$0  |
| 684940 TIPPING FEES                                     | \$144,834          | \$166,347                                  | \$130,000                          | \$130,000              | \$130,000  |
| 684941 COMMUNITY EDUCATION FEES                         | \$64,505           | \$65,773                                   | \$70,000                           | \$70,000               | \$70,000   |
| 684960 SOLID WASTE SURCHARGE                            | \$68,559           | \$72,433                                   | \$70,000                           | \$70,000               | \$70,000   |
| 684980 MITIGATION FEES                                  | \$4,243            | \$15                                       | \$1,000                            | \$1,000                | \$1,000  |
| 692000 CHGS FOR PROFESSIONAL SVS                        | \$5,040            | \$3,141                                    | \$8,000                            | \$8,000                | \$8,000  |
| 692100 PHOTOCOPIES                                      | \$281              | \$100                                      | \$300                              | \$300                  | \$300  |
| 692760 AQMD ADMINISTRATION                              | \$107,360          | \$110,212                                  | \$123,273                          | \$123,273              | \$123,273  |
| <b>CHARGES FOR SERVICES</b>                             | <b>\$466,589</b>   | <b>\$492,192</b>                           | <b>\$476,373</b>                   | <b>\$476,373</b>       | <b>\$476,373</b>                                     |

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                               | \$75               | \$0  | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$1,752                                    | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$7,211            | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$550                                      | \$0                                | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$0                | \$916                                      | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$7,286</b>     | <b>\$3,219</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$0                | \$9,505                                    | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$9,505</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$2,014,008</b> | <b>\$2,108,176</b>                         | <b>\$2,022,988</b>                 | <b>\$2,022,988</b>     | <b>\$2,022,988</b>                                   |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$1,333,759        | \$1,438,836                                | \$1,574,000                        | \$1,574,000            | \$1,574,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$0                | \$267                                      | \$0                                | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$13,218           | \$1,436                                    | \$15,000                           | \$15,000               | \$15,000   |
| 017502 OVERTIME PAY                                  | \$1,579            | \$7,382                                    | \$8,000                            | \$8,000                | \$8,000  |
| 017509 HOLIDAY OVERTIME PAY                          | \$226              | \$74                                       | \$500                              | \$500                  | \$500  |
| 018100 EMPLOYER SHARE FICA                           | \$99,303           | \$108,123                                  | \$120,000                          | \$120,000              | \$120,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$289,837          | \$331,140                                  | \$373,000                          | \$373,000              | \$373,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$112              | \$0  | \$0                                | \$0                    | \$0  |
| 018205 EMPLOYER SHARE 401A                           | \$3,138            | \$4,015                                    | \$13,000                           | \$13,000               | \$13,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$301,336          | \$338,369                                  | \$377,000                          | \$377,000              | \$377,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$53,655           | \$64,200                                   | \$90,000                           | \$90,000               | \$90,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$1,318            | \$886                                      | \$800                              | \$800                  | \$800  |
| 018500 WORKERS COMP EXPOSURE                         | \$3,409            | \$5,505                                    | \$8,800                            | \$8,800                | \$8,800  |
| 018501 WORKERS COMP EXPERIENCE                       | \$12               | \$60                                       | \$100                              | \$100                  | \$100  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,566            | \$1,593                                    | \$1,600                            | \$1,600                | \$1,600  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$2,102,474</b> | <b>\$2,301,891</b>                         | <b>\$2,581,800</b>                 | <b>\$2,581,800</b>     | <b>\$2,581,800</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$204              | \$222                                      | \$1,000                            | \$1,000                | \$1,000  |
| 032500 COMMUNICATIONS EXPENSE                        | \$13,536           | \$14,632                                   | \$22,000                           | \$22,000               | \$22,000   |
| 032590 CHGS FAC MGMT COMM                            | \$37               | \$45                                       | \$35                               | \$35                   | \$35   |
| 032591 CHGS IT COMM                                  | \$4,289            | \$5,588                                    | \$5,972                            | \$5,972                | \$5,972  |
| 032700 FOOD EXPENSE                                  | \$0                | \$0  | \$50                               | \$50                   | \$50   |
| 032900 HOUSEHOLD EXPENSE                             | \$38               | \$384                                      | \$4,836                            | \$4,836                | \$4,836  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$16,902           | \$19,713                                   | \$21,498                           | \$21,498               | \$21,498   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$3,119            | \$4,201                                    | \$4,700                            | \$4,700                | \$4,700  |

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$792              | \$888                                      | \$1,308                            | \$1,308                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$2,172            | \$5,196                                    | \$10,464                           | \$10,464               |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$19               | \$0  | \$500                              | \$500                  |  |
| 033528 MNT EQP SOFTWARE                              | \$17,566           | \$19,602                                   | \$20,000                           | \$20,000               |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$8,617            | \$9,986                                    | \$10,387                           | \$10,387               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$0  | \$4,000                            | \$4,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$14,889           | \$17,589                                   | \$18,922                           | \$18,922               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$444              | \$4  | \$100                              | \$100                  |  |
| 034100 MEMBERSHIPS                                   | \$6,355            | \$6,292                                    | \$9,250                            | \$9,250                |  |
| 034500 OFFICE EXPENSE                                | \$18,170           | \$18,470                                   | \$37,750                           | \$37,750               |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$882              | \$1,685                                    | \$1,719                            | \$1,719                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$4,254            | \$5,359                                    | \$5,268                            | \$5,268                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,846            | \$2,154                                    | \$2,353                            | \$2,353                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$163,909          | \$202,858                                  | \$227,000                          | \$227,000              |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$6,425            | \$3,575                                    | \$6,650                            | \$6,650                |  |
| 034807 PROF BANK SVS                                 | \$2,981            | \$2,786                                    | \$3,000                            | \$3,000                |  |
| 034811 PROF COLLECTIONS SVS                          | \$2,110            | \$1,970                                    | \$1,800                            | \$1,800                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$49               | \$360                                      | \$1,000                            | \$1,000                |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$850                                      | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$670              | \$674                                      | \$780                              | \$780                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$73,871           | \$76,323                                   | \$102,557                          | \$102,557              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$100              | \$0  | \$200                              | \$200                  |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$3,821            | \$3,821                                    | \$4,458                            | \$4,458                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$2,208            | \$2,024                                    | \$2,850                            | \$2,850                |  |
| 035500 MINOR EQUIPMENT                               | \$2,375            | \$2,136                                    | \$2,500                            | \$2,500                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$664              | \$61                                       | \$3,000                            | \$3,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$3,966            | \$3,302                                    | \$10,400                           | \$10,400               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$468                                      | \$1,500                            | \$1,500                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$2,775            | \$6,064                                    | \$4,608                            | \$4,608                |  |
| 035753 SP DEPT XP RECYCLING CONTAINER                | \$945              | \$3,515                                    | \$0                                | \$0                    |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$4,526            | \$233                                      | \$8,400                            | \$8,400                |  |
| 035940 TRANS/TRVL FUEL                               | \$7,951            | \$9,238                                    | \$10,500                           | \$10,500               |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$77,262           | \$68,148                                   | \$56,909                           | \$56,909               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$190              | \$0  | \$300                              | \$300                  |  |
| 036100 UTILITIES                                     | \$7,076            | \$6,441                                    | \$9,900                            | \$9,900                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$478,022</b>   | <b>\$526,871</b>                           | <b>\$640,424</b>                   | <b>\$640,424</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$59,841           | \$67,007                                   | \$67,293                           | \$67,293               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$11,244           | \$11,390                                   | \$54,867                           | \$54,867               |  |

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 050800 TAXES & ASSESSMENTS                           | \$33               | \$36                                       |                                    | \$47                   | \$47   |
| <b>OTHER CHARGES</b>                                 | \$71,118           | \$78,433                                   |                                    | \$122,207              | \$122,207  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 061174 COURT & SAC PARKING LOT                       | \$0                | \$0  |                                    | \$75,000               | \$75,000   |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$0  |                                    | \$75,000               | \$75,000   |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088402 C/A ENVIRONMENTAL HEALTH                      | (\$322)            | \$0  |                                    | \$0                    | \$0  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$322)            | \$0  |                                    | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$11,015                                   |                                    | \$9,810                | \$9,810  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$11,015                                   |                                    | \$9,810                | \$9,810  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,651,293        | \$2,918,212                                |                                    | \$3,429,241            | \$3,429,241  |
| <b>Net Cost:</b>                                     | \$637,285          | \$810,035                                  |                                    | \$1,406,253            | \$1,406,253  |

## MENTAL HEALTH SERVICES ACT

Fund 0081 Mental Health Services Act, Budget Unit 404

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

The Mental Health Services Act (MHSA), passed by the voters as Proposition 63 on November 2, 2004, represents a funding stream that enables comprehensive and transformational approaches to community-based mental health services and supports for persons with, and at risk of, serious mental illness. The goals of the MHSA are to provide services to children, adults and seniors with serious mental illness, including prevention and early intervention services and medical and supportive care. Services are provided in accordance with recommended best practices and incorporate culturally and linguistically competent approaches for underserved populations. MHSA program services are developed and implemented in collaboration with community stakeholders including consumers, family members, providers, and interested members of the public. Funded components include Community Services and Supports (CSS) (which includes housing), Workforce Education and Training (WET), Capital Facilities/Technological Needs (CF/TN), Innovation (INN), and Prevention and Early Intervention (PEI). MHSA revenues are distributed monthly as a percent of total state income tax receipts. There is no required County match or General Fund contribution.

It should be noted that every program that uses MHSA funding has to be part of the approved MHSA plan and go through a stakeholder process. However, funding for the programs within MHSA and Mental Health programs is best considered from a holistic perspective. There are programs within MHSA that either overlap or are integrated into programs for mental health. This allows us to utilize 1991 and 2011 Realignment, when appropriate, to cover a portion of the costs of programs assigned to the MHSA budget.

### **BUDGET REQUESTS**

FY 2021-22 requested expenditures total \$23.7 million, a \$3.1 million increase compared to the FY 2020-21 Adjusted Budget. Requested revenues totaling \$16.7 million (a \$2.2 million increase over FY 2020-21) come from MHSA revenues and federal reimbursement for Medi-Cal covered youth and adult mental health services provided to MHSA supported clients. The excess expenditures over revenue total \$7 million, a \$938,646 increase in the Net County Cost compared to FY 2020-21 and will be covered by MHSA fund balance.

Staff members routinely work in both Mental Health (BU 410) and MHSA (BU 404) budgets with costs allocated based upon the client being served, or the activities performed. In this manner clients receive quality services without regard to the funding source. Salaries and Benefits are requested at \$8 million, a



11.8 percent (\$851,100) increase. Services and Supplies are requested at \$12 million, essentially status quo, less than a one percent (\$57,306) increase. Other Charges are requested at \$3.4 million, a 129 percent (\$1.9 million) increase due to increased costs for the support and care of clients. The cost-applied charges to Mental Health (410) are requested to increase by \$25,000, from \$235,000 to \$260,000. There are no requested capital assets. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Other Charges object level due to an increase in contracted services to operate a Crisis Stabilization Unit.

Position Changes Requested include the addition of 1.0 Full-Time Equivalent (FTE) Community Development Coordinator to supervise and lead the peer support specialist program providing mentoring to clients in mental health treatment programs and the volunteer program participating in hands-on training programs that provide the skills and education necessary to meet the qualifications for mental health employment and the addition of 1.0 FTE CLPSY/MHC I/II/III/ST NRS I/II and deletion of 1.0 FTE Allied Med/Prof/Staff Nurse II to allow the department more flexibility using the alternatively staffed position. Additionally, the requested Position Changes include the transfer of positions between HHS budget units to more closely reflect the assignment of duties.

#### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested, with one minor technical adjustment.

#### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is ongoing, with changes occurring on a daily basis. As such, the budget submission contains a best estimate of mental health needs with the knowledge that changes may be necessary. As the economic climate changes and discussions about a recession occur, this budget may be impacted by a loss in Proposition 63 income tax revenue.

During the pandemic, Adult Services opened a temporary Crisis Stabilization Unit (CSU) to assist our local hospitals in preparation of a potential surge. Thankfully, our community was able to manage the flow of patients throughout the pandemic. However, this coming fiscal year, we are partnering with Shasta Regional Medical Center (SRMC) by working together to open a CSU in their Emergency Department (ED), specifically the overflow area. This will be a 6-bed venture, meant to reduce inpatient psychiatric hospitalization along with getting folks connected to services even before they are released from the hospital. The Crisis Stabilization Unit will provide 24 hour-a-day, 7 day-a-week crisis intervention, assessment, medication, and up to 23 hours of supportive care for individuals in an acute mental health crisis. We will be tracking our outcomes closely to ensure this is an effective intervention for those in need of this service.

Adult Services will be partnering with local law enforcement agencies to create a Crisis Intervention Response Team that will include plain clothes officers and a mental health clinician. This team will respond to mental health crisis calls that are too dangerous for the Hill Country mobile crisis team. This is not a 24-7 operation, but a pilot. New funding may become available through the state budget that will allow for expansion of hours.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                     |  |                                    |                        |  |
| 420000 INTEREST                                      | \$272,725           | \$205,761                                  |                                    | \$277,475              | \$277,475  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$272,725</b>    | <b>\$205,761</b>                           |                                    | <b>\$277,475</b>       | <b>\$277,475</b>                                     |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                     |  |                                    |                        |  |
| 536402 STATE PROP 63 MH SVS ACT                      | \$8,178,862         | \$13,412,496                               |                                    | \$10,667,094           | \$10,667,094   |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                 | \$680,264                                  |                                    | \$0                    | \$0  |
| 552100 FEDERAL MEDI-CAL                              | \$3,005,443         | \$6,309,947                                |                                    | \$5,153,107            | \$5,153,107  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$11,184,305</b> | <b>\$20,402,707</b>                        |                                    | <b>\$15,820,201</b>    | <b>\$15,820,201</b>                                  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                     |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$51,865            | \$28,173                                   |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$7,924             | \$0  |                                    | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$500               | \$0  |                                    | \$0                    | \$0  |
| 799601 INSURANCE PROCEEDS C/A                        | \$4,888             | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$65,178</b>     | <b>\$28,173</b>                            |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                     |  |                                    |                        |  |
| 800410 TRANS IN MENTAL HEALTH                        | \$492,837           | \$491,359                                  |                                    | \$601,000              | \$601,000  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$492,837</b>    | <b>\$491,359</b>                           |                                    | <b>\$601,000</b>       | <b>\$601,000</b>                                     |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                     |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$1,575             | \$0  |                                    | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$1,575</b>      | <b>\$0</b>                                 |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                     |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                 | \$236,348                                  |                                    | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>          | <b>\$236,348</b>                           |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$12,016,622</b> | <b>\$21,364,350</b>                        |                                    | <b>\$16,698,676</b>    | <b>\$16,698,676</b>                                  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                     |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$3,293,521         | \$3,768,420                                |                                    | \$4,559,000            | \$4,559,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$16,754            | \$21,645                                   |                                    | \$25,000               | \$25,000   |
| 017000 EXTRA HELP                                    | \$68,003            | \$104,846                                  |                                    | \$181,000              | \$181,000  |
| 017502 OVERTIME PAY                                  | \$109,777           | \$141,925                                  |                                    | \$160,000              | \$160,000  |
| 017503 SHIFT DIFFERENTIAL                            | \$13,318            | \$17,562                                   |                                    | \$15,000               | \$15,000   |
| 017505 STANDBY PAY                                   | \$45,404            | \$42,930                                   |                                    | \$60,000               | \$60,000   |
| 017509 HOLIDAY OVERTIME PAY                          | \$32,027            | \$39,503                                   |                                    | \$40,000               | \$40,000   |
| 018100 EMPLOYER SHARE FICA                           | \$265,457           | \$304,605                                  |                                    | \$374,000              | \$374,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$736,270           | \$892,458                                  |                                    | \$1,100,000            | \$1,100,000  |
| 018205 EMPLOYER SHARE 401A                           | \$9,617             | \$12,785                                   |                                    | \$64,000               | \$64,000   |

**Budget Unit:** 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                      | 5  |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$904,544          | \$1,031,582  | \$1,169,000            | \$1,169,000  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$132,696          | \$165,417  | \$260,000              | \$260,000  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$3,485            | \$2,518  | \$2,000                | \$2,000  |
| 018500   | WORKERS COMP EXPOSURE         | \$9,036            | \$15,646   | \$27,000               | \$27,000   |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$168              | \$0  | \$0                    | \$0  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$5,640,082        | \$6,561,847  | \$8,036,000            | \$8,036,000  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |  |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$460              | \$1,140  | \$500                  | \$500  |
| 032500   | COMMUNICATIONS EXPENSE        | \$15,741           | \$20,496   | \$25,707               | \$25,707   |
| 032591   | CHGS IT COMM                  | \$19,223           | \$23,404   | \$25,258               | \$25,258   |
| 032700   | FOOD EXPENSE                  | \$1,155            | \$20   | \$5,000                | \$5,000  |
| 032900   | HOUSEHOLD EXPENSE             | \$6,963            | \$8,101  | \$11,750               | \$11,750   |
| 032990   | CHGS OC HSHLD SVS             | \$40,890           | \$39,376   | \$43,657               | \$43,657   |
| 032991   | CHGS OC HSHLD SUPPL           | \$1,686            | \$975  | \$837                  | \$837  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$3,422            | \$7,156  | \$17,645               | \$17,645   |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$8,282            | \$12,006   | \$17,000               | \$17,000   |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$13               | \$0  | \$934                  | \$934  |
| 033528   | MNT EQP SOFTWARE              | \$16,201           | \$18,581   | \$20,000               | \$20,000   |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$650              | \$1,350  | \$0                    | \$0  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$0                | \$1,578  | \$0                    | \$0  |
| 033729   | MNT STR FAC MGMT APRV         | \$0                | \$0  | \$486,000              | \$486,000  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$97,598           | \$98,979   | \$76,288               | \$76,288   |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$1,930            | \$1,310  | \$4,500                | \$4,500  |
| 034100   | MEMBERSHIPS                   | \$5,089            | \$5,897  | \$15,751               | \$15,751   |
| 034310   | MISC XP PRIOR PERIOD EXP ADJ  | \$21,737           | \$0  | \$0                    | \$0  |
| 034500   | OFFICE EXPENSE                | \$54,042           | \$34,268   | \$84,800               | \$84,800   |
| 034527   | OFFICE XP PRINTING            | \$3,579            | \$1,408  | \$8,259                | \$8,259  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$50               | \$0  | \$0                    | \$0  |
| 034592   | CHGS OC OTHER SERVICES        | \$3,181            | \$2,390  | \$2,598                | \$2,598  |
| 034800   | PROF & SPECIAL SERVICES       | \$3,412,780        | \$3,158,979  | \$8,707,342            | \$8,707,342  |
| 034801   | PROF ACCOUNTING SVS           | \$1,686,522        | \$1,127,635  | \$1,826,467            | \$1,826,467  |
| 034803   | PROF ADVERTISING & MKTG SVS   | \$800              | \$12,461   | \$20,000               | \$20,000   |
| 034808   | PROF BILLING SVS              | \$22,493           | \$24,045   | \$29,257               | \$29,257   |
| 034837   | PROF PREEMPLOYMENT SVS        | \$9,401            | \$9,354  | \$10,300               | \$10,300   |
| 034851   | PROF TRAINING SVS             | \$3,064            | \$1,254  | \$11,900               | \$11,900   |
| 034854   | PROF INTERPRETING SVS         | \$175              | \$0  | \$340                  | \$340  |
| 034890   | CHGS FAC MGMT PROF SVS        | \$7,847            | \$1,595  | \$1,528                | \$1,528  |
| 034892   | CHGS IT PROFESSIONAL SVS      | \$206,427          | \$240,286  | \$257,088              | \$257,088  |
| 034900   | PUBLICATIONS & LEGAL NOTICES  | \$0                | \$0  | \$600                  | \$600  |

**Budget Unit:** 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$9,285            | \$11,573                                   | \$10,000                           | \$10,000               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$64,566           | \$0  | \$23,822                           | \$23,822               |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$97                                       | \$56,645                           | \$56,645               |  |
| 035500 MINOR EQUIPMENT                               | \$5,282            | \$4,661                                    | \$13,700                           | \$13,700               |  |
| 035528 MINOR EQP SOFTWARE                            | \$813              | \$0  | \$1,000                            | \$1,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$244              | \$0  | \$1,700                            | \$1,700                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$11,255           | \$5,255                                    | \$13,300                           | \$13,300               |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$9,680            | \$24,171                                   | \$25,500                           | \$25,500               |  |
| 035752 SP DEPT XP LICENSE/PERMIT/CERT                | \$0                | \$75                                       | \$100                              | \$100                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$8,260            | \$1,994                                    | \$24,000                           | \$24,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$27,625           | \$25,343                                   | \$37,100                           | \$37,100               |  |
| 035941 TRANS/TRVL MILEAGE                            | \$0                | \$0  | \$425                              | \$425                  |  |
| 035952 TRANS/TRVL PROGRAM RELATED                    | \$0                | \$0  | \$851                              | \$851                  |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$44,604           | \$41,204                                   | \$35,963                           | \$35,963               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$4,841            | \$5,266                                    | \$6,000                            | \$6,000                |  |
| 036100 UTILITIES                                     | \$25,459           | \$25,064                                   | \$17,442                           | \$17,442               |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$5,863,332</b> | <b>\$4,998,761</b>                         | <b>\$11,978,854</b>                | <b>\$11,978,854</b>    |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$158,633          | \$152,841                                  | \$170,352                          | \$170,352              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$800              | \$800                                      | \$800                              | \$800                  |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$32,310                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$5,445                                    | \$0                                | \$0                    |  |
| 052001 SUPP/CARE CLIENTS                             | \$81,469           | \$74,458                                   | \$87,150                           | \$87,150               |  |
| 052015 SUPP/CARE ADULT RESIDENTIAL                   | \$770,282          | \$784,473                                  | \$2,617,014                        | \$2,617,014            |  |
| 052019 SUPP/CARE CLIENT CONTRACT SVS                 | \$155,971          | \$603,953                                  | \$505,485                          | \$505,485              |  |
| 052020 SUPP/CARE CLIENT TRANSP SVS                   | \$503              | \$280                                      | \$5,250                            | \$5,250                |  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,167,659</b> | <b>\$1,654,563</b>                         | <b>\$3,386,051</b>                 | <b>\$3,386,051</b>     |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 061184 CRISIS CTR KITCHEN REMODEL                    | \$0                | \$0  | \$550,000                          | \$550,000              |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$236,348                                  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$236,348</b>                           | <b>\$550,000</b>                   | <b>\$550,000</b>       |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088404 C/A MHSA                                      | (\$76,990)         | (\$106,730)                                | (\$100,000)                        | (\$100,000)            |  |
| 088410 C/A MENTAL HEALTH                             | (\$245,667)        | (\$173,670)                                | (\$160,000)                        | (\$160,000)            |  |
| 088422 C/A ALCOHOL & DRUG                            | (\$1,979)          | \$0  | \$0                                | \$0                    |  |
| 088998 C/A PRIOR PERIOD EXP ADJ                      | (\$2,483)          | \$0  | \$0                                | \$0                    |  |

**Budget Unit:** 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)  
**Function:** HEALTH & SANITATION  
**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$327,121)        | (\$280,401)                                |                                    | (\$260,000)            | (\$260,000)  |
| <b>Category:</b> 095 OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095925 TRAN OUT INFORMATION TECH                     | \$0                | \$0  |                                    | \$2,307                | \$2,307  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$0  |                                    | \$2,307                | \$2,307  |
| <b>Total Expenditures and Appropriations:</b>        | \$12,343,953       | \$13,171,119                               |                                    | \$23,693,212           | \$23,693,212   |
| <b>Net Cost:</b>                                     | \$327,331          | (\$8,193,230)                              |                                    | \$6,994,536            | \$6,994,536  |

## **MENTAL HEALTH**

Fund 0080 Mental Health, Budget Unit 410

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

Per statute, the role of County mental health services is to assist indigent persons and Medi-Cal beneficiaries experiencing a major functional impairment due to a serious mental illness (SMI), as well as children on Medi-Cal with serious emotional disturbances (SED). Services include outreach and ready access to services and programs that better manage their illness, achieve personal goals, and develop skills necessary to maintain recovery. For persons with Medi-Cal coverage experiencing SMI or SED, mental health services are largely provided under managed care (Mental Health Plan) that is administered by counties and currently overseen by State Department of Health Care Services (DHCS). Medi-Cal beneficiaries with mild or moderate mental illnesses are served by a provider network organized and paid for by our Medi-Cal managed care plan, Partnership HealthPlan of California (PHC).

Outpatient specialty mental health services for Medi-Cal eligible and indigent individuals are authorized by the County. These services are provided either directly by county staff or through contracted providers. Funding is provided by a combination of state, federal, and local dollars, including Medi-Cal Federal Financial Participation (FFP), Mental Health realignment, private pay fees, insurance companies, and a County General Fund statutory Maintenance of Effort (MOE) contribution to receive Mental Health realignment.

Other areas of program significance include the continued provision of youth mental health services through the County's interagency child welfare system which includes a service and financial partnership between various Health and Human Services Agency (HHS) programs, as well as Shasta County Office of Education and Shasta County Probation. The provision of short and long-term involuntary treatment and residential services is also a responsibility of this budget unit for adults and a shared responsibility with Social Services for foster children with regard to treatment in residential facilities.

### **BUDGET REQUESTS**

FY 2021-22 requested expenditures total \$43 million, a 6.5 percent increase, or \$2.6 million, and requested revenue totals \$37.1 million, a 5.5 percent increase, or \$2 million, compared to the FY 2020-21 Adjusted Budget. Expenditures exceed revenues by \$5.9 million and will be funded with Mental Health fund balance. The General Fund contribution to this budget remains status quo at \$276,778, the minimum maintenance of effort to receive 1991 realignment.

FY 2021-22 Salaries and Benefits are requested at \$10.4 million, an increase of \$1.5 million compared to

the FY 2020-21 Adjusted Budget. Staff members routinely work in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner, clients receive quality services without regard to the funding source. Services and Supplies are requested at a decrease of \$2.4 million (21.5 percent) and Other Charges are requested at an increase of \$2.1 million. There are no requested capital assets. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Other Charges object level due to an increase in contracted services for clients placed in facilities.

Position Changes Requested include the addition of 1.0 Full Time Equivalent (FTE) Office Assistant III and 1.0 FTE Staff Services Analyst I/II to provide support to the managed care, utilization review, and compliance programs due to an increase in oversight activities and requirements by DHCS and CMS. Also requested are the removal of sunset dates on 1.0 FTE Community Development Coordinator and 1.0 FTE Senior Staff Services Analyst to transition the positions from grant funded Whole Person Care funding to ongoing CalAIM funding. Additionally, the requested Position Changes include the transfer of positions between HHSA budget units to more closely reflect the assignment of duties.

#### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an increase to Salaries and Benefits to account for Social Service Aide job class wage adjustments, as well as an increase to the Juvenile Hall cost-applied offset in the amount of \$175,000 to provide mental health services in the Juvenile Rehabilitative Facility.

#### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic continues, with changes occurring on a daily basis. As such, the budget submission contains a best estimate of mental health needs with the knowledge that changes may be necessary. As the economic climate changes and discussions about a recession occur, this budget may be impacted by a loss in Realignment (sales tax and vehicle license fees) revenue.

#### **Institutes for Mental Disease**

Since March 2012, placement costs for acute hospitalization and Institutes for Mental Diseases (IMDs) increased but then declined to some extent. Most of the IMD cost is ineligible for Medi-Cal reimbursement and, thus, must be supported within department realignment funds. Efforts to mitigate costs in this area were initiated and are a strong focus of the HHSA, such as contracting with Board and Care providers to provide housing and supportive services for clients to step down from higher levels of care. The average number of IMD placements per month is approximately 40. In the past year, across the state we have seen an increase in the numbers of individuals presenting with grave disability. Entire communities suffer



because of the sheer number of gravely disabled individuals living and dying on our streets. With treatment, some could, in fact, manage their illnesses and remain safe. However, in California, they are within their rights to refuse treatment due, in large part, to a 53-year-old law. Years ago (1967) when the Lanterman Petris Short Act was enacted, the current definition of grave disability replaced “in need of treatment” as the basis for commitment of individuals not dangerous to themselves or others. As Counties vie for the same treatment beds and the number of individuals needing them exceed the number of placement beds, we will continue to see a rise in costs as conservatees find themselves inappropriately placed in costly Psychiatric Health Facility. The number of individuals found to be Gravely Disabled will continue to increase as the state redefines the definition.

#### Board & Care Facilities/Adult Residential Care Facility (ARCF)

A board and care home/ARCF is a licensed 24-hour care property. These living homes offer room, board, 24-hour staffing, care services and assistance with things such as bathing, dressing, medication management other forms of personal care. These facilities provide care and supervision to adults, ages 18 to 59, who have a mental illness. A focus of Shasta County HHSA is to increase the number of care settings, within Shasta County in order to support our continuum of care by offering services and housing options which are less costly and more fitting to meet client needs as opposed to referring to more expensive locked residential facilities. The use of B&C's/ARCF's allows residents to share in the cost of the placement by paying the majority of the costs, thus reducing the amount needed by the County.

#### Presumptive Transfer

In July 2017 AB 1299 established Presumptive Transfer, a policy to improve the timely and effective provision and payment of specialty mental health services to children in foster care who are placed outside of their counties of jurisdiction by transferring the responsibility for the provision and payment of specialty mental health services to the county of residence. Presumptive transfer is the transfer of the responsibility for the provision of or arranging and payment for Specialty Mental Health Services from the county of original jurisdiction to the county in which the foster child resides. As of April 2020, there were 119 children/youth from other counties that were placed in Shasta County with 16 of those placements being in Group Home or Short Term Residential Treatment Programs (STRTP). Presumptive Transfer means that now the County of residence (Shasta) is responsible for the mental health services a child receives either through out-patient mental health services or at a group home/STRTP. Shasta is a net receiver of children transferred, as we have many fewer children and youth receiving services in other counties than children from other counties that we are serving. However, the ratio has improved in recent years with the closure of several local group homes for youth.

#### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object   | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                     |  |                                    |                        |  |
| 420000 INTEREST  | \$131,244           | \$82,061                                   |                                    | \$120,000              | \$120,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$131,244</b>    | <b>\$82,061</b>                            |                                    | <b>\$120,000</b>       | <b>\$120,000</b>                                     |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                     |  |                                    |                        |  |
| 533150 STATE CMSP                                      | \$150,000           | \$240,000                                  |                                    | \$325,000              | \$325,000  |
| 533202 STATE IGT                                       | \$6,830,980         | \$7,490,657                                |                                    | \$6,000,000            | \$6,000,000  |
| 536301 STATE FFS MEDI CAL ALLOCATION                   | \$0                 | \$0  |                                    | \$84,400               | \$84,400   |
| 536510 STATE REALIGNMENT MENTAL HLTH                   | \$6,181,731         | \$6,181,731                                |                                    | \$6,655,236            | \$6,655,236  |
| 538102 STATE DHS GRANT                                 | \$97,860            | \$260,000                                  |                                    | \$400,000              | \$400,000  |
| 542603 ST REALIGNMENT 2011 AB109                       | \$6,760,309         | \$6,236,591                                |                                    | \$6,539,856            | \$6,539,856  |
| 542606 ST REALIGNMENT BACKFILL                         | \$0                 | \$924,929                                  |                                    | \$0                    | \$0  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                  | \$0                 | \$282,037                                  |                                    | \$0                    | \$0  |
| 552100 FEDERAL MEDI-CAL                                | \$7,337,201         | \$9,564,447                                |                                    | \$14,683,062           | \$14,683,062   |
| 552140 FEDERAL MCKINNEY HOMELESS                       | \$60,599            | \$65,645                                   |                                    | \$65,539               | \$65,539   |
| 552151 FEDERAL SAMHSA BLOCK GRANT                      | \$385,531           | \$407,551                                  |                                    | \$667,536              | \$667,536  |
| 560996 FED DHCS MENTAL HEALTH GRANT                    | \$2,825,566         | \$1,564,502                                |                                    | \$950,000              | \$950,000  |
| 563400 OTHER CO INPATIENT FEES                         | \$37,234            | \$20,294                                   |                                    | \$4,000                | \$4,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | <b>\$30,667,015</b> | <b>\$33,238,389</b>                        |                                    | <b>\$36,374,629</b>    | <b>\$36,374,629</b>                                  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                     |  |                                    |                        |  |
| 682000 SELF PAY  | \$66,459            | \$110,050                                  |                                    | \$80,000               | \$80,000   |
| 682001 CLIENT INSURANCE                                | \$30,439            | \$53,184                                   |                                    | \$30,000               | \$30,000   |
| 682002 MENTAL HEALTH SERVICES OTHER                    | \$143,384           | \$28,580                                   |                                    | \$187,500              | \$187,500  |
| 686001 REIMBURSE INSTITUTIONAL CARE                    | \$41,281            | \$215,065                                  |                                    | \$115,000              | \$115,000  |
| <b>CHARGES FOR SERVICES</b>                            | <b>\$281,565</b>    | <b>\$406,881</b>                           |                                    | <b>\$412,500</b>       | <b>\$412,500</b>                                     |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                     |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                  | \$550               | (\$530)                                    |                                    | \$50                   | \$50   |
| 799215 UNCLAIMED MONEY                                 | \$15                | \$0  |                                    | \$50                   | \$50   |
| 799300 MISCELLANEOUS REVENUE                           | \$10,403            | \$67                                       |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$25,256            | \$0  |                                    | \$0                    | \$0  |
| 799400 JURY & WITNESS FEES                             | \$15                | \$0  |                                    | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                        | \$0                 | \$0  |                                    | \$1,000                | \$1,000  |
| 799900 CASH OVER/SHORT                                 | (\$77)              | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$36,163</b>     | <b>(\$462)</b>                             |                                    | <b>\$1,100</b>         | <b>\$1,100</b>                                       |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>    |                     |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                           | \$276,777           | \$276,777                                  |                                    | \$276,778              | \$276,778  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                  | <b>\$276,777</b>    | <b>\$276,777</b>                           |                                    | <b>\$276,778</b>       | <b>\$276,778</b>                                     |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>     |                     |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                          | \$555               | \$0  |                                    | \$0                    | \$0  |

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

**OTHER FINANCING SRCS SALE C/A** \$555 \$0 \$0 \$0

**Category:** 803 OTH FIN SRC INCEPTION OF LEASE

860000 INCEPTION OF LEASE \$0 \$1,102,238 \$0 \$0

**OTH FIN SRC INCEPTION OF LEASE** \$0 \$1,102,238 \$0 \$0

|                        |              |              |              |              |
|------------------------|--------------|--------------|--------------|--------------|
| <b>Total Revenues:</b> | \$31,393,321 | \$35,105,886 | \$37,185,007 | \$37,185,007 |
|------------------------|--------------|--------------|--------------|--------------|

**Category:** 010 SALARIES AND BENEFITS

|        |                               |             |             |             |             |
|--------|-------------------------------|-------------|-------------|-------------|-------------|
| 011000 | REGULAR SALARIES              | \$5,241,615 | \$5,000,339 | \$6,199,189 | \$6,199,189 |
| 011200 | TERMINATION/SPECIAL PAY       | \$4,167     | \$32,549    | \$2,000     | \$2,000     |
| 017000 | EXTRA HELP                    | \$40,825    | \$27,265    | \$140,000   | \$140,000   |
| 017502 | OVERTIME PAY                  | \$45,572    | \$91,805    | \$70,001    | \$70,001    |
| 017503 | SHIFT DIFFERENTIAL            | \$1,559     | \$504       | \$300       | \$300       |
| 017505 | STANDBY PAY                   | \$19,910    | \$28,565    | \$0         | \$0         |
| 017509 | HOLIDAY OVERTIME PAY          | \$1,499     | \$503       | \$194       | \$194       |
| 017517 | CELL/PDA COMM ALLOWANCE PROG  | \$0         | \$0         | \$2         | \$2         |
| 018100 | EMPLOYER SHARE FICA           | \$391,602   | \$384,955   | \$475,016   | \$475,016   |
| 018201 | EMPLOYER SHARE RETIREMENT     | \$1,156,060 | \$1,167,587 | \$1,479,045 | \$1,479,045 |
| 018205 | EMPLOYER SHARE 401A           | \$16,710    | \$19,149    | \$74,003    | \$74,003    |
| 018300 | EMPLOYER SHARE HEALTH INSUR   | \$1,279,697 | \$1,360,962 | \$1,485,740 | \$1,485,740 |
| 018307 | EMPLYR SHR OTHER POST EMP BEN | \$212,203   | \$220,822   | \$354,011   | \$354,011   |
| 018400 | EMPLOYER SHR UNEMPLOYMENT INS | \$5,234     | \$3,150     | \$2,700     | \$2,700     |
| 018500 | WORKERS COMP EXPOSURE         | \$13,486    | \$19,560    | \$34,999    | \$34,999    |
| 018501 | WORKERS COMP EXPERIENCE       | \$49,548    | \$71,508    | \$96,000    | \$96,000    |
| 018603 | CELL/PDA COMM ALLOWANCE PROG  | \$1,667     | \$1,344     | \$900       | \$900       |

**SALARIES AND BENEFITS** \$8,481,359 \$8,430,573 \$10,414,100 \$10,414,100

**Category:** 030 SERVICES AND SUPPLIES

|        |                               |           |           |           |           |
|--------|-------------------------------|-----------|-----------|-----------|-----------|
| 032300 | CLOTHING/PERSONAL SUPPLIES XP | \$1,358   | \$2,307   | \$3,500   | \$3,500   |
| 032500 | COMMUNICATIONS EXPENSE        | \$60,424  | \$76,397  | \$76,306  | \$76,306  |
| 032590 | CHGS FAC MGMT COMM            | \$508     | \$606     | \$515     | \$515     |
| 032591 | CHGS IT COMM                  | \$25,895  | \$35,002  | \$31,221  | \$31,221  |
| 032700 | FOOD EXPENSE                  | \$114     | \$158     | \$1,100   | \$1,100   |
| 032900 | HOUSEHOLD EXPENSE             | \$2,310   | \$2,443   | \$6,040   | \$6,040   |
| 032990 | CHGS OC HSHLD SVS             | \$188,714 | \$242,952 | \$264,397 | \$264,397 |
| 032991 | CHGS OC HSHLD SUPPL           | \$12,172  | \$10,420  | \$10,925  | \$10,925  |
| 032992 | CHGS FAC MGMT HSHLD XP        | \$4,079   | \$5,064   | \$13,157  | \$13,157  |
| 033102 | INSUR XP LIABILITY EXPOSURE   | \$12,366  | \$15,011  | \$22,999  | \$22,999  |
| 033103 | INSUR XP MISCELLANEOUS        | \$6,816   | \$7,776   | \$11,820  | \$11,820  |

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                                  | 5                      |  |
| 033104   | INSUR XP MALPRACTICE          | \$45,810           | \$82,475                                   | \$85,000                           | \$85,000               |  |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$13,116           | \$15,960                                   | \$16,716                           | \$16,716               |  |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$0                | \$0  | \$800                              | \$800                  |  |
| 033528   | MNT EQP SOFTWARE              | \$8,679            | \$16,417                                   | \$16,500                           | \$16,500               |  |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$27,960           | \$31,295                                   | \$31,323                           | \$31,323               |  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$2                | \$2,177                                    | \$19,000                           | \$19,000               |  |
| 033729   | MNT STR FAC MGMT APRV         | \$0                | \$23,938                                   | \$96,000                           | \$96,000               |  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$66,946           | \$66,288                                   | \$50,635                           | \$50,635               |  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$13,811           | \$11,671                                   | \$8,500                            | \$8,500                |  |
| 034100   | MEMBERSHIPS                   | \$10,801           | \$12,240                                   | \$12,916                           | \$12,916               |  |
| 034300   | MISCELLANEOUS EXPENSE         | \$28               | \$0  | \$0                                | \$0                    |  |
| 034310   | MISC XP PRIOR PERIOD EXP ADJ  | \$2,164            | \$0  | \$0                                | \$0                    |  |
| 034500   | OFFICE EXPENSE                | \$49,633           | \$37,948                                   | \$68,800                           | \$68,800               |  |
| 034527   | OFFICE XP PRINTING            | \$593              | \$537                                      | \$1,400                            | \$1,400                |  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$3,877            | \$2,169                                    | \$2,983                            | \$2,983                |  |
| 034591   | CHGS OC POSTAGE SVS           | \$3,591            | \$2,422                                    | \$2,743                            | \$2,743                |  |
| 034592   | CHGS OC OTHER SERVICES        | \$23,437           | \$22,239                                   | \$24,749                           | \$24,749               |  |
| 034800   | PROF & SPECIAL SERVICES       | \$1,585,659        | \$1,719,725                                | \$2,168,184                        | \$2,168,184            |  |
| 034801   | PROF ACCOUNTING SVS           | \$4,293,665        | \$3,203,137                                | \$4,492,300                        | \$4,492,300            |  |
| 034808   | PROF BILLING SVS              | \$53,980           | \$63,251                                   | \$65,000                           | \$65,000               |  |
| 034826   | PROF LAB SVS                  | \$0                | \$443                                      | \$0                                | \$0                    |  |
| 034828   | PROF LEGAL SVS                | \$17,200           | \$0  | \$24,000                           | \$24,000               |  |
| 034837   | PROF PREEMPLOYMENT SVS        | \$4,963            | \$3,353                                    | \$5,000                            | \$5,000                |  |
| 034842   | PROF REHAB SVS                | \$12,461           | \$12,461                                   | \$15,000                           | \$15,000               |  |
| 034851   | PROF TRAINING SVS             | \$11,739           | \$1,609                                    | \$90,750                           | \$90,750               |  |
| 034852   | PROF TRANSCRIBING SVS         | \$0                | \$2,500                                    | \$0                                | \$0                    |  |
| 034854   | PROF INTERPRETING SVS         | \$49               | \$3,500                                    | \$2,400                            | \$2,400                |  |
| 034855   | PROF INVESTIGATION SVS        | \$0                | \$3,421                                    | \$0                                | \$0                    |  |
| 034890   | CHGS FAC MGMT PROF SVS        | \$2,360            | \$1,263                                    | \$1,260                            | \$1,260                |  |
| 034892   | CHGS IT PROFESSIONAL SVS      | \$286,411          | \$292,462                                  | \$263,154                          | \$263,154              |  |
| 034900   | PUBLICATIONS & LEGAL NOTICES  | \$30               | \$824                                      | \$5,000                            | \$5,000                |  |
| 035100   | RENTS & LEASES OF EQUIPMENT   | \$25,250           | \$25,909                                   | \$30,500                           | \$30,500               |  |
| 035300   | RENTS & LEASES OF STRUCTURES  | \$123,154          | \$0  | \$7,700                            | \$7,700                |  |
| 035387   | GASB 87 LEASE PMT STRUCTURES  | \$0                | \$828                                      | \$208,739                          | \$208,739              |  |
| 035500   | MINOR EQUIPMENT               | \$5,281            | \$7,057                                    | \$29,950                           | \$29,950               |  |
| 035528   | MINOR EQP SOFTWARE            | \$997              | \$750                                      | \$72,137                           | \$72,137               |  |
| 035529   | MNR EQP COMPUTERS             | \$0                | \$0  | \$50,764                           | \$50,764               |  |
| 035530   | MNR EQP IT APRV               | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| 035590   | CHGS IT SOFTWARE EQP          | \$6,156            | \$462                                      | \$38,200                           | \$38,200               |  |

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|------------------------|--|
| 1  |                                | 2                  | 3   | 4                      | 5  |
| 035591   | CHGS IT HARDWARE EQP           | \$18,675           | \$25,967  | \$83,575               | \$83,575   |
| 035592   | CHGS IT TELECOMM EQP           | \$806              | \$410   | \$1,000                | \$1,000  |
| 035700   | SPECIAL DEPARTMENTAL EXPENSE   | \$3,713            | \$19,116  | \$21,900               | \$21,900   |
| 035752   | SP DEPT XP LICENSE/PERMIT/CERT | \$0                | \$450   | \$9,610                | \$9,610  |
| 035900   | TRANSPORTATION & TRAVEL        | \$19,091           | \$2,774   | \$87,000               | \$87,000   |
| 035940   | TRANS/TRVL FUEL                | \$12,042           | \$10,650  | \$24,090               | \$24,090   |
| 035941   | TRANS/TRVL MILEAGE             | \$31               | \$24  | \$5,100                | \$5,100  |
| 035942   | TRANS/TRVL TRAINING            | \$7,055            | \$337   | \$13,000               | \$13,000   |
| 035990   | CHGS FLEET TRANS/TRVL          | \$28,574           | \$27,639  | \$24,279               | \$24,279   |
| 035999   | TRN/TRV PY EE 1 DAY MEAL REIMB | \$930              | \$0   | \$4,000                | \$4,000  |
| 036100   | UTILITIES                      | \$33,509           | \$34,459  | \$43,651               | \$43,651   |
| <b>SERVICES AND SUPPLIES</b>                         |                                | \$7,139,010        | \$6,190,717   | \$8,772,288            | \$8,772,288  |
| <b>Category: 050 OTHER CHARGES</b>                   |                                |                    |   |                        |  |
| 050001   | CENTRAL SERVICE COST PLAN CHGS | \$317,028          | \$338,970   | \$330,741              | \$330,741  |
| 050003   | BUILDING & EQUIP COST PLAN CHG | \$138,705          | \$138,705   | \$125,956              | \$125,956  |
| 050280   | LEASE PRINCIPAL EXPENSE        | \$0                | \$98,879  | \$0                    | \$0  |
| 050380   | LEASE INTEREST EXPENSE         | \$0                | \$16,088  | \$0                    | \$0  |
| 052000   | SUPPORT & CARE OF PERSONS      | \$189,927          | \$6,502   | \$2,500                | \$2,500  |
| 052001   | SUPP/CARE CLIENTS              | \$114,029          | \$8,581   | \$21,500               | \$21,500   |
| 052004   | SUPP/CARE MINORS/WARDS         | \$0                | \$12  | \$0                    | \$0  |
| 052007   | SUPP/CARE PATIENTS             | \$45,993           | \$264,750   | \$125,000              | \$125,000  |
| 052015   | SUPP/CARE ADULT RESIDENTIAL    | \$1,998,492        | \$3,340,710   | \$2,600,000            | \$2,600,000  |
| 052016   | SUPP/CARE INPATIENT CARE       | \$4,905,321        | \$4,670,000   | \$5,825,000            | \$5,825,000  |
| 052017   | SUPP/CARE INSTITUTIONALIZED    | \$3,442,859        | \$3,851,906   | \$4,050,000            | \$4,050,000  |
| 052018   | SUPP/CARE CONSERVATEES         | \$90,218           | \$0   | \$90,218               | \$90,218   |
| 052019   | SUPP/CARE CLIENT CONTRACT SVS  | \$5,165,263        | \$5,860,509   | \$7,485,889            | \$7,485,889  |
| 052020   | SUPP/CARE CLIENT TRANSP SVS    | \$727              | \$373   | \$4,725                | \$4,725  |
| <b>OTHER CHARGES</b>                                 |                                | \$16,408,566       | \$18,595,991  | \$20,661,529           | \$20,661,529   |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                                |                    |   |                        |  |
| 067100   | LEASE ASSET STRUCTURES & IMPRV | \$0                | \$1,102,238   | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                |                                | \$0                | \$1,102,238   | \$0                    | \$0  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                                |                    |   |                        |  |
| 088262   | C/A JUVENILE HALL              | \$0                | (\$87,240)  | (\$280,906)            | (\$280,906)  |
| 088263   | C/A PROBATION                  | (\$60,396)         | (\$10,940)  | (\$80,000)             | (\$80,000)   |
| 088404   | C/A MHSA                       | (\$176,065)        | (\$146,287)   | (\$680,000)            | (\$680,000)  |
| 088410   | C/A MENTAL HEALTH              | (\$39,027)         | (\$25,934)  | (\$34,000)             | (\$34,000)   |
| 088412   | C/A SCHC CMSP                  | (\$15,000)         | \$0   | \$0                    | \$0  |

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 088422 C/A ALCOHOL & DRUG                            | (\$1,516)          | \$0  |                                    | \$0                    | \$0  |
| 088501 C/A SOCIAL SERVICES                           | (\$1,028,181)      | (\$902,959)                                |                                    | (\$1,200,000)          | (\$1,200,000)  |
| 088998 C/A PRIOR PERIOD EXP ADJ                      | (\$21,737)         | \$0  |                                    | \$0                    | \$0  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$1,341,924)      | (\$1,173,363)                              |                                    | (\$2,274,906)          | (\$2,274,906)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095263 TRAN OUT PROBATION                            | \$0                | \$84,828                                   |                                    | \$312,500              | \$312,500  |
| 095404 TRANS OUT MHSA                                | \$492,837          | \$491,359                                  |                                    | \$601,000              | \$601,000  |
| 095411 TRAN OUT PUBLIC HEALTH                        | \$959,921          | \$765,095                                  |                                    | \$3,593,000            | \$3,593,000  |
| 095422 TRAN OUT SUBSTANCE ABUSE                      | \$430,000          | \$480,000                                  |                                    | \$470,000              | \$470,000  |
| 095501 TRAN OUT SOCIAL SERVICES                      | \$240,000          | \$174,254                                  |                                    | \$270,000              | \$270,000  |
| 095590 TRAN OUT COMMUNITY ACTION AGCY                | \$300,000          | \$0  |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$6,535            | \$73,930                                   |                                    | \$56,732               | \$56,732   |
| <b>OTHER FINANCING USES</b>                          | \$2,429,293        | \$2,069,466                                |                                    | \$5,303,232            | \$5,303,232  |
| <b>Total Expenditures and Appropriations:</b>        | \$33,116,305       | \$35,215,624                               |                                    | \$42,876,243           | \$42,876,243   |
| <b>Net Cost:</b>                                     | \$1,722,983        | \$109,738                                  |                                    | \$5,691,236            | \$5,691,236  |

## PUBLIC HEALTH

Fund 0196 Public Health, Budget Unit 411

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### PROGRAM DESCRIPTION

The purpose of the Public Health Branch is to work with the community to protect and improve health by promoting activities that prevent disease and injury before they occur, protecting maternal and child health, and controlling communicable diseases. As Public Health continues to maintain its focus on prevention, its role in protecting the public has become even more crucial with newly emerging diseases, the need to prepare for all types of emergencies, and the growing impact of Adverse Childhood Experiences (ACEs), addiction rates and chronic diseases on the population.

### BUDGET REQUESTS

State statute mandates that the County General Fund contribute \$184,049 annually as a maintenance of effort to obtain more than \$7 million in 1991 health realignment revenue. As in the past, the majority of the General Fund contribution (\$168,285 for FY 2021-22) goes into the Shasta County Healthcare (BU 412). The remaining County General Fund contribution of \$15,764 supports activities in this main Public Health budget.

FY 2021-22 requested expenditures total \$32.6 million, a 17.8 percent (\$4,917,650) increase over the FY 2020-21 Adjusted Budget, mainly due to expenses related to the COVID response. FY 2021-22 requested Salaries and Benefits have increased 45.7 percent (\$6,541,400), Services and Supplies have increased 12.1 percent (\$1,804,651), and Other Charges have decreased 11.4 percent due to a decrease in anticipated client costs. FY 2021-22 requested revenue is increasing by \$6,278,468 to \$29.1 million. The department anticipates using \$3.5 million of fund balance for FY 2021-22. In addition, the department plans on ending FY 2020-21 with a use of fund balance of \$5,794,383. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of overages in this budget due to COVID-19 pandemic costs and revenue.

Position Changes Requests: The removal of sunset dates on 2.0 FTE Soc Wrkr/Asst Soc Wrkr to transition the positions from grant funded Whole Person Care funding to ongoing CalAIM funding. Additionally, the requested Position Changes include the transfer of positions between HHS budget units to more closely reflect the assignment of duties.

Capital Asset/Projects Requests: One replacement autoclave \$75,000, one replacement Lab Freezer \$10,000, one replacement Lab Refrigerator \$10,000. The department budgets to replace this laboratory equipment annually and will only replace the equipment should it fail during the fiscal year. In addition,



\$25,000 for two replacement vehicles, and \$36,604 for one Specialized Response Vehicle for a Mobile Clinic have been requested.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a minor adjustment to Salaries and Benefits to account for Community Organizer wage adjustments, as well as a \$319,602 increase to the state immunization grant allocation.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is ongoing, with changes occurring on a daily basis. As such, the budget submission contains a best estimate of Public Health needs with the knowledge that changes will most likely be necessary. Shasta County is fortunate to have a laboratory for testing, emergency preparedness unit, and department operations center working diligently to maintain the public's health. As the economic climate changes and discussions about a recession occur, this budget may be impacted by a loss in Realignment (sales tax and vehicle license fees) revenue. And as the pandemic progresses, needs will continue to shift, for example away from contact tracing and toward vaccination. Should another surge occur, resources will once again have to shift to case investigation and contact tracing. The Public Health Branch received dedicated funding lasting into 2022-23 to address the pandemic. The department has added staffing with sunset dates and extra help to continue to support the pandemic response.

The Public Health Branch received accreditation status in March 2020. While accreditation has been achieved, the requirements for accreditation will need to be maintained: annual reports will be submitted, and preparation has begun for reaccreditation. The accreditation process seeks to advance and standardize quality and performance across public health departments. To receive accreditation a local health department must meet a set of nationally recognized, practice-focused and evidenced-based standards. The development of a Community Health Assessment, Community Health Improvement Plan, and Public Health Strategic Plan, along with systems for Quality Improvement and Workforce Development are accreditation requirements that continue to be implemented, tracked, reviewed, and updated.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Public Health Branch received accreditation status in March 2020. While accreditation has been achieved, the requirements for accreditation will need to be maintained: annual reports will be submitted,

and preparation has begun for reaccreditation. The accreditation process seeks to advance and standardize quality and performance across public health departments. To receive accreditation a local health department must meet a set of nationally recognized, practice-focused and evidenced-based standards. The development of a Community Health Assessment, Community Health Improvement Plan, and Public Health Strategic Plan, along with systems for Quality Improvement and Workforce Development are accreditation requirements that continue to be implemented, tracked, reviewed, and updated.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 216600 BURIAL PERMITS                                | \$7,479            | \$9,172                                    |                                    | \$7,500                | \$7,500  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$7,479</b>     | <b>\$9,172</b>                             |                                    | <b>\$7,500</b>         | <b>\$7,500</b>                                       |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 317530 VCF CHILD PASSENGER RESTRAINT                 | \$1,748            | \$556                                      |                                    | \$800                  | \$800  |
| 317532 VCF UNATTENDED CHILDREN                       | \$0                | \$127                                      |                                    | \$0                    | \$0  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$1,748</b>     | <b>\$683</b>                               |                                    | <b>\$800</b>           | <b>\$800</b>   |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$197,957          | \$101,428                                  |                                    | \$150,000              | \$150,000  |
| 421200 RENTS/LEASES OF BUILDINGS                     | \$1,500            | \$1,375                                    |                                    | \$1,500                | \$1,500  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$199,457</b>   | <b>\$102,803</b>                           |                                    | <b>\$151,500</b>       | <b>\$151,500</b>                                     |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 532000 STATE AID WIC NUTRITION                       | \$1,893,193        | \$2,035,439                                |                                    | \$1,840,727            | \$1,840,727  |
| 533003 ST BT PREPAREDNESS PAN FLU                    | \$63,917           | \$114,790                                  |                                    | \$65,821               | \$65,821   |
| 533010 STATE AID CHRONIC DISEASE                     | \$279,216          | \$152,733                                  |                                    | \$254,495              | \$254,495  |
| 533125 STATE CHLAMYDIA PREVENTION PRJ                | \$0                | \$187,609                                  |                                    | \$255,106              | \$255,106  |
| 533150 STATE CMSP                                    | \$223,694          | \$178,955                                  |                                    | \$0                    | \$0  |
| 533201 ST DEPT PUBLIC HEALTH GRANT                   | \$447,078          | \$3,035,018                                |                                    | \$10,203,430           | \$10,203,430   |
| 533210 STATE IMMUNIZATION GRANT                      | \$72,169           | \$113,924                                  |                                    | \$429,893              | \$429,893  |
| 533229 STATE OFFICE OF TRAFFIC SAFETY                | \$220,079          | \$154,116                                  |                                    | \$275,000              | \$275,000  |
| 533240 STATE CHILD LEAD PREV GRANT                   | (\$3,639)          | \$60,851                                   |                                    | \$125,756              | \$125,756  |
| 533301 STATE CHDP NO COUNTY MATCH                    | \$242,476          | \$175,115                                  |                                    | \$339,193              | \$339,193  |
| 533302 STATE CHDP FOSTER CARE                        | \$352,493          | \$326,684                                  |                                    | \$355,658              | \$355,658  |
| 533310 STATE MCH ALLOCATION                          | \$1,020,356        | \$1,335,967                                |                                    | \$1,517,491            | \$1,517,491  |
| 533350 STATE AIDS BLOCK ALLOCATION                   | \$13,286           | \$282,176                                  |                                    | \$461,600              | \$461,600  |
| 533510 STATE SB99 PROGRAM TEP                        | \$150,000          | \$150,000                                  |                                    | \$150,000              | \$150,000  |
| 533511 STATE SB56 PROGRAM TEP                        | \$264,591          | \$304,774                                  |                                    | \$276,687              | \$276,687  |
| 536400 STATE DRUG PROGRAM                            | (\$27,065)         | \$0  |                                    | \$0                    | \$0  |
| 536403 STATE DEPT HEALTH CARE SVS PRG                | \$102,863          | \$91,892                                   |                                    | \$100,000              | \$100,000  |
| 537001 STATE TUBERCULOSIS HOUSES                     | \$21,874           | \$11,464                                   |                                    | \$5,000                | \$5,000  |
| 538101 STATE DHS ORAL HEALTH GRANT                   | \$148,471          | \$90,703                                   |                                    | \$188,890              | \$188,890  |
| 538500 STATE REALIGNMENT PUBLIC HLTH                 | \$7,093,751        | \$6,903,637                                |                                    | \$7,041,710            | \$7,041,710  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$836,932                                  |                                    | \$0                    | \$0  |
| 544103 STATE DISASTER RELIEF CAL EMA                 | \$2,346            | \$0  |                                    | \$0                    | \$0  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$11,825,165                               |                                    | \$0                    | \$0  |
| 552002 FED MAA MEDICAL ADMIN ACTIVITY                | \$294,489          | \$219,298                                  |                                    | \$240,000              | \$240,000  |
| 552003 FED BIO TERRORISM PREPAREDNESS                | \$194,858          | \$197,602                                  |                                    | \$198,047              | \$198,047  |
| 552004 FED BIO TERRORISM LAB INFRASTR                | \$290,041          | \$143,554                                  |                                    | \$281,933              | \$281,933  |
| 552006 FED BIO TERRORISM HPP BASE                    | \$179,063          | \$55,955                                   |                                    | \$155,248              | \$155,248  |

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|------------------------|--|
| 1  |                                | 2                  | 3   | 4                      | 5  |
| 554101   | FED EMERGENCY MGMT ASST (FEMA) | \$329,800          | \$557,920   | \$263,255              | \$263,255  |
| 561190   | FEDERAL HOMELESS GRANTS        | \$0                | \$584,240   | \$200,000              | \$200,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    |                                | \$13,869,405       | \$30,126,522  | \$25,224,940           | \$25,224,940   |
| <b>Category: 600 CHARGES FOR SERVICES</b>            |                                |                    |   |                        |  |
| 679400   | VITAL STATISTICS               | \$138,922          | \$174,627   | \$130,000              | \$130,000  |
| 679501   | CERTFD COPIES VITAL HLTH STATS | \$24,743           | \$31,046  | \$25,000               | \$25,000   |
| 681100   | IMMUNIZATION FEES              | \$94,320           | \$59,810  | \$85,000               | \$85,000   |
| 681250   | REGIONAL LAB CONTRACT          | \$51,777           | \$32,832  | \$21,888               | \$21,888   |
| 681260   | TEHAMA CO LAB CONTRACT         | \$988              | \$1,508   | \$500                  | \$500  |
| 681270   | SISKIYOU CO LAB CONTRACT       | \$2,423            | \$7,985   | \$4,000                | \$4,000  |
| 681300   | COMPREHENSIVE PERINATAL        | \$1,230            | \$0   | \$3,000                | \$3,000  |
| 681400   | LAB TESTS BACTERIOLOGY         | \$2,643            | \$0   | \$500                  | \$500  |
| 681402   | PARASITOLOGY LAB FEES          | \$230              | \$272   | \$0                    | \$0  |
| 681502   | BREAST PUMP RENTALS            | \$887              | \$354   | \$500                  | \$500  |
| 681513   | DRUG TESTING LAB FEES          | \$16,343           | \$0   | \$0                    | \$0  |
| 681520   | RABIES TEST FEES               | \$753              | \$472   | \$500                  | \$500  |
| 681901   | VENEREAL DISEASE FEE           | \$27               | \$0   | \$0                    | \$0  |
| 681902   | VENEREAL DISEASE LAB FEE       | \$0                | \$6,097   | \$5,000                | \$5,000  |
| 681904   | LAB FEES WATER SAMPLES         | \$6,538            | \$6,382   | \$3,000                | \$3,000  |
| 681905   | HIV TESTING LAB                | \$66               | \$0   | \$0                    | \$0  |
| 681907   | GENERAL REVENUE CLINIC         | \$462              | \$157   | \$1,000                | \$1,000  |
| 681908   | TUBERCULOUS CLINIC             | \$6,290            | \$7,256   | \$5,000                | \$5,000  |
| 681909   | TARGETED CASE MGMT ENCOUNTERS  | \$16,229           | \$47,647  | \$70,000               | \$70,000   |
| 681914   | LAB FEES EH WATER SAMPLES      | \$472              | \$370   | \$300                  | \$300  |
| 692014   | EPIDEMIOLOGY SERVICES          | \$40,392           | \$45,727  | \$25,000               | \$25,000   |
| 693030   | CONTRACT SERVICES REVENUE      | \$14,506           | \$7,649   | \$40,000               | \$40,000   |
| <b>CHARGES FOR SERVICES</b>                          |                                | \$420,245          | \$430,194   | \$420,188              | \$420,188  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                                |                    |   |                        |  |
| 792500   | DONATIONS/CONTRIBUTIONS        | \$1,025            | \$375   | \$2,000                | \$2,000  |
| 792512   | CONTR FR CAREMARK RV SHR AGRMT | \$1,167            | \$840   | \$1,000                | \$1,000  |
| 792579   | CONTRIB FROM COMMUNITY GRANTS  | \$20,000           | \$20,000  | \$20,000               | \$20,000   |
| 795000   | AUDITOR VOID/STALE DATED CHECK | \$4,577            | \$1,242   | \$0                    | \$0  |
| 799215   | UNCLAIMED MONEY                | \$33               | \$0   | \$0                    | \$0  |
| 799300   | MISCELLANEOUS REVENUE          | \$5,840            | \$7,041   | \$10,000               | \$10,000   |
| 799390   | PRIOR PERIOD EXP ADJUSTMENT    | \$36,612           | \$0   | \$0                    | \$0  |
| 799600   | INSURANCE LOSS & REFUNDS       | \$500              | \$0   | \$0                    | \$0  |
| 799710   | GENERAL ASSISTANCE COLLECTIONS | \$35,686           | \$13,387  | \$0                    | \$0  |
| 799900   | CASH OVER/SHORT                | (\$11)             | \$0   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        |                                | \$105,431          | \$42,885  | \$33,000               | \$33,000   |

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                     |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$38,039            | \$6,311                                    | \$15,764                           | \$15,764               |  |
| 800410 TRANS IN MENTAL HEALTH                        | \$959,921           | \$765,095                                  | \$3,593,000                        | \$3,593,000            |  |
| 800590 TRANS IN COMMUNITY ACTION AGCY                | \$367,925           | \$195,864                                  | \$0                                | \$0                    |  |
| 800593 TRANS IN HOUSING AUTHORITY                    | \$10,000            | \$0  | \$0                                | \$0                    |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$1,375,885</b>  | <b>\$967,270</b>                           | <b>\$3,608,764</b>                 | <b>\$3,608,764</b>     |  |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                     |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                 | \$1,293,327                                | \$0                                | \$0                    |  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>          | <b>\$1,293,327</b>                         | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$15,979,653</b> | <b>\$32,972,859</b>                        | <b>\$29,446,692</b>                | <b>\$29,446,692</b>    |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                     |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$7,725,804         | \$8,910,647                                | \$11,191,000                       | \$11,191,000           |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$47,544            | \$33,548                                   | \$0                                | \$0                    |  |
| 017000 EXTRA HELP                                    | \$334,899           | \$1,571,902                                | \$2,166,000                        | \$2,166,000            |  |
| 017502 OVERTIME PAY                                  | \$115,129           | \$328,519                                  | \$227,000                          | \$227,000              |  |
| 017505 STANDBY PAY                                   | \$6,573             | \$8,448                                    | \$0                                | \$0                    |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$4,423             | \$21,096                                   | \$0                                | \$0                    |  |
| 018100 EMPLOYER SHARE FICA                           | \$588,933           | \$715,949                                  | \$898,000                          | \$898,000              |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$1,697,547         | \$2,074,412                                | \$2,665,000                        | \$2,665,000            |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$2                 | \$0  | \$0                                | \$0                    |  |
| 018205 EMPLOYER SHARE 401A                           | \$27,583            | \$41,479                                   | \$125,000                          | \$125,000              |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$2,095,480         | \$2,369,523                                | \$2,847,000                        | \$2,847,000            |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$312,144           | \$396,034                                  | \$638,000                          | \$638,000              |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$7,994             | \$6,627                                    | \$5,600                            | \$5,600                |  |
| 018500 WORKERS COMP EXPOSURE                         | \$20,809            | \$41,180                                   | \$73,000                           | \$73,000               |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$11,856            | \$21,660                                   | \$50,000                           | \$50,000               |  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$2,748             | \$2,833                                    | \$2,800                            | \$2,800                |  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$12,999,472</b> | <b>\$16,543,863</b>                        | <b>\$20,888,400</b>                | <b>\$20,888,400</b>    |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                     |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$71,321            | \$181,705                                  | \$214,536                          | \$214,536              |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$101,455           | \$149,316                                  | \$140,397                          | \$140,397              |  |
| 032590 CHGS FAC MGMT COMM                            | \$98                | \$117                                      | \$100                              | \$100                  |  |
| 032591 CHGS IT COMM                                  | \$49,938            | \$72,254                                   | \$88,824                           | \$88,824               |  |
| 032700 FOOD EXPENSE                                  | \$60,680            | \$11,396                                   | \$37,500                           | \$37,500               |  |
| 032900 HOUSEHOLD EXPENSE                             | \$32,004            | \$19,661                                   | \$28,345                           | \$28,345               |  |
| 032928 HSHLD XP LAUNDRY SVS                          | \$857               | \$881                                      | \$1,800                            | \$1,800                |  |
| 032990 CHGS OC HSHLD SVS                             | \$93,722            | \$106,072                                  | \$108,436                          | \$108,436              |  |

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032991 CHGS OC HSHLD SUPPL                           | \$3,357            | \$3,271                                    | \$3,305                            | \$3,305                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$135,390          | \$152,555                                  | \$74,121                           | \$74,121               |  |
| 033100 INSURANCE EXPENSE                             | \$0                | \$0  | \$500                              | \$500                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$19,038           | \$31,473                                   | \$40,000                           | \$40,000               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$6,348            | \$7,320                                    | \$11,160                           | \$11,160               |  |
| 033104 INSUR XP MALPRACTICE                          | \$22,214           | \$38,244                                   | \$44,000                           | \$44,000               |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$2,568            | \$9,204                                    | \$8,400                            | \$8,400                |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$24,616           | \$36,907                                   | \$79,470                           | \$79,470               |  |
| 033528 MNT EQP SOFTWARE                              | \$1,627            | \$718                                      | \$4,000                            | \$4,000                |  |
| 033531 MNT EQP IT APRV                               | \$0                | \$2,400                                    | \$0                                | \$0                    |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$19,558           | \$35,770                                   | \$34,743                           | \$34,743               |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$5,297            | \$68,905                                   | \$34,350                           | \$34,350               |  |
| 033729 MNT STR FAC MGMT APRV                         | \$0                | \$0  | \$3,000                            | \$3,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$162,256          | \$205,428                                  | \$72,686                           | \$72,686               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$245,016          | \$523,050                                  | \$485,401                          | \$485,401              |  |
| 033904 MED SPLY IMMUNIZATIONS                        | \$47,697           | \$42,322                                   | \$95,000                           | \$95,000               |  |
| 034100 MEMBERSHIPS                                   | \$18,475           | \$13,203                                   | \$19,445                           | \$19,445               |  |
| 034300 MISCELLANEOUS EXPENSE                         | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$0                | \$1,354                                    | \$0                                | \$0                    |  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$587              | \$1,200                                    | \$0                                | \$0                    |  |
| 034500 OFFICE EXPENSE                                | \$97,218           | \$129,554                                  | \$169,525                          | \$169,525              |  |
| 034526 OFFICE XP POSTAGE                             | \$2,086            | \$2,812                                    | \$5,500                            | \$5,500                |  |
| 034527 OFFICE XP PRINTING                            | \$4,933            | \$9,495                                    | \$44,035                           | \$44,035               |  |
| 034535 OFFICE XP EDUCATIONAL ITEMS                   | \$9,897            | \$13,343                                   | \$51,500                           | \$51,500               |  |
| 034536 OFFICE XP OFFICE FURNITURE                    | \$0                | \$0  | \$17,000                           | \$17,000               |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$5,025            | \$2,979                                    | \$1,012                            | \$1,012                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$6,875            | \$20,335                                   | \$22,317                           | \$22,317               |  |
| 034592 CHGS OC OTHER SERVICES                        | \$10,742           | \$12,691                                   | \$15,146                           | \$15,146               |  |
| 034800 PROF & SPECIAL SERVICES                       | \$860,993          | \$8,056,147                                | \$4,113,200                        | \$4,113,200            |  |
| 034801 PROF ACCOUNTING SVS                           | \$2,055,225        | \$7,195,027                                | \$5,916,726                        | \$5,916,726            |  |
| 034802 PROF ADMIN SVS                                | \$1,938,397        | \$1,318,793                                | \$2,232,584                        | \$2,232,584            |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$164,506          | \$172,405                                  | \$390,500                          | \$390,500              |  |
| 034804 PROF APPRAISAL SVS                            | \$0                | \$17,343                                   | \$0                                | \$0                    |  |
| 034807 PROF BANK SVS                                 | \$1,671            | \$2,334                                    | \$2,100                            | \$2,100                |  |
| 034823 PROF HEALTH SVS                               | (\$37,753)         | \$0  | \$0                                | \$0                    |  |
| 034826 PROF LAB SVS                                  | \$3,925            | \$4,410                                    | \$7,500                            | \$7,500                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$14,679           | \$31,999                                   | \$11,000                           | \$11,000               |  |
| 034849 PROF TECHNOLOGICAL SVS                        | \$0                | \$0  | \$10,500                           | \$10,500               |  |
| 034851 PROF TRAINING SVS                             | \$921              | \$21,750                                   | \$10,950                           | \$10,950               |  |

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034854 PROF INTERPRETING SVS                         | \$4,183            | \$9,543                                    | \$7,850                            | \$7,850                |  |
| 034861 PROF HSG SVS                                  | \$0                | \$50                                       | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$5,703            | \$5,866                                    | \$1,725                            | \$1,725                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$522,891          | \$575,964                                  | \$842,918                          | \$842,918              |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$43,598           | \$52,948                                   | \$52,900                           | \$52,900               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$479,847          | \$95,626                                   | \$23,476                           | \$23,476               |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$2,595                                    | \$219,446                          | \$219,446              |  |
| 035500 MINOR EQUIPMENT                               | \$15,836           | \$52,928                                   | \$55,375                           | \$55,375               |  |
| 035528 MINOR EQP SOFTWARE                            | \$8,700            | \$22,290                                   | \$11,192                           | \$11,192               |  |
| 035529 MNR EQP COMPUTERS                             | \$0                | \$0  | \$9,940                            | \$9,940                |  |
| 035530 MNR EQP IT APRV                               | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 035535 MNR EQP COMM EQP                              | \$2,642            | \$0  | \$1,000                            | \$1,000                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$6,269            | \$19,916                                   | \$72,940                           | \$72,940               |  |
| 035591 CHGS IT HARDWARE EQP                          | \$91,124           | \$178,101                                  | \$217,509                          | \$217,509              |  |
| 035592 CHGS IT TELECOMM EQP                          | \$700              | \$547                                      | \$850                              | \$850                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$73,199           | \$131,487                                  | \$252,392                          | \$252,392              |  |
| 035752 SP DEPT XP LICENSE/PERMIT/CERT                | \$0                | \$0  | \$1,330                            | \$1,330                |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$0                | \$0  | \$1,100                            | \$1,100                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$78,968           | \$4,326                                    | \$144,950                          | \$144,950              |  |
| 035940 TRANS/TRVL FUEL                               | \$14,518           | \$9,733                                    | \$21,525                           | \$21,525               |  |
| 035941 TRANS/TRVL MILEAGE                            | \$2,065            | \$233                                      | \$6,155                            | \$6,155                |  |
| 035942 TRANS/TRVL TRAINING                           | \$1,877            | \$0  | \$8,800                            | \$8,800                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$50,605           | \$44,529                                   | \$38,712                           | \$38,712               |  |
| 035991 CHGS FLEET BOAT FUEL                          | (\$16)             | \$0  | \$0                                | \$0                    |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$2,585            | \$0  | \$3,000                            | \$3,000                |  |
| 036100 UTILITIES                                     | \$104,788          | \$119,706                                  | \$106,832                          | \$106,832              |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$7,773,567</b> | <b>\$20,052,553</b>                        | <b>\$16,756,531</b>                | <b>\$16,756,531</b>    |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$431,928          | \$396,673                                  | \$614,187                          | \$614,187              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$150,373          | \$141,039                                  | \$137,481                          | \$137,481              |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$230,890                                  | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$40,884                                   | \$0                                | \$0                    |  |
| 050800 TAXES & ASSESSMENTS                           | \$2,089            | \$2,092                                    | \$5,000                            | \$5,000                |  |
| 051351 CONTR TO CITY OF REDDING                      | \$104,987          | \$0  | \$75,600                           | \$75,600               |  |
| 051352 CONTR TO CITY OF ANDERSON                     | \$0                | \$31,467                                   | \$0                                | \$0                    |  |
| 051380 CONTR TO SCHOOLS                              | \$0                | \$98,548                                   | \$0                                | \$0                    |  |
| 051500 CONTRIBUTION TO OTHER AGENCIES                | \$0                | \$234,000                                  | \$0                                | \$0                    |  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$84,659           | \$191,227                                  | \$10,000                           | \$10,000               |  |
| 052001 SUPP/CARE CLIENTS                             | \$280,264          | \$801,227                                  | \$600,000                          | \$600,000              |  |

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| 052006 SUPP/CARE FOSTER CHILDREN                     | \$20                 | (\$20)                                     | \$0                                | \$0                    |  |
| 052009 SUPP/CARE ADULTS                              | \$704                | \$0  | \$2,000                            | \$2,000                |  |
| 052015 SUPP/CARE ADULT RESIDENTIAL                   | \$12,230             | \$0  | \$10,000                           | \$10,000               |  |
| 056530 RM PD CLM JUDGEMENTS/DAMAGE                   | (\$500)              | \$0  | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,066,756</b>   | <b>\$2,168,030</b>                         | <b>\$1,454,268</b>                 | <b>\$1,454,268</b>     |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                      |  |                                    |                        |  |
| 060000 CAPITAL ASSET LAND                            | \$0                  | \$6,973                                    | \$0                                | \$0                    |  |
| 061178 HHSA BURNEY BUILDINGS                         | \$0                  | \$42,157                                   | \$0                                | \$0                    |  |
| 065008 1 AUTOCLAVE                                   | \$0                  | \$0  | \$75,000                           | \$75,000               |  |
| 065035 1 FREEZER                                     | \$0                  | \$0  | \$10,000                           | \$10,000               |  |
| 065040 1 INCUBATOR                                   | \$0                  | \$6,500                                    | \$0                                | \$0                    |  |
| 065044 1 LAB REFRIGERATOR                            | \$0                  | \$0  | \$10,000                           | \$10,000               |  |
| 065048 1 LAB TESTING MACHINE                         | \$36,164             | \$114,809                                  | \$0                                | \$0                    |  |
| 065095 VEHICLES                                      | \$0                  | \$0  | \$25,000                           | \$25,000               |  |
| 065102 1 WORKSTATION                                 | \$6,593              | \$0  | \$0                                | \$0                    |  |
| 065248 1 PLATE WASHER                                | \$7,905              | \$0  | \$0                                | \$0                    |  |
| 065277 1 SPECIALIZED RESPONSE VEHICLE                | \$0                  | \$183,024                                  | \$36,604                           | \$36,604               |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                  | \$1,293,327                                | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$50,663</b>      | <b>\$1,646,792</b>                         | <b>\$156,604</b>                   | <b>\$156,604</b>       |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                      |  |                                    |                        |  |
| 088260 C/A/ JAIL                                     | (\$250)              | (\$150)                                    | (\$1,000)                          | (\$1,000)              |  |
| 088262 C/A JUVENILE HALL                             | \$0                  | \$0  | (\$1,000)                          | (\$1,000)              |  |
| 088263 C/A PROBATION                                 | (\$3,318)            | \$0  | \$0                                | \$0                    |  |
| 088404 C/A MHSA                                      | (\$431,502)          | (\$252,712)                                | (\$897,696)                        | (\$897,696)            |  |
| 088411 C/A PUBLIC HEALTH                             | (\$1,938,397)        | (\$1,336,136)                              | (\$2,232,580)                      | (\$2,232,580)          |  |
| 088412 C/A SCHC CMSP                                 | (\$85,000)           | \$0  | \$0                                | \$0                    |  |
| 088417 C/A CA CHILD SERVICES                         | (\$176,434)          | (\$115,295)                                | (\$162,569)                        | (\$162,569)            |  |
| 088422 C/A ALCOHOL & DRUG                            | (\$443,454)          | (\$384,315)                                | (\$403,934)                        | (\$403,934)            |  |
| 088501 C/A SOCIAL SERVICES                           | (\$1,512,885)        | (\$1,843,417)                              | (\$3,418,085)                      | (\$3,418,085)          |  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$4,591,242)</b> | <b>(\$3,932,028)</b>                       | <b>(\$7,116,864)</b>               | <b>(\$7,116,864)</b>   |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                                    |                        |  |
| 095235 TRAN OUT SHERIFF                              | \$74,419             | \$90,724                                   | \$90,639                           | \$90,639               |  |
| 095590 TRAN OUT COMMUNITY ACTION AGCY                | \$50,000             | \$127,000                                  | \$141,200                          | \$141,200              |  |
| 095596 TRAN OUT CDBG                                 | \$105,497            | \$112,988                                  | \$119,580                          | \$119,580              |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$2,650              | \$30,600                                   | \$23,468                           | \$23,468               |  |
| 096391 TRAN OUT FIRE ZONE #1                         | \$99,848             | \$15,461                                   | \$56,656                           | \$56,656               |  |



**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>OTHER FINANCING USES</b>                          | \$332,415          | \$376,774   | \$431,543              | \$431,543  |
| <b>Total Expenditures and Appropriations:</b>        | \$17,631,632       | \$36,855,987  | \$32,570,482           | \$32,570,482   |
| <b>Net Cost:</b>                                     | \$1,651,979        | \$3,883,128   | \$3,123,790            | \$3,123,790  |

## PUBLIC HEALTH-HEALTH SERVICES

Fund 0196 Public Health, Budget Unit 412

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### PROGRAM DESCRIPTION

The Health Services budget accounts for the cost of the County Medical Services Program (CMSP), a program to support medical care costs for indigent county residents, contingency reserve for medically indigent adults who do not qualify for CMSP, the cost of the County's contract with Sierra-Sacramento Valley Emergency Medical Services (SSV-EMS) to provide statutorily required regulatory oversight of EMS services, and the cost associated with operating, maintaining, and replacing equipment for the Shasta County EMS communication system. In addition, this budget contains costs related to the maintenance of Shasta General Hospital records since the hospital's closure in 1987, including requests for copies of records, subpoenas, lien payments, correspondence and purging of files.

Costs in this program are supported by fees charged to ambulance providers and base hospitals for maintenance of the EMS communications system as well as a portion of the County General Fund maintenance of effort (MOE) required to secure Public Health realignment, and the statutory County General Fund payment of the CMSP participation fee.

### BUDGET REQUESTS

FY 2021-22 requested expenditures are \$633,261, a decrease of \$290,959 compared to the FY 2020-21 Adjusted Budget due to a change in accounting for capital leases related to the EMS communication system in FY 2020-21. The requested budget includes capital asset appropriations to replace two base radios (\$32,000) which are used in the EMS communications system. FY 2021-22 requested revenue is \$611,011, leaving a Net County Contribution of \$22,250 which is set aside for future replacement of equipment. The budget request includes the cost of the SSV-EMS Joint Powers Agreement as well as the costs of operating and maintaining EMS communication system equipment along with offsetting fee revenue. This budget also continues the lease of space in central Redding for hospital record storage and indigent aid and care costs related to housing. The CMSP participation fee is set in statute and is supported entirely by a statutory corresponding County General Fund contribution of \$294,369. Additionally, the FY 2021-22 budget request includes \$30,000 in a Contingency Reserve account for health care claims for medically indigent adults that are not CMSP-eligible but fall within the state Welfare and Institutions Code Section 17000 County obligation. No claims have been processed for these costs in FY 2020-21, however claims can arise without warning, and the County must be prepared to pay them. The budget also requests General Fund support in the amount of \$168,285, a 5.3 percent decrease compared to the FY 2020-21 Adjusted Budget with a corresponding increase in the Public Health (BU411) budget. There are no position requests. The FY 2020-21 budget projection includes minor overages in the Services and Supplies and Capital Asset object levels. This budget will continue to be monitored and a budget amendment will be presented for approval

if necessary.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** MEDICAL CARE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 533150 STATE CMSP                                    | \$25,000           | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$25,000</b>    | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 693001 CHARGES FOR SERVICES                          | \$57,596           | \$57,345                                   | \$148,357                          | \$148,357              | \$148,357  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$57,596</b>    | <b>\$57,345</b>                            | <b>\$148,357</b>                   | <b>\$148,357</b>       | <b>\$148,357</b>                                     |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$440,379          | \$472,107                                  | \$462,654                          | \$462,654              | \$462,654  |
| 800590 TRANS IN COMMUNITY ACTION AGCY                | \$700,000          | \$0  | \$0                                | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$1,140,379</b> | <b>\$472,107</b>                           | <b>\$462,654</b>                   | <b>\$462,654</b>       | <b>\$462,654</b>                                     |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$200              | \$0  | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$200</b>       | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$327,983                                  | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$327,983</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$1,223,175</b> | <b>\$857,435</b>                           | <b>\$611,011</b>                   | <b>\$611,011</b>       | <b>\$611,011</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$7,499            | \$0  | \$78,400                           | \$78,400               | \$78,400   |
| 034800 PROF & SPECIAL SERVICES                       | \$800,000          | \$0  | \$0                                | \$0                    | \$0  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$0                | \$0  | \$23,120                           | \$23,120               | \$23,120   |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$45,123           | \$0  | \$0                                | \$0                    | \$0  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | (\$2,387)                                  | \$58,100                           | \$58,100               | \$58,100   |
| 035500 MINOR EQUIPMENT                               | \$803              | \$0  | \$1,000                            | \$1,000                | \$1,000  |
| 035752 SP DEPT XP LICENSE/PERMIT/CERT                | \$0                | \$0  | \$2,012                            | \$2,012                | \$2,012  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$853,426</b>   | <b>(\$2,387)</b>                           | <b>\$162,632</b>                   | <b>\$162,632</b>       | <b>\$162,632</b>                                     |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$6,102            | \$12,572                                   | \$9,398                            | \$9,398                | \$9,398  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$0                | \$1,788                                    | \$17,862                           | \$17,862               | \$17,862   |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$38,957                                   | \$0                                | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$7,628                                    | \$0                                | \$0                    | \$0  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$85,084           | \$84,778                                   | \$87,000                           | \$87,000               | \$87,000   |
| 052003 SUPP/CARE INDIGENTS                           | \$0                | \$0  | \$294,369                          | \$294,369              | \$294,369  |
| <b>OTHER CHARGES</b>                                 | <b>\$91,186</b>    | <b>\$145,725</b>                           | <b>\$408,629</b>                   | <b>\$408,629</b>       | <b>\$408,629</b>                                     |

**Budget Unit:** 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** MEDICAL CARE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 065061 RADIOS  | \$0                | \$0  | \$32,000                           | \$32,000               |  |
| 065366 2 REPEATERS                                   | \$24,453           | \$0  | \$0                                | \$0                    |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$327,983                                  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | \$24,453           | \$327,983                                  | \$32,000                           | \$32,000               |  |
| <b>Category: 090</b> APPROP FOR CONTINGENCY          |                    |  |                                    |                        |  |
| 090000 APPROPRIATION FOR CONTINGENCY                 | \$0                | \$0  | \$30,000                           | \$30,000               |  |
| <b>APPROP FOR CONTINGENCY</b>                        | \$0                | \$0  | \$30,000                           | \$30,000               |  |
| <b>Total Expenditures and Appropriations:</b>        | \$969,066          | \$471,321                                  | \$633,261                          | \$633,261              |  |
| <b>Net Cost:</b>                                     | (\$254,108)        | (\$386,114)                                | \$22,250                           | \$22,250               |  |

**PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES**  
Fund 0196 Public Health, Budget Unit 417  
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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**PROGRAM DESCRIPTION**

California Children's Services (CCS) is a state-mandated program which provides diagnostic, treatment, case management, and therapy services for children and young adults aged less than 21 years with severe disabilities/diseases that may be improved or corrected with special medical and therapy services. Low and moderate-income families are assisted with medical expenses associated with caring for their disabled children.

**BUDGET REQUESTS**

The FY 2021-22 expenditure request in the amount of \$2.4 million represents an increase of \$149,962 from the FY 2020-21 Adjusted Budget, due to increases in Salaries and Benefits. FY 2021-22 revenue is requested at \$1.7 million; a decrease of \$83,333 compared to the FY 2020-21 Adjusted Budget. This program is funded by Social Services realignment revenue, categorical state funding, Medi-Cal fee for service, Public Health reserves, and a County General Fund contribution of \$139,159 (status quo). The county share of cost in this program continues to outpace available Social Services realignment funding for this program, and Public Health is currently using fund balance reserves in the amount of \$717,796 to fund the Net County Cost to operate the CCS program. There are no requested capital assets. There are no position changes requested with this budget.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is ongoing, with changes occurring on a daily and even hourly basis. As such, the budget submission contains a best estimate of program needs with the knowledge that changes may be necessary. As the economic climate changes and discussions about a recession occur, this budget may be impacted by a loss in Realignment (sales tax and vehicle license fees) revenue.

CCS operates under Public Health oversight and staff continues to closely monitor expenditures for both administrative and diagnostic and treatment services. In January 2019, the Department of Health Care Services (DHCS), which oversees the CCS program, "carved in" the case management, diagnostic, and

treatment aspects of the program into the Medi-Cal managed care plans, which is Partnership Healthplan of California (PHC) in Shasta County. This “Whole Child Model”, while costing the program some revenues, drastically decreased county risk due from the occasional expensive catastrophic illness. Case management functions that were previously the county’s responsibility have transitioned to PHC, while others, such as the medical therapy unit and medical and financial eligibility, remain the county’s responsibility. The caseload in the medical therapy unit is quite stable.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |

|                      |                                   |             |             |             |             |
|----------------------|-----------------------------------|-------------|-------------|-------------|-------------|
| <b>Category: 500</b> | <b>INTERGOVERNMENTAL REVENUES</b> |             |             |             |             |
| 530901               | STATE MEDI CAL SERVICES           | \$28,617    | \$67,877    | \$75,000    | \$75,000    |
| 531500               | STATE REALIGNMENT SOCIAL SVS      | \$481,005   | \$483,370   | \$481,005   | \$481,005   |
| 534000               | STATE CALIF CHILDREN SERVICES     | \$1,213,652 | \$1,099,664 | \$1,013,185 | \$1,013,185 |
| 551320               | FED EMERGCY ASSIST CORONAVIRUS    | \$0         | \$145,171   | \$0         | \$0         |

|                                   |             |             |             |             |
|-----------------------------------|-------------|-------------|-------------|-------------|
| <b>INTERGOVERNMENTAL REVENUES</b> | \$1,723,274 | \$1,796,083 | \$1,569,190 | \$1,569,190 |
|-----------------------------------|-------------|-------------|-------------|-------------|

|                      |                                |         |      |         |         |
|----------------------|--------------------------------|---------|------|---------|---------|
| <b>Category: 700</b> | <b>MISCELLANEOUS REVENUES</b>  |         |      |         |         |
| 792500               | DONATIONS/CONTRIBUTIONS        | \$1,000 | \$0  | \$1,000 | \$1,000 |
| 795000               | AUDITOR VOID/STALE DATED CHECK | \$54    | \$0  | \$0     | \$0     |
| 799390               | PRIOR PERIOD EXP ADJUSTMENT    | \$2,060 | \$83 | \$0     | \$0     |
| 799400               | JURY & WITNESS FEES            | \$193   | \$0  | \$0     | \$0     |

|                               |         |      |         |         |
|-------------------------------|---------|------|---------|---------|
| <b>MISCELLANEOUS REVENUES</b> | \$3,307 | \$83 | \$1,000 | \$1,000 |
|-------------------------------|---------|------|---------|---------|

|                      |                                       |           |           |           |           |
|----------------------|---------------------------------------|-----------|-----------|-----------|-----------|
| <b>Category: 800</b> | <b>OTHR FINANCING SOURCES TRAN IN</b> |           |           |           |           |
| 800100               | TRANS IN GENERAL FUND                 | \$139,158 | \$139,158 | \$139,159 | \$139,159 |

|                                       |           |           |           |           |
|---------------------------------------|-----------|-----------|-----------|-----------|
| <b>OTHR FINANCING SOURCES TRAN IN</b> | \$139,158 | \$139,158 | \$139,159 | \$139,159 |
|---------------------------------------|-----------|-----------|-----------|-----------|

|                        |             |             |             |             |
|------------------------|-------------|-------------|-------------|-------------|
| <b>Total Revenues:</b> | \$1,865,741 | \$1,935,325 | \$1,709,349 | \$1,709,349 |
|------------------------|-------------|-------------|-------------|-------------|

|                      |                               |           |           |             |             |
|----------------------|-------------------------------|-----------|-----------|-------------|-------------|
| <b>Category: 010</b> | <b>SALARIES AND BENEFITS</b>  |           |           |             |             |
| 011000               | REGULAR SALARIES              | \$819,822 | \$896,465 | \$1,061,000 | \$1,061,000 |
| 011200               | TERMINATION/SPECIAL PAY       | (\$2,195) | \$0       | \$0         | \$0         |
| 017000               | EXTRA HELP                    | \$0       | \$18,502  | \$0         | \$0         |
| 017502               | OVERTIME PAY                  | \$1,535   | \$9,988   | \$2,000     | \$2,000     |
| 017505               | STANDBY PAY                   | \$216     | \$15      | \$0         | \$0         |
| 017509               | HOLIDAY OVERTIME PAY          | \$0       | \$480     | \$0         | \$0         |
| 018100               | EMPLOYER SHARE FICA           | \$61,958  | \$68,788  | \$81,000    | \$81,000    |
| 018201               | EMPLOYER SHARE RETIREMENT     | \$181,105 | \$210,443 | \$253,000   | \$253,000   |
| 018205               | EMPLOYER SHARE 401A           | \$3,178   | \$3,745   | \$6,600     | \$6,600     |
| 018300               | EMPLOYER SHARE HEALTH INSUR   | \$184,453 | \$209,485 | \$220,000   | \$220,000   |
| 018307               | EMPLYR SHR OTHER POST EMP BEN | \$33,049  | \$37,924  | \$61,000    | \$61,000    |
| 018400               | EMPLOYER SHR UNEMPLOYMENT INS | \$802     | \$566     | \$500       | \$500       |
| 018500               | WORKERS COMP EXPOSURE         | \$2,078   | \$3,515   | \$5,800     | \$5,800     |
| 018501               | WORKERS COMP EXPERIENCE       | \$1,296   | \$768     | \$0         | \$0         |
| 018603               | CELL/PDA COMM ALLOWANCE PROG  | \$186     | \$0       | \$0         | \$0         |

|                              |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|
| <b>SALARIES AND BENEFITS</b> | \$1,287,488 | \$1,460,689 | \$1,690,900 | \$1,690,900 |
|------------------------------|-------------|-------------|-------------|-------------|

|                      |                               |         |       |         |         |
|----------------------|-------------------------------|---------|-------|---------|---------|
| <b>Category: 030</b> | <b>SERVICES AND SUPPLIES</b>  |         |       |         |         |
| 032100               | AGRICULTURAL EXPENSE          | \$14    | \$0   | \$0     | \$0     |
| 032300               | CLOTHING/PERSONAL SUPPLIES XP | \$1,399 | \$729 | \$1,000 | \$1,000 |



**Budget Unit:** 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035942 TRANS/TRVL TRAINING                           | \$0                | \$0  |                                    | \$2,000                | \$2,000  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$5,362            | \$2,016                                    |                                    | \$1,754                | \$1,754  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$0  |                                    | \$700                  | \$700  |
| 036100 UTILITIES                                     | \$3,470            | \$2,788                                    |                                    | \$1,839                | \$1,839  |
| <b>SERVICES AND SUPPLIES</b>                         | \$374,512          | \$265,813                                  |                                    | \$382,099              | \$382,099  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$40,653           | \$32,981                                   |                                    | \$14,646               | \$14,646   |
| 052000 SUPPORT & CARE OF PERSONS                     | \$452              | \$0  |                                    | \$4,500                | \$4,500  |
| 052001 SUPP/CARE CLIENTS                             | \$233              | \$1,447                                    |                                    | \$85,000               | \$85,000   |
| 052007 SUPP/CARE PATIENTS                            | \$0                | \$763                                      |                                    | \$250,000              | \$250,000  |
| <b>OTHER CHARGES</b>                                 | \$41,339           | \$35,191                                   |                                    | \$354,146              | \$354,146  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,703,340        | \$1,761,694                                |                                    | \$2,427,145            | \$2,427,145  |
| <b>Net Cost:</b>                                     | (\$162,400)        | (\$173,630)                                |                                    | \$717,796              | \$717,796  |

**Budget Unit:** 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 032591 CHGS IT COMM                                  | \$5,542            | \$8,101                                    | \$8,304                            | \$8,304                |  |
| 032700 FOOD EXPENSE                                  | \$97               | \$70                                       | \$400                              | \$400                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$932              | \$354                                      | \$2,000                            | \$2,000                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$6,029            | \$5,747                                    | \$2,795                            | \$2,795                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,893            | \$2,682                                    | \$3,200                            | \$3,200                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$708              | \$372                                      | \$408                              | \$408                  |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$35               | \$0  | \$0                                | \$0                    |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,269            | \$1,622                                    | \$1,611                            | \$1,611                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$2,432                                    | \$0                                | \$0                    |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$6,702            | \$6,295                                    | \$3,831                            | \$3,831                |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$94               | \$27                                       | \$2,000                            | \$2,000                |  |
| 034100 MEMBERSHIPS                                   | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 034500 OFFICE EXPENSE                                | \$3,088            | \$4,015                                    | \$8,000                            | \$8,000                |  |
| 034526 OFFICE XP POSTAGE                             | \$165              | \$217                                      | \$500                              | \$500                  |  |
| 034527 OFFICE XP PRINTING                            | \$10               | \$68                                       | \$300                              | \$300                  |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$100              | \$0  | \$0                                | \$0                    |  |
| 034591 CHGS OC POSTAGE SVS                           | \$1,241            | \$842                                      | \$812                              | \$812                  |  |
| 034592 CHGS OC OTHER SERVICES                        | \$4,670            | \$4,884                                    | \$5,223                            | \$5,223                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$2,224            | \$2,363                                    | \$17,000                           | \$17,000               |  |
| 034801 PROF ACCOUNTING SVS                           | \$86,826           | \$50,883                                   | \$81,966                           | \$81,966               |  |
| 034802 PROF ADMIN SVS                                | \$176,434          | \$115,295                                  | \$162,569                          | \$162,569              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$463              | \$464                                      | \$2,000                            | \$2,000                |  |
| 034851 PROF TRAINING SVS                             | \$0                | \$350                                      | \$5,000                            | \$5,000                |  |
| 034854 PROF INTERPRETING SVS                         | \$35               | \$0  | \$500                              | \$500                  |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$1,933                                    | \$0                                | \$0                    |  |
| 034861 PROF HSG SVS                                  | \$0                | \$50                                       | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$277              | \$254                                      | \$88                               | \$88                   |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$38,343           | \$39,887                                   | \$42,299                           | \$42,299               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$3,996            | \$4,941                                    | \$3,900                            | \$3,900                |  |
| 035500 MINOR EQUIPMENT                               | \$151              | \$249                                      | \$2,500                            | \$2,500                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$144              | \$49                                       | \$150                              | \$150                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$12,501           | \$0  | \$3,750                            | \$3,750                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$131              | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$5,228            | \$2,931                                    | \$5,000                            | \$5,000                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,938            | \$395                                      | \$1,000                            | \$1,000                |  |
| 035940 TRANS/TRVL FUEL                               | \$437              | \$295                                      | \$700                              | \$700                  |  |
| 035941 TRANS/TRVL MILEAGE                            | \$552              | \$200                                      | \$2,000                            | \$2,000                |  |

**MENTAL HEALTH-ALCOHOL AND DRUG PROGRAMS**  
Fund 0080 Mental Health, Budget Unit 422  
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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**PROGRAM DESCRIPTION**

The Alcohol and Drug Program (ADP) mission is to improve the quality of life in Shasta County by reducing the incidence and impact of alcohol and other drug harmful use. The program provides prevention, intervention and treatment services embedded throughout HHSA programs, and through community contract providers. Outpatient counseling services are available to those in need of substance use disorder treatment. Specialized treatment programs are offered for adolescents, seniors, and individuals with co-existing conditions of mental illness and substance use disorders. Residential alcohol and drug treatment is provided through contracts with local providers.

**BUDGET REQUESTS**

FY 2021-22 expenditures are requested at \$9.3 million, a 45.2 percent increase, and revenue is requested at \$7.9 million, a 81.3 percent increase, compared to the FY 2020-21 Adjusted Budget amount. The increase in expenditures and revenues is due to the realignment of Drug Medi-Cal responsibilities to counties. The FY 2021-22 General Fund contribution of \$3,195 is status quo, which combined with realignment funds, is used to draw down federal revenue. This budget anticipates a net county cost of \$1.4 million to the Mental Health fund for FY 2021-22, which is an increase of \$684,577 compared to the FY 2020-21 Adjusted Budget. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Services and Supplies object level due to the implementation of the Drug Medi-Cal Organized Delivery System (ODS).

Position Changes Requested: Add 1.0 Full Time Equivalent (FTE) Staff Services Analyst I/II to allow for additional vocational training support for individuals experiencing behavioral health illness. Additionally, the requested Position Changes include the transfer of positions between HHSA budget units to more closely reflect the assignment of duties

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is still occurring, with changes occurring on a daily basis. As such, the budget

submission contains a best estimate of program needs with the knowledge that changes may be necessary. Given the increase in harmful substance use during the pandemic, there may be more demand for services than anticipated.

Shasta County and six other North State counties began implementing the Drug Medical ODS on July 1, 2020. We continue to monitor utilization and expenditures as this new structure moves forward. It may take several years to ascertain a new baseline of expenditures for these services in the county.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                        |  |
| 317531 VCF ALCOHOL PROGRAMS                          | \$19,870           | \$16,402                                   | \$24,000                           | \$24,000               | \$24,000   |
| 319150 PENALTIES ALCOHOL REHAB PROG                  | \$124              | \$140                                      | \$100                              | \$100                  | \$100  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$19,994</b>    | <b>\$16,542</b>                            | <b>\$24,100</b>                    | <b>\$24,100</b>        | <b>\$24,100</b>                                      |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 533202 STATE IGT                                     | \$37,484           | \$151,704                                  | \$0                                | \$0                    | \$0  |
| 536403 STATE DEPT HEALTH CARE SVS PRG                | \$62,289           | \$658                                      | \$0                                | \$0                    | \$0  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$967,069          | \$926,786                                  | \$828,800                          | \$828,800              | \$828,800  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$65,502                                   | \$0                                | \$0                    | \$0  |
| 552100 FEDERAL MEDI-CAL                              | \$2,243,364        | \$5,387,173                                | \$5,376,800                        | \$5,376,800            | \$5,376,800  |
| 552110 FED SUBSTANCE ABUSE PREV/TREAT                | \$1,448,867        | \$982,769                                  | \$1,091,487                        | \$1,091,487            | \$1,091,487  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$4,759,074</b> | <b>\$7,514,594</b>                         | <b>\$7,297,087</b>                 | <b>\$7,297,087</b>     | <b>\$7,297,087</b>                                   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 682002 MENTAL HEALTH SERVICES OTHER                  | \$6,630            | \$8,535                                    | \$12,000                           | \$12,000               | \$12,000   |
| 682009 MH SVS SC COURT DRUG GRANT                    | \$0                | \$9,763                                    | \$5,000                            | \$5,000                | \$5,000  |
| 682015 MEDICAL MARIJUANA PGM ID FEES                 | \$650              | \$800                                      | \$1,000                            | \$1,000                | \$1,000  |
| 693030 CONTRACT SERVICES REVENUE                     | \$0                | \$51,863                                   | \$95,000                           | \$95,000               | \$95,000   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$7,280</b>     | <b>\$70,962</b>                            | <b>\$113,000</b>                   | <b>\$113,000</b>       | <b>\$113,000</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$6,022            | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$400                                      | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$6,022</b>     | <b>\$400</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$3,195            | \$3,195                                    | \$3,195                            | \$3,195                | \$3,195  |
| 800410 TRANS IN MENTAL HEALTH                        | \$430,000          | \$480,000                                  | \$470,000                          | \$470,000              | \$470,000  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$433,195</b>   | <b>\$483,195</b>                           | <b>\$473,195</b>                   | <b>\$473,195</b>       | <b>\$473,195</b>                                     |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$163,134                                  | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$163,134</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$5,225,567</b> | <b>\$8,248,829</b>                         | <b>\$7,907,382</b>                 | <b>\$7,907,382</b>     | <b>\$7,907,382</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$696,627          | \$606,282                                  | \$975,000                          | \$975,000              | \$975,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$586              | \$5,949                                    | \$0                                | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$17,831           | \$0  | \$0                                | \$0                    | \$0  |
| 017502 OVERTIME PAY                                  | \$935              | \$1,877                                    | \$0                                | \$0                    | \$0  |
| 017509 HOLIDAY OVERTIME PAY                          | \$0                | \$281                                      | \$0                                | \$0                    | \$0  |

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                                  | 5                      |  |
| 018100   | EMPLOYER SHARE FICA           | \$51,970           | \$45,726                                   | \$75,000                           | \$75,000               |  |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$150,088          | \$139,114                                  | \$233,000                          | \$233,000              |  |
| 018205   | EMPLOYER SHARE 401A           | \$5,859            | \$4,874                                    | \$14,000                           | \$14,000               |  |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$208,661          | \$173,373                                  | \$272,000                          | \$272,000              |  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$28,282           | \$28,247                                   | \$56,000                           | \$56,000               |  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$700              | \$372                                      | \$500                              | \$500                  |  |
| 018500   | WORKERS COMP EXPOSURE         | \$1,823            | \$2,310                                    | \$5,300                            | \$5,300                |  |
| 018501   | WORKERS COMP EXPERIENCE       | \$4,608            | \$7,056                                    | \$10,000                           | \$10,000               |  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$231              | \$231                                      | \$600                              | \$600                  |  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$1,168,208        | \$1,015,698                                | \$1,641,400                        | \$1,641,400            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |  |                                    |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$290              | \$0  | \$310                              | \$310                  |  |
| 032500   | COMMUNICATIONS EXPENSE        | \$4,757            | \$6,388                                    | \$5,686                            | \$5,686                |  |
| 032591   | CHGS IT COMM                  | \$4,073            | \$7,111                                    | \$7,098                            | \$7,098                |  |
| 032900   | HOUSEHOLD EXPENSE             | \$1,565            | \$850                                      | \$1,600                            | \$1,600                |  |
| 032990   | CHGS OC HSHLD SVS             | \$8,631            | \$22,460                                   | \$24,262                           | \$24,262               |  |
| 032991   | CHGS OC HSHLD SUPPL           | \$479              | \$765                                      | \$680                              | \$680                  |  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$374              | \$531                                      | \$3,531                            | \$3,531                |  |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$1,654            | \$1,779                                    | \$2,900                            | \$2,900                |  |
| 033103   | INSUR XP MISCELLANEOUS        | \$696              | \$792                                      | \$1,128                            | \$1,128                |  |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$1,344            | \$444                                      | \$1,092                            | \$1,092                |  |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$109              | \$0  | \$0                                | \$0                    |  |
| 033528   | MNT EQP SOFTWARE              | \$620              | \$1,001                                    | \$1,500                            | \$1,500                |  |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$1,843            | \$1,725                                    | \$1,725                            | \$1,725                |  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$712              | \$400                                      | \$750                              | \$750                  |  |
| 033729   | MNT STR FAC MGMT APRV         | \$0                | \$0  | \$10,000                           | \$10,000               |  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$13,387           | \$8,674                                    | \$12,948                           | \$12,948               |  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$2,306            | \$9,841                                    | \$0                                | \$0                    |  |
| 034100   | MEMBERSHIPS                   | \$5,835            | \$6,902                                    | \$6,903                            | \$6,903                |  |
| 034500   | OFFICE EXPENSE                | \$18,548           | \$6,922                                    | \$11,000                           | \$11,000               |  |
| 034526   | OFFICE XP POSTAGE             | \$407              | \$0  | \$100                              | \$100                  |  |
| 034527   | OFFICE XP PRINTING            | \$487              | \$30                                       | \$200                              | \$200                  |  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$976              | \$0  | \$0                                | \$0                    |  |
| 034592   | CHGS OC OTHER SERVICES        | \$18               | \$495                                      | \$427                              | \$427                  |  |
| 034800   | PROF & SPECIAL SERVICES       | \$128,887          | \$6,517,469                                | \$6,126,000                        | \$6,126,000            |  |
| 034801   | PROF ACCOUNTING SVS           | \$590,726          | \$358,789                                  | \$587,143                          | \$587,143              |  |
| 034808   | PROF BILLING SVS              | \$3,036            | \$3,435                                    | \$4,200                            | \$4,200                |  |
| 034815   | PROF DATA PROCESSING SVS      | \$11,000           | \$11,000                                   | \$15,000                           | \$15,000               |  |
| 034817   | PROF DRUG TESTING SVS         | \$2,466            | \$279                                      | \$5,000                            | \$5,000                |  |

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034823 PROF HEALTH SVS                               | \$488,078          | \$384,315                                  | \$403,934                          | \$403,934              |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$1,948            | \$496                                      | \$5,000                            | \$5,000                |  |
| 034851 PROF TRAINING SVS                             | \$438              | \$18,082                                   | \$124,139                          | \$124,139              |  |
| 034854 PROF INTERPRETING SVS                         | \$3                | \$0  | \$200                              | \$200                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$298              | \$92                                       | \$316                              | \$316                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$42,679           | \$53,053                                   | \$53,860                           | \$53,860               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$480              | \$0  | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$3,154            | \$4,002                                    | \$3,100                            | \$3,100                |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$27,687           | \$0  | \$230                              | \$230                  |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$74                                       | \$40,031                           | \$40,031               |  |
| 035500 MINOR EQUIPMENT                               | \$1,161            | \$1,224                                    | \$500                              | \$500                  |  |
| 035528 MINOR EQP SOFTWARE                            | \$4,350            | \$0  | \$4,350                            | \$4,350                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$0                | \$0  | \$6,000                            | \$6,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$3,612            | \$4,164                                    | \$10,625                           | \$10,625               |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$50                               | \$50                   |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$42,937           | \$3,264                                    | \$1,120                            | \$1,120                |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$17,730           | \$0  | \$11,000                           | \$11,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$2,090            | \$2,351                                    | \$3,500                            | \$3,500                |  |
| 035942 TRANS/TRVL TRAINING                           | \$30               | \$0  | \$1,500                            | \$1,500                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$3,408            | \$3,312                                    | \$3,086                            | \$3,086                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$363              | \$0  | \$1,300                            | \$1,300                |  |
| 036100 UTILITIES                                     | \$3,911            | \$5,514                                    | \$3,876                            | \$3,876                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,449,602</b> | <b>\$7,448,039</b>                         | <b>\$7,508,900</b>                 | <b>\$7,508,900</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$67,533           | \$63,090                                   | \$68,289                           | \$68,289               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$36,301                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$3,585                                    | \$0                                | \$0                    |  |
| 052001 SUPP/CARE CLIENTS                             | \$0                | \$172                                      | \$200                              | \$200                  |  |
| 052015 SUPP/CARE ADULT RESIDENTIAL                   | \$108,570          | \$708,528                                  | \$899,236                          | \$899,236              |  |
| 052019 SUPP/CARE CLIENT CONTRACT SVS                 | \$2,369,590        | \$0  | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                 | <b>\$2,545,693</b> | <b>\$811,679</b>                           | <b>\$967,725</b>                   | <b>\$967,725</b>       |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$163,134                                  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$163,134</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088404 C/A MHSA                                      | \$0                | \$5  | \$0                                | \$0                    |  |
| 088422 C/A ALCOHOL & DRUG                            | (\$41,128)         | \$0  | \$0                                | \$0                    |  |

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 088501 C/A SOCIAL SERVICES                           | (\$617,557)        | (\$716,256)                                |                                    | (\$770,798)            | (\$770,798)  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$658,685)        | (\$716,251)                                |                                    | (\$770,798)            | (\$770,798)  |
| <b>Total Expenditures and Appropriations:</b>        | \$4,504,818        | \$8,722,299                                |                                    | \$9,347,227            | \$9,347,227  |
| <b>Net Cost:</b>                                     | (\$720,748)        | \$473,470                                  |                                    | \$1,439,845            | \$1,439,845  |



## MENTAL HEALTH-PERINATAL PROGRAM

Fund 0080 Mental Health, Budget Unit 425

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

The Perinatal Substance Abuse Prevention Program provides a full range of specialized treatment services to substance dependent women who are pregnant or who have children aged less than 18 years. In addition to alcohol and drug day-treatment services, intensive case management, childcare, transportation, and parenting classes are offered. The Perinatal Program promotes a sober lifestyle with an emphasis on developing a strong mother/child relationship. Funding for services is a combination of Substance Abuse Block Grant (SABG), Federal Drug Medi-Cal, Partnership Health Plan and 2011 Realignment funds that are allocated to Shasta County specifically for women's perinatal services.

### **BUDGET REQUESTS**

Overall expenditures are requested at \$1,458,692, an increase of \$63,419 and requested revenue is \$1,163,903, an increase of \$314,992, when compared to the FY 2020-21 Adjusted Budget. The General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$294,789 will be funded with Mental Health fund balance. There are no requested capital assets. There are no position changes included in this budget request. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Services and Supplies object level due to the implementation of the Drug Medi-Cal Organized Delivery System (ODS)

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic will continue to impact program services, however, a reopening of many services is anticipated. As such, the budget submission contains a best estimate of program needs in the event services are opened more widely with the knowledge that changes may be necessary. Given the increase in harmful substance use during the pandemic, there may be more demand for services than anticipated.

Some issues surrounding 2011 realignment remain unresolved, including the impact of realigned responsibility for Drug Medi-Cal services. Since Drug Medi-Cal was realigned to counties, the counties

have taken on a significant federal entitlement program, without guarantee that realignment funds will grow commensurately with program costs. Funds may have to be diverted from Perinatal and other mental health programs in future years to fund Drug Medi-Cal services should realignment revenues fail to fully support services, which could potentially escalate costs in other programs such as mental health and child welfare. Shasta County has opted into the 1115 waiver for the Drug Medi-Cal ODS and continues to gain experience with the organized delivery system and knowledge of the billing and revenue procedures.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 425 - PERINATAL (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$302,283          | \$337,013                                  | \$281,742                          | \$281,742              | \$281,742  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$49,867                                   | \$0                                | \$0                    | \$0  |
| 552100 FEDERAL MEDI-CAL                              | \$103,676          | \$1,354                                    | \$349,200                          | \$349,200              | \$349,200  |
| 560300 FEDERAL PERINATAL GRANT                       | \$376,396          | \$373,961                                  | \$376,396                          | \$376,396              | \$376,396  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$782,355</b>   | <b>\$762,196</b>                           | <b>\$1,007,338</b>                 | <b>\$1,007,338</b>     | <b>\$1,007,338</b>                                   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 693030 CONTRACT SERVICES REVENUE                     | \$0                | \$183,029                                  | \$141,548                          | \$141,548              | \$141,548  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$0</b>         | <b>\$183,029</b>                           | <b>\$141,548</b>                   | <b>\$141,548</b>       | <b>\$141,548</b>                                     |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$1,426            | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$1,426</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$15,017           | \$15,017                                   | \$15,017                           | \$15,017               | \$15,017   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$15,017</b>    | <b>\$15,017</b>                            | <b>\$15,017</b>                    | <b>\$15,017</b>        | <b>\$15,017</b>                                      |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$75,918                                   | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$75,918</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$798,798</b>   | <b>\$1,036,161</b>                         | <b>\$1,163,903</b>                 | <b>\$1,163,903</b>     | <b>\$1,163,903</b>                                   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$267,422          | \$305,978                                  | \$362,000                          | \$362,000              | \$362,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$680              | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 017502 OVERTIME PAY                                  | \$329              | \$0  | \$0                                | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$19,182           | \$22,766                                   | \$28,000                           | \$28,000               | \$28,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$57,614           | \$69,214                                   | \$86,000                           | \$86,000               | \$86,000   |
| 018205 EMPLOYER SHARE 401A                           | \$203              | \$344                                      | \$4,000                            | \$4,000                | \$4,000  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$75,465           | \$96,207                                   | \$107,000                          | \$107,000              | \$107,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$10,851           | \$14,517                                   | \$21,000                           | \$21,000               | \$21,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$261              | \$187                                      | \$200                              | \$200                  | \$200  |
| 018500 WORKERS COMP EXPOSURE                         | \$681              | \$1,162                                    | \$2,100                            | \$2,100                | \$2,100  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$230              | \$232                                      | \$300                              | \$300                  | \$300  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$432,923</b>   | <b>\$510,612</b>                           | <b>\$612,100</b>                   | <b>\$612,100</b>       | <b>\$612,100</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$254                                      | \$200                              | \$200                  | \$200  |
| 032500 COMMUNICATIONS EXPENSE                        | \$2,108            | \$3,678                                    | \$3,500                            | \$3,500                | \$3,500  |

**Budget Unit:** 425 - PERINATAL (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 032591 CHGS IT COMM                                  | \$3,043            | \$4,152                                    | \$2,646                            | \$2,646                |  |
| 032700 FOOD EXPENSE                                  | \$115              | \$0  | \$0                                | \$0                    |  |
| 032900 HOUSEHOLD EXPENSE                             | \$502              | \$73                                       | \$500                              | \$500                  |  |
| 032990 CHGS OC HSHLD SVS                             | \$25,751           | \$14,977                                   | \$16,184                           | \$16,184               |  |
| 032991 CHGS OC HSHLD SUPPL                           | \$1,055            | \$510                                      | \$454                              | \$454                  |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$219              | \$2,256                                    | \$1,903                            | \$1,903                |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$621              | \$887                                      | \$1,200                            | \$1,200                |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$156              | \$204                                      | \$228                              | \$228                  |  |
| 033528 MNT EQP SOFTWARE                              | \$310              | \$460                                      | \$550                              | \$550                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$769              | \$938                                      | \$938                              | \$938                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$5,210            | \$4,033                                    | \$14,762                           | \$14,762               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$433              | \$115                                      | \$500                              | \$500                  |  |
| 034500 OFFICE EXPENSE                                | \$5,576            | \$3,692                                    | \$3,000                            | \$3,000                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$177              | \$115                                      | \$38                               | \$38                   |  |
| 034591 CHGS OC POSTAGE SVS                           | \$382              | \$153                                      | \$216                              | \$216                  |  |
| 034592 CHGS OC OTHER SERVICES                        | \$1,065            | \$721                                      | \$1,133                            | \$1,133                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$365              | \$24,282                                   | \$349,200                          | \$349,200              |  |
| 034801 PROF ACCOUNTING SVS                           | \$145,764          | \$148,449                                  | \$152,938                          | \$152,938              |  |
| 034808 PROF BILLING SVS                              | \$3,036            | \$3,435                                    | \$4,200                            | \$4,200                |  |
| 034817 PROF DRUG TESTING SVS                         | \$906              | \$7,139                                    | \$5,000                            | \$5,000                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$797              | \$898                                      | \$500                              | \$500                  |  |
| 034851 PROF TRAINING SVS                             | \$148              | \$0  | \$2,000                            | \$2,000                |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$9                | \$0  | \$111                              | \$111                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$21,751           | \$18,704                                   | \$18,096                           | \$18,096               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$610              | \$891                                      | \$550                              | \$550                  |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$29,263           | \$0  | \$8,750                            | \$8,750                |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$28                                       | \$24,250                           | \$24,250               |  |
| 035500 MINOR EQUIPMENT                               | \$173              | \$490                                      | \$100                              | \$100                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$57               | \$0  | \$1,000                            | \$1,000                |  |
| 035591 CHGS IT HARDWARE EQP                          | \$1,672            | \$964                                      | \$2,000                            | \$2,000                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$103              | \$106                                      | \$150                              | \$150                  |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$207              | \$812                                      | \$500                              | \$500                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,066            | \$0  | \$1,500                            | \$1,500                |  |
| 035940 TRANS/TRVL FUEL                               | \$1,189            | \$1,157                                    | \$3,000                            | \$3,000                |  |
| 035942 TRANS/TRVL TRAINING                           | \$30               | \$0  | \$500                              | \$500                  |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$4,980            | \$4,644                                    | \$4,022                            | \$4,022                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$0  | \$100                              | \$100                  |  |
| 036100 UTILITIES                                     | \$3,226            | \$2,226                                    | \$1,587                            | \$1,587                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$262,856</b>   | <b>\$251,456</b>                           | <b>\$628,006</b>                   | <b>\$628,006</b>       |  |

**Budget Unit:** 425 - PERINATAL (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$18,498           | \$21,144                                   | \$22,586                           | \$22,586               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$18,750                                   | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$1,645                                    | \$0                                | \$0                    |  |
| 052001 SUPP/CARE CLIENTS                             | \$1,648            | \$1,297                                    | \$1,000                            | \$1,000                |  |
| 052015 SUPP/CARE ADULT RESIDENTIAL                   | \$210,970          | \$28,658                                   | \$195,000                          | \$195,000              |  |
| <b>OTHER CHARGES</b>                                 | \$231,117          | \$71,496                                   | \$218,586                          | \$218,586              |  |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$75,918                                   | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | \$0                | \$75,918                                   | \$0                                | \$0                    |  |
| <b>Total Expenditures and Appropriations:</b>        | \$926,897          | \$909,484                                  | \$1,458,692                        | \$1,458,692            |  |
| <b>Net Cost:</b>                                     | \$128,098          | (\$126,677)                                | \$294,789                          | \$294,789              |  |

## SOCIAL SERVICES

Fund 0140 Social Services, Budget Unit 501

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### PROGRAM DESCRIPTION

Through its Social Services budget, the Health and Human Services Agency (HHS) administers a variety of programs that promote the welfare of persons in Shasta County through crisis intervention and protection functions, prevention services, income maintenance, and employment and training programs. The Social Services budget funds the salary and benefits of casework and support staff, Social Services program administration, and operating expenses necessary to carry out these critical support programs, which include: CalWORKs/Welfare to Work; Eligibility Services for Medi-Cal, CalFresh, and County Medical Services Program (CMSP); Child Welfare Services, Child Protective Services and Court-ordered Supervision; Adoptions; Resource Parent Approval and Placement; Adult Protective Services; and In-Home Supportive Services. Operation of Social Service programs is funded by a combination of federal and state revenues, Social Services realignment, charges for services, miscellaneous revenues, and a statutorily required County General Fund contribution.

### BUDGET REQUESTS

FY 2021-22 requested expenditures total \$86.6 million, a 2.4 percent (\$2,064,145) increase over the FY 2020-21 Adjusted Budget. The department is requesting an increase of 12.6 percent (\$5.6 million) in Salaries and Benefits, primarily due to wage and insurance increases and additional staff. The request for Services and Supplies includes an increase of 3.1% (\$681,420). There are two capital projects in the FY 2021-22 budget in the amount of \$2.2 million for modernization of the Cascade Office Building lobby and Burney Office lobby. FY 2021-22 requested revenue totals \$78.8 million a one percent (\$741,950) increase when compared to the FY 2020-21 Adjusted Budget. Intergovernmental Revenue increased by \$6.8 million (9.7 percent). The General Fund contribution (\$1 million) remains status quo. Expenditures exceed revenue by \$7.8 million as requested for FY 2021-22 and will be funded with Social Services fund balance.

Requested Position Changes includes adding 1.0 (FTE) HHS Program Manager (Economic Mobility) to lead a new division focused on housing and homeless services composed of existing staff, reorganized into this unit from several areas of the Agency. This consolidation of resources and responsibilities will streamline and enhance services for low income families and individuals to retain housing or, if homeless, to find permanent housing ; 1.0 FTE Office Assistant (Economic Mobility) to provide clerical support for the new division focused on housing and homeless services; and 1.0 FTE Community Development Coordinator (Children's Services) to work with the community to perform outreach, oversee implementation of Children's Services Branch prevention and early intervention programs (PEI), conduct and monitor PEI reporting, and continuous quality improvement activities with the community for child welfare and outpatient

mental health. Additionally, the requested Position Changes include the transfer of positions between HHS budget units to more closely reflect the assignment of duties.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends several technical changes, as well as changes to Salaries and Benefits to account for the Social Service Aid job class wage adjustments and decreases for one Program Manager position not approved.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic will continue to impact program services. As such, the budget submission contains a best estimate of Social Services needs with the knowledge that changes will likely be necessary. While caseloads did not increase as projected last year it is anticipated that as State and Federal funding supports are reduced or eliminated, individuals and families will then seek traditional sources of financial support such as CalWORKs.

The CalFresh expansion was broadened to include college students which resulted in additional salary costs to address the caseload increase. An increased interest in the CalFresh Employment and Training services is anticipated to increase the number of participants in the program provided by county staff and may require the implementation of additional classes.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                     |  |                                    |                        |  |
| 420000 INTEREST                                      | \$241,391           | \$171,316                                  | \$200,000                          | \$200,000              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$241,391</b>    | <b>\$171,316</b>                           | <b>\$200,000</b>                   | <b>\$200,000</b>       |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                     |  |                                    |                        |  |
| 530200 ST LICENSING FOSTER FAM HOME                  | \$77,222            | \$44,755                                   | \$42,158                           | \$42,158               |  |
| 530900 ST CHILD WELFARE SERVICES                     | \$1,026,381         | \$605,944                                  | \$828,208                          | \$828,208              |  |
| 530991 STATE CALWORKS                                | \$2,187,162         | \$3,400,177                                | \$3,189,407                        | \$3,189,407            |  |
| 531500 STATE REALIGNMENT SOCIAL SVS                  | \$6,090,506         | \$3,460,149                                | \$5,705,812                        | \$5,705,812            |  |
| 531501 STATE REALGNMNT FAMILY SUPPORT                | \$651,037           | \$0  | \$0                                | \$0                    |  |
| 531700 STATE IHSS INHOME                             | \$1,717,299         | \$2,154,071                                | \$1,772,353                        | \$1,772,353            |  |
| 531800 STATE FOOD STAMPS                             | \$3,683,293         | \$5,405,022                                | \$5,707,143                        | \$5,707,143            |  |
| 531900 STATE OPTIONS FOR RECOVERY                    | \$620,427           | \$1,170,360                                | \$650,000                          | \$650,000              |  |
| 533100 STATE MEDICAL MEDI CAL ADMIN                  | \$5,485,268         | \$6,208,470                                | \$7,027,072                        | \$7,027,072            |  |
| 533150 STATE CMSP                                    | \$13,228            | \$6,726                                    | \$12,431                           | \$12,431               |  |
| 533202 STATE IGT                                     | \$13,754            | \$0  | \$0                                | \$0                    |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$7,089,629         | \$8,159,527                                | \$7,395,090                        | \$7,395,090            |  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                 | \$2,262,544                                | \$0                                | \$0                    |  |
| 549621 STATE REV FOR SYSTEM UPGRADES                 | \$1,650             | \$0  | \$0                                | \$0                    |  |
| 550210 FED LICENSE FOSTER FAM HOME                   | \$24,013            | \$12,659                                   | \$13,954                           | \$13,954               |  |
| 550220 FEDERAL FRAUD/FRED GRANT ADMIN                | \$0                 | \$0  | \$25,000                           | \$25,000               |  |
| 550500 FEDERAL ADOPT PROGRAM ADMIN                   | \$643,329           | \$522,935                                  | \$909,052                          | \$909,052              |  |
| 550900 FEDERAL FOOD STAMP PROG ADMIN                 | \$5,892,020         | \$6,168,684                                | \$8,035,363                        | \$8,035,363            |  |
| 550901 FEDERAL OPTIONS FOR RECOVERY                  | \$604,238           | \$558,924                                  | \$896,000                          | \$896,000              |  |
| 550930 FEDERAL CWS IV E ADMIN                        | \$4,450,951         | \$5,369,748                                | \$5,460,692                        | \$5,460,692            |  |
| 550935 FED FAMILY PRESERVATION SUPPT                 | \$170,574           | \$148,201                                  | \$58,815                           | \$58,815               |  |
| 550960 FED INDEPEND LIVING SKILL PLAN                | \$66,137            | \$31,378                                   | \$68,301                           | \$68,301               |  |
| 550980 FED FOOD STAMP EMP TRNG ADMIN                 | \$218,891           | \$343,257                                  | \$554,870                          | \$554,870              |  |
| 550990 FED FOSTER CARE ELIGIBILITY                   | \$184,150           | \$224,244                                  | \$252,544                          | \$252,544              |  |
| 550992 FED COM BASED FAMILY RSRC PGM                 | \$14,179            | \$17,853                                   | \$14,498                           | \$14,498               |  |
| 550993 FED FGU WTW CAL LEARN                         | \$11,089,902        | \$9,644,948                                | \$16,249,857                       | \$16,249,857           |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                 | \$1,488,156                                | \$0                                | \$0                    |  |
| 552102 FED MEDICAL ASSISTANCE PROG                   | \$8,844,048         | \$9,850,658                                | \$12,240,609                       | \$12,240,609           |  |
| 553100 FEDERAL BRIDGE REPLACEMENT                    | (\$26,365)          | \$0  | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$60,832,923</b> | <b>\$67,259,394</b>                        | <b>\$77,109,229</b>                | <b>\$77,109,229</b>    |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                     |  |                                    |                        |  |
| 679300 R/F BIRTH CERT ABUSE CHILD                    | \$40,850            | \$32,409                                   | \$35,000                           | \$35,000               |  |
| 679304 R/F ELEC RECORD DELIVRY SYS                   | \$0                 | \$3,660                                    | \$3,660                            | \$3,660                |  |
| 685010 STEPPARENT ADOPTIONS FEES                     | \$3,525             | \$4,362                                    | \$3,300                            | \$3,300                |  |
| 692100 PHOTOCOPIES                                   | \$39                | \$33                                       | \$100                              | \$100                  |  |
| 692730 REIMB ADMIN SERVICES                          | \$23,994            | \$24,358                                   | \$20,000                           | \$20,000               |  |



**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>CHARGES FOR SERVICES</b>                          | \$68,409           | \$64,823                                   | \$62,060                           | \$62,060               |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 792500 DONATIONS/CONTRIBUTIONS                       | \$0                | \$15,456                                   | \$0                                | \$0                    |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$5,218            | \$5,931                                    | \$5,000                            | \$5,000                |  |
| 795120 WELFARE REPAYMENTS                            | \$91,205           | \$118,080                                  | \$50,000                           | \$50,000               |  |
| 799215 UNCLAIMED MONEY                               | \$169              | \$0  | \$0                                | \$0                    |  |
| 799300 MISCELLANEOUS REVENUE                         | \$57,302           | \$51,567                                   | \$50,000                           | \$50,000               |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$168,982          | \$0  | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$66,420           | \$7,014                                    | \$0                                | \$0                    |  |
| 799400 JURY & WITNESS FEES                           | \$1,420            | \$2,840                                    | \$0                                | \$0                    |  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$0                | \$17,103                                   | \$0                                | \$0                    |  |
| 799900 CASH OVER/SHORT                               | (\$487)            | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$390,231          | \$217,994                                  | \$105,000                          | \$105,000              |  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$1,038,735        | \$1,038,735                                | \$1,038,735                        | \$1,038,735            |  |
| 800410 TRANS IN MENTAL HEALTH                        | \$240,000          | \$174,254                                  | \$270,000                          | \$270,000              |  |
| 800940 TRANS IN FLEET MGMT                           | \$77,877           | \$0  | \$0                                | \$0                    |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$1,356,612        | \$1,212,989                                | \$1,308,735                        | \$1,308,735            |  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$5,235            | \$3,751                                    | \$4,000                            | \$4,000                |  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | \$5,235            | \$3,751                                    | \$4,000                            | \$4,000                |  |
| <b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$6,059,614                                | \$0                                | \$0                    |  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | \$0                | \$6,059,614                                | \$0                                | \$0                    |  |
| <b>Total Revenues:</b>                               | \$62,894,803       | \$74,989,883                               | \$78,789,024                       | \$78,789,024           |  |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$22,016,202       | \$24,092,618                               | \$28,900,000                       | \$28,900,000           |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$120,518          | \$173,713                                  | \$177,000                          | \$177,000              |  |
| 017000 EXTRA HELP                                    | \$71,423           | \$108,421                                  | \$82,000                           | \$82,000               |  |
| 017502 OVERTIME PAY                                  | \$312,788          | \$268,629                                  | \$335,000                          | \$335,000              |  |
| 017505 STANDBY PAY                                   | \$75,648           | \$80,062                                   | \$88,000                           | \$88,000               |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$5,999            | \$7,061                                    | \$4,100                            | \$4,100                |  |
| 018100 EMPLOYER SHARE FICA                           | \$1,691,301        | \$1,844,516                                | \$2,257,000                        | \$2,257,000            |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$4,837,688        | \$5,586,630                                | \$6,893,000                        | \$6,893,000            |  |
| 018205 EMPLOYER SHARE 401A                           | \$33,429           | \$42,315                                   | \$244,000                          | \$244,000              |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$7,480,310        | \$7,936,829                                | \$9,175,000                        | \$9,175,000            |  |

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                                  | 5                      |  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$886,722          | \$1,148,846                                | \$1,647,000                        | \$1,647,000            | \$1,647,000  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$21,966           | \$15,013                                   | \$12,000                           | \$12,000               | \$12,000   |
| 018500   | WORKERS COMP EXPOSURE         | \$56,746           | \$93,366                                   | \$160,000                          | \$160,000              | \$160,000  |
| 018501   | WORKERS COMP EXPERIENCE       | \$87,216           | \$110,844                                  | \$154,000                          | \$154,000              | \$154,000  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$5,045            | \$5,066                                    | \$7,900                            | \$7,900                | \$7,900  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$37,703,008       | \$41,513,936                               | \$50,136,000                       | \$50,136,000           | \$50,136,000   |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |  |                                    |                        |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$5,307            | \$7,170                                    | \$7,850                            | \$7,850                | \$7,850  |
| 032500   | COMMUNICATIONS EXPENSE        | \$280,264          | \$332,892                                  | \$327,843                          | \$327,843              | \$327,843  |
| 032590   | CHGS FAC MGMT COMM            | \$511              | \$552                                      | \$550                              | \$550                  | \$550  |
| 032591   | CHGS IT COMM                  | \$155,786          | \$204,937                                  | \$263,968                          | \$263,968              | \$263,968  |
| 032700   | FOOD EXPENSE                  | \$9,544            | \$220                                      | \$21,580                           | \$21,580               | \$21,580   |
| 032900   | HOUSEHOLD EXPENSE             | \$21,029           | \$15,370                                   | \$38,288                           | \$38,288               | \$38,288   |
| 032990   | CHGS OC HSHLD SVS             | \$380,457          | \$407,631                                  | \$447,486                          | \$447,486              | \$447,486  |
| 032991   | CHGS OC HSHLD SUPPL           | \$35,033           | \$26,020                                   | \$26,443                           | \$26,443               | \$26,443   |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$109,585          | \$114,662                                  | \$189,054                          | \$189,054              | \$189,054  |
| 032997   | ISF HSHLD XP OTHER DEPT CHGS  | \$391              | \$0  | \$1,411                            | \$1,411                | \$1,411  |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$52,177           | \$71,654                                   | \$91,000                           | \$91,000               | \$91,000   |
| 033103   | INSUR XP MISCELLANEOUS        | \$15,072           | \$17,292                                   | \$26,604                           | \$26,604               | \$26,604   |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$39,456           | \$36,732                                   | \$47,988                           | \$47,988               | \$47,988   |
| 033300   | JURY & WITNESS EXPENSE        | \$0                | \$0  | \$100                              | \$100                  | \$100  |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$76,792           | \$38,590                                   | \$103,900                          | \$103,900              | \$103,900  |
| 033528   | MNT EQP SOFTWARE              | \$4,888            | \$12,124                                   | \$52,000                           | \$52,000               | \$52,000   |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$93,852           | \$134,662                                  | \$138,339                          | \$138,339              | \$138,339  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$33,728           | \$5,715                                    | \$44,856                           | \$44,856               | \$44,856   |
| 033729   | MNT STR FAC MGMT APRV         | \$6                | \$0  | \$129,000                          | \$129,000              | \$129,000  |
| 033790   | CHGS OC MAINT STR             | \$2,729            | \$2,975                                    | \$3,213                            | \$3,213                | \$3,213  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$413,543          | \$442,442                                  | \$995,627                          | \$995,627              | \$995,627  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$17,963           | \$1,002                                    | \$8,022                            | \$8,022                | \$8,022  |
| 034100   | MEMBERSHIPS                   | \$57,160           | \$60,724                                   | \$55,900                           | \$55,900               | \$55,900   |
| 034300   | MISCELLANEOUS EXPENSE         | \$1,329            | \$0  | \$6,000                            | \$6,000                | \$6,000  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ  | \$0                | \$6,911                                    | \$0                                | \$0                    | \$0  |
| 034500   | OFFICE EXPENSE                | \$263,567          | \$203,776                                  | \$469,796                          | \$469,796              | \$469,796  |
| 034526   | OFFICE XP POSTAGE             | \$147,406          | \$144,415                                  | \$228,200                          | \$228,200              | \$228,200  |
| 034527   | OFFICE XP PRINTING            | \$9,514            | \$6,140                                    | \$28,150                           | \$28,150               | \$28,150   |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$148,106          | \$75,068                                   | \$189,510                          | \$189,510              | \$189,510  |
| 034591   | CHGS OC POSTAGE SVS           | \$207,413          | \$200,233                                  | \$239,780                          | \$239,780              | \$239,780  |
| 034592   | CHGS OC OTHER SERVICES        | \$120,828          | \$121,240                                  | \$126,610                          | \$126,610              | \$126,610  |
| 034800   | PROF & SPECIAL SERVICES       | \$5,009,708        | \$5,202,232                                | \$8,394,287                        | \$8,394,287            | \$8,394,287  |

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| 034801 PROF ACCOUNTING SVS                           | \$4,119,251         | \$3,360,277                                | \$4,758,802                        | \$4,758,802            |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$2,923             | \$6,800                                    | \$11,600                           | \$11,600               |  |
| 034807 PROF BANK SVS                                 | \$1,051             | \$1,532                                    | \$2,400                            | \$2,400                |  |
| 034835 PROF PHOTO/FILMING SVS                        | \$0                 | \$0  | \$200                              | \$200                  |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$27,689            | \$35,349                                   | \$37,320                           | \$37,320               |  |
| 034849 PROF TECHNOLOGICAL SVS                        | \$14,402            | \$15,576                                   | \$15,000                           | \$15,000               |  |
| 034851 PROF TRAINING SVS                             | \$173,247           | \$135,697                                  | \$329,141                          | \$329,141              |  |
| 034854 PROF INTERPRETING SVS                         | \$0                 | \$1,165                                    | \$0                                | \$0                    |  |
| 034855 PROF INVESTIGATION SVS                        | \$0                 | \$3,945                                    | \$0                                | \$0                    |  |
| 034861 PROF HSG SVS                                  | \$0                 | \$1,820                                    | \$0                                | \$0                    |  |
| 034864 PROF CAPITL ASSET DISPOSAL SVS                | \$0                 | \$0  | \$1,000                            | \$1,000                |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$10,329            | \$9,460                                    | \$17,592                           | \$17,592               |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$1,567,662         | \$1,761,859                                | \$2,143,670                        | \$2,143,670            |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$4,429             | \$5,386                                    | \$14,500                           | \$14,500               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$127,851           | \$135,274                                  | \$79,860                           | \$79,860               |  |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$836,628           | \$58,705                                   | \$52,450                           | \$52,450               |  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                 | \$5,926                                    | \$899,855                          | \$899,855              |  |
| 035500 MINOR EQUIPMENT                               | \$45,559            | \$44,743                                   | \$112,766                          | \$112,766              |  |
| 035528 MINOR EQP SOFTWARE                            | \$34,071            | \$74,165                                   | \$88,586                           | \$88,586               |  |
| 035529 MNR EQP COMPUTERS                             | \$2,580             | \$0  | \$15,000                           | \$15,000               |  |
| 035530 MNR EQP IT APRV                               | \$3,601             | \$0  | \$2,800                            | \$2,800                |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$26,487            | \$214                                      | \$154,835                          | \$154,835              |  |
| 035591 CHGS IT HARDWARE EQP                          | \$105,134           | \$153,021                                  | \$420,764                          | \$420,764              |  |
| 035592 CHGS IT TELECOMM EQP                          | \$1,638             | \$1,248                                    | \$6,200                            | \$6,200                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$6,110             | \$16,931                                   | \$22,584                           | \$22,584               |  |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$0                 | \$12,738                                   | \$0                                | \$0                    |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$104,297           | \$27,531                                   | \$156,600                          | \$156,600              |  |
| 035940 TRANS/TRVL FUEL                               | \$67,587            | \$52,580                                   | \$116,100                          | \$116,100              |  |
| 035942 TRANS/TRVL TRAINING                           | \$43,631            | \$761                                      | \$118,000                          | \$118,000              |  |
| 035943 TRANS/TRVL CONFERENCES                        | \$0                 | \$0  | \$7,000                            | \$7,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$143,599           | \$138,643                                  | \$180,558                          | \$180,558              |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$12,179            | \$5,612                                    | \$19,000                           | \$19,000               |  |
| 036100 UTILITIES                                     | \$271,335           | \$241,095                                  | \$418,505                          | \$418,505              |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$15,466,441</b> | <b>\$14,201,459</b>                        | <b>\$22,906,043</b>                | <b>\$22,906,043</b>    |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                     |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,282,515         | \$1,081,041                                | \$1,179,615                        | \$1,179,615            |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$172,605           | \$125,292                                  | \$36,450                           | \$36,450               |  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                 | \$651,323                                  | \$0                                | \$0                    |  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                 | \$151,728                                  | \$0                                | \$0                    |  |

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| 050800 TAXES & ASSESSMENTS                           | \$1,089              | \$1,328                                    | \$2,615                            | \$2,615                |  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$1,334,134          | \$1,245,631                                | \$2,690,736                        | \$2,690,736            |  |
| 052001 SUPP/CARE CLIENTS                             | \$3,287,824          | \$2,801,551                                | \$5,903,752                        | \$5,903,752            |  |
| 052004 SUPP/CARE MINORS/WARDS                        | \$56,835             | \$151,445                                  | \$396,000                          | \$396,000              |  |
| 052005 SUPP/CARE PUBL ASST RECIPIENTS                | \$715,645            | \$754,774                                  | \$956,798                          | \$956,798              |  |
| 052006 SUPP/CARE FOSTER CHILDREN                     | \$865,235            | \$227,129                                  | \$673,676                          | \$673,676              |  |
| 052009 SUPP/CARE ADULTS                              | \$199,674            | \$204,406                                  | \$348,467                          | \$348,467              |  |
| <b>OTHER CHARGES</b>                                 | <b>\$7,915,562</b>   | <b>\$7,395,652</b>                         | <b>\$12,188,109</b>                | <b>\$12,188,109</b>    |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                      |  |                                    |                        |  |
| 060000 CAPITAL ASSET LAND                            | \$0                  | \$25,086                                   | \$0                                | \$0                    |  |
| 061173 CASCADE BLDG REMODEL                          | \$0                  | \$0  | \$2,200,000                        | \$2,200,000            |  |
| 061178 HNSA BURNEY BUILDINGS                         | \$0                  | \$151,669                                  | \$600,000                          | \$600,000              |  |
| 065095 VEHICLES                                      | \$0                  | \$29,367                                   | \$58,800                           | \$58,800               |  |
| 065336 2 VANS  | \$51,709             | \$0  | \$0                                | \$0                    |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                  | \$6,059,614                                | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$51,709</b>      | <b>\$6,265,738</b>                         | <b>\$2,858,800</b>                 | <b>\$2,858,800</b>     |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                      |  |                                    |                        |  |
| 088228 C/A CHILD SUPPORT SVS                         | (\$461)              | (\$298)                                    | (\$504)                            | (\$504)                |  |
| 088292 C/A PUBLIC GUARDIAN                           | (\$897,735)          | (\$986,936)                                | (\$945,108)                        | (\$945,108)            |  |
| 088542 C/A COUNTY INDIGENTS-GEN                      | (\$316,276)          | (\$468,625)                                | (\$591,770)                        | (\$591,770)            |  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$1,214,472)</b> | <b>(\$1,455,859)</b>                       | <b>(\$1,537,382)</b>               | <b>(\$1,537,382)</b>   |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                      |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$5,466              | \$52,769                                   | \$32,412                           | \$32,412               |  |
| 095925 TRAN OUT INFORMATION TECH                     | \$0                  | \$0  | \$8,309                            | \$8,309                |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$5,466</b>       | <b>\$52,769</b>                            | <b>\$40,721</b>                    | <b>\$40,721</b>        |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$59,927,715</b>  | <b>\$67,973,696</b>                        | <b>\$86,592,291</b>                | <b>\$86,592,291</b>    |  |
| <b>Net Cost:</b>                                     | <b>(\$2,967,087)</b> | <b>(\$7,016,187)</b>                       | <b>\$7,803,267</b>                 | <b>\$7,803,267</b>     |  |

**HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION**  
Fund 0140 Social Services, Budget Unit 502  
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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**PROGRAM DESCRIPTION**

The Board of Supervisors created the Health and Human Services Agency (HHS) in June 2006, consistent with AB 1881 and subsequent legislation, which allows any California county to participate in the integration of health and human service programs. All of the administrative functions of the former Social Services, Mental Health, and Public Health departments were consolidated in the 502 budget unit. HHS administration costs are approximately five percent of the total HHS budgeted expenditures and represent all administrative functions, including senior leadership, community relations, fiscal, analysis, contracts management, facilities/information technology support, human resources, and compliance/quality assurance.

**BUDGET REQUESTS**

FY 2021-22 expenditures are requested at \$120,369 and revenues are requested at \$20,369. Salary and Benefit expenditures are budgeted at \$14.8 million, an increase of \$2.1 million from the FY 2020-21 Adjusted Budget, predominantly attributable to increases in regular salary and benefit accounts, but also in requested new positions. Services and Supplies are budgeted at \$3,161,395, a decrease of \$96,262, over the FY 2020-21 Adjusted Budget. These costs will be reallocated to programs based upon their actual use of administrative services. There are no requested capital assets. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Salaries and Benefits object level due to minimum wage increases.

Small revenue sources for this budget unit include administrative charges paid by the IHSS Public Authority, which is increasing from \$19,163 to \$20,369. All other costs are passed on to HHS budget units through cost applied accounts for HHS Administration charges. These cost-applied administrative charges are increasing from \$16.7 million to \$18.5 million in the FY 2021-22 Requested Budget. The FY 2020-21 HHS administrative expenditures are projected to end the year under budget by \$120,369 which represents a savings for other HHS programs.

Requested Position Changes include: The addition of 1.0 Full-Time Equivalent (FTE) HHS Deputy Branch Director (Office of the Director) for agency strategic planning and implementation of new initiatives, MHS coordination, and piloting new initiatives based on state and federal opportunities and 1.0 FTE Account Clerk I/II (Business & Support Services) to assist with increases in accounts payable /receivable processing from increased transactions due to program expansion and decentralization of accounting tasks.

Additionally, included is the deletion of 1.0 FTE Admin Secretary/Supervisor and addition of 1.0 FTE Office Assistant Supervisor position.

#### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested, with minor technical changes.

#### **PENDING ISSUES AND POLICY CONSIDERATIONS**

To help ensure financial and program sustainability, the HHSA continues to focus on development of sufficient reserves. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSA is planning for this by focusing on maintaining sufficient reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. It should be noted that there are no Realignment shifts proposed as part of this budget.

The COVID-19 pandemic is ongoing, with changes occurring on a daily basis. As such, the budget submission contains a best estimate of HHSA needs with the knowledge that changes will most likely be necessary. As the economic climate changes and discussions about a recession occur, HHSA budgets may be impacted by caseload and other cost increases, further increasing costs, as well as a loss in Realignment (sales tax and vehicle license fees) revenue.

#### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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#### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$71,817           | \$0  | \$0                                | \$0                    | \$0  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$209                                      | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$71,817</b>    | <b>\$209</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 692100 PHOTOCOPIES                                   | \$0                | \$66                                       | \$0                                | \$0                    | \$0  |
| 692730 REIMB ADMIN SERVICES                          | \$19,849           | \$19,024                                   | \$20,369                           | \$20,369               | \$20,369   |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$19,849</b>    | <b>\$19,090</b>                            | <b>\$20,369</b>                    | <b>\$20,369</b>        | <b>\$20,369</b>                                      |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799215 UNCLAIMED MONEY                               | \$0                | \$105                                      | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$112                                      | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$48,536           | \$1,200                                    | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$48,536</b>    | <b>\$1,417</b>                             | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$0                | \$24                                       | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$24</b>                                | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$669,005                                  | \$0                                | \$0                    | \$0  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$669,005</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$140,202</b>   | <b>\$689,747</b>                           | <b>\$20,369</b>                    | <b>\$20,369</b>        | <b>\$20,369</b>                                      |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$6,863,492        | \$7,571,341                                | \$8,877,000                        | \$8,877,000            | \$8,877,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$120,638          | \$118,487                                  | \$70,000                           | \$70,000               | \$70,000   |
| 017000 EXTRA HELP                                    | \$5,754            | \$14,335                                   | \$45,000                           | \$45,000               | \$45,000   |
| 017502 OVERTIME PAY                                  | \$94,221           | \$205,895                                  | \$115,000                          | \$115,000              | \$115,000  |
| 017505 STANDBY PAY                                   | \$0                | \$33                                       | \$0                                | \$0                    | \$0  |
| 017509 HOLIDAY OVERTIME PAY                          | \$2,912            | \$4,373                                    | \$6,000                            | \$6,000                | \$6,000  |
| 018100 EMPLOYER SHARE FICA                           | \$526,257          | \$584,828                                  | \$685,000                          | \$685,000              | \$685,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$1,495,667        | \$1,747,716                                | \$2,104,000                        | \$2,104,000            | \$2,104,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$10,012           | \$9,812                                    | \$0                                | \$0                    | \$0  |
| 018205 EMPLOYER SHARE 401A                           | \$19,480           | \$30,569                                   | \$68,000                           | \$68,000               | \$68,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$1,736,734        | \$1,913,784                                | \$2,198,000                        | \$2,198,000            | \$2,198,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$277,637          | \$351,769                                  | \$506,000                          | \$506,000              | \$506,000  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$6,816            | \$4,770                                    | \$3,800                            | \$3,800                | \$3,800  |
| 018500 WORKERS COMP EXPOSURE                         | \$17,632           | \$29,637                                   | \$49,000                           | \$49,000               | \$49,000   |
| 018501 WORKERS COMP EXPERIENCE                       | \$15,792           | \$30,888                                   | \$52,000                           | \$52,000               | \$52,000   |

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$10,315           | \$7,356                                    | \$9,100                            | \$9,100                |  |
| <b>SALARIES AND BENEFITS</b>                         | \$11,203,365       | \$12,625,601                               | \$14,787,900                       | \$14,787,900           |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$1,167            | \$1,438                                    | \$1,500                            | \$1,500                |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$28,899           | \$37,827                                   | \$36,400                           | \$36,400               |  |
| 032591 CHGS IT COMM                                  | \$34,323           | \$36,354                                   | \$21,378                           | \$21,378               |  |
| 032700 FOOD EXPENSE                                  | \$0                | \$0  | \$900                              | \$900                  |  |
| 032900 HOUSEHOLD EXPENSE                             | \$1,156            | \$1,513                                    | \$2,900                            | \$2,900                |  |
| 032990 CHGS OC HSHLD SVS                             | \$46,336           | \$20,195                                   | \$25,287                           | \$25,287               |  |
| 032991 CHGS OC HSHLD SUPPL                           | \$5,837            | \$1,934                                    | \$1,613                            | \$1,613                |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$20,518           | \$58,715                                   | \$9,559                            | \$9,559                |  |
| 033100 INSURANCE EXPENSE                             | \$166              | \$166                                      | \$0                                | \$0                    |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$16,392           | \$22,958                                   | \$26,000                           | \$26,000               |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$4,860            | \$4,992                                    | \$6,948                            | \$6,948                |  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$5,052            | \$12,984                                   | \$16,560                           | \$16,560               |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$124              | \$50                                       | \$5,100                            | \$5,100                |  |
| 033528 MNT EQP SOFTWARE                              | \$0                | \$0  | \$25,000                           | \$25,000               |  |
| 033529 MNT EQP COMPUTERS                             | \$0                | \$37                                       | \$500                              | \$500                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$176,490          | \$226,396                                  | \$247,466                          | \$247,466              |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$2,529                                    | \$0                                | \$0                    |  |
| 033790 CHGS OC MAINT STR                             | \$1,716            | \$311                                      | \$674                              | \$674                  |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$74,375           | \$237,407                                  | \$57,483                           | \$57,483               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$3,329            | \$26                                       | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$3,387            | \$7,436                                    | \$4,500                            | \$4,500                |  |
| 034500 OFFICE EXPENSE                                | \$80,004           | \$58,096                                   | \$135,000                          | \$135,000              |  |
| 034526 OFFICE XP POSTAGE                             | \$0                | \$0  | \$200                              | \$200                  |  |
| 034527 OFFICE XP PRINTING                            | \$0                | \$0  | \$1,000                            | \$1,000                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$610              | \$0  | \$0                                | \$0                    |  |
| 034591 CHGS OC POSTAGE SVS                           | \$9,292            | \$13,682                                   | \$18,047                           | \$18,047               |  |
| 034592 CHGS OC OTHER SERVICES                        | \$20,094           | \$22,617                                   | \$22,679                           | \$22,679               |  |
| 034800 PROF & SPECIAL SERVICES                       | \$556,593          | \$447,543                                  | \$911,895                          | \$911,895              |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$2,968            | \$0  | \$25,000                           | \$25,000               |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$3,622            | \$2,703                                    | \$10,000                           | \$10,000               |  |
| 034851 PROF TRAINING SVS                             | \$6,153            | (\$2,777)                                  | \$9,000                            | \$9,000                |  |
| 034854 PROF INTERPRETING SVS                         | \$2                | \$0  | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$1,510            | \$790                                      | \$1,420                            | \$1,420                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$437,841          | \$693,211                                  | \$643,381                          | \$643,381              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$506              | \$1,150                                    | \$100                              | \$100                  |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$28,238           | \$18,474                                   | \$20,000                           | \$20,000               |  |



**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$0                | \$1,245                                    | \$14,000                           | \$14,000               | \$14,000   |
| 035300 RENTS & LEASES OF STRUCTURES                  | \$110,648          | \$191,765                                  | \$224,000                          | \$224,000              | \$224,000  |
| 035387 GASB 87 LEASE PMT STRUCTURES                  | \$0                | \$594                                      | \$15,567                           | \$15,567               | \$15,567   |
| 035500 MINOR EQUIPMENT                               | \$9,432            | \$9,997                                    | \$4,500                            | \$4,500                | \$4,500  |
| 035528 MINOR EQP SOFTWARE                            | \$21,593           | \$13,067                                   | \$90,000                           | \$90,000               | \$90,000   |
| 035529 MNR EQP COMPUTERS                             | \$0                | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 035530 MNR EQP IT APRV                               | \$0                | \$0  | \$16,000                           | \$16,000               | \$16,000   |
| 035590 CHGS IT SOFTWARE EQP                          | \$10,436           | \$1,277                                    | \$91,000                           | \$91,000               | \$91,000   |
| 035591 CHGS IT HARDWARE EQP                          | \$30,593           | \$83,920                                   | \$102,000                          | \$102,000              | \$102,000  |
| 035592 CHGS IT TELECOMM EQP                          | \$335              | \$401                                      | \$1,000                            | \$1,000                | \$1,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$10,051           | \$15,847                                   | \$30,500                           | \$30,500               | \$30,500   |
| 035754 SP DEPT XP ONLINE DATA SUBSCR                 | \$37,652           | \$27,404                                   | \$40,000                           | \$40,000               | \$40,000   |
| 035900 TRANSPORTATION & TRAVEL                       | \$21,145           | \$51                                       | \$33,500                           | \$33,500               | \$33,500   |
| 035940 TRANS/TRVL FUEL                               | \$1,921            | \$995                                      | \$2,550                            | \$2,550                | \$2,550  |
| 035941 TRANS/TRVL MILEAGE                            | \$132              | \$3  | \$500                              | \$500                  | \$500  |
| 035942 TRANS/TRVL TRAINING                           | \$1,128            | \$0  | \$64,000                           | \$64,000               | \$64,000   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$8,229            | \$6,936                                    | \$6,316                            | \$6,316                | \$6,316  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$1,139            | \$0  | \$3,700                            | \$3,700                | \$3,700  |
| 036100 UTILITIES                                     | \$114,002          | \$114,802                                  | \$133,272                          | \$133,272              | \$133,272  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,950,015</b> | <b>\$2,397,078</b>                         | <b>\$3,161,395</b>                 | <b>\$3,161,395</b>     | <b>\$3,161,395</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$712,083          | \$857,220                                  | \$641,438                          | \$641,438              | \$641,438  |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$41,417                                   | \$0                                | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$3,499                                    | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                 | <b>\$712,083</b>   | <b>\$902,136</b>                           | <b>\$641,438</b>                   | <b>\$641,438</b>       | <b>\$641,438</b>                                     |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 067100 LEASE ASSET STRUCTURES & IMPRV                | \$0                | \$635,981                                  | \$0                                | \$0                    | \$0  |
| 067200 LEASE ASSET EQUIPMENT                         | \$0                | \$33,023                                   | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$0</b>         | <b>\$669,005</b>                           | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088404 C/A MHSA                                      | (\$1,690,061)      | (\$1,129,058)                              | (\$1,826,467)                      | (\$1,826,467)          | (\$1,826,467)  |
| 088410 C/A MENTAL HEALTH                             | (\$4,303,176)      | (\$3,205,310)                              | (\$4,492,300)                      | (\$4,492,300)          | (\$4,492,300)  |
| 088411 C/A PUBLIC HEALTH                             | (\$2,060,158)      | (\$7,205,316)                              | (\$5,916,726)                      | (\$5,916,726)          | (\$5,916,726)  |
| 088417 C/A CA CHILD SERVICES                         | (\$86,836)         | (\$50,951)                                 | (\$81,966)                         | (\$81,966)             | (\$81,966)   |
| 088422 C/A ALCOHOL & DRUG                            | (\$591,168)        | (\$358,824)                                | (\$587,143)                        | (\$587,143)            | (\$587,143)  |
| 088425 C/A PERINATAL                                 | (\$145,764)        | (\$148,449)                                | (\$152,938)                        | (\$152,938)            | (\$152,938)  |
| 088501 C/A SOCIAL SERVICES                           | (\$4,121,574)      | (\$3,361,556)                              | (\$4,758,802)                      | (\$4,758,802)          | (\$4,758,802)  |

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 088530 C/A OPPORTUNITY CENTER                        | (\$651,928)        | (\$430,461)                                |                                    | (\$654,967)            | (\$654,967)  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$13,650,666)     | (\$15,889,927)                             |                                    | (\$18,471,309)         | (\$18,471,309)                                       |
| <b>Category:</b> 095 OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095925 TRAN OUT INFORMATION TECH                     | \$0                | \$0  |                                    | \$945                  | \$945  |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$0  |                                    | \$945                  | \$945  |
| <b>Total Expenditures and Appropriations:</b>        | \$214,798          | \$703,894                                  |                                    | \$120,369              | \$120,369  |
| <b>Net Cost:</b>                                     | \$74,595           | \$14,146                                   |                                    | \$100,000              | \$100,000  |

**SOCIAL SERVICES-OPPORTUNITY CENTER**  
Fund 0120 Opportunity Center, Budget Unit 530  
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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**PROGRAM DESCRIPTION**

The mission of the Opportunity Center (OC) is to develop productive and meaningful employment opportunities for people with disabilities. Clients working in the program provide janitorial, mail processing and delivery, shredding and photocopying services for County departments. Community customers, including City, State and Federal Offices, are also served by OC clients performing jobs such as bulk mailing, printing, janitorial, grounds maintenance, litter abatement and recycling services.

**BUDGET REQUESTS**

FY 2021-22 expenditures are decreasing by \$199,862, from \$6.8 million to \$6.6 million, compared to the FY 2020-21 Adjusted Budget. FY 2021-22 revenues are requested to decrease by \$275,400, from \$6.3 million to \$6 million, compared to the FY 2020-21 Adjusted Budget. The OC budgets a FY 2021-22 Net County Cost of \$579,602 to be covered by fund balance reserves. The Opportunity Center anticipates a fund balance for June 30, 2021 of \$1.2 million, and \$642,740 for June 30, 2022. There are no capital asset or position request changes included in this budget submission. A budget amendment was approved by the Board of Supervisors on March 23, 2021 to accommodate the FY 2020-21 budget projection of an overage in the Salaries and Benefits object level due to safety precautions with staff performing duties typically completed by clients.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested, with one minor technical change and an increase to postage expense.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

In 2014, the Federal Centers for Medicare & Medicaid Services issued final regulations that require Federal Home and Community-Based Services Medicaid-funded services and supports be provided in settings that are integrated in the community rather than center-based. For the OC, this will result in a reimbursement rate that is substantially higher than the current program model.

Previously, the OC provided center-based Work Activities Program (WAP) vocational services, contracted and funded by Far Northern Regional Center (FNRC), to approximately 65 individuals with disabilities.

Starting in October 2019, the new Community Integration Training (CIT) program requires staff to take clients into the community and provide opportunities for them to experience regular social interactions, day to day life tasks and opportunities to learn from these interactions. All clients have been transitioned to the CIT program as of July 1, 2020.

The COVID-19 pandemic has and will continue to impact program services. Many of the individuals served by the Opportunity Center are at higher risk and are therefore unable to participate in program services. As such, the budget submission contains a best estimate of Opportunity Center needs with the knowledge that changes may be necessary.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$8,348            | \$6,994                                    | \$10,000                           | \$10,000               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$8,348</b>     | <b>\$6,994</b>                             | <b>\$10,000</b>                    | <b>\$10,000</b>        |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 549701 STATE VOCATIONAL REHAB GRANT                  | \$2,557,210        | \$2,424,022                                | \$2,874,000                        | \$2,874,000            |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$194,983                                  | \$0                                | \$0                    |  |
| 560100 FED VOCATIONAL REHAB GRANT                    | \$247,795          | \$238,384                                  | \$306,000                          | \$306,000              |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$2,805,006</b> | <b>\$2,857,390</b>                         | <b>\$3,180,000</b>                 | <b>\$3,180,000</b>     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 682005 FAR NO REGIONAL CONTRACT                      | \$184,280          | \$0  | \$0                                | \$0                    |  |
| 692850 REIMB FAR NO REGION CONTRACT                  | \$45,505           | \$4,815                                    | \$0                                | \$0                    |  |
| 693001 CHARGES FOR SERVICES                          | \$174,710          | \$176,835                                  | \$219,804                          | \$219,804              |  |
| 693030 CONTRACT SERVICES REVENUE                     | \$2,016,065        | \$1,977,740                                | \$2,281,196                        | \$2,281,196            |  |
| 693031 PRODUCTION SERVICES REVENUE                   | \$22,402           | \$2,101                                    | \$500                              | \$500                  |  |
| 693032 FNRC MILEAGE REIMB                            | \$348,390          | \$281,821                                  | \$340,000                          | \$340,000              |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,791,355</b> | <b>\$2,443,315</b>                         | <b>\$2,841,500</b>                 | <b>\$2,841,500</b>     |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 792300 SEMINAR/CONFERENCE REIMB                      | \$0                | \$0  | \$500                              | \$500                  |  |
| 799300 MISCELLANEOUS REVENUE                         | \$7,546            | \$15                                       | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$14,106           | \$7,937                                    | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$48                                       | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$21,652</b>    | <b>\$8,000</b>                             | <b>\$500</b>                       | <b>\$500</b>           |  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$0                | \$51                                       | \$0                                | \$0                    |  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$51</b>                                | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE  |                    |  |                                    |                        |  |
| 860000 INCEPTION OF LEASE                            | \$0                | \$187,885                                  | \$0                                | \$0                    |  |
| <b>OTH FIN SRC INCEPTION OF LEASE</b>                | <b>\$0</b>         | <b>\$187,885</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Total Revenues:</b>                               | <b>\$5,626,363</b> | <b>\$5,503,637</b>                         | <b>\$6,032,000</b>                 | <b>\$6,032,000</b>     |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$1,919,493        | \$2,003,312                                | \$2,492,000                        | \$2,492,000            |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$583              | \$44,967                                   | \$20,000                           | \$20,000               |  |
| 017502 OVERTIME PAY                                  | \$131,782          | \$121,709                                  | \$135,000                          | \$135,000              |  |
| 017503 SHIFT DIFFERENTIAL                            | \$14,395           | \$13,529                                   | \$15,000                           | \$15,000               |  |
| 017509 HOLIDAY OVERTIME PAY                          | \$12,830           | \$11,326                                   | \$14,000                           | \$14,000               |  |

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|--|------------------------------------|------------------------|--|
|  |                               |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  |                               | 2                  | 3  | 4                                  | 5                      |  |
| 018100   | EMPLOYER SHARE FICA           | \$272,160          | \$263,210                                  | \$335,000                          | \$335,000              |  |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$427,004          | \$467,731                                  | \$599,000                          | \$599,000              |  |
| 018205   | EMPLOYER SHARE 401A           | \$3,094            | \$1,757                                    | \$23,000                           | \$23,000               |  |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$756,262          | \$769,820                                  | \$911,000                          | \$911,000              |  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$77,594           | \$96,673                                   | \$142,000                          | \$142,000              |  |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$2,030            | \$1,313                                    | \$1,300                            | \$1,300                |  |
| 018500   | WORKERS COMP EXPOSURE         | \$9,095            | \$13,111                                   | \$23,000                           | \$23,000               |  |
| 018501   | WORKERS COMP EXPERIENCE       | \$39,516           | \$58,080                                   | \$107,000                          | \$107,000              |  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$812              | \$843                                      | \$900                              | \$900                  |  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$3,666,655        | \$3,867,389                                | \$4,818,200                        | \$4,818,200            |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |  |                                    |                        |  |
| 032100   | AGRICULTURAL EXPENSE          | \$951              | \$55                                       | \$0                                | \$0                    |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$3,603            | \$3,796                                    | \$4,000                            | \$4,000                |  |
| 032500   | COMMUNICATIONS EXPENSE        | \$5,332            | \$5,455                                    | \$5,500                            | \$5,500                |  |
| 032526   | COMM CELL PHONES              | \$3,241            | \$4,686                                    | \$4,200                            | \$4,200                |  |
| 032590   | CHGS FAC MGMT COMM            | \$0                | \$0  | \$82                               | \$82                   |  |
| 032591   | CHGS IT COMM                  | \$16,364           | \$20,042                                   | \$9,843                            | \$9,843                |  |
| 032700   | FOOD EXPENSE                  | \$426              | \$0  | \$3,500                            | \$3,500                |  |
| 032900   | HOUSEHOLD EXPENSE             | \$16,029           | \$14,205                                   | \$30,000                           | \$30,000               |  |
| 032929   | HSHLD XP SUPPLIES             | \$100,917          | \$94,276                                   | \$112,000                          | \$112,000              |  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$10,046           | \$11,571                                   | \$8,639                            | \$8,639                |  |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$8,323            | \$10,131                                   | \$13,000                           | \$13,000               |  |
| 033103   | INSUR XP MISCELLANEOUS        | \$2,472            | \$2,760                                    | \$4,188                            | \$4,188                |  |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$4,728            | \$7,920                                    | \$20,712                           | \$20,712               |  |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$5,717            | \$4,525                                    | \$4,800                            | \$4,800                |  |
| 033528   | MNT EQP SOFTWARE              | \$30,978           | \$32,330                                   | \$27,000                           | \$27,000               |  |
| 033533   | MNT EQP FLEET MGMT APRV       | \$0                | \$0  | \$350                              | \$350                  |  |
| 033534   | MNT EQP PARTS & SUPPLIES      | \$4,072            | \$5,071                                    | \$7,000                            | \$7,000                |  |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$10,811           | \$11,820                                   | \$10,877                           | \$10,877               |  |
| 033700   | MAINTENANCE OF STRUCTURES     | \$202              | \$0  | \$14,000                           | \$14,000               |  |
| 033729   | MNT STR FAC MGMT APRV         | \$0                | \$0  | \$53,000                           | \$53,000               |  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$66,789           | \$27,794                                   | \$37,561                           | \$37,561               |  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$5,499            | \$0  | \$4,500                            | \$4,500                |  |
| 034100   | MEMBERSHIPS                   | \$5,354            | \$7,239                                    | \$20,000                           | \$20,000               |  |
| 034500   | OFFICE EXPENSE                | \$64,875           | \$71,164                                   | \$75,000                           | \$75,000               |  |
| 034526   | OFFICE XP POSTAGE             | \$372,632          | \$373,168                                  | \$250,000                          | \$250,000              |  |
| 034527   | OFFICE XP PRINTING            | \$83               | \$54                                       | \$350                              | \$350                  |  |
| 034528   | OFFICE XP SUPPLIES            | \$3,397            | \$0  | \$11,000                           | \$11,000               |  |
| 034531   | OFFICE XP PROMOTIONAL ITEMS   | \$0                | \$0  | \$200                              | \$200                  |  |

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034594 CHGS IT OFFICE EXP                            | \$298              | \$0  | \$0                                | \$0                    | \$0  |
| 034800 PROF & SPECIAL SERVICES                       | \$32,895           | \$55,541                                   | \$38,200                           | \$38,200               | \$38,200   |
| 034801 PROF ACCOUNTING SVS                           | \$651,898          | \$430,407                                  | \$654,967                          | \$654,967              | \$654,967  |
| 034802 PROF ADMIN SVS                                | \$40,914           | \$42,503                                   | \$42,800                           | \$42,800               | \$42,800   |
| 034817 PROF DRUG TESTING SVS                         | \$0                | \$85                                       | \$0                                | \$0                    | \$0  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$4,758            | \$1,484                                    | \$5,000                            | \$5,000                | \$5,000  |
| 034851 PROF TRAINING SVS                             | \$0                | \$277                                      | \$750                              | \$750                  | \$750  |
| 034855 PROF INVESTIGATION SVS                        | \$0                | \$5,285                                    | \$0                                | \$0                    | \$0  |
| 034864 PROF CAPITL ASSET DISPOSAL SVS                | \$0                | \$0  | \$250                              | \$250                  | \$250  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$349              | \$1,678                                    | \$2,500                            | \$2,500                | \$2,500  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$158,307          | \$167,982                                  | \$109,621                          | \$109,621              | \$109,621  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$77,402           | \$8,470                                    | \$14,803                           | \$14,803               | \$14,803   |
| 035187 GASB 87 LEASE PMT EQUIPMENT                   | \$1,146            | \$2,866                                    | \$65,000                           | \$65,000               | \$65,000   |
| 035500 MINOR EQUIPMENT                               | \$5,914            | \$3,781                                    | \$15,000                           | \$15,000               | \$15,000   |
| 035528 MINOR EQP SOFTWARE                            | \$0                | \$0  | \$2,500                            | \$2,500                | \$2,500  |
| 035529 MNR EQP COMPUTERS                             | \$5                | \$0  | \$0                                | \$0                    | \$0  |
| 035530 MNR EQP IT APRV                               | \$0                | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 035535 MNR EQP COMM EQP                              | \$39               | \$0  | \$0                                | \$0                    | \$0  |
| 035590 CHGS IT SOFTWARE EQP                          | \$176              | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 035591 CHGS IT HARDWARE EQP                          | \$4,702            | \$9,456                                    | \$14,000                           | \$14,000               | \$14,000   |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$1,500                            | \$1,500                | \$1,500  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$3,060            | \$810                                      | \$3,500                            | \$3,500                | \$3,500  |
| 035752 SP DEPT XP LICENSE/PERMIT/CERT                | \$26               | \$25                                       | \$1,500                            | \$1,500                | \$1,500  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,854            | \$15                                       | \$3,250                            | \$3,250                | \$3,250  |
| 035940 TRANS/TRVL FUEL                               | \$56,692           | \$45,542                                   | \$75,000                           | \$75,000               | \$75,000   |
| 035941 TRANS/TRVL MILEAGE                            | \$206              | \$231                                      | \$700                              | \$700                  | \$700  |
| 035942 TRANS/TRVL TRAINING                           | \$240              | \$0  | \$0                                | \$0                    | \$0  |
| 035944 TRANS/TRVL SHIPPING                           | \$4,710            | \$5,295                                    | \$15,000                           | \$15,000               | \$15,000   |
| 035990 CHGS FLEET TRANS/TRVL                         | \$39,581           | \$49,847                                   | \$38,894                           | \$38,894               | \$38,894   |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$0                | \$16                                       | \$500                              | \$500                  | \$500  |
| 036100 UTILITIES                                     | \$60,669           | \$54,744                                   | \$42,664                           | \$42,664               | \$42,664   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,888,705</b> | <b>\$1,594,419</b>                         | <b>\$1,882,201</b>                 | <b>\$1,882,201</b>     | <b>\$1,882,201</b>                                   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$202,350          | \$177,954                                  | \$124,551                          | \$124,551              | \$124,551  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$42,840           | \$43,766                                   | \$48,906                           | \$48,906               | \$48,906   |
| 050280 LEASE PRINCIPAL EXPENSE                       | \$0                | \$65,223                                   | \$0                                | \$0                    | \$0  |
| 050380 LEASE INTEREST EXPENSE                        | \$0                | \$3,841                                    | \$0                                | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                           | \$305              | \$306                                      | \$1,000                            | \$1,000                | \$1,000  |
| 052001 SUPP/CARE CLIENTS                             | \$1,531,330        | \$1,304,037                                | \$1,700,000                        | \$1,700,000            | \$1,700,000  |

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>OTHER CHARGES</b>                                 | \$1,776,827        | \$1,595,130                                |                                    | \$1,874,457            | \$1,874,457  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065371 DISINTEGRATOR                                 | \$31,984           | \$0  |                                    | \$0                    | \$0  |
| 067200 LEASE ASSET EQUIPMENT                         | \$0                | \$187,885                                  |                                    | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$31,984           | \$187,885                                  |                                    | \$0                    | \$0  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS                          | (\$312,805)        | (\$291,666)                                |                                    | (\$314,962)            | (\$314,962)  |
| 088404 C/A MHSA                                      | (\$45,807)         | (\$42,742)                                 |                                    | (\$47,092)             | (\$47,092)   |
| 088410 C/A MENTAL HEALTH                             | (\$220,345)        | (\$280,204)                                |                                    | (\$305,770)            | (\$305,770)  |
| 088411 C/A PUBLIC HEALTH                             | (\$104,598)        | (\$146,191)                                |                                    | (\$149,264)            | (\$149,264)  |
| 088417 C/A CA CHILD SERVICES                         | (\$3,853)          | (\$4,884)                                  |                                    | (\$6,034)              | (\$6,034)  |
| 088422 C/A ALCOHOL & DRUG                            | (\$10,101)         | (\$23,720)                                 |                                    | (\$25,369)             | (\$25,369)   |
| 088425 C/A PERINATAL                                 | (\$28,125)         | (\$16,478)                                 |                                    | (\$18,025)             | (\$18,025)   |
| 088501 C/A SOCIAL SERVICES                           | (\$896,996)        | (\$833,299)                                |                                    | (\$954,559)            | (\$954,559)  |
| 088502 C/A HEALTH & HUMAN SVS AGENCY                 | (\$85,036)         | (\$58,741)                                 |                                    | (\$68,300)             | (\$68,300)   |
| <b>INTRAFUND TRANSFERS</b>                           | (\$1,707,669)      | (\$1,697,929)                              |                                    | (\$1,889,375)          | (\$1,889,375)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095228 TRAN OUT CHILD SUPPORT SVS                    | \$1,848            | \$0  |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$31,587                                   |                                    | \$26,119               | \$26,119   |
| 095925 TRAN OUT INFORMATION TECH                     | \$0                | \$0  |                                    | \$1,445                | \$1,445  |
| <b>OTHER FINANCING USES</b>                          | \$1,848            | \$31,587                                   |                                    | \$27,564               | \$27,564   |
| <b>Total Expenditures and Appropriations:</b>        | \$5,658,351        | \$5,578,481                                |                                    | \$6,713,047            | \$6,713,047  |
| <b>Net Cost:</b>                                     | \$31,988           | \$74,844                                   |                                    | \$681,047              | \$681,047  |



## SOCIAL SERVICES-WELFARE CASH AID PAYMENTS

Fund 0140 Social Services, Budget Unit 541

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

This cost center accounts for cash aid (assistance) payments either directly to or on behalf of clients. Costs in this budget unit are funded by a combination of state and federal funds, 1991 and 2011 realignment revenue, and a County General Fund contribution. The programs in this cost center include CalWORKs payments, foster care and group home payments, assistance payments to adoptive parents, and the county share of the cost of In-Home Supportive Services (IHSS) provider wages and benefits.

### **BUDGET REQUESTS**

The FY 2021-22 budget request includes expenditures of \$62.9 million, a decrease of \$634,804 compared to the FY 2020-21 Adjusted Budget and a \$2.5 million increase from the FY 2020-21 Projected Budget. Revenue is requested at \$59.8 million, a decrease of \$1.1 million compared to the FY 2020-21 Adjusted Budget and a \$751,279 increase from the FY 2020-21 Projected Budget. Expenditures exceed revenue by \$3 million in the FY 2021-22 Budget Request and \$1.3 million in the FY 2020-21 Projected Budget, a decrease of \$1,255,382 from the FY 2020-21 Adjusted Budget. The County General Fund contribution remains unchanged at \$2.9 million. There are no requested capital assets or position changes.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The State has stated its commitment to including federal Medicaid Assistance Percentage (MAP) increases in future year budgets as appropriate depending upon the economy. Based on the current economic climate it is unclear if these increases will occur and to what extent, however any increases will have an impact not only to CalWORKs assistance payments but also General Assistance payments and therefore impact the County's obligation.

The COVID-19 pandemic ongoing, with changes occurring on a daily and even hourly basis. As such, the budget submission contains a best estimate of Assistance needs with the knowledge that changes may be necessary. As the economic climate changes and discussions about a recession occur, this budget may be impacted by caseload increases, further increasing costs, as well as a loss in Realignment (sales tax and vehicle license fees) revenue.

On February 23, 2021, the Board of Supervisors approved a letter of support for the county and union coalition In-Home Supportive Services collective bargaining budget proposal. This proposal would alter current law effective January 1, 2022, that would make it more difficult to progress on IHSS collective bargaining by flipping the sharing ratio. With the county becoming responsible for 65 percent of the nonfederal share and the state covering 35 percent of the nonfederal share. Currently the reverse is true. If this occurs, Shasta County's annual share of cost would increase by approximately \$610,000. This change will also impact the county's share of cost on any future negotiated wage increases by approximately \$6,100 for each \$0.01/hour increase.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 541 - WELFARE CASH AID PAYMENTS (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** AID PROGRAMS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals  | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|---------------------|--|------------------------------------|------------------------|--|
|  |                     | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                   | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                     |  |                                    |                        |  |
| 531200 ST AFDC FGU ASSIST AID                        | (\$43,402)          | (\$819,407)                                |                                    | \$2,785,000            | \$2,785,000  |
| 531300 ST FOSTER CARE ASST                           | \$2,154,366         | \$1,836,230                                |                                    | \$3,675,000            | \$3,675,000  |
| 531400 ST AID TO ADOPTIVE CHILDREN                   | \$501,566           | \$1,441,347                                |                                    | \$824,600              | \$824,600  |
| 531500 STATE REALIGNMENT SOCIAL SVS                  | \$16,180,407        | \$18,136,289                               |                                    | \$16,879,477           | \$16,879,477   |
| 531501 STATE REALGNMNT FAMILY SUPPORT                | \$5,525,225         | \$5,838,379                                |                                    | \$6,075,004            | \$6,075,004  |
| 531800 STATE FOOD STAMPS                             | \$161,899           | \$145,543                                  |                                    | \$200,000              | \$200,000  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$9,017,348         | \$7,631,247                                |                                    | \$9,081,903            | \$9,081,903  |
| 551000 FEDERAL AID FAM W/DEP CHILDREN                | \$3,573,427         | \$2,774,863                                |                                    | \$3,608,290            | \$3,608,290  |
| 551001 FED SUPPLMNTL SECURITY INCOME                 | \$131,051           | \$126,306                                  |                                    | \$120,000              | \$120,000  |
| 551100 FEDERAL FOSTER CARE ASST                      | \$4,749,162         | \$5,125,839                                |                                    | \$4,675,000            | \$4,675,000  |
| 551410 FEDERAL AID TO ADOPTIVE CHILD                 | \$7,918,429         | \$8,938,400                                |                                    | \$8,747,600            | \$8,747,600  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$49,869,480</b> | <b>\$51,175,037</b>                        |                                    | <b>\$56,671,874</b>    | <b>\$56,671,874</b>                                  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                     |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$303               | \$1,266                                    |                                    | \$0                    | \$0  |
| 795120 WELFARE REPAYMENTS                            | \$332,905           | \$166,598                                  |                                    | \$100,000              | \$100,000  |
| 795121 WELFARE RPYMT FR CHILD SUPPORT                | \$312,716           | \$242,599                                  |                                    | \$150,000              | \$150,000  |
| 799710 GENERAL ASSISTANCE COLLECTIONS                | \$0                 | \$25                                       |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$645,925</b>    | <b>\$410,489</b>                           |                                    | <b>\$250,000</b>       | <b>\$250,000</b>                                     |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>  |                     |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$2,916,561         | \$2,916,561                                |                                    | \$2,916,562            | \$2,916,562  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$2,916,561</b>  | <b>\$2,916,561</b>                         |                                    | <b>\$2,916,562</b>     | <b>\$2,916,562</b>                                   |
| <b>Total Revenues:</b>                               | <b>\$53,431,967</b> | <b>\$54,502,088</b>                        |                                    | <b>\$59,838,436</b>    | <b>\$59,838,436</b>                                  |
| <b>Category: 050 OTHER CHARGES</b>                   |                     |  |                                    |                        |  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$4,400             | \$0  |                                    | \$0                    | \$0  |
| 052001 SUPP/CARE CLIENTS                             | \$210,478           | \$212,493                                  |                                    | \$225,000              | \$225,000  |
| 052004 SUPP/CARE MINORS/WARDS                        | \$16,725,496        | \$17,991,445                               |                                    | \$19,000,000           | \$19,000,000   |
| 052005 SUPP/CARE PUBL ASST RECIPIENTS                | \$16,057,081        | \$13,858,462                               |                                    | \$18,500,000           | \$18,500,000   |
| 052006 SUPP/CARE FOSTER CHILDREN                     | \$14,185,641        | \$14,193,817                               |                                    | \$15,200,000           | \$15,200,000   |
| 052009 SUPP/CARE ADULTS                              | \$7,830,048         | \$8,057,088                                |                                    | \$8,057,089            | \$8,057,089  |
| <b>OTHER CHARGES</b>                                 | <b>\$55,013,145</b> | <b>\$54,313,307</b>                        |                                    | <b>\$60,982,089</b>    | <b>\$60,982,089</b>                                  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                     |  |                                    |                        |  |
| 095262 TRAN OUT JUVENILE HALL                        | \$0                 | \$310,587                                  |                                    | \$1,300,000            | \$1,300,000  |
| 095542 TRAN OUT COUNTY INDIGENTS                     | \$200,000           | \$0  |                                    | \$580,000              | \$580,000  |
| <b>OTHER FINANCING USES</b>                          | <b>\$200,000</b>    | <b>\$310,587</b>                           |                                    | <b>\$1,880,000</b>     | <b>\$1,880,000</b>                                   |

**Budget Unit:** 541 - WELFARE CASH AID PAYMENTS (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** AID PROGRAMS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Total Expenditures and Appropriations:</b>        | \$55,213,145       | \$54,623,894  | \$62,862,089           | \$62,862,089   |
| <b>Net Cost:</b>                                     | \$1,781,177        | \$121,805   | \$3,023,653            | \$3,023,653  |

## SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0060 General Fund, Budget Unit 542

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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### **PROGRAM DESCRIPTION**

State law requires each county to provide General Assistance (GA) to individuals who have no other income or means of support and are not eligible for other categorical assistance, such as Supplemental Security Income/State Supplementary Program (SSI/SSP) or Temporary Assistance to Needy Families (TANF; known in California as CalWORKs). General Assistance is considered a program of last resort, and payments to recipients are considered loans and not grants. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

There are two groups of General Assistance recipients: "Employable", and "Incapacitated." "Employable" provides employment, training and work experience to recipients. Employable recipients are eligible to participate for only three months out of each twelve-month period. "Incapacitated" provides payment for individuals deemed by a physician or mental health provider to be unable to work. Incapacitated recipients who are unable to work for twelve months or longer are required to apply for SSI/SSP. Payments are provided to those individuals awaiting a decision on Federal SSI and/or State SSP. Once eligibility for SSI/SSP is determined and benefits begin to flow, repayment of General Assistance aid payments are repaid to this budget unit from the Social Security Administration.

### **BUDGET REQUESTS**

FY 2021-22 requested expenditures total \$2.1 million, a 2.4 percent (\$52,158) decrease compared to FY 2020-21 Adjusted Budget, primarily due to decreases in caseloads. Of this, over 71 percent goes directly to assistance payments for eligible clients. Salaries and operating costs to determine the eligibility of prospective clients and administer the program are charged to this budget as a professional service from the Social Services budget (501) based upon staff time studies. GA payments are considered a loan to the recipient, and revenues in this budget come from repayment of benefits when a client becomes eligible for another assistance program such as SSI/SSP or when they are employed and have the means to repay. These repayment revenues are budgeted at \$300,000, a decrease due to the state halting collection mechanisms by the Franchise Tax Board due to the pandemic. The cost of providing GA payments to individuals who would have been incarcerated but for AB 109 Public Safety Realignment provisions is paid from the County's AB 109 allocation as annually approved by the County's Community Correction Partnership Executive Committee; for FY 2021-22, the budgeted amount is \$112,639. The FY 2021-22 requested Net County Cost to the General Fund remains status quo at \$1.1 million, compared to the FY 2020-21 Adjusted Budget. There are no requested capital assets or position changes.

## **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Monthly maximum GA payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). As of July 1, 2020, the State increased the MAP for CalWORKs clients. This increase also increased the maximum GA payment. As the state legislature approves increases to the CalWORKs MAP the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 542 - COUNTY INDIGENT CASES-GEN FND (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** GENERAL RELIEF

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 542603 ST REALIGNMENT 2011 AB109                     | \$22,288           | \$91,629                                   | \$112,639                          | \$112,639              | \$112,639  |
| 542606 ST REALIGNMENT BACKFILL                       | \$0                | \$4,534                                    | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$22,288           | \$96,163                                   | \$112,639                          | \$112,639              | \$112,639  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$11               | \$0  | \$0                                | \$0                    | \$0  |
| 799710 GENERAL ASSISTANCE COLLECTIONS                | \$497,311          | \$421,788                                  | \$300,000                          | \$300,000              | \$300,000  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$497,323          | \$421,788                                  | \$300,000                          | \$300,000              | \$300,000  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800541 TRANS IN CASH AID GRANTS                      | \$200,000          | \$0  | \$580,000                          | \$580,000              | \$580,000  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$200,000          | \$0  | \$580,000                          | \$580,000              | \$580,000  |
| <b>Total Revenues:</b>                               | \$719,611          | \$517,952                                  | \$992,639                          | \$992,639              | \$992,639  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                       | \$8,338            | \$47,090                                   | \$9,600                            | \$9,600                | \$9,600  |
| 034802 PROF ADMIN SVS                                | \$316,276          | \$468,625                                  | \$591,770                          | \$591,770              | \$591,770  |
| <b>SERVICES AND SUPPLIES</b>                         | \$324,614          | \$515,715                                  | \$601,370                          | \$601,370              | \$601,370  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$2,109            | \$2,952                                    | \$8,715                            | \$8,715                | \$8,715  |
| 052003 SUPP/CARE INDIGENTS                           | \$1,503,035        | \$1,071,317                                | \$1,500,000                        | \$1,500,000            | \$1,500,000  |
| <b>OTHER CHARGES</b>                                 | \$1,505,144        | \$1,074,270                                | \$1,508,715                        | \$1,508,715            | \$1,508,715  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,829,758        | \$1,589,985                                | \$2,110,085                        | \$2,110,085            | \$2,110,085  |
| <b>Net Cost:</b>                                     | \$1,110,147        | \$1,072,033                                | \$1,117,446                        | \$1,117,446            | \$1,117,446  |

**VETERANS SERVICES OFFICE**  
Fund 0060 General, Budget Unit 570  
Celestina Traver, Veterans Service Officer

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**PROGRAM DESCRIPTION**

The Shasta County Veterans Services Office (CVSO) was established pursuant to Section 970 of the California Military Veterans Code. The CVSO assists over 25,000 veterans and their dependents residing within the County in obtaining a variety of benefits from the California Department of Veterans Affairs (CDVA) and the U.S. Department of Veterans Affairs. Services include filing for veteran's disability compensation benefits, pension benefits, widow's pensions, vocational rehabilitation, education, home loans, adaptive housing grants, medical and psychological treatment, counseling, life insurance, long term care, burial benefits; and for veterans and their eligible dependents, educational entitlements, and special adaptive housing and auto grants. The CVSO is funded by the CDVA and a County General Fund subsidy.

The non-service-connected pensions for low income and homeless war era veterans are much like Supplemental Security Income (SSI) in that they are based on income and disability factors. This program has been very successful in helping to remove veterans from aid programs such as General Assistance. Under the Medi-Cal Cost Avoidance program, the CVSO coordinates with Shasta County Health and Human Services Agency to identify and assist veterans and their families who have applied for or are receiving aid under the CalWORKs program to explore other financial aid options available under state and federally sponsored programs.

The CVSO manages both an out-reach and in-reach program to assist homeless and special needs veterans living in remote locations within Shasta County. This program includes outpatient clinic briefings during new patient orientation classes, monthly site visits to the senior nutrition center in Burney, special transitional counseling for California National Guard members returning from overseas active duty, as well as a partnership with the California Department of Corrections and Rehabilitation to provide counseling to veterans recently paroled from prison.

**BUDGET REQUESTS**

Total appropriations in the requested budget are \$819,009 (27% increase), which includes an annual cost-applied PATH Grant (mental health outreach services) in the amount of \$7,460 from HHSA. Total revenue is requested at \$115,000. Salaries and Benefits have increased 30% due to wage adjustments as well as insurance and retirement increases; along with position change requests to add one new FTE VSR I/II/III position, increase a part-time VSR I/II/III to full-time, and to reclass an OA III position to an Executive Assistant-Confidential. The department has eliminated extra help expenses with the intention to utilize



student interns. Services and Supplies have increased 24%, primarily due to a carpet replacement project in FY 2021-22, and all other expenditures are status quo, including Cost Plan charges.

The FY 2021-22 Net County Cost (NCC) has increased by \$187,417 (36%); however, as usual, the department anticipates savings in FY 2021-22 Adjusted Budget NCC.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends increasing the half-time VSR I/II/III to a full-time position and increasing state subvention revenue by \$10,000 (based on historical receipts), along with projected FY 2021-22 savings this budget has now met the 3% increase NCC target. The state is considering doubling the state subvention allocation through the state budget process; therefore, the other position change requests will be reconsidered in July. However, County Personnel recently did not support the OA III to Executive Assistant-Confidential reclass after intense study. Please note the VSO has received 2 new FTEs in the past three fiscal years.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 570 - VETERANS SERVICES OFFICE (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** VETERANS' SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>      |                    |  |                                    |                        |  |
| 545000 STATE AID VETERAN AFFAIRS                     | \$124,227          | \$142,285                                  | \$125,000                          | \$125,000              | \$125,000  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$10,062                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$124,227</b>   | <b>\$152,347</b>                           | <b>\$125,000</b>                   | <b>\$125,000</b>       | <b>\$125,000</b>                                     |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>          |                    |  |                                    |                        |  |
| 792500 DONATIONS/CONTRIBUTIONS                       | \$100              | \$0  | \$0                                | \$0                    | \$0  |
| 799300 MISCELLANEOUS REVENUE                         | \$435              | \$0  | \$0                                | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$2,377            | \$0  | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$2,913</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$127,140</b>   | <b>\$152,347</b>                           | <b>\$125,000</b>                   | <b>\$125,000</b>       | <b>\$125,000</b>                                     |
| <b>Category: 010 SALARIES AND BENEFITS</b>           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$238,024          | \$283,171                                  | \$329,443                          | \$329,443              | \$329,443  |
| 011200 TERMINATION/SPECIAL PAY                       | \$0                | \$1,599                                    | \$0                                | \$0                    | \$0  |
| 017000 EXTRA HELP                                    | \$8,710            | \$0  | \$0                                | \$0                    | \$0  |
| 017502 OVERTIME PAY                                  | \$97               | \$0  | \$300                              | \$300                  | \$300  |
| 018100 EMPLOYER SHARE FICA                           | \$18,643           | \$22,274                                   | \$25,356                           | \$25,356               | \$25,356   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$52,390           | \$64,545                                   | \$77,744                           | \$77,744               | \$77,744   |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$5,650            | \$6,864                                    | \$9,800                            | \$9,800                | \$9,800  |
| 018205 EMPLOYER SHARE 401A                           | \$3                | \$9  | \$6,263                            | \$6,263                | \$6,263  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$74,485           | \$78,106                                   | \$84,670                           | \$84,670               | \$84,670   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$9,535            | \$12,700                                   | \$18,030                           | \$18,030               | \$18,030   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$243              | \$170                                      | \$458                              | \$458                  | \$458  |
| 018500 WORKERS COMP EXPOSURE                         | \$630              | \$1,080                                    | \$2,013                            | \$2,013                | \$2,013  |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$1,450            | \$1,445                                    | \$1,500                            | \$1,500                | \$1,500  |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$409,865</b>   | <b>\$471,968</b>                           | <b>\$555,577</b>                   | <b>\$555,577</b>       | <b>\$555,577</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$20                                       | \$150                              | \$150                  | \$150  |
| 032329 CLTHG/PERS UNIFORMS                           | \$133              | \$0  | \$0                                | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,966            | \$2,287                                    | \$2,400                            | \$2,400                | \$2,400  |
| 032590 CHGS FAC MGMT COMM                            | \$76               | \$93                                       | \$90                               | \$90                   | \$90   |
| 032591 CHGS IT COMM                                  | \$3,908            | \$4,302                                    | \$4,414                            | \$4,414                | \$4,414  |
| 032700 FOOD EXPENSE                                  | \$89               | \$0  | \$150                              | \$150                  | \$150  |
| 032900 HOUSEHOLD EXPENSE                             | \$281              | \$206                                      | \$300                              | \$300                  | \$300  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$15,514           | \$16,231                                   | \$18,540                           | \$18,540               | \$18,540   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$573              | \$829                                      | \$1,300                            | \$1,300                | \$1,300  |
| 033103 INSUR XP MISCELLANEOUS                        | \$252              | \$324                                      | \$492                              | \$492                  | \$492  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$13                                       | \$50                               | \$50                   | \$50   |

**Budget Unit:** 570 - VETERANS SERVICES OFFICE (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** VETERANS' SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$3,025            | \$2,622                                    | \$3,050                            | \$3,050                |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$11               | \$277                                      | \$50                               | \$50                   |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$19,871           | \$16,802                                   | \$64,532                           | \$64,532               |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$268              | \$0  | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$2,250            | \$4,250                                    | \$4,500                            | \$4,500                |  |
| 034500 OFFICE EXPENSE                                | \$13,968           | \$3,752                                    | \$7,000                            | \$7,000                |  |
| 034591 CHGS OC POSTAGE SVS                           | \$1,688            | \$1,367                                    | \$1,422                            | \$1,422                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$785              | \$851                                      | \$923                              | \$923                  |  |
| 034800 PROF & SPECIAL SERVICES                       | \$233              | \$3,430                                    | \$4,000                            | \$4,000                |  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$0                | \$75                                       | \$500                              | \$500                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$477              | \$1,403                                    | \$2,000                            | \$2,000                |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$26,716           | \$22,610                                   | \$27,000                           | \$27,000               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$3,593            | \$3,040                                    | \$3,500                            | \$3,500                |  |
| 035500 MINOR EQUIPMENT                               | \$709              | \$1,268                                    | \$800                              | \$800                  |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$61               | \$0  | \$100                              | \$100                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$3,162            | \$3,978                                    | \$7,500                            | \$7,500                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$150              | \$1,247                                    | \$300                              | \$300                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$10,205           | \$849                                      | \$12,000                           | \$12,000               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$76               | \$0  | \$0                                | \$0                    |  |
| 036100 UTILITIES                                     | \$4,433            | \$5,196                                    | \$5,000                            | \$5,000                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$114,483</b>   | <b>\$97,333</b>                            | <b>\$172,063</b>                   | <b>\$172,063</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$13,999)         | \$15,245                                   | \$15,151                           | \$15,151               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$13,331           | \$13,331                                   | \$13,331                           | \$13,331               |  |
| 050800 TAXES & ASSESSMENTS                           | \$16               | \$17                                       | \$30                               | \$30                   |  |
| <b>OTHER CHARGES</b>                                 | <b>(\$651)</b>     | <b>\$28,593</b>                            | <b>\$28,512</b>                    | <b>\$28,512</b>        |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088410 C/A MENTAL HEALTH                             | (\$7,729)          | (\$7,061)                                  | (\$7,460)                          | (\$7,460)              |  |
| <b>INTRAFUND TRANSFERS</b>                           | <b>(\$7,729)</b>   | <b>(\$7,061)</b>                           | <b>(\$7,460)</b>                   | <b>(\$7,460)</b>       |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$4,894                                    | \$4,094                            | \$4,094                |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$4,894</b>                             | <b>\$4,094</b>                     | <b>\$4,094</b>         |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$515,967</b>   | <b>\$595,726</b>                           | <b>\$752,786</b>                   | <b>\$752,786</b>       |  |
| <b>Net Cost:</b>                                     | <b>\$388,827</b>   | <b>\$443,379</b>                           | <b>\$627,786</b>                   | <b>\$627,786</b>       |  |

## COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Jaclyn Disney, Housing Authority/Community Action Programs Director

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### PROGRAM DESCRIPTION

The Community Action Agency (CAA) budget unit supports a variety of community development and social service programs intended to mitigate poverty and foster self-sufficiency for low-income and disadvantaged community members. Activities include the administrative support for tenant-based rental assistance programs as well as administrative support of homeowner programs such as the down payment assistance program and the owner-occupied housing rehabilitation program. These assistance programs are available throughout the unincorporated areas of Shasta County. The CAA budget unit also supports the administration of owner-occupied rehabilitation and loan portfolio management for the cities of Shasta Lake and Anderson.

Agency staff activities in the CAA budget unit also provide the administrative support for the CAA advisory board as well as the NorCal Continuum of Care (CA-516) Executive Board. In its capacity as the lead agency for the CA-516, agency staff manages all subrecipient agreements and advisory board activities throughout the seven-county region, which includes Del Norte, Lassen, Modoc, Plumas, Shasta, Sierra, and Siskiyou Counties. The CAA acts as the fiscal agent for state and federal funding for CA-516, passing through \$2,712,217 in grant funding during FY 2020-21. In addition to its role as the lead agency for CA-516, CAA provides administration of the Homeless Management Information System (HMIS) and technical assistance for all seven counties in the CA-516 region. During FY 2020-21, agency staff also assumed responsibility for administering the Partners II program, which is a \$240,000 grant program that provides housing assistance with case-management services throughout the seven-county CA-516 region for individuals classified as chronically homeless and disabled.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP), which is a federal program that distributes funding directly nonprofit agencies in Shasta County. The CAA is also responsible for distributing the marriage license fees to a local domestic violence shelter in accordance with section 18304 of the Welfare and Institutions Code. During FY 2020-21, the department expects to distribute \$37,000 in support of domestic violence shelter programs in Shasta County.

### BUDGET REQUESTS

The FY 2021-22 requested budget includes expenditures in the amount of \$3,242,117 and revenues in the amount of \$2,505,795 which results in a Net County Cost of \$736,322 and will be offset by the use of fund balances accrued from grants received in prior years. Compared to the FY 2020-21 Adjusted Budget,

Salaries and Benefits has increased 14 percent and Services and Supplies has decreased from \$3,480,274 to \$1,776,526 due to large expenditures related to state funded homeless grants within FY 2020-21. As the Lead Agency for the CA-516 Homeless Continuum of Care, this budget is the fiscal conduit for state funding for homeless programs.

One full-time Assistant Social Worker grant-funded position is requested. There are no capital asset requests.

#### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

#### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

#### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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#### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                        |  |
| 216300 MARRIAGE LICENSE                              | \$39,396           | \$41,944                                   |                                    | \$40,000               | \$40,000   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | \$39,396           | \$41,944                                   |                                    | \$40,000               | \$40,000   |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 549169 ST HOUSING & COMMUNITY DEV                    | \$411,173          | \$0  |                                    | \$0                    | \$0  |
| 549171 STATE EMERG SOLUTIONS HSG GRNT                | \$776,860          | \$670,450                                  |                                    | \$1,043,669            | \$1,043,669  |
| 549172 STATE AFFORDABLE HOUSING GRT                  | \$12,127           | \$0  |                                    | \$0                    | \$0  |
| 549173 STATE DOF CENSUS DATA CTR GRNT                | \$131,750          | \$5,000                                    |                                    | \$0                    | \$0  |
| 549177 STATE HOMELESS HSG ASST & PREV                | \$0                | \$2,491,665                                |                                    | \$0                    | \$0  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$46,178                                   |                                    | \$0                    | \$0  |
| 561130 FEDERAL CAA GRANT                             | \$402,986          | \$407,562                                  |                                    | \$868,153              | \$868,153  |
| 561180 FEDERAL FEMA HOMELESS GRANT                   | \$0                | \$1,740                                    |                                    | \$2,050                | \$2,050  |
| 561190 FEDERAL HOMELESS GRANTS                       | \$93,853           | \$194,624                                  |                                    | \$303,223              | \$303,223  |
| 563160 ANDERSON HOME ADMIN                           | \$891              | \$4,297                                    |                                    | \$5,000                | \$5,000  |
| 563165 CITY OF REDDING CDBG                          | \$20,000           | \$20,000                                   |                                    | \$20,000               | \$20,000   |
| 563250 ANDERSON RECAPTURED ADMIN                     | \$20,000           | \$22,500                                   |                                    | \$22,500               | \$22,500   |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$1,869,642        | \$3,864,018                                |                                    | \$2,264,595            | \$2,264,595  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 693030 CONTRACT SERVICES REVENUE                     | \$49,164           | \$57,242                                   |                                    | \$60,000               | \$60,000   |
| <b>CHARGES FOR SERVICES</b>                          | \$49,164           | \$57,242                                   |                                    | \$60,000               | \$60,000   |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$956              | \$0  |                                    | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$2,456            | \$0  |                                    | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$39                                       |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$3,413            | \$39                                       |                                    | \$0                    | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800410 TRANS IN MENTAL HEALTH                        | \$300,000          | \$0  |                                    | \$0                    | \$0  |
| 800411 TRANS IN PUBLIC HEALTH                        | \$50,000           | \$127,000                                  |                                    | \$141,200              | \$141,200  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$350,000          | \$127,000                                  |                                    | \$141,200              | \$141,200  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$0                | \$8,050                                    |                                    | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | \$0                | \$8,050                                    |                                    | \$0                    | \$0  |
| <b>Total Revenues:</b>                               | \$2,311,617        | \$4,098,295                                |                                    | \$2,505,795            | \$2,505,795  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$352,669          | \$441,288                                  |                                    | \$524,000              | \$524,000  |
| 011200 TERMINATION/SPECIAL PAY                       | \$12,765           | \$11,994                                   |                                    | \$0                    | \$0  |

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|---|------------------------|--|
| 1  |                               | 2                  | 3   | 4                      | 5  |
| 017000   | EXTRA HELP                    | \$24,257           | \$23,104  | \$13,000               | \$13,000   |
| 017502   | OVERTIME PAY                  | \$47               | \$223   | \$0                    | \$0  |
| 018100   | EMPLOYER SHARE FICA           | \$28,119           | \$34,603  | \$40,000               | \$40,000   |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$75,352           | \$101,564   | \$125,000              | \$125,000  |
| 018204   | EMPLOYER SHARE DEFERRED COMP  | \$1,385            | \$0   | \$0                    | \$0  |
| 018205   | EMPLOYER SHARE 401A           | \$1,749            | \$1,773   | \$13,000               | \$13,000   |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$122,807          | \$142,505   | \$145,000              | \$145,000  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$14,233           | \$22,476  | \$30,000               | \$30,000   |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$367              | \$288   | \$300                  | \$300  |
| 018500   | WORKERS COMP EXPOSURE         | \$940              | \$1,754   | \$2,900                | \$2,900  |
| 018603   | CELL/PDA COMM ALLOWANCE PROG  | \$302              | \$1,151   | \$1,500                | \$1,500  |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$634,997          | \$782,727   | \$894,700              | \$894,700  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |   |                        |  |
| 032500   | COMMUNICATIONS EXPENSE        | \$3,704            | \$3,331   | \$3,800                | \$3,800  |
| 032590   | CHGS FAC MGMT COMM            | \$60               | \$73  | \$83                   | \$83   |
| 032591   | CHGS IT COMM                  | \$1,995            | \$2,712   | \$2,830                | \$2,830  |
| 032700   | FOOD EXPENSE                  | \$215              | \$0   | \$0                    | \$0  |
| 032900   | HOUSEHOLD EXPENSE             | \$0                | \$60  | \$0                    | \$0  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$6,921            | \$6,152   | \$10,897               | \$10,897   |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$898              | \$1,377   | \$1,600                | \$1,600  |
| 033103   | INSUR XP MISCELLANEOUS        | \$900              | \$1,044   | \$1,632                | \$1,632  |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$1,209            | \$5,832   | \$4,695                | \$4,695  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$7,031            | \$5,184   | \$10,767               | \$10,767   |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$55               | \$0   | \$0                    | \$0  |
| 034100   | MEMBERSHIPS                   | \$1,432            | \$1,656   | \$0                    | \$0  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ  | \$22,788           | \$0   | \$0                    | \$0  |
| 034500   | OFFICE EXPENSE                | \$5,324            | \$3,413   | \$4,600                | \$4,600  |
| 034526   | OFFICE XP POSTAGE             | \$106              | \$0   | \$150                  | \$150  |
| 034531   | OFFICE XP PROMOTIONAL ITEMS   | \$22               | \$16,268  | \$0                    | \$0  |
| 034532   | OFFICE XP ENVELOPES           | \$197              | \$0   | \$150                  | \$150  |
| 034536   | OFFICE XP OFFICE FURNITURE    | \$0                | \$5,282   | \$0                    | \$0  |
| 034537   | OFFICE XP BOOKS               | \$23               | \$0   | \$0                    | \$0  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$1,505            | \$9,217   | \$10,000               | \$10,000   |
| 034591   | CHGS OC POSTAGE SVS           | \$2,828            | \$2,747   | \$3,236                | \$3,236  |
| 034592   | CHGS OC OTHER SERVICES        | \$1,361            | \$693   | \$945                  | \$945  |
| 034800   | PROF & SPECIAL SERVICES       | \$1,541,194        | \$2,497,902   | \$1,623,429            | \$1,623,429  |
| 034803   | PROF ADVERTISING & MKTG SVS   | \$0                | \$22,651  | \$20,000               | \$20,000   |
| 034837   | PROF PREEMPLOYMENT SVS        | \$507              | \$731   | \$700                  | \$700  |
| 034890   | CHGS FAC MGMT PROF SVS        | \$290              | \$1,208   | \$2,000                | \$2,000  |

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$28,211           | \$39,896                                   | \$41,227                           | \$41,227               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$1,798            | \$394                                      | \$1,500                            | \$1,500                |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,031            | \$2,031                                    | \$2,300                            | \$2,300                |  |
| 035500 MINOR EQUIPMENT                               | \$202              | \$9  | \$0                                | \$0                    |  |
| 035527 MINOR EQP OFFICE EQUIPMENT                    | \$45               | \$0  | \$0                                | \$0                    |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$886              | \$0  | \$200                              | \$200                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$7,609            | \$806                                      | \$0                                | \$0                    |  |
| 035592 CHGS IT TELECOMM EQP                          | \$75               | \$29                                       | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$1,052            | \$3,636                                    | \$11,000                           | \$11,000               |  |
| 035940 TRANS/TRVL FUEL                               | \$144              | \$170                                      | \$100                              | \$100                  |  |
| 035941 TRANS/TRVL MILEAGE                            | \$642              | \$0  | \$500                              | \$500                  |  |
| 035942 TRANS/TRVL TRAINING                           | \$3,248            | \$0  | \$0                                | \$0                    |  |
| 035943 TRANS/TRVL CONFERENCES                        | \$2,805            | \$0  | \$0                                | \$0                    |  |
| 035949 TRANS/TRVL MEALS                              | \$203              | \$0  | \$0                                | \$0                    |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$5,126            | \$7,378                                    | \$9,185                            | \$9,185                |  |
| 036100 UTILITIES                                     | \$7,901            | \$8,973                                    | \$9,000                            | \$9,000                |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,662,560</b> | <b>\$2,650,867</b>                         | <b>\$1,776,526</b>                 | <b>\$1,776,526</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$91,434           | \$82,935                                   | \$99,736                           | \$99,736               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$24,381           | \$28,089                                   | \$27,426                           | \$27,426               |  |
| 050800 TAXES & ASSESSMENTS                           | \$9                | \$9  | \$25                               | \$25                   |  |
| 051362 CONTR TO SISKIYOU COUNTY                      | \$43,857           | \$0  | \$0                                | \$0                    |  |
| 051365 CONTR TO LASSEN COUNTY                        | \$76,927           | \$0  | \$0                                | \$0                    |  |
| 051366 CONTR TO PLUMAS COUNTY                        | \$236,107          | \$0  | \$0                                | \$0                    |  |
| 051367 CONTR TO OTHER COUNTIES                       | \$383,967          | \$0  | \$0                                | \$0                    |  |
| 052000 SUPPORT & CARE OF PERSONS                     | \$92,960           | \$42,350                                   | \$40,000                           | \$40,000               |  |
| 052011 SUPP/CARE RECIPIENT HOUSING                   | \$0                | \$40,514                                   | \$507,832                          | \$507,832              |  |
| <b>OTHER CHARGES</b>                                 | <b>\$949,645</b>   | <b>\$193,900</b>                           | <b>\$675,019</b>                   | <b>\$675,019</b>       |  |
| <b>Category: 070 CAPITAL ASSETS</b>                  |                    |  |                                    |                        |  |
| 065095 VEHICLES                                      | \$19,159           | \$0  | \$0                                | \$0                    |  |
| 065376 2 WORKSTATIONS                                | \$10,193           | \$0  | \$0                                | \$0                    |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$29,352</b>    | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>             |                    |  |                                    |                        |  |
| 088404 C/A MHSA                                      | \$0                | (\$18,757)                                 | \$0                                | \$0                    |  |
| 088410 C/A MENTAL HEALTH                             | (\$138,143)        | (\$265,306)                                | (\$110,000)                        | (\$110,000)            |  |
| 088411 C/A PUBLIC HEALTH                             | \$0                | (\$30,000)                                 | \$0                                | \$0                    |  |



**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>INTRAFUND TRANSFERS</b>                           | (\$138,143)        | (\$314,064)                                |                                    | (\$110,000)            | (\$110,000)  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095411 TRAN OUT PUBLIC HEALTH                        | \$367,925          | \$195,864                                  |                                    | \$0                    | \$0  |
| 095412 TRAN OUT SCHC CMSP                            | \$700,000          | \$0  |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$6,493                                    |                                    | \$5,872                | \$5,872  |
| <b>OTHER FINANCING USES</b>                          | \$1,067,925        | \$202,357                                  |                                    | \$5,872                | \$5,872  |
| <b>Total Expenditures and Appropriations:</b>        | \$4,206,337        | \$3,515,788                                |                                    | \$3,242,117            | \$3,242,117  |
| <b>Net Cost:</b>                                     | \$1,894,720        | (\$582,507)                                |                                    | \$736,322              | \$736,322  |

## CAL-HOME

Fund 0187 General, Budget Unit 591

Jaclyn Disney, Housing Authority/Community Action Programs Director

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### PROGRAM DESCRIPTION

The County was awarded funding under the CalHome Program through the California Department of Housing and Community Development. All CalHome grant monies are currently funded by general obligation bond funds issued by the State of California pursuant to the passage of the Housing and Emergency Shelter Trust Fund Act of 2006, commonly known as Proposition 1C.

The CalHome Program provides assistance to low- and very-low income homeowners for the purpose of rehabilitating substandard, owner-occupied homes. Assistance is provided to homeowners in the form of low-interest loans, which may not exceed \$80,000. Services are offered throughout the unincorporated areas of the County. Housing rehabilitation services include the repair or replacement of roofs, siding, weather-efficient windows, heating systems, air conditioning systems, plumbing, and electrical systems.

In addition, the CalHome Program provides low-interest loans to income-qualified homebuyers to help with their down payment and closing costs. The maximum home purchase price is \$330,000 and the maximum CalHome loan is \$80,000.

The department manages an outstanding loan portfolio of more than \$900 thousand generated in-part by loans provided through the CalHome program. As these funds are repaid to the County, they become "program income," and may be again utilized for CalHome program activities.

### BUDGET REQUESTS

The FY 2021-22 Requested Budget includes expenditures in the amount of \$8,300 and revenues in the amount of \$4,100 resulting in a Net County Cost of \$4,200, which will be offset by the use of fund balance. There is no required match or General Fund contribution associated with this budget.

### SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

### PENDING ISSUES AND POLICY CONSIDERATIONS

None.

### DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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### FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 591 - HOUSING CALHOME (FUND 0187)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$3,868            | \$2,701                                    | \$4,100                            | \$4,100                |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$3,868            | \$2,701                                    | \$4,100                            | \$4,100                |  |
| <b>Total Revenues:</b>                               | \$3,868            | \$2,701                                    | \$4,100                            | \$4,100                |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$0                | \$0  | \$4,900                            | \$4,900                |  |
| 018100 EMPLOYER SHARE FICA                           | \$0                | \$0  | \$400                              | \$400                  |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$0                | \$0  | \$1,200                            | \$1,200                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$0                | \$0  | \$1,200                            | \$1,200                |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$0                | \$0  | \$300                              | \$300                  |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$0                | \$0  | \$100                              | \$100                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$0                | \$0  | \$100                              | \$100                  |  |
| <b>SALARIES AND BENEFITS</b>                         | \$0                | \$0  | \$8,200                            | \$8,200                |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$0                | \$0  | \$100                              | \$100                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$100                              | \$100                  |  |
| <b>Total Expenditures and Appropriations:</b>        | \$0                | \$0  | \$8,300                            | \$8,300                |  |
| <b>Net Cost:</b>                                     | (\$3,868)          | (\$2,701)                                  | \$4,200                            | \$4,200                |  |

## HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Jaclyn Disney, Housing Authority/Community Action Programs Director

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### **PROGRAM DESCRIPTION**

The Department of Housing and Community Action Programs administers the HOME Investment Partnerships Program (HOME). HOME is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. The program offers a wide range of affordable housing activities.

In the unincorporated area of the County, this program has offered down payment assistance loans for first-time homebuyers and loans to low-income homeowners for owner-occupied housing rehabilitation. This program also provides services to low-income and disadvantaged persons to achieve self-sufficiency by offering short-term rental assistance to income-qualified households through the Tenant-Based Rental Assistance program.

The department manages an outstanding loan portfolio of more than \$3 million generated by loans provided through the HOME program. As these funds are repaid to the County, they become “program income,” and may be again utilized for HOME program activities.

### **BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$266,514 and revenue in the amount of \$23,458. General Fund contribution in the amount of \$4,458 is requested. This budget is primarily funded by program income from HOME loan principal repayments and by a grant award of \$500,000 for a period of 30 months.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$13,438           | \$6,203                                    | \$9,000                            | \$9,000                |  |
| 420110 INTEREST ON PAYMENTS                          | \$0                | \$25,673                                   | \$10,000                           | \$10,000               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$13,438           | \$31,876                                   | \$19,000                           | \$19,000               |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 693002 CHGS FOR SVS CITY OF ANDERSON                 | \$2,346            | \$0  | \$0                                | \$0                    |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,346            | \$0  | \$0                                | \$0                    |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$533              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$533              | \$0  | \$0                                | \$0                    |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$0                | \$4,328                                    | \$4,458                            | \$4,458                |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$0                | \$4,328                                    | \$4,458                            | \$4,458                |  |
| <b>Total Revenues:</b>                               | \$16,317           | \$36,204                                   | \$23,458                           | \$23,458               |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$0                | \$0  | \$8,200                            | \$8,200                |  |
| 018100 EMPLOYER SHARE FICA                           | \$0                | \$0  | \$700                              | \$700                  |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$0                | \$0  | \$2,000                            | \$2,000                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$0                | \$0  | \$1,200                            | \$1,200                |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$0                | \$0  | \$500                              | \$500                  |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$0                | \$0  | \$100                              | \$100                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$0                | \$0  | \$100                              | \$100                  |  |
| <b>SALARIES AND BENEFITS</b>                         | \$0                | \$0  | \$12,800                           | \$12,800               |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$0                | \$0  | \$100                              | \$100                  |  |
| 034500 OFFICE EXPENSE                                | \$0                | \$0  | \$500                              | \$500                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$600                              | \$600                  |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$12,909)         | (\$4,254)                                  | \$3,114                            | \$3,114                |  |
| 052011 SUPP/CARE RECIPIENT HOUSING                   | \$193,425          | \$204,077                                  | \$250,000                          | \$250,000              |  |
| <b>OTHER CHARGES</b>                                 | \$180,516          | \$199,823                                  | \$253,114                          | \$253,114              |  |
| <b>Total Expenditures and Appropriations:</b>        | \$180,516          | \$199,823                                  | \$266,514                          | \$266,514              |  |

**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Net Cost:</b>                                     | \$164,198          | \$163,618   | \$243,056              | \$243,056  |

## PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593  
Jaclyn Disney, Housing Authority/Community Action Programs Director

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### **PROGRAM DESCRIPTION**

The Housing Authority administers the Housing Choice Vouchers (HCV), Rental Assistance Program (formerly Section 8) through a contract with the U.S. Department of Housing and Urban Development (HUD). Monthly rental assistance payments are made directly to landlords on behalf of low-income tenants. There are presently 1,026 tenant-based vouchers in this program. The Housing Authority assists local efforts to provide affordable housing opportunities to low-income residents.

Effective January 2, 2012, the California Department of Housing and Community Development transferred 268 tenant-based vouchers to the Housing Authority and expanded the service area to include the counties of Modoc, Siskiyou, and Trinity. In total the Housing Authority has 1,026 vouchers made up of 80 VASH vouchers, 25 Mainstream vouchers, 9 Tenant Protection Vouchers and 912 Housing Choice Vouchers (HCV). Vouchers can be utilized in Veterans Assisted Supportive Housing (VASH) Program, Family Unification Program (FUP), Family Self-Sufficiency (FSS) Program, Mainstream Voucher Program, Manufactured Homes Program, Homeownership Program and the Project-Based Voucher (PBV) Program. In addition, the Family Self Sufficiency (FSS) program provides mentoring and referral services to assist families in achieving economic self-sufficiency in conjunction with HCV assistance.

Referral-based HCV programs include the Family Unification Program (FUP), which provides subsidized housing so that divided families can be reunited; the VASH voucher program, which provides case management and clinical services through a partnership with the U.S. Department of Veterans Affairs (VA); the Housing Deficiency referral program for individuals and families who meet the HUD homeless definition; and the mainstream voucher program, which provides rental assistance to families who are disabled non-elderly, between the ages of 18-61, who are transitioning out of an institution or other segregated settings, at serious risk of institutionalization, homeless (HUD definition), or at risk of becoming homeless. The HCV referral programs allow an eligible individual or family to be added to the HCV waitlist when it is closed.

### **BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes expenditures in the amount of \$4,694,805 and revenue in the amount of \$4,612,630. General Fund support in the amount of \$127,910 is requested. Payments in the amount of \$3,780,000 made by the Housing Authority directly to landlords are included in this budget. There are no position changes or capital asset requests.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$5,474            | \$7,862                                    | \$10,000                           | \$10,000               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$5,474            | \$7,862                                    | \$10,000                           | \$10,000               |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$9,489                                    | \$0                                | \$0                    |  |
| 559200 FEDERAL HOUSING AUTHORITY                     | \$141,166          | \$158,237                                  | \$0                                | \$0                    |  |
| 559201 FEDERAL HUD GRANT                             | \$37,939           | \$65,474                                   | \$31,564                           | \$31,564               |  |
| 559202 FED HOUSING CHOICE VOUCHERS                   | \$3,766,266        | \$3,510,324                                | \$3,750,000                        | \$3,750,000            |  |
| 559203 FED HOUSING CHOICE ADMIN FEE                  | \$783,439          | \$675,411                                  | \$649,656                          | \$649,656              |  |
| 559204 FED HCV MAINSTREAM HAP                        | \$33,923           | \$10,082                                   | \$30,000                           | \$30,000               |  |
| 559205 FED HCV MAINSTREAM ADMIN                      | \$3,012            | \$4,404                                    | \$3,500                            | \$3,500                |  |
| 561180 FEDERAL FEMA HOMELESS GRANT                   | \$10,000           | \$0  | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$4,775,746        | \$4,433,422                                | \$4,464,720                        | \$4,464,720            |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                | \$2,781            | \$1,273                                    | \$0                                | \$0                    |  |
| 795560 RECAPTURED PAYMENTS                           | \$24,078           | \$14,149                                   | \$10,000                           | \$10,000               |  |
| 799300 MISCELLANEOUS REVENUE                         | \$1,875            | \$0  | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$1,702            | \$0  | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                   | \$0                | \$78                                       | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$30,439           | \$15,500                                   | \$10,000                           | \$10,000               |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$83,940           | \$124,184                                  | \$127,910                          | \$127,910              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$83,940           | \$124,184                                  | \$127,910                          | \$127,910              |  |
| <b>Total Revenues:</b>                               | \$4,895,599        | \$4,580,969                                | \$4,612,630                        | \$4,612,630            |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$284,744          | \$258,234                                  | \$355,000                          | \$355,000              |  |
| 011200 TERMINATION/SPECIAL PAY                       | \$1,759            | \$15                                       | \$0                                | \$0                    |  |
| 017000 EXTRA HELP                                    | \$7,017            | \$17,169                                   | \$20,000                           | \$20,000               |  |
| 017502 OVERTIME PAY                                  | \$1,176            | \$5,298                                    | \$0                                | \$0                    |  |
| 018100 EMPLOYER SHARE FICA                           | \$21,951           | \$20,069                                   | \$27,000                           | \$27,000               |  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$63,506           | \$59,877                                   | \$85,000                           | \$85,000               |  |
| 018204 EMPLOYER SHARE DEFERRED COMP                  | \$66               | \$0  | \$0                                | \$0                    |  |
| 018205 EMPLOYER SHARE 401A                           | \$1,230            | \$1,407                                    | \$7,200                            | \$7,200                |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$107,300          | \$96,144                                   | \$135,000                          | \$135,000              |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$11,437           | \$13,176                                   | \$21,000                           | \$21,000               |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$285              | \$166                                      | \$100                              | \$100                  |  |
| 018500 WORKERS COMP EXPOSURE                         | \$742              | \$1,081                                    | \$1,900                            | \$1,900                |  |

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$24               | \$48                                       | \$48                               | \$48                   | \$48   |
| 018603 CELL/PDA COMM ALLOWANCE PROG                  | \$12               | \$0  | \$0                                | \$0                    | \$0  |
| <b>SALARIES AND BENEFITS</b>                         | \$501,257          | \$472,689                                  | \$652,248                          | \$652,248              | \$652,248  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$0                | \$22                                       | \$0                                | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE                        | \$2,216            | \$2,872                                    | \$3,005                            | \$3,005                | \$3,005  |
| 032590 CHGS FAC MGMT COMM                            | \$117              | \$143                                      | \$130                              | \$130                  | \$130  |
| 032591 CHGS IT COMM                                  | \$1,296            | \$1,708                                    | \$1,761                            | \$1,761                | \$1,761  |
| 032900 HOUSEHOLD EXPENSE                             | \$0                | \$240                                      | \$0                                | \$0                    | \$0  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$13,423           | \$12,454                                   | \$15,339                           | \$15,339               | \$15,339   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$680              | \$821                                      | \$1,000                            | \$1,000                | \$1,000  |
| 033103 INSUR XP MISCELLANEOUS                        | \$720              | \$180                                      | \$264                              | \$264                  | \$264  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | (\$24)             | (\$336)                                    | (\$432)                            | (\$432)                | (\$432)  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$1,184            | \$3,358                                    | \$2,746                            | \$2,746                | \$2,746  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$17,873           | \$65,866                                   | \$16,943                           | \$16,943               | \$16,943   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$563              | \$0  | \$0                                | \$0                    | \$0  |
| 034100 MEMBERSHIPS                                   | \$1,996            | \$2,267                                    | \$2,100                            | \$2,100                | \$2,100  |
| 034102 MEMBER PROF ORGANIZATIONS                     | \$0                | \$119                                      | \$0                                | \$0                    | \$0  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                  | \$97,835           | \$0  | \$0                                | \$0                    | \$0  |
| 034395 MISC XP PR PER STL DTE REISSUE                | \$347              | \$0  | \$0                                | \$0                    | \$0  |
| 034500 OFFICE EXPENSE                                | \$7,100            | \$9,411                                    | \$9,000                            | \$9,000                | \$9,000  |
| 034529 OFFICE XP PUBLICATIONS                        | \$478              | \$478                                      | \$1,000                            | \$1,000                | \$1,000  |
| 034532 OFFICE XP ENVELOPES                           | \$1,780            | \$967                                      | \$2,000                            | \$2,000                | \$2,000  |
| 034536 OFFICE XP OFFICE FURNITURE                    | \$0                | \$1,017                                    | \$0                                | \$0                    | \$0  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$271              | \$1,060                                    | \$767                              | \$767                  | \$767  |
| 034591 CHGS OC POSTAGE SVS                           | \$12,220           | \$11,634                                   | \$13,209                           | \$13,209               | \$13,209   |
| 034592 CHGS OC OTHER SERVICES                        | \$637              | \$781                                      | \$1,080                            | \$1,080                | \$1,080  |
| 034800 PROF & SPECIAL SERVICES                       | \$6,523            | \$8,047                                    | \$4,680                            | \$4,680                | \$4,680  |
| 034806 PROF AUDIT SVS                                | \$0                | \$0  | \$1,000                            | \$1,000                | \$1,000  |
| 034807 PROF BANK SVS                                 | \$75               | \$135                                      | \$120                              | \$120                  | \$120  |
| 034813 PROF CONSULTING SVS                           | \$0                | \$960                                      | \$0                                | \$0                    | \$0  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$796              | \$857                                      | \$800                              | \$800                  | \$800  |
| 034854 PROF INTERPRETING SVS                         | \$229              | \$269                                      | \$0                                | \$0                    | \$0  |
| 034861 PROF HSG SVS                                  | \$4,025            | \$5,379                                    | \$6,500                            | \$6,500                | \$6,500  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$969              | \$2,764                                    | \$2,800                            | \$2,800                | \$2,800  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$21,802           | \$27,219                                   | \$32,144                           | \$32,144               | \$32,144   |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$1,306            | \$624                                      | \$1,000                            | \$1,000                | \$1,000  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$2,031            | \$2,031                                    | \$2,050                            | \$2,050                | \$2,050  |
| 035500 MINOR EQUIPMENT                               | \$0                | \$772                                      | \$500                              | \$500                  | \$500  |

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035527 MINOR EQP OFFICE EQUIPMENT                    | \$36               | \$0  | \$0                                | \$0                    | \$0  |
| 035590 CHGS IT SOFTWARE EQP                          | \$8,167            | \$8,515                                    | \$0                                | \$0                    | \$0  |
| 035591 CHGS IT HARDWARE EQP                          | \$2,175            | \$2,146                                    | \$0                                | \$0                    | \$0  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$25                                       | \$0                                | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$4,398            | \$8,253                                    | \$13,000                           | \$13,000               | \$13,000   |
| 035900 TRANSPORTATION & TRAVEL                       | \$2,985            | \$0  | \$0                                | \$0                    | \$0  |
| 035940 TRANS/TRVL FUEL                               | \$3,773            | \$3,841                                    | \$4,000                            | \$4,000                | \$4,000  |
| 035941 TRANS/TRVL MILEAGE                            | \$177              | \$0  | \$0                                | \$0                    | \$0  |
| 035942 TRANS/TRVL TRAINING                           | \$4,305            | \$0  | \$0                                | \$0                    | \$0  |
| 035943 TRANS/TRVL CONFERENCES                        | \$1,123            | \$40                                       | \$0                                | \$0                    | \$0  |
| 035949 TRANS/TRVL MEALS                              | \$463              | \$0  | \$0                                | \$0                    | \$0  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$7,465            | \$4,817                                    | \$4,686                            | \$4,686                | \$4,686  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$12               | \$563                                      | \$1,500                            | \$1,500                | \$1,500  |
| 036100 UTILITIES                                     | \$15,490           | \$17,577                                   | \$18,000                           | \$18,000               | \$18,000   |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$249,054</b>   | <b>\$209,911</b>                           | <b>\$162,692</b>                   | <b>\$162,692</b>       | <b>\$162,692</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$114,794          | \$87,960                                   | \$64,904                           | \$64,904               | \$64,904   |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$34,184           | \$64,797                                   | \$53,437                           | \$53,437               | \$53,437   |
| 050800 TAXES & ASSESSMENTS                           | \$19               | \$19                                       | \$40                               | \$40                   | \$40   |
| 052011 SUPP/CARE RECIPIENT HOUSING                   | \$3,730,672        | \$3,724,404                                | \$3,750,000                        | \$3,750,000            | \$3,750,000  |
| <b>OTHER CHARGES</b>                                 | <b>\$3,879,669</b> | <b>\$3,877,182</b>                         | <b>\$3,868,381</b>                 | <b>\$3,868,381</b>     | <b>\$3,868,381</b>                                   |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                        |  |
| 095411 TRAN OUT PUBLIC HEALTH                        | \$10,000           | \$0  | \$0                                | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$12,698                                   | \$11,484                           | \$11,484               | \$11,484   |
| <b>OTHER FINANCING USES</b>                          | <b>\$10,000</b>    | <b>\$12,698</b>                            | <b>\$11,484</b>                    | <b>\$11,484</b>        | <b>\$11,484</b>                                      |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$4,639,980</b> | <b>\$4,572,481</b>                         | <b>\$4,694,805</b>                 | <b>\$4,694,805</b>     | <b>\$4,694,805</b>                                   |
| <b>Net Cost:</b>                                     | <b>(\$255,618)</b> | <b>(\$8,488)</b>                           | <b>\$82,175</b>                    | <b>\$82,175</b>        | <b>\$82,175</b>                                      |

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION  
PROGRAMS-HOUSING REHABILITATION**  
Fund 0197 Shasta Housing Rehab, Budget Unit 596  
Jaclyn Disney, Housing Authority/Community Action Programs Director

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**PROGRAM DESCRIPTION**

The Housing Rehabilitation/Community Development Block Grant (CDBG) Administration acquires resources and administers rehabilitation and repair activities funded by the CDBG Program for homes owned and occupied by low-income persons. Services are offered throughout the unincorporated areas of the County.

The department manages an outstanding loan portfolio of more than \$2 million. As these funds are repaid to the County, they become “program income” and are recycled into the programs in the form of low interest loans and other activities that serve low- and moderate-income populations.

**BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$211,428 and revenues in the amount of \$152,580, resulting in a Net County Cost of \$58,848. In addition to loan repayments, additional revenue includes a cost-applied transfer from Mental Health to support the affordable housing programs in the amount of \$119,580. There is sufficient fund balance generated by principal loan repayments to operate the program. There is no General Fund contribution associated with this cost center.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 596 - CDBG ADMIN/REHAB (FUND 0197)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object   | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$14,493           | \$8,578                                    | \$11,000                           | \$11,000               |  |
| 420110 INTEREST ON PAYMENTS                            | \$34,941           | \$26,610                                   | \$22,000                           | \$22,000               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$49,434</b>    | <b>\$35,188</b>                            | <b>\$33,000</b>                    | <b>\$33,000</b>        |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |  |                                    |                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                  | \$0                | \$13,120                                   | \$0                                | \$0                    |  |
| 563163 CITY OF SHASTA LAKE CDBG ADMIN                  | \$0                | \$3,883                                    | \$0                                | \$0                    |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | <b>\$0</b>         | <b>\$17,003</b>                            | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |  |                                    |                        |  |
| 795000 AUDITOR VOID/STALE DATED CHECK                  | \$84               | \$0  | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$158              | \$0  | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$243</b>       | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>    |                    |  |                                    |                        |  |
| 800411 TRANS IN PUBLIC HEALTH                          | \$105,497          | \$112,988                                  | \$119,580                          | \$119,580              |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                  | <b>\$105,497</b>   | <b>\$112,988</b>                           | <b>\$119,580</b>                   | <b>\$119,580</b>       |  |
| <b>Total Revenues:</b>                                 |                    |  |                                    |                        |  |
|  | <b>\$155,175</b>   | <b>\$165,180</b>                           | <b>\$152,580</b>                   | <b>\$152,580</b>       |  |
| <b>Category: 010 SALARIES AND BENEFITS</b>             |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                                | \$72,504           | \$77,823                                   | \$114,300                          | \$114,300              |  |
| 011200 TERMINATION/SPECIAL PAY                         | \$0                | \$0  | \$14,300                           | \$14,300               |  |
| 017000 EXTRA HELP                                      | \$0                | \$749                                      | \$0                                | \$0                    |  |
| 017502 OVERTIME PAY                                    | \$0                | \$210                                      | \$0                                | \$0                    |  |
| 018100 EMPLOYER SHARE FICA                             | \$5,541            | \$5,952                                    | \$8,800                            | \$8,800                |  |
| 018201 EMPLOYER SHARE RETIREMENT                       | \$15,389           | \$18,118                                   | \$27,000                           | \$27,000               |  |
| 018300 EMPLOYER SHARE HEALTH INSUR                     | \$23,908           | \$23,586                                   | \$33,700                           | \$33,700               |  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                  | \$2,880            | \$3,448                                    | \$6,600                            | \$6,600                |  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                   | \$71               | \$47                                       | \$200                              | \$200                  |  |
| 018500 WORKERS COMP EXPOSURE                           | \$188              | \$299                                      | \$700                              | \$700                  |  |
| <b>SALARIES AND BENEFITS</b>                           | <b>\$120,484</b>   | <b>\$130,235</b>                           | <b>\$205,600</b>                   | <b>\$205,600</b>       |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |  |                                    |                        |  |
| 033102 INSUR XP LIABILITY EXPOSURE                     | \$167              | \$228                                      | \$500                              | \$500                  |  |
| 033103 INSUR XP MISCELLANEOUS                          | \$0                | \$672                                      | \$1,020                            | \$1,020                |  |
| 034500 OFFICE EXPENSE                                  | \$309              | \$227                                      | \$550                              | \$550                  |  |
| 034532 OFFICE XP ENVELOPES                             | \$5                | \$0  | \$0                                | \$0                    |  |
| 034800 PROF & SPECIAL SERVICES                         | \$151              | \$0  | \$0                                | \$0                    |  |
| 034837 PROF PREEMPLOYMENT SVS                          | \$0                | \$75                                       | \$0                                | \$0                    |  |

**Budget Unit:** 596 - CDBG ADMIN/REHAB (FUND 0197)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$295                                      | \$300                              | \$300                  | \$300  |
| 035940 TRANS/TRVL FUEL                               | \$43               | \$0  | \$0                                | \$0                    | \$0  |
| 035941 TRANS/TRVL MILEAGE                            | \$249              | \$0  | \$0                                | \$0                    | \$0  |
| 035949 TRANS/TRVL MEALS                              | \$12               | \$0  | \$0                                | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | \$939              | \$1,497                                    | \$2,370                            | \$2,370                | \$2,370  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$928)            | \$7,175                                    | \$3,458                            | \$3,458                | \$3,458  |
| 052013 SUPP/CARE RECIPIENT LOANS                     | \$0                | \$73                                       | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                 | (\$928)            | \$7,248                                    | \$3,458                            | \$3,458                | \$3,458  |
| <b>Total Expenditures and Appropriations:</b>        | \$120,495          | \$138,981                                  | \$211,428                          | \$211,428              | \$211,428  |
| <b>Net Cost:</b>                                     | (\$34,679)         | (\$26,199)                                 | \$58,848                           | \$58,848               | \$58,848   |

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Education  
and  
Recreation



## **LIBRARY**

Fund 0060 General, Budget Unit 611

Matthew P. Pontes, County Executive Officer

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### **PROGRAM DESCRIPTION**

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LS&S) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

### **BUDGET REQUESTS**

The primary expense for the library cost center is the contractual payment for Library System operations. The FY 2021-22 annual Library System contribution is approximately \$1.47 million, which includes an anticipated 10-year contract with annual contractual increases of approximately 3%. This will be based on the prior year-ending Consumer Price Index (CPI) increase or decrease. Other expenditures include Facilities costs for structural maintenance, insurance, sewer tax, and cost plan charges for the branch buildings and central services. County Administrative Office staff carefully review any non-emergency building-related projects and maintenance issues prior to approving action by Facilities staff. The net County cost for FY 2021-22 is \$1.55 million which is relatively flat compared to the FY 2020-21 net County cost.

### **SUMMARY OF RECOMMENDATIONS**

A net zero modification has been made which does not affect the net County cost. This budget was prepared by, and is recommended by, the County Administrative Office.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, COVID-19, and the State Budget.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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### **FINAL BOARD ACTION**

**Adopted as presented in the proposed budget.**

**Budget Unit:** 611 - LIBRARY ADMINISTRATION (FUND 0060)  
**Function:** EDUCATION  
**Activity:** LIBRARY SERVICES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 692704 REIMB CLEANING COSTS                          | \$758              | \$0  | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$758</b>       | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                      | \$0                | \$47                                       | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$47</b>                                | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$758</b>       | <b>\$47</b>                                | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 018501 WORKERS COMP EXPERIENCE                       | \$24               | \$36                                       | \$60                               | \$60                   | \$60   |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$24</b>        | <b>\$36</b>                                | <b>\$60</b>                        | <b>\$60</b>            | <b>\$60</b>  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032590 CHGS FAC MGMT COMM                            | \$219              | \$259                                      | \$250                              | \$250                  | \$250  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$182              | \$0  | \$1,000                            | \$1,000                | \$1,000  |
| 033103 INSUR XP MISCELLANEOUS                        | \$1,140            | \$1,212                                    | \$1,872                            | \$1,872                | \$1,872  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$40,863           | \$25,122                                   | \$53,663                           | \$53,663               | \$53,663   |
| 034800 PROF & SPECIAL SERVICES                       | \$396              | \$93,469                                   | \$0                                | \$0                    | \$0  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$5,293            | \$5,970                                    | \$6,200                            | \$6,200                | \$6,200  |
| 036100 UTILITIES                                     | \$0                | \$189                                      | \$600                              | \$600                  | \$600  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$48,095</b>    | <b>\$126,222</b>                           | <b>\$63,585</b>                    | <b>\$63,585</b>        | <b>\$63,585</b>                                      |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$4,904            | \$5,112                                    | \$9,615                            | \$9,615                | \$9,615  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$8,820            | \$8,820                                    | \$7,075                            | \$7,075                | \$7,075  |
| 050800 TAXES & ASSESSMENTS                           | \$301              | \$341                                      | \$500                              | \$500                  | \$500  |
| 051351 CONTR TO CITY OF REDDING                      | \$1,366,307        | \$1,404,563                                | \$1,472,137                        | \$1,472,137            | \$1,472,137  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,380,332</b> | <b>\$1,418,838</b>                         | <b>\$1,489,327</b>                 | <b>\$1,489,327</b>     | <b>\$1,489,327</b>                                   |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 060000 CAPITAL ASSET LAND                            | \$60,000           | \$0  | \$0                                | \$0                    | \$0  |
| 061014 LIBRARY BUILDING                              | \$251,845          | \$16,850                                   | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | <b>\$311,845</b>   | <b>\$16,850</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,740,296</b> | <b>\$1,561,947</b>                         | <b>\$1,552,972</b>                 | <b>\$1,552,972</b>     | <b>\$1,552,972</b>                                   |
| <b>Net Cost:</b>                                     | <b>\$1,739,538</b> | <b>\$1,561,900</b>                         | <b>\$1,552,972</b>                 | <b>\$1,552,972</b>     | <b>\$1,552,972</b>                                   |

**FARM ADVISOR**  
Fund 0060 General, Budget Unit 620  
Larry Forero, Department Head

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**PROGRAM DESCRIPTION**

The mission of the Shasta County Farm Advisor's Office is to provide agricultural information based on UC and USDA research, helping to assure a safe and abundant food and fiber supply to Shasta County residents. The office administers the Shasta County 4-H Youth Development Program as well as programs in Nutrition, Family and Consumer Sciences, Forestry and Livestock and Range Management. The office provides a link to UC campuses to facilitate a two-way flow of information between residents of Shasta County and campus-based researchers. The programmatic and advisors' salaries are paid by the University of California.

**BUDGET REQUESTS**

The FY 2021/22 budget was more challenging to develop than previous years. Increases in salary and benefit costs required that service and supply accounts as well as extra help be reduced.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as prepared by the Farm Advisor.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

No programmatic changes are anticipated.

No ADA requests are anticipated for this year.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

**Adopted as presented in the proposed budget.**

**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)  
**Function:** EDUCATION  
**Activity:** AGRICULTURE EDUCATION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                        |  |
| 692703 REIMB VEHICLE COSTS                           | \$2,551            | \$2,123                                    |                                    | \$2,000                | \$2,000  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,551</b>     | <b>\$2,123</b>                             |                                    | <b>\$2,000</b>         | <b>\$2,000</b>                                       |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$316              | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$316</b>       | <b>\$0</b>                                 |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                    |  |                                    |                        |  |
| 896100 SALE OF CAPITAL ASSETS                        | \$0                | \$2,850                                    |                                    | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 | <b>\$0</b>         | <b>\$2,850</b>                             |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Revenues:</b>                               | <b>\$2,868</b>     | <b>\$4,973</b>                             |                                    | <b>\$2,000</b>         | <b>\$2,000</b>                                       |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$76,319           | \$84,943                                   |                                    | \$102,000              | \$102,000  |
| 017000 EXTRA HELP                                    | \$4,861            | \$0  |                                    | \$4,000                | \$4,000  |
| 018100 EMPLOYER SHARE FICA                           | \$5,830            | \$6,336                                    |                                    | \$8,000                | \$8,000  |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$16,830           | \$19,731                                   |                                    | \$24,000               | \$24,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$39,811           | \$41,547                                   |                                    | \$44,000               | \$44,000   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$3,064            | \$4,843                                    |                                    | \$5,900                | \$5,900  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$79               | \$51                                       |                                    | \$200                  | \$200  |
| 018500 WORKERS COMP EXPOSURE                         | \$206              | \$322                                      |                                    | \$700                  | \$700  |
| 018501 WORKERS COMP EXPERIENCE                       | \$6,720            | \$10,320                                   |                                    | \$16,000               | \$16,000   |
| <b>SALARIES AND BENEFITS</b>                         | <b>\$153,724</b>   | <b>\$168,095</b>                           |                                    | <b>\$204,800</b>       | <b>\$204,800</b>                                     |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,746            | \$1,910                                    |                                    | \$2,000                | \$2,000  |
| 032591 CHGS IT COMM                                  | \$812              | \$1,127                                    |                                    | \$1,211                | \$1,211  |
| 032900 HOUSEHOLD EXPENSE                             | \$161              | \$343                                      |                                    | \$400                  | \$400  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$5,687            | \$5,348                                    |                                    | \$6,162                | \$6,162  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$187              | \$246                                      |                                    | \$296                  | \$296  |
| 033103 INSUR XP MISCELLANEOUS                        | \$156              | \$168                                      |                                    | \$264                  | \$264  |
| 033105 INSUR XP LIABILITY EXPERIENCE                 | \$660              | \$684                                      |                                    | \$888                  | \$888  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$463              | \$721                                      |                                    | \$390                  | \$390  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$253              | \$169                                      |                                    | \$200                  | \$200  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$33,304           | \$5,194                                    |                                    | \$15,952               | \$15,952   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$0                | \$165                                      |                                    | \$0                    | \$0  |
| 034100 MEMBERSHIPS                                   | \$598              | \$100                                      |                                    | \$300                  | \$300  |
| 034500 OFFICE EXPENSE                                | \$4,039            | \$7,105                                    |                                    | \$8,100                | \$8,100  |
| 034837 PROF PREEMPLOYMENT SVS                        | \$169              | \$0  |                                    | \$400                  | \$400  |

**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)

**Function:** EDUCATION

**Activity:** AGRICULTURE EDUCATION

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035500 MINOR EQUIPMENT                               | \$316              | \$1,050                                    | \$800                              | \$800                  |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$2,457                                    | \$1,500                            | \$1,500                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$53               | \$447                                      | \$200                              | \$200                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$0                | \$0  | \$500                              | \$500                  |  |
| 035940 TRANS/TRVL FUEL                               | \$4,390            | \$3,352                                    | \$7,000                            | \$7,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$32,723           | \$6,384                                    | \$6,407                            | \$6,407                |  |
| 036100 UTILITIES                                     | \$5,523            | \$6,400                                    | \$6,440                            | \$6,440                |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$91,247           | \$43,375                                   | \$59,410                           | \$59,410               |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$6,762            | \$4,803                                    | \$7,244                            | \$7,244                |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$717              | \$716                                      | \$717                              | \$717                  |  |
| 050800 TAXES & ASSESSMENTS                           | \$152              | \$180                                      | \$190                              | \$190                  |  |
| <b>OTHER CHARGES</b>                                 | \$7,632            | \$5,699                                    | \$8,151                            | \$8,151                |  |
| <b>Total Expenditures and Appropriations:</b>        | \$252,604          | \$217,170                                  | \$272,361                          | \$272,361              |  |
| <b>Net Cost:</b>                                     | \$249,735          | \$212,197                                  | \$270,361                          | \$270,361              |  |

DEPARTMENT OF PUBLIC WORKS-RECREATION AND PARKS  
Fund 0060 General, Budget Unit 701  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget unit finances the maintenance of three County parks that are maintained by a combination volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Park.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$62,615. The requested budget will maintain existing levels of service throughout the year. The general fund contribution has increased slightly due to increased maintenance costs.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a reduction of \$2,088 in the Other Charges category to correct an error in the allocation of cost plan charges and a \$10,000 increase to Facility Maintenance.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 701 - RECREATION & PARK DEVELOPMENT (FUND 0060)  
**Function:** RECREATION  
**Activity:** RECREATION FACILITIES

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Revenues:</b>                               | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                    |  |                                    |                        |  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$21,648           | \$23,944                                   | \$25,669                           | \$25,669               | \$25,669   |
| 033791 CHGS FAC MGMT MAINT STR                       | \$34,942           | \$28,529                                   | \$40,469                           | \$40,469               | \$40,469   |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$0                | \$0  | \$3,000                            | \$3,000                | \$3,000  |
| 036100 UTILITIES                                     | \$140              | \$161                                      | \$3,000                            | \$3,000                | \$3,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$56,731           | \$52,635                                   | \$72,138                           | \$72,138               | \$72,138   |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$447              | \$598                                      | \$427                              | \$427                  | \$427  |
| 050800 TAXES & ASSESSMENTS                           | \$26               | \$27                                       | \$50                               | \$50                   | \$50   |
| <b>OTHER CHARGES</b>                                 | \$473              | \$625                                      | \$477                              | \$477                  | \$477  |
| <b>Total Expenditures and Appropriations:</b>        | \$57,205           | \$53,260                                   | \$72,615                           | \$72,615               | \$72,615   |
| <b>Net Cost:</b>                                     | \$57,205           | \$53,260                                   | \$72,615                           | \$72,615               | \$72,615   |

DEPARTMENT OF PUBLIC WORKS-VETERANS HALL DIVISION  
Fund 0060 General, Budget Unit 710  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget unit accounts for expenditures associated with the operation of the four Veterans Halls in Shasta County. Written agreements have been executed for the Anderson, Burney, and Fall River Mills Veterans Halls whereby local veterans groups utilize and maintain the facilities out of the revenues generated from the rental of the facilities, beverage sales and/or bingo games. There is no such agreement for the Redding Hall, and the expenditures in this budget unit are almost entirely attributable to the operation and maintenance costs associated with that facility. The General Fund supports expenses within this budget.

The Redding facility is available for rental by the general public and provides a small revenue stream to offset a portion of operating expenses.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$163,741 and no anticipated revenue due to limited building utilization and availability resulting from the Corona Virus Disease 2019 pandemic. The increase to this budget is due to a Roof Project.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 710 - VETERANS HALLS (FUND 0060)  
**Function:** RECREATION  
**Activity:** VETERANS MEMORIAL BUILDINGS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 421200 RENTS/LEASES OF BUILDINGS                     | \$3,000            | \$0  | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$3,000            | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                         | \$3,514            | \$8,925                                    | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$3,514            | \$8,925                                    | \$0                                | \$0                    | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800161 TRANS IN ACCUM CAPITAL OUTLAY                 | \$0                | \$0  | \$672,279                          | \$672,279              | \$672,279  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$0                | \$0  | \$672,279                          | \$672,279              | \$672,279  |
| <b>Total Revenues:</b>                               | \$6,514            | \$8,925                                    | \$672,279                          | \$672,279              | \$672,279  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032590 CHGS FAC MGMT COMM                            | \$1,389            | \$1,712                                    | \$1,882                            | \$1,882                | \$1,882  |
| 032900 HOUSEHOLD EXPENSE                             | \$1,439            | \$1,749                                    | \$1,700                            | \$1,700                | \$1,700  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$4,406            | \$4,820                                    | \$6,739                            | \$6,739                | \$6,739  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$123,791          | \$92,656                                   | \$105,850                          | \$105,850              | \$105,850  |
| 034800 PROF & SPECIAL SERVICES                       | \$783              | \$0  | \$0                                | \$0                    | \$0  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$475              | \$604                                      | \$1,528                            | \$1,528                | \$1,528  |
| 036100 UTILITIES                                     | \$324              | (\$324)                                    | \$0                                | \$0                    | \$0  |
| 036125 UTIL ELECTRIC                                 | \$5,317            | \$4,577                                    | \$7,214                            | \$7,214                | \$7,214  |
| 036126 UTIL GAS                                      | \$1,945            | \$1,409                                    | \$2,004                            | \$2,004                | \$2,004  |
| 036127 UTIL WATER                                    | \$1,553            | \$1,654                                    | \$1,733                            | \$1,733                | \$1,733  |
| 036130 UTIL WASTE WATER                              | \$607              | \$753                                      | \$725                              | \$725                  | \$725  |
| <b>SERVICES AND SUPPLIES</b>                         | \$142,033          | \$109,613                                  | \$129,375                          | \$129,375              | \$129,375  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,947            | \$2,133                                    | \$2,515                            | \$2,515                | \$2,515  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$9,042            | \$8,912                                    | \$11,865                           | \$11,865               | \$11,865   |
| 050800 TAXES & ASSESSMENTS                           | \$1,531            | \$3,322                                    | \$4,000                            | \$4,000                | \$4,000  |
| <b>OTHER CHARGES</b>                                 | \$12,520           | \$14,368                                   | \$18,380                           | \$18,380               | \$18,380   |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                        |  |
| 061058 VETS HALL ROOF                                | \$0                | \$0  | \$608,000                          | \$608,000              | \$608,000  |
| 061180 VETS HALL SECURITY FENCE PROJ                 | \$0                | \$0  | \$64,279                           | \$64,279               | \$64,279   |
| 065224 2 OVEN UNITS                                  | \$16,050           | \$0  | \$0                                | \$0                    | \$0  |
| 065307 1 DISH WASHER                                 | \$12,260           | \$0  | \$0                                | \$0                    | \$0  |
| <b>CAPITAL ASSETS</b>                                | \$28,310           | \$0  | \$672,279                          | \$672,279              | \$672,279  |

**Budget Unit:** 710 - VETERANS HALLS (FUND 0060)  
**Function:** RECREATION  
**Activity:** VETERANS MEMORIAL BUILDINGS

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category:</b> 095 OTHER FINANCING USES            |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$19,452                                   |                                    | \$15,986               | \$15,986   |
| <b>OTHER FINANCING USES</b>                          | \$0                | \$19,452                                   |                                    | \$15,986               | \$15,986   |
| <b>Total Expenditures and Appropriations:</b>        | \$182,865          | \$143,434                                  |                                    | \$836,020              | \$836,020  |
| <b>Net Cost:</b>                                     | \$176,350          | \$134,509                                  |                                    | \$163,741              | \$163,741  |

# Debt Services

## DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803  
Nolda Short, Auditor - Controller

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### PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the County Courthouse Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

### BUDGET REQUESTS

The requested budget is based on the bond indenture and offsetting revenues from the transfer-in from Trial Courts. Appropriations total \$533,917 for debt service, offset by a transfer-in from Trial Courts.

### SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

### PENDING ISSUES AND POLICY CONSIDERATIONS

None.

### DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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### FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 803 - 1998 CRTHSE BOND (FUND 0070)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$203              | \$122                                      |                                    | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$203</b>       | <b>\$122</b>                               |                                    | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800201 TRANS IN TRIAL COURTS                         | \$535,018          | \$532,166                                  |                                    | \$533,917              | \$533,917  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$535,018</b>   | <b>\$532,166</b>                           |                                    | <b>\$533,917</b>       | <b>\$533,917</b>                                     |
| <b>Total Revenues:</b>                               | <b>\$535,222</b>   | <b>\$532,289</b>                           |                                    | <b>\$533,917</b>       | <b>\$533,917</b>                                     |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 053000 CURRENT PRINCIPAL BOND ISSUES                 | \$485,000          | \$495,000                                  |                                    | \$510,000              | \$510,000  |
| 054000 CURRENT INTEREST BOND ISSUES                  | \$50,018           | \$37,166                                   |                                    | \$23,917               | \$23,917   |
| <b>OTHER CHARGES</b>                                 | <b>\$535,018</b>   | <b>\$532,166</b>                           |                                    | <b>\$533,917</b>       | <b>\$533,917</b>                                     |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$535,018</b>   | <b>\$532,166</b>                           |                                    | <b>\$533,917</b>       | <b>\$533,917</b>                                     |
| <b>Net Cost:</b>                                     | <b>(\$203)</b>     | <b>(\$122)</b>                             |                                    | <b>\$0</b>             | <b>\$0</b>   |

## DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805  
Nolda Short, Auditor - Controller

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### PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the Administration Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

### BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and revenues from the transfer-in from Tobacco Settlement funds and funds available in fiscal agent cash. Appropriations total \$2,376,400 for FY 21/22; comprised of \$2,374,400 for debt service and \$2,000 in bank charges. This amount will be offset by a \$2,376,400 transfer-in from the Tobacco Settlement fund.

### SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

### PENDING ISSUES AND POLICY CONSIDERATIONS

None.

### DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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### FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 805 - ADM CTR BOND (FUND 0072)

**Function:** DEBT SERVICE

**Activity:** RETIREMENT OF LONG-TERM DEBT

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$528              | \$37                                       | \$0                                | \$0                    |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$528              | \$37                                       | \$0                                | \$0                    |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800174 TRANS IN TOBACCO SETTLEMENT                   | \$2,375,989        | \$2,375,155                                | \$2,376,400                        | \$2,376,400            |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$2,375,989        | \$2,375,155                                | \$2,376,400                        | \$2,376,400            |  |
| <b>Total Revenues:</b>                               | \$2,376,518        | \$2,375,193                                | \$2,376,400                        | \$2,376,400            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 034807 PROF BANK SVS                                 | \$1,801            | \$1,731                                    | \$2,000                            | \$2,000                |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$1,801            | \$1,731                                    | \$2,000                            | \$2,000                |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                        |  |
| 053000 CURRENT PRINCIPAL BOND ISSUES                 | \$1,595,000        | \$1,640,000                                | \$1,690,000                        | \$1,690,000            |  |
| 054000 CURRENT INTEREST BOND ISSUES                  | \$781,450          | \$733,600                                  | \$684,400                          | \$684,400              |  |
| <b>OTHER CHARGES</b>                                 | \$2,376,450        | \$2,373,600                                | \$2,374,400                        | \$2,374,400            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,378,251        | \$2,375,331                                | \$2,376,400                        | \$2,376,400            |  |
| <b>Net Cost:</b>                                     | \$1,732            | \$137                                      | \$0                                | \$0                    |  |

## DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806  
Nolda Short, Auditor - Controller

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### PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond obligations for the energy retrofit project. This budget unit is for accounting purposes only and does not affect total expenditures.

### BUDGET REQUESTS

The requested budget includes long-term debt payments associated with the County's energy retrofit project and reflects transfers from the departments benefiting from the retrofit. The \$755,725 appropriated for debt service represents the current principal and interest payments due on the remaining long term loan.

### SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

### PENDING ISSUES AND POLICY CONSIDERATIONS

None.

### DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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### FINAL BOARD ACTION

Adopted as presented in the proposed budget.



**Budget Unit:** 806 - ENERGY RETROFIT (FUND 0073)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$2                | \$1  | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$2</b>         | <b>\$1</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800101 TRANS IN BOARD OF SUPERVISORS                 | \$0                | \$5,330                                    | \$4,821                            | \$4,821                | \$4,821  |
| 800102 TRANS IN CAO                                  | \$0                | \$18,170                                   | \$16,433                           | \$16,433               | \$16,433   |
| 800103 TRANS IN CLERK OF THE BOARD                   | \$0                | \$9,276                                    | \$8,389                            | \$8,389                | \$8,389  |
| 800110 TRANS IN AUDITOR CONTROLLER                   | \$0                | \$29,681                                   | \$26,844                           | \$26,844               | \$26,844   |
| 800111 TRANS IN TREAS TAX COLLECTOR                  | \$0                | \$22,025                                   | \$19,919                           | \$19,919               | \$19,919   |
| 800112 TRANS IN ASSESSOR                             | \$0                | \$47,999                                   | \$43,412                           | \$43,412               | \$43,412   |
| 800113 TRANS IN PURCHASING                           | \$0                | \$8,107                                    | \$7,332                            | \$7,332                | \$7,332  |
| 800120 TRANS IN COUNTY COUNSEL                       | \$0                | \$17,074                                   | \$15,442                           | \$15,442               | \$15,442   |
| 800130 TRANS IN PERSONNEL                            | \$0                | \$17,571                                   | \$15,891                           | \$15,891               | \$15,891   |
| 800175 TRANS IN CSA ADMIN                            | \$0                | \$601                                      | \$536                              | \$536                  | \$536  |
| 800207 TRANS IN PUBLIC DEFENDER                      | \$0                | \$15,690                                   | \$12,280                           | \$12,280               | \$12,280   |
| 800227 TRANS IN DA                                   | \$0                | \$56,277                                   | \$47,086                           | \$47,086               | \$47,086   |
| 800235 TRANS IN SHERIFF                              | \$0                | \$81,921                                   | \$67,999                           | \$67,999               | \$67,999   |
| 800260 TRANS IN JAIL                                 | \$35,423           | \$106,051                                  | \$43,117                           | \$43,117               | \$43,117   |
| 800263 TRANS IN PROBATION                            | \$0                | \$4,024                                    | \$3,149                            | \$3,149                | \$3,149  |
| 800282 TRANS IN BUILDING                             | \$0                | \$9,729                                    | \$8,665                            | \$8,665                | \$8,665  |
| 800286 TRANS IN PLANNING                             | \$0                | \$12,610                                   | \$11,231                           | \$11,231               | \$11,231   |
| 800287 TRANS IN CORONER                              | \$1,708            | \$24,231                                   | \$23,195                           | \$23,195               | \$23,195   |
| 800290 TRANS IN RECORDER                             | \$0                | \$17,577                                   | \$15,897                           | \$15,897               | \$15,897   |
| 800299 TRANS IN PUBLIC ADMINISTRATOR                 | \$0                | \$3,328                                    | \$3,011                            | \$3,011                | \$3,011  |
| 800301 TRANS IN ROADS                                | \$0                | \$78,792                                   | \$67,305                           | \$67,305               | \$67,305   |
| 800402 TRANS IN ENVIRONMENTAL HEALTH                 | \$0                | \$11,015                                   | \$9,810                            | \$9,810                | \$9,810  |
| 800410 TRANS IN MENTAL HEALTH                        | \$6,535            | \$73,930                                   | \$56,732                           | \$56,732               | \$56,732   |
| 800411 TRANS IN PUBLIC HEALTH                        | \$2,650            | \$30,600                                   | \$23,468                           | \$23,468               | \$23,468   |
| 800501 TRANS IN SOCIAL SERVICES                      | \$5,466            | \$52,769                                   | \$32,412                           | \$32,412               | \$32,412   |
| 800530 TRANS IN OPPORTUNITY CENTER                   | \$0                | \$31,587                                   | \$26,119                           | \$26,119               | \$26,119   |
| 800570 TRANS IN VETERANS SVC OFFICER                 | \$0                | \$4,894                                    | \$4,094                            | \$4,094                | \$4,094  |
| 800590 TRANS IN COMMUNITY ACTION AGCY                | \$0                | \$6,493                                    | \$5,872                            | \$5,872                | \$5,872  |
| 800593 TRANS IN HOUSING AUTHORITY                    | \$0                | \$12,698                                   | \$11,484                           | \$11,484               | \$11,484   |
| 800710 TRANS IN VETERANS HALL                        | \$0                | \$19,452                                   | \$15,986                           | \$15,986               | \$15,986   |
| 800925 TRANS IN INFO TECH DEPT                       | \$0                | \$72,463                                   | \$72,246                           | \$72,246               | \$72,246   |
| 800950 TRANS IN RISK MGMT                            | \$0                | \$17,998                                   | \$16,277                           | \$16,277               | \$16,277   |
| 806200 TRANS IN FALL RIVER AIRPORT                   | \$0                | \$607                                      | \$1,114                            | \$1,114                | \$1,114  |
| 806207 TRANS IN SOLID WASTE DISPOSAL                 | \$0                | \$3,421                                    | \$4,463                            | \$4,463                | \$4,463  |
| 806373 TRANS IN AIR QUALITY                          | \$0                | \$12,944                                   | \$11,529                           | \$11,529               | \$11,529   |
| 806378 TRANS IN PALO CEDRO SEWER                     | \$0                | \$645                                      | \$1,871                            | \$1,871                | \$1,871  |
| 806387 TRANS IN COTTONWOOD SEWER                     | \$0                | \$1,656                                    | \$294                              | \$294                  | \$294  |

**Budget Unit:** 806 - ENERGY RETROFIT (FUND 0073)

**Function:** DEBT SERVICE

**Activity:** RETIREMENT OF LONG-TERM DEBT

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$51,783           | \$939,238                                  |                                    | \$755,725              | \$755,725  |
| <b>Total Revenues:</b>                               | \$51,786           | \$939,240                                  |                                    | \$755,725              | \$755,725  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL                     | \$44,270           | \$45,628                                   |                                    | \$47,008               | \$47,008   |
| 050229 RET L/T DT ENERGY RETROFIT                    | \$0                | \$497,638                                  |                                    | \$327,580              | \$327,580  |
| 050321 INT L/T DT CURR INTEREST                      | \$7,512            | \$6,155                                    |                                    | \$4,776                | \$4,776  |
| 050329 INT L/T DT ENERGY RETROFIT                    | \$0                | \$389,816                                  |                                    | \$376,361              | \$376,361  |
| <b>OTHER CHARGES</b>                                 | \$51,783           | \$939,238                                  |                                    | \$755,725              | \$755,725  |
| <b>Total Expenditures and Appropriations:</b>        | \$51,783           | \$939,238                                  |                                    | \$755,725              | \$755,725  |
| <b>Net Cost:</b>                                     | (\$2)              | (\$1)                                      |                                    | \$0                    | \$0  |

# RESERVE FOR CONTINGENCIES

## Fund 0060 General, Budget Unit 900

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### **PROGRAM DESCRIPTION**

The Reserve for Contingencies consists of funds set aside to provide for unanticipated requirements that may occur during the year. Examples of items that qualify for use of these funds include costs associated with essential equipment or structure failures and legislative activities depleting County General Fund fiscal resources.

### **BUDGET REQUESTS**

This budget requests that \$5 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The County's Contingency Reserve is the source of funding for emergencies that may exceed amounts built into the budget on a unit basis. This account is used exclusively as a fund of "last resort" when all other options have been exhausted.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared and is recommended by the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 900 - RESERVES FOR CONTINGENCIES (FUND 0060)  
**Function:** GENERAL  
**Activity:** RESERVES FOR CONTINGENCIES

| Detail By Revenue Category<br>and Expenditure Object   | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Revenues:</b>                                 | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category:</b> 090            APPROP FOR CONTINGENCY |                    |  |                                    |                        |  |
| 090000    APPROPRIATION FOR CONTINGENCY                | \$0                | \$0  | \$5,000,000                        | \$5,000,000            | \$5,000,000  |
| <b>APPROP FOR CONTINGENCY</b>                          | \$0                | \$0  | \$5,000,000                        | \$5,000,000            | \$5,000,000  |
| <b>Total Expenditures and Appropriations:</b>          | \$0                | \$0  | \$5,000,000                        | \$5,000,000            | \$5,000,000  |
| <b>Net Cost:</b>                                       | \$0                | \$0  | \$5,000,000                        | \$5,000,000            | \$5,000,000  |

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# Internal Services

**INFORMATION TECHNOLOGY**  
Fund 203, IT Administration, Budget Unit 925  
Thomas Schreiber, Chief Information Officer

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**PROGRAM DESCRIPTION**

The Information Technology (IT) Department is an Internal Service Fund (ISF) which provides computer technology support and direction to County departments including: systems development, programming, software application hosting, web development, web hosting services, Geographical Information Service (GIS) services, database support, computer operations, network management, systems maintenance, personal computer support, and telecommunications support including telephone systems. The IT operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

The total IT budget appropriation request for FY 2021-22 is \$11.8 million compared to \$10.1 million for the FY 2020-21 Adjusted Budget. Anticipated revenues total \$11.7 million which is approximately \$1.7 million higher than the previous fiscal year. However, IT projects a budget deficit of \$144,758 if all anticipated projects and other costs are incurred within the fiscal year.

Salaries and Benefits show an increase of \$1,287,500 from the previous fiscal year. This increase is primarily due to a FY 20-21 salary study which resulted in salary increases for most IT positions. Contributing factors specific to FY 21-22 include small increases in Employer Share of Retirement and Other Post-Employment Benefits, the re-classification of two positions, net addition of one full-time staff, and extra help for GIS projects.

Expenses in the Services and Supplies category will be \$344,897 greater than the adjusted budget for FY 2020-21. Most of the increase is attributed to projects to increase County network connection speeds due to increased demand, buildout the new Emergency Operations Center facility, develop the request for proposals for the new Jail access control and video surveillance system, and recruiting services to assist IT in filling specific position vacancies that have proven to be difficult to fill. Additionally, there are various small increases in minor equipment and maintenance of equipment costs.

Capital Asset expenses for FY 2021-22 are anticipated to be \$334,006. This is an increase of \$89,006 from expenses in this category for FY 2020-21. Capital Assets include additional storage for County data, tape backup drives, and other network hardware replacements to maintain the environment. Additionally, capitalized software not purchased in FY 2020-21 has been budgeted to purchase in FY 2021-22.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget includes a \$13,006 increase in Capital Asset expenses for a new server, and \$6,710 increase in Other Financing Uses to cover costs associated with the Energy Retrofit Project.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended changes.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 693001 CHARGES FOR SERVICES                | \$7,410,198        | \$8,936,705   | \$11,676,348           | \$11,676,348   |
| <b>CHARGES FOR SERVICES</b>                | \$7,410,198        | \$8,936,705   | \$11,676,348           | \$11,676,348   |
| <b>Total Operating Revenues:</b>           | \$7,410,198        | \$8,936,705   | \$11,676,348           | \$11,676,348   |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 010 SALARIES AND BENEFITS</b> |                    |   |                        |  |
| 011000 REGULAR SALARIES                    | \$2,972,011        | \$3,419,480   | \$4,443,000            | \$4,443,000  |
| 011200 TERMINATION/SPECIAL PAY             | \$91,300           | \$109,034   | \$80,000               | \$80,000   |
| 017000 EXTRA HELP                          | \$65,740           | \$32,261  | \$27,000               | \$27,000   |
| 017502 OVERTIME PAY                        | \$18,510           | \$18,045  | \$25,000               | \$25,000   |
| 017509 HOLIDAY OVERTIME PAY                | \$0                | \$701   | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                 | \$228,171          | \$258,537   | \$347,000              | \$347,000  |
| 018201 EMPLOYER SHARE RETIREMENT           | \$645,582          | \$785,344   | \$1,054,000            | \$1,054,000  |
| 018205 EMPLOYER SHARE 401A                 | \$8,044            | \$11,953  | \$38,000               | \$38,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR         | \$783,170          | \$821,281   | \$1,002,000            | \$1,002,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN      | \$120,712          | \$169,013   | \$253,000              | \$253,000  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS       | \$2,990            | \$2,125   | \$2,000                | \$2,000  |
| 018500 WORKERS COMP EXPOSURE               | \$7,718            | \$13,206  | \$25,000               | \$25,000   |
| 018501 WORKERS COMP EXPERIENCE             | \$9,876            | \$18,228  | \$45,000               | \$45,000   |
| 018603 CELL/PDA COMM ALLOWANCE PROG        | \$3,869            | \$4,668   | \$4,900                | \$4,900  |
| <b>SALARIES AND BENEFITS</b>               | \$4,957,699        | \$5,663,883   | \$7,345,900            | \$7,345,900  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$1,847            | \$1,718   | \$2,000                | \$2,000  |
| 032500 COMMUNICATIONS EXPENSE              | \$267,955          | \$284,086   | \$456,746              | \$456,746  |
| 032590 CHGS FAC MGMT COMM                  | \$609              | \$811   | \$800                  | \$800  |
| 032597 ISF COMM XP OTHER DEPT CHGS         | \$1,699            | \$4,046   | \$1,124                | \$1,124  |
| 032900 HOUSEHOLD EXPENSE                   | \$19               | \$469   | \$100                  | \$100  |
| 032992 CHGS FAC MGMT HSHLD XP              | \$71,724           | \$68,637  | \$70,122               | \$70,122   |
| 033102 INSUR XP LIABILITY EXPOSURE         | \$7,201            | \$10,105  | \$14,000               | \$14,000   |
| 033103 INSUR XP MISCELLANEOUS              | \$4,692            | \$5,268   | \$8,004                | \$8,004  |
| 033105 INSUR XP LIABILITY EXPERIENCE       | \$612              | \$636   | \$0                    | \$0  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$99,916           | \$114,960   | \$131,322              | \$131,322  |
| 033528 MNT EQP SOFTWARE                    | \$260,334          | \$306,048   | \$453,639              | \$453,639  |
| 033597 ISF MNT EQP OTHER DEPT CHGS         | \$501,955          | \$747,733   | \$771,598              | \$771,598  |
| 033791 CHGS FAC MGMT MAINT STR             | \$81,199           | \$72,525  | \$89,713               | \$89,713   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES         | \$1,903            | \$250   | \$2,000                | \$2,000  |
| 034100 MEMBERSHIPS                         | \$345              | \$540   | \$990                  | \$990  |
| 034500 OFFICE EXPENSE                      | \$63,357           | \$7,779   | \$17,600               | \$17,600   |

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034591 CHGS OC POSTAGE SVS                             | \$13               | \$16                                       | \$27                               | \$27                   |  |
| 034592 CHGS OC OTHER SERVICES                          | \$7,441            | \$7,941                                    | \$8,504                            | \$8,504                |  |
| 034800 PROF & SPECIAL SERVICES                         | \$124,713          | \$225,671                                  | \$372,150                          | \$372,150              |  |
| 034837 PROF PREEMPLOYMENT SVS                          | \$1,289            | \$1,894                                    | \$8,000                            | \$8,000                |  |
| 034855 PROF INVESTIGATION SVS                          | \$0                | \$63                                       | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                          | \$14,930           | \$13,798                                   | \$12,000                           | \$12,000               |  |
| 034897 ISF PRF SVS OTHER DEPT CHGS                     | \$67,168           | \$1,560                                    | \$519,052                          | \$519,052              |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                    | \$1,049            | \$0  | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                     | \$2,792            | \$2,792                                    | \$3,500                            | \$3,500                |  |
| 035500 MINOR EQUIPMENT                                 | \$126,270          | \$115,011                                  | \$113,550                          | \$113,550              |  |
| 035528 MINOR EQP SOFTWARE                              | \$115,425          | \$42,488                                   | \$16,569                           | \$16,569               |  |
| 035597 ISF MNR EQP OTHER DEPTS CHGS                    | \$5,800            | \$25,254                                   | \$174,400                          | \$174,400              |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$43,077           | \$30,747                                   | \$36,250                           | \$36,250               |  |
| 035900 TRANSPORTATION & TRAVEL                         | \$17,526           | \$3,169                                    | \$41,850                           | \$41,850               |  |
| 035940 TRANS/TRVL FUEL                                 | \$4,067            | \$2,308                                    | \$5,000                            | \$5,000                |  |
| 035990 CHGS FLEET TRANS/TRVL                           | \$25,552           | \$19,253                                   | \$19,408                           | \$19,408               |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                  | \$87               | \$0  | \$0                                | \$0                    |  |
| 036100 UTILITIES                                       | \$79,800           | \$100,201                                  | \$105,000                          | \$105,000              |  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$2,002,383</b> | <b>\$2,217,790</b>                         | <b>\$3,455,018</b>                 | <b>\$3,455,018</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$163,638          | \$152,693                                  | \$142,898                          | \$142,898              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                  | \$308,022          | \$307,860                                  | \$347,004                          | \$347,004              |  |
| 050800 TAXES & ASSESSMENTS                             | \$94               | \$108                                      | \$100                              | \$100                  |  |
| 050900 DEPRECIATION EXPENSE                            | \$149,055          | \$140,871                                  | \$180,000                          | \$180,000              |  |
| <b>OTHER CHARGES</b>                                   | <b>\$620,810</b>   | <b>\$601,534</b>                           | <b>\$670,002</b>                   | <b>\$670,002</b>       |  |
| <b>Total Operating Expenses:</b>                       | <b>\$7,580,893</b> | <b>\$8,483,208</b>                         | <b>\$11,470,920</b>                | <b>\$11,470,920</b>    |  |
| <b>Operating Income (Loss)</b>                         | <b>(\$170,694)</b> | <b>\$453,497</b>                           | <b>\$205,428</b>                   | <b>\$205,428</b>       |  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$27,946           | \$19,153                                   | \$26,350                           | \$26,350               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$27,946</b>    | <b>\$19,153</b>                            | <b>\$26,350</b>                    | <b>\$26,350</b>        |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                           | \$10,821           | \$0  | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$16,483           | \$0  | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                     | \$0                | \$387                                      | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$27,305</b>    | <b>\$387</b>                               | <b>\$0</b>                         | <b>\$0</b>             |  |

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A        |                    |   |                        |  |
| 896100 SALE OF CAPITAL ASSETS                             | \$0                | \$5,700   | \$0                    | \$0  |
| 896101 SALE OF SURPLUS PROPERTY                           | \$43,649           | \$10,667  | \$10,000               | \$10,000   |
| 896102 GAIN ON SALE OF CAPITAL ASSETS                     | \$0                | \$325   | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                      | <b>\$43,649</b>    | <b>\$16,692</b>   | <b>\$10,000</b>        | <b>\$10,000</b>                                      |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$98,901</b>    | <b>\$36,233</b>   | <b>\$36,350</b>        | <b>\$36,350</b>                                      |
| <b>Income Before Captial Contributions and Transfers:</b> | <b>(\$71,793)</b>  | <b>\$489,730</b>  | <b>\$241,778</b>       | <b>\$241,778</b>                                     |
| <b>Category:</b> 095 OTHER FINANCING USES                 |                    |   |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$72,463)  | (\$72,246)             | (\$72,246)   |
| <b>OTHER FINANCING USES</b>                               | <b>\$0</b>         | <b>(\$72,463)</b>   | <b>(\$72,246)</b>      | <b>(\$72,246)</b>                                    |
| <b>Category:</b> 800 OTHR FINANCING SOURCES TRAN IN       |                    |   |                        |  |
| 800404 TRANS IN M HLTH SERVICES ACT                       | \$0                | \$0   | \$2,307                | \$2,307  |
| 800501 TRANS IN SOCIAL SERVICES                           | \$0                | \$0   | \$8,309                | \$8,309  |
| 800502 TRANS IN HHSA                                      | \$0                | \$0   | \$945                  | \$945  |
| 800530 TRANS IN OPPORTUNITY CENTER                        | \$0                | \$0   | \$1,445                | \$1,445  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | <b>\$0</b>         | <b>\$0</b>  | <b>\$13,006</b>        | <b>\$13,006</b>                                      |
| <b>Change in Net Position</b>                             | <b>(\$71,793)</b>  | <b>\$417,267</b>  | <b>\$182,538</b>       | <b>\$182,538</b>                                     |
| Net Position - Beginning Balance                          | \$1,740,775        | \$1,668,982   | \$2,086,249            | \$2,086,249  |
| Net Position - Ending Balance                             | \$1,668,982        | \$2,086,249   | \$2,268,787            | \$2,268,787  |

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals          | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-----------------------------|--|------------------------------------|------------------------|--|
|  |                             | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                           | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>         |                             |  |                                    |                        |  |
| <b>Object:</b> 0650 CAP ASSETS-EQUIPMENT |                             |  |                                    |                        |  |
| 065053                                   | NETWORK STORAGE DEVICES     | \$0  | \$0                                | \$197,000              | \$197,000  |
| 065072                                   | SERVERS                     | \$0  | \$0                                | \$13,006               | \$13,006   |
| 065104                                   | 4 NETWORK STORAGE DEVICES   | \$62,699                                   | \$60,112                           | \$0                    | \$0  |
| 065168                                   | SWITCH/ROUTER/FIREWALL      | \$0  | \$0                                | \$74,000               | \$74,000   |
| 065261                                   | 2 SERVERS                   | \$29,965                                   | \$0                                | \$0                    | \$0  |
| 065317                                   | SOFTWARE                    | \$0  | \$0                                | \$50,000               | \$50,000   |
| 065355                                   | 3 SWTCH/RTR/FRWALL          | \$0  | \$16,334                           | \$0                    | \$0  |
| 065377                                   | 4 SWTCH/RTR/FRWALL          | \$48,893                                   | \$0                                | \$0                    | \$0  |
|  | <b>CAP ASSETS-EQUIPMENT</b> | <b>\$141,558</b>                           | <b>\$76,446</b>                    | <b>\$334,006</b>       | <b>\$334,006</b>                                     |
| <b>Total Additional Appropriations:</b>  |                             | <b>\$141,558</b>                           | <b>\$76,446</b>                    | <b>\$334,006</b>       | <b>\$334,006</b>                                     |
| <b>Total Change in Net Position:</b>     |                             | <b>(\$213,351)</b>                         | <b>\$340,820</b>                   | <b>(\$151,468)</b>     | <b>(\$151,468)</b>                                   |

DEPARTMENT OF PUBLIC WORKS-FLEET MANAGEMENT DIVISION  
Fund 201 Fleet Management, Budget Unit 940  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

Fleet Management is an internal service fund responsible for the management of the County's light vehicle fleet, with the exception of those vehicles assigned to the Public Works Department. Fleet Management pays for all costs for the acquisition, maintenance, and operation of vehicles. Individual departments are charged monthly rates to cover the cost of purchasing and maintaining their vehicles. The program is funded by user fees and requires no direct County General Fund allocation.

The mission of Fleet Management is to "provide Shasta County employees with safe, reliable and economical vehicles by maintaining, replacing and supporting the fleet in a professional, cost effective, and responsive manner.

**BUDGET REQUESTS**

The Fiscal Year 2021-22 Requested Budget includes expenditures in the amount of \$2,893,567 and revenues in the amount of \$1,615,000. Expenditures exceed revenues by \$1,278,567 and will be covered by working capital reserve fund balance. Expenses are decreasing by \$71,762 when compared to the FY 2020-21 Adjusted Budget.

There are 18 replacement vehicles requested in the FY 2021-22 Requested Budget. Although 18 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21  | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |  |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |  |                        |  |
| 692950 REPLACEMENT FUND CHARGES            | \$646,399          | \$511,110  | \$550,000              | \$550,000  |
| 693001 CHARGES FOR SERVICES                | \$602,466          | \$561,367  | \$585,000              | \$585,000  |
| 693033 CHGS FOR VEH COLLISION REPAIR       | \$122,218          | \$118,577  | \$120,000              | \$120,000  |
| 693034 CHGS FOR SVS MISC VEH PARTS         | \$41,178           | \$38,660   | \$40,000               | \$40,000   |
| 693036 CHARGES FOR SVS ADMIN FEES          | \$313,230          | \$334,250  | \$270,000              | \$270,000  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$1,725,492</b> | <b>\$1,563,965</b>   | <b>\$1,565,000</b>     | <b>\$1,565,000</b>                                   |
| <b>Total Operating Revenues:</b>           | <b>\$1,725,492</b> | <b>\$1,563,965</b>   | <b>\$1,565,000</b>     | <b>\$1,565,000</b>                                   |
| <b>Operating Expenses</b>                  |                    |  |                        |  |
| <b>Category: 010 SALARIES AND BENEFITS</b> |                    |  |                        |  |
| 011000 REGULAR SALARIES                    | \$292,079          | \$309,953  | \$343,000              | \$343,000  |
| 011200 TERMINATION/SPECIAL PAY             | \$4,330            | \$4,679  | \$0                    | \$0  |
| 017000 EXTRA HELP                          | \$12,368           | \$12,473   | \$18,000               | \$18,000   |
| 017502 OVERTIME PAY                        | \$213              | \$3,908  | \$300                  | \$300  |
| 018100 EMPLOYER SHARE FICA                 | \$22,790           | \$24,824   | \$26,000               | \$26,000   |
| 018201 EMPLOYER SHARE RETIREMENT           | \$62,966           | \$69,735   | \$83,000               | \$83,000   |
| 018205 EMPLOYER SHARE 401A                 | \$0                | \$0  | \$3,200                | \$3,200  |
| 018300 EMPLOYER SHARE HEALTH INSUR         | \$89,648           | \$98,207   | \$114,000              | \$114,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN      | \$12,584           | \$15,935   | \$19,000               | \$19,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS       | \$301              | \$202  | \$300                  | \$300  |
| 018500 WORKERS COMP EXPOSURE               | \$776              | \$1,255  | \$2,000                | \$2,000  |
| 018501 WORKERS COMP EXPERIENCE             | \$4,452            | \$3,696  | \$700                  | \$700  |
| <b>SALARIES AND BENEFITS</b>               | <b>\$502,512</b>   | <b>\$544,871</b>   | <b>\$609,500</b>       | <b>\$609,500</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |  |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$4,928            | \$4,939  | \$7,100                | \$7,100  |
| 032500 COMMUNICATIONS EXPENSE              | \$1,005            | \$1,069  | \$1,100                | \$1,100  |
| 032590 CHGS FAC MGMT COMM                  | \$0                | \$702  | \$200                  | \$200  |
| 032591 CHGS IT COMM                        | \$748              | \$945  | \$1,001                | \$1,001  |
| 032700 FOOD EXPENSE                        | \$0                | \$0  | \$80                   | \$80   |
| 032900 HOUSEHOLD EXPENSE                   | \$1,270            | \$1,009  | \$1,200                | \$1,200  |
| 032992 CHGS FAC MGMT HSHLD XP              | \$4,963            | \$4,466  | \$4,660                | \$4,660  |
| 033102 INSUR XP LIABILITY EXPOSURE         | \$712              | \$969  | \$1,100                | \$1,100  |
| 033103 INSUR XP MISCELLANEOUS              | \$228              | \$252  | \$372                  | \$372  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$2,205            | \$1,734  | \$2,000                | \$2,000  |
| 033526 MNT EQP VEHICLES                    | \$105,579          | \$96,969   | \$120,000              | \$120,000  |
| 033534 MNT EQP PARTS & SUPPLIES            | \$140,640          | \$153,179  | \$175,000              | \$175,000  |
| 033544 MNT EQP VH TIRES                    | \$87,271           | \$93,087   | \$110,000              | \$110,000  |
| 033545 MNT EQP VH OUTSIDE REPAIR SVS       | \$92,141           | \$84,931   | \$100,000              | \$100,000  |

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033546 MNT EQP VH SHOP/OPER SPLY         | \$13,286           | \$6,054                                    | \$10,000                           | \$10,000               |  |
| 033592 CHGS IT MNT HARD/SOFTWARE         | \$1,461            | \$1,736                                    | \$1,736                            | \$1,736                |  |
| 033791 CHGS FAC MGMT MAINT STR           | \$24,136           | \$18,932                                   | \$30,925                           | \$30,925               |  |
| 034100 MEMBERSHIPS                       | \$100              | \$0  | \$100                              | \$100                  |  |
| 034500 OFFICE EXPENSE                    | \$1,205            | \$1,748                                    | \$2,500                            | \$2,500                |  |
| 034591 CHGS OC POSTAGE SVS               | \$2                | \$0  | \$1                                | \$1                    |  |
| 034592 CHGS OC OTHER SERVICES            | \$464              | \$502                                      | \$546                              | \$546                  |  |
| 034800 PROF & SPECIAL SERVICES           | \$8,284            | \$6,818                                    | \$10,000                           | \$10,000               |  |
| 034802 PROF ADMIN SVS                    | \$3,203            | \$3,327                                    | \$8,000                            | \$8,000                |  |
| 034837 PROF PREEMPLOYMENT SVS            | \$0                | \$585                                      | \$250                              | \$250                  |  |
| 034890 CHGS FAC MGMT PROF SVS            | \$0                | \$120                                      | \$1,000                            | \$1,000                |  |
| 034892 CHGS IT PROFESSIONAL SVS          | \$21,156           | \$24,786                                   | \$28,948                           | \$28,948               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES      | \$0                | \$40                                       | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT       | \$1,600            | \$1,485                                    | \$2,000                            | \$2,000                |  |
| 035300 RENTS & LEASES OF STRUCTURES      | \$2,520            | \$388                                      | \$0                                | \$0                    |  |
| 035500 MINOR EQUIPMENT                   | \$4,915            | \$4,312                                    | \$5,000                            | \$5,000                |  |
| 035528 MINOR EQP SOFTWARE                | \$6,262            | \$6,497                                    | \$12,000                           | \$12,000               |  |
| 035591 CHGS IT HARDWARE EQP              | \$688              | \$0  | \$5,000                            | \$5,000                |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE      | \$0                | \$4,351                                    | \$1,000                            | \$1,000                |  |
| 035753 SP DEPT XP RECYCLING CONTAINER    | \$1,163            | \$988                                      | \$1,500                            | \$1,500                |  |
| 035900 TRANSPORTATION & TRAVEL           | \$2,046            | \$0  | \$5,000                            | \$5,000                |  |
| 035940 TRANS/TRVL FUEL                   | \$975              | \$604                                      | \$2,000                            | \$2,000                |  |
| 035990 CHGS FLEET TRANS/TRVL             | \$0                | \$600                                      | \$0                                | \$0                    |  |
| 036100 UTILITIES                         | \$4,333            | \$5,574                                    | \$5,000                            | \$5,000                |  |
| <b>SERVICES AND SUPPLIES</b>             | <b>\$539,501</b>   | <b>\$533,713</b>                           | <b>\$656,319</b>                   | <b>\$656,319</b>       |  |
| <b>Category: 050 OTHER CHARGES</b>       |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS    | \$59,220           | \$101,502                                  | \$80,748                           | \$80,748               |  |
| 050900 DEPRECIATION EXPENSE              | \$5,576            | \$5,783                                    | \$0                                | \$0                    |  |
| 050902 DEPR XP BUILDINGS                 | \$904              | \$904                                      | \$2,000                            | \$2,000                |  |
| 050903 DEPR XP VEHICLES                  | \$13,650           | \$591,476                                  | \$800,000                          | \$800,000              |  |
| 050904 DEPR XP EQUIPMENT                 | \$739,035          | \$0  | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                     | <b>\$818,388</b>   | <b>\$699,667</b>                           | <b>\$882,748</b>                   | <b>\$882,748</b>       |  |
| <b>Category: 080 INTRAFUND TRANSFERS</b> |                    |  |                                    |                        |  |
| 088000 COST APPLIED VARIOUS              | (\$43,128)         | (\$48,311)                                 | (\$55,000)                         | (\$55,000)             |  |
| <b>INTRAFUND TRANSFERS</b>               | <b>(\$43,128)</b>  | <b>(\$48,311)</b>                          | <b>(\$55,000)</b>                  | <b>(\$55,000)</b>      |  |
| <b>Total Operating Expenses:</b>         | <b>\$1,817,274</b> | <b>\$1,729,940</b>                         | <b>\$2,093,567</b>                 | <b>\$2,093,567</b>     |  |
| <b>Operating Income (Loss)</b>           | <b>(\$91,781)</b>  | <b>(\$165,974)</b>                         | <b>(\$528,567)</b>                 | <b>(\$528,567)</b>     |  |

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 051400 LOSS ON DISPOSAL CAPITAL ASSET                     | (\$25,340)         | (\$17,109)  | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                      | (\$25,340)         | (\$17,109)  | \$0                    | \$0  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | \$88,008           | \$49,417  | \$50,000               | \$50,000   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$88,008           | \$49,417  | \$50,000               | \$50,000   |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>               |                    |   |                        |  |
| 799300 MISCELLANEOUS REVENUE                              | \$158              | \$249   | \$0                    | \$0  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                        | \$792              | \$0   | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                           | \$500              | \$0   | \$0                    | \$0  |
| 799601 INSURANCE PROCEEDS C/A                             | \$0                | (\$3,975)   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                             | \$1,451            | (\$3,725)   | \$0                    | \$0  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>        |                    |   |                        |  |
| 896100 SALE OF CAPITAL ASSETS                             | (\$14,726)         | (\$89,815)  | \$0                    | \$0  |
| 896101 SALE OF SURPLUS PROPERTY                           | \$1,609            | \$0   | \$0                    | \$0  |
| 896102 GAIN ON SALE OF CAPITAL ASSETS                     | \$14,726           | \$67,365  | \$0                    | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                      | \$1,609            | (\$22,449)  | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$65,728           | \$6,132   | \$50,000               | \$50,000   |
| <b>Income Before Captial Contributions and Transfers:</b> | (\$26,053)         | (\$159,842)   | (\$478,567)            | (\$478,567)  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 051420 INTERFUND TRANSFER CAPTL ASSET                     | \$0                | (\$33,216)  | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                      | \$0                | (\$33,216)  | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |   |                        |  |
| 095501 TRAN OUT SOCIAL SERVICES                           | (\$77,877)         | \$0   | \$0                    | \$0  |
| <b>OTHER FINANCING USES</b>                               | (\$77,877)         | \$0   | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | (\$103,930)        | (\$193,058)   | (\$478,567)            | (\$478,567)  |
| Net Position - Beginning Balance                          | \$6,661,701        | \$6,557,770   | \$6,364,711            | \$6,364,711  |
| Net Position - Ending Balance                             | \$6,557,770        | \$6,364,711   | \$5,886,144            | \$5,886,144  |



**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>         |                    |   |                        |  |
| <b>Object:</b> 0650 CAP ASSETS-EQUIPMENT |                    |   |                        |  |
| 065095 VEHICLES                          | \$0                | \$0   | \$800,000              | \$800,000  |
| 065345 FLEET 25 VEH REPLACEMENT          | \$599,748          | \$723,238   | \$0                    | \$0  |
| 065379 SHIPPING CONTAINER                | \$5,850            | \$0   | \$0                    | \$0  |
| <b>CAP ASSETS-EQUIPMENT</b>              | <b>\$605,598</b>   | <b>\$723,238</b>  | <b>\$800,000</b>       | <b>\$800,000</b>                                     |
| <b>Total Additional Appropriations:</b>  | <b>\$605,598</b>   | <b>\$723,238</b>  | <b>\$800,000</b>       | <b>\$800,000</b>                                     |
| <b>Total Change in Net Position:</b>     | <b>(\$709,529)</b> | <b>(\$916,297)</b>  | <b>(\$1,278,567)</b>   | <b>(\$1,278,567)</b>                                 |

DEPARTMENT OF SUPPORT SERVICES-RISK MANAGEMENT  
Fund 0060 General, Budget Unit 950  
Shelley Forbes, Director of Support Services

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**PROGRAM DESCRIPTION**

The mission of Risk Management is to develop and deliver insurance and other programs that responsibly safeguard the assets and human resources of the County in an equitable, affordable, compassionate, and responsive manner to employees and the public.

Risk Management processes and manages Workers' Compensation and General Liability claims and files, and manages any required reporting and training. Risk Management also administers all insurance programs required to protect the County from loss, and manages the safety program, in an effort to reduce County losses.

**BUDGET REQUESTS**

Salaries and Benefits - The Proposed FY 21/22 Salaries and Benefits are increased by \$68,864 as compared to the FY 20/21 Adopted Budget. The increase is the result of potential staff promotions, as well as increased retirement and health care costs. A savings of \$55,454 is projected for the FY 20/21 Adopted Budget.

Services and Supplies - The Proposed FY 21/22 Services and Supplies expenditures are increased by \$9,614 as compared to the FY 20/21 Adopted Budget. The Department has budgeted for one scanner replacement, one computer addition, and one printer replacement in FY 21/22. A savings of \$391,409 is projected for the FY 20/21 Adopted Budget.

Other Charges - The Proposed FY 21/22 Other Charges expenditures are increased by \$212,603 as compared to the FY 20/21 Adopted Budget. This is largely the result of increases in workers' compensation, general liability and medical malpractice insurance premiums. A savings of \$1,788,992 is projected for the FY 20/21 Adopted Budget.

Charges for Services - The Proposed FY 21/22 Charges for Services revenues are increased by \$1,689,628 as compared to the FY 20/21 Adopted Budget. While increased over the current year, the prior year reflected a large reduction in Risk Management rates in a continued effort to keep Working Capital Reserve within its allowable level. Now that our Working Capital Reserve is at an appropriate level, we should start to see the Risk Management rates, and in turn, the Charges for Services, stabilizing, with less significant swings year to year.

### **SUMMARY OF RECOMMENDATIONS**

This budget is recommended as prepared by the Department of Support Services - Risk Management.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Cost Center 950-Risk Management Proposed FY 21/22 budgeted Expenditures exceed Revenues by \$3,119,837. This reflects a slight reduction in Risk Management rates based on FY 19/20 Actuals, aimed at keeping Working Capital Reserve within the established confidence level. The overall Projected FY 20/21 budgeted Expenditures are expected to exceed Revenues by \$3,064,967, which will reduce excess Working Capital Reserve as expected.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 693000 CHGS FOR SVS REGULAR EMPLOYEES      | \$3,032,531        | \$4,247,602   | \$5,768,196            | \$5,768,196  |
| 693100 CHGS FOR SVS RETIREES               | (\$11)             | \$0   | \$0                    | \$0  |
| 693160 CHGS FOR SVS OPTIONAL LIFE INS      | \$7,903            | \$7,393   | \$7,800                | \$7,800  |
| 693161 CHGS FOR SVS MED MALPRACTICE        | \$68,939           | \$122,370   | \$257,328              | \$257,328  |
| 693162 CHGS FOR SVS INSUR PREMIUMS         | \$15,117           | \$6,101   | \$24,547               | \$24,547   |
| <b>CHARGES FOR SERVICES</b>                | <b>\$3,124,480</b> | <b>\$4,383,467</b>  | <b>\$6,057,871</b>     | <b>\$6,057,871</b>                                   |
| <b>Total Operating Revenues:</b>           | <b>\$3,124,480</b> | <b>\$4,383,467</b>  | <b>\$6,057,871</b>     | <b>\$6,057,871</b>                                   |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 010 SALARIES AND BENEFITS</b> |                    |   |                        |  |
| 011000 REGULAR SALARIES                    | \$550,147          | \$607,295   | \$674,000              | \$674,000  |
| 011200 TERMINATION/SPECIAL PAY             | \$5,269            | \$16,082  | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                 | \$41,160           | \$45,793  | \$51,000               | \$51,000   |
| 018201 EMPLOYER SHARE RETIREMENT           | \$118,075          | \$137,108   | \$158,000              | \$158,000  |
| 018204 EMPLOYER SHARE DEFERRED COMP        | \$1,176            | \$965   | \$1,900                | \$1,900  |
| 018205 EMPLOYER SHARE 401A                 | \$0                | \$296   | \$1,200                | \$1,200  |
| 018300 EMPLOYER SHARE HEALTH INSUR         | \$118,895          | \$135,591   | \$151,000              | \$151,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN      | \$21,641           | \$27,433  | \$38,000               | \$38,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS       | \$537              | \$371   | \$300                  | \$300  |
| 018500 WORKERS COMP EXPOSURE               | \$1,389            | \$2,307   | \$3,700                | \$3,700  |
| 018501 WORKERS COMP EXPERIENCE             | \$6,912            | \$9,024   | \$10,788               | \$10,788   |
| 018603 CELL/PDA COMM ALLOWANCE PROG        | \$218              | \$267   | \$300                  | \$300  |
| <b>SALARIES AND BENEFITS</b>               | <b>\$865,424</b>   | <b>\$982,536</b>  | <b>\$1,090,188</b>     | <b>\$1,090,188</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$0                | \$3   | \$75                   | \$75   |
| 032500 COMMUNICATIONS EXPENSE              | \$1,994            | \$1,918   | \$2,300                | \$2,300  |
| 032590 CHGS FAC MGMT COMM                  | \$166              | \$203   | \$200                  | \$200  |
| 032591 CHGS IT COMM                        | \$1,812            | \$2,086   | \$2,209                | \$2,209  |
| 032900 HOUSEHOLD EXPENSE                   | \$1,056            | \$198   | \$0                    | \$0  |
| 032992 CHGS FAC MGMT HSHLD XP              | \$18,866           | \$17,083  | \$18,000               | \$18,000   |
| 033100 INSURANCE EXPENSE                   | \$548              | \$0   | \$0                    | \$0  |
| 033102 INSUR XP LIABILITY EXPOSURE         | \$1,271            | \$1,761   | \$2,000                | \$2,000  |
| 033103 INSUR XP MISCELLANEOUS              | \$1,116            | \$1,260   | \$1,884                | \$1,884  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$0                | \$0   | \$500                  | \$500  |
| 033528 MNT EQP SOFTWARE                    | \$22,400           | \$22,400  | \$22,800               | \$22,800   |
| 033592 CHGS IT MNT HARD/SOFTWARE           | \$2,253            | \$3,120   | \$3,052                | \$3,052  |
| 033791 CHGS FAC MGMT MAINT STR             | \$19,524           | \$15,312  | \$23,000               | \$23,000   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES         | \$2,402            | \$4,757   | \$5,000                | \$5,000  |

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

| Operating Detail                      | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---------------------------------------|--------------------|--|------------------------------------|------------------------|--|
|                                       |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1                                     | 2                  | 3  | 4                                  | 5                      |  |
| 034100 MEMBERSHIPS                    | \$15,887           | \$15,432                                   | \$18,200                           | \$18,200               |  |
| 034500 OFFICE EXPENSE                 | \$6,012            | \$8,198                                    | \$10,100                           | \$10,100               |  |
| 034590 CHGS OC PHOTOCOPY SVS          | \$94               | \$0  | \$0                                | \$0                    |  |
| 034591 CHGS OC POSTAGE SVS            | \$3,674            | \$3,042                                    | \$4,000                            | \$4,000                |  |
| 034592 CHGS OC OTHER SERVICES         | \$2,898            | \$3,366                                    | \$3,608                            | \$3,608                |  |
| 034800 PROF & SPECIAL SERVICES        | \$100,385          | \$76,972                                   | \$150,250                          | \$150,250              |  |
| 034802 PROF ADMIN SVS                 | \$1,124,223        | \$1,243,819                                | \$1,453,690                        | \$1,453,690            |  |
| 034807 PROF BANK SVS                  | \$851              | \$1,644                                    | \$1,560                            | \$1,560                |  |
| 034817 PROF DRUG TESTING SVS          | \$14,115           | \$14,230                                   | \$15,000                           | \$15,000               |  |
| 034828 PROF LEGAL SVS                 | \$419,457          | \$614,482                                  | \$650,000                          | \$650,000              |  |
| 034837 PROF PREEMPLOYMENT SVS         | \$0                | \$245                                      | \$500                              | \$500                  |  |
| 034851 PROF TRAINING SVS              | \$15,772           | \$2,370                                    | \$20,000                           | \$20,000               |  |
| 034890 CHGS FAC MGMT PROF SVS         | \$806              | \$3,355                                    | \$3,600                            | \$3,600                |  |
| 034892 CHGS IT PROFESSIONAL SVS       | \$35,779           | \$37,319                                   | \$54,000                           | \$54,000               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES   | \$0                | \$502                                      | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT    | \$4,079            | \$3,860                                    | \$3,900                            | \$3,900                |  |
| 035500 MINOR EQUIPMENT                | \$6,292            | \$0  | \$250                              | \$250                  |  |
| 035590 CHGS IT SOFTWARE EQP           | \$231              | \$0  | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP           | \$4,737            | \$2,101                                    | \$3,900                            | \$3,900                |  |
| 035592 CHGS IT TELECOMM EQP           | \$196              | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE   | \$348              | \$3,397                                    | \$4,080                            | \$4,080                |  |
| 035900 TRANSPORTATION & TRAVEL        | \$6,395            | \$318                                      | \$25,000                           | \$25,000               |  |
| 036100 UTILITIES                      | \$21,944           | \$24,905                                   | \$22,800                           | \$22,800               |  |
| <b>SERVICES AND SUPPLIES</b>          | <b>\$1,857,596</b> | <b>\$2,129,672</b>                         | <b>\$2,525,458</b>                 | <b>\$2,525,458</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>    |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS | \$92,775           | \$47,751                                   | \$51,730                           | \$51,730               |  |
| 050003 BUILDING & EQUIP COST PLAN CHG | \$81,434           | \$79,773                                   | \$78,872                           | \$78,872               |  |
| 050800 TAXES & ASSESSMENTS            | \$143,042          | \$59,436                                   | \$72,050                           | \$72,050               |  |
| 056010 RM INS PREM MANAGEMENT         | \$22,422           | \$25,136                                   | \$24,000                           | \$24,000               |  |
| 056011 RM INS PREM EMPLOYEES          | \$110,705          | \$118,226                                  | \$120,000                          | \$120,000              |  |
| 056012 RM INS PREM INLAND MARINE      | \$29,311           | \$32,664                                   | \$35,930                           | \$35,930               |  |
| 056013 RM INS PREM FIRE BLDG          | \$129,534          | \$175,990                                  | \$269,500                          | \$269,500              |  |
| 056019 RM INS POLLUTION LIAB          | \$2,478            | \$2,478                                    | \$3,400                            | \$3,400                |  |
| 056020 RM INS MGMT DISABILITY         | \$21,380           | \$23,181                                   | \$21,600                           | \$21,600               |  |
| 056021 RM INS PREM EXCESS             | \$1,874,419        | \$1,947,537                                | \$2,852,648                        | \$2,852,648            |  |
| 056025 RM INSU PREM MONEY/SECURITY    | \$18,945           | \$22,514                                   | \$26,000                           | \$26,000               |  |
| 056028 RM INS PREM AVIATION           | \$5,941            | \$6,932                                    | \$8,800                            | \$8,800                |  |
| 056031 RM INS PREM MALPRACTICE        | \$65,911           | \$120,566                                  | \$180,000                          | \$180,000              |  |
| 056033 RM INS PREM ACDNT MEDI CS VOL  | \$13,339           | \$9,534                                    | \$11,000                           | \$11,000               |  |
| 056035 RM INS PREM ADDITIONAL LIFE    | \$8,487            | \$6,687                                    | \$7,920                            | \$7,920                |  |
| 056041 RM INS PREM WATERCRAFTS        | \$7,962            | \$8,403                                    | \$11,525                           | \$11,525               |  |

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      | 5  |
| 056510 RM PAID CLAIMS MEDICAL                          | \$1,407,824        | \$1,435,407                                | \$2,000,000                        | \$2,000,000            | \$2,000,000  |
| 056511 RM PAID CLAIMS INDEMNITY                        | \$703,572          | \$843,349                                  | \$1,125,000                        | \$1,125,000            | \$1,125,000  |
| 056525 CLAIMS ADJUSTMENT ACTUARIAL                     | \$468,000          | \$122,000                                  | \$640,000                          | \$640,000              | \$640,000  |
| 056530 RM PD CLM JUDGEMENTS/DAMAGE                     | \$86,556           | \$100,973                                  | \$120,000                          | \$120,000              | \$120,000  |
| <b>OTHER CHARGES</b>                                   | \$5,294,043        | \$5,188,543                                | \$7,659,975                        | \$7,659,975            | \$7,659,975  |
| <b>Category: 080 INTRAFUND TRANSFERS</b>               |                    |  |                                    |                        |  |
| 088002 C/A ADMIN                                       | (\$1,124,223)      | (\$1,243,819)                              | (\$1,453,690)                      | (\$1,453,690)          | (\$1,453,690)  |
| <b>INTRAFUND TRANSFERS</b>                             | (\$1,124,223)      | (\$1,243,819)                              | (\$1,453,690)                      | (\$1,453,690)          | (\$1,453,690)  |
| <b>Total Operating Expenses:</b>                       | \$6,892,841        | \$7,056,933                                | \$9,821,931                        | \$9,821,931            | \$9,821,931  |
| <b>Operating Income (Loss)</b>                         | (\$3,768,361)      | (\$2,673,465)                              | (\$3,764,060)                      | (\$3,764,060)          | (\$3,764,060)  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |  |                                    |                        |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                    | (\$551,880)        | \$0  | \$0                                | \$0                    | \$0  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                    | \$0                | (\$29,906)                                 | \$0                                | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                           | (\$551,880)        | (\$29,906)                                 | \$0                                | \$0                    | \$0  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$512,343          | \$274,356                                  | \$150,000                          | \$150,000              | \$150,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | \$512,343          | \$274,356                                  | \$150,000                          | \$150,000              | \$150,000  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |  |                                    |                        |  |
| 554000 FEDERAL AID STORM DAMAGE                        | \$21,481           | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | \$21,481           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |  |                                    |                        |  |
| 692100 PHOTOCOPIES                                     | \$30               | \$72                                       | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                            | \$30               | \$72                                       | \$0                                | \$0                    | \$0  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                           | \$3,091            | \$11                                       | \$500                              | \$500                  | \$500  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$5,468            | \$0  | \$0                                | \$0                    | \$0  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                     | \$0                | \$110                                      | \$0                                | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                        | \$339,257          | \$94,891                                   | \$510,000                          | \$510,000              | \$510,000  |
| 799601 INSURANCE PROCEEDS C/A                          | \$2,400            | \$4,875                                    | \$0                                | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                          | \$350,217          | \$99,888                                   | \$510,500                          | \$510,500              | \$510,500  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>     |                    |  |                                    |                        |  |
| 896101 SALE OF SURPLUS PROPERTY                        | \$100              | \$0  | \$0                                | \$0                    | \$0  |

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      | 5  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                      | \$100              | \$0  |                                    | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$332,291          | \$344,411                                  |                                    | \$660,500              | \$660,500  |
| <b>Income Before Capital Contributions and Transfers:</b> | (\$3,436,069)      | (\$2,329,054)                              |                                    | (\$3,103,560)          | (\$3,103,560)  |
| <b>Category:</b> 095 OTHER FINANCING USES                 |                    |  |                                    |                        |  |
| 095287 TRAN OUT CORONER                                   | (\$20,356)         | \$0  |                                    | \$0                    | \$0  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$17,998)                                 |                                    | (\$16,277)             | (\$16,277)   |
| <b>OTHER FINANCING USES</b>                               | (\$20,356)         | (\$17,998)                                 |                                    | (\$16,277)             | (\$16,277)   |
| <b>Change in Net Position</b>                             | (\$3,456,426)      | (\$2,347,052)                              |                                    | (\$3,119,837)          | (\$3,119,837)  |
| Net Position - Beginning Balance                          | \$11,274,454       | \$7,819,031                                |                                    | \$5,471,978            | \$5,471,978  |
| Net Position - Ending Balance                             | \$7,818,028        | \$5,471,978                                |                                    | \$2,352,141            | \$2,352,141  |

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$3,456,426)      | (\$2,347,052)   | (\$3,119,837)          | (\$3,119,837)  |



DEPARTMENT OF PUBLIC WORKS-FACILITIES MANAGEMENT  
Fund 204 Facilities Admin, Budget Unit 955  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Currently, the department maintains over one million square feet of building space (County owned and leased) and 1.7 million square feet of grounds. Services provided include janitorial, general building maintenance, and grounds maintenance. The Facilities Management division of the Department of Public Works receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes revenues in the amount of \$6,857,598 and expenditures in the amount of \$6,592,923. Revenue exceeds expenditures by \$264,675 which will support Working Capital Reserve levels. Facilities Management has budgeted to replace two vehicles during FY 21-22 to replace aged, less reliable vehicles operating in remote parts of the county.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as requested.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 684970 SALE OF RECYCLE MATERIALS           | \$0                | \$33  | \$0                    | \$0  |
| 693001 CHARGES FOR SERVICES                | \$5,009,747        | \$5,566,469   | \$6,642,498            | \$6,642,498  |
| 693015 UNIDENTIFIED PROJECTS REVENUE       | \$306,851          | \$143,783   | \$200,000              | \$200,000  |
| 693016 CHARGES FOR ITEMIZED MAINT          | \$0                | \$21,841  | \$10,000               | \$10,000   |
| <b>CHARGES FOR SERVICES</b>                | <b>\$5,316,598</b> | <b>\$5,732,128</b>  | <b>\$6,852,498</b>     | <b>\$6,852,498</b>                                   |
| <b>Total Operating Revenues:</b>           | <b>\$5,316,598</b> | <b>\$5,732,128</b>  | <b>\$6,852,498</b>     | <b>\$6,852,498</b>                                   |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 010 SALARIES AND BENEFITS</b> |                    |   |                        |  |
| 011000 REGULAR SALARIES                    | \$1,612,057        | \$1,698,404   | \$1,988,000            | \$1,988,000  |
| 011200 TERMINATION/SPECIAL PAY             | \$64,073           | \$3,619   | \$60,000               | \$60,000   |
| 017000 EXTRA HELP                          | \$44,751           | \$61,295  | \$72,000               | \$72,000   |
| 017502 OVERTIME PAY                        | \$25,236           | \$26,725  | \$45,000               | \$45,000   |
| 017503 SHIFT DIFFERENTIAL                  | \$871              | \$134   | \$5,000                | \$5,000  |
| 017505 STANDBY PAY                         | \$17,706           | \$19,071  | \$30,000               | \$30,000   |
| 017509 HOLIDAY OVERTIME PAY                | \$308              | \$594   | \$2,000                | \$2,000  |
| 018100 EMPLOYER SHARE FICA                 | \$132,576          | \$135,234   | \$170,000              | \$170,000  |
| 018201 EMPLOYER SHARE RETIREMENT           | \$349,231          | \$384,123   | \$481,000              | \$481,000  |
| 018205 EMPLOYER SHARE 401A                 | \$261              | \$1,814   | \$20,000               | \$20,000   |
| 018300 EMPLOYER SHARE HEALTH INSUR         | \$652,788          | \$694,520   | \$767,000              | \$767,000  |
| 018307 EMPLOYR SHR OTHER POST EMP BEN      | \$70,972           | \$98,526  | \$113,000              | \$113,000  |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS       | \$1,682            | \$1,115   | \$1,000                | \$1,000  |
| 018500 WORKERS COMP EXPOSURE               | \$4,342            | \$6,935   | \$12,000               | \$12,000   |
| 018501 WORKERS COMP EXPERIENCE             | \$25,416           | \$47,388  | \$79,308               | \$79,308   |
| <b>SALARIES AND BENEFITS</b>               | <b>\$3,002,276</b> | <b>\$3,179,505</b>  | <b>\$3,845,308</b>     | <b>\$3,845,308</b>                                   |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$31,008           | \$25,807  | \$37,000               | \$37,000   |
| 032397 ISF CLTHG/PERS OTHER DEPT CHGS      | \$561              | \$173   | \$1,000                | \$1,000  |
| 032500 COMMUNICATIONS EXPENSE              | \$15,658           | \$19,190  | \$19,000               | \$19,000   |
| 032591 CHGS IT COMM                        | \$5,413            | \$7,206   | \$7,558                | \$7,558  |
| 032597 ISF COMM XP OTHER DEPT CHGS         | \$6,751            | \$7,028   | \$11,053               | \$11,053   |
| 032700 FOOD EXPENSE                        | \$0                | \$209   | \$1,000                | \$1,000  |
| 032900 HOUSEHOLD EXPENSE                   | \$2,202            | \$2,551   | \$3,500                | \$3,500  |
| 032992 CHGS FAC MGMT HSHLD XP              | \$0                | \$37  | \$100                  | \$100  |
| 032997 ISF HSHLD XP OTHER DEPT CHGS        | \$76,383           | \$69,112  | \$85,000               | \$85,000   |
| 033102 INSUR XP LIABILITY EXPOSURE         | \$4,094            | \$5,317   | \$6,700                | \$6,700  |
| 033103 INSUR XP MISCELLANEOUS              | \$7,980            | \$9,036   | \$13,632               | \$13,632   |
| 033105 INSUR XP LIABILITY EXPERIENCE       | \$2,640            | (\$336)   | (\$432)                | (\$432)  |

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

| Operating Detail                      | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---------------------------------------|--------------------|--|------------------------------------|------------------------|--|
|                                       |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1                                     | 2                  | 3  | 4                                  | 5                      |  |
| 033500 MAINTENANCE OF EQUIPMENT       | \$970              | \$263                                      |                                    | \$4,000                | \$4,000  |
| 033547 MAINT EQP TRUCKS               | \$26,304           | \$52,245                                   |                                    | \$50,000               | \$50,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE      | \$5,069            | \$8,716                                    |                                    | \$7,470                | \$7,470  |
| 033597 ISF MNT EQP OTHER DEPT CHGS    | \$9,270            | \$24,082                                   |                                    | \$45,000               | \$45,000   |
| 033700 MAINTENANCE OF STRUCTURES      | \$15,095           | \$41,194                                   |                                    | \$85,000               | \$85,000   |
| 033727 MNT STR ADA                    | \$6,477            | \$0  |                                    | \$100,000              | \$100,000  |
| 033731 MNT STR COOL/HEAT SYSTEMS      | \$338,540          | \$194,447                                  |                                    | \$200,000              | \$200,000  |
| 033734 MNT STR ITEMIZED MAINT         | \$0                | \$0  |                                    | \$2,000                | \$2,000  |
| 033797 ISF MNT STR OTHER DEPT CHGS    | \$729,220          | \$757,746                                  |                                    | \$800,000              | \$800,000  |
| 033798 ISF MNT SVS CTRCT OTHER DEPT   | \$185,071          | \$249,112                                  |                                    | \$400,000              | \$400,000  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES    | \$1,539            | \$950                                      |                                    | \$3,000                | \$3,000  |
| 034100 MEMBERSHIPS                    | \$98               | \$0  |                                    | \$250                  | \$250  |
| 034500 OFFICE EXPENSE                 | \$4,973            | \$7,444                                    |                                    | \$8,000                | \$8,000  |
| 034590 CHGS OC PHOTOCOPY SVS          | \$51               | \$85                                       |                                    | \$33                   | \$33   |
| 034591 CHGS OC POSTAGE SVS            | \$358              | \$177                                      |                                    | \$235                  | \$235  |
| 034592 CHGS OC OTHER SERVICES         | \$1,586            | \$1,718                                    |                                    | \$1,847                | \$1,847  |
| 034597 ISF OFFC XP OTHER DEPTS CHGS   | \$603              | \$339                                      |                                    | \$1,000                | \$1,000  |
| 034800 PROF & SPECIAL SERVICES        | \$16,195           | \$14,660                                   |                                    | \$40,000               | \$40,000   |
| 034802 PROF ADMIN SVS                 | \$2,276            | \$3,753                                    |                                    | \$8,000                | \$8,000  |
| 034831 PROF MEDICAL SVS               | \$936              | \$0  |                                    | \$3,500                | \$3,500  |
| 034837 PROF PREEMPLOYMENT SVS         | \$3,647            | \$2,673                                    |                                    | \$4,500                | \$4,500  |
| 034850 PROF TESTING SVS               | \$0                | \$374                                      |                                    | \$500                  | \$500  |
| 034851 PROF TRAINING SVS              | \$1,195            | \$0  |                                    | \$7,000                | \$7,000  |
| 034855 PROF INVESTIGATION SVS         | \$0                | \$85                                       |                                    | \$0                    | \$0  |
| 034858 PROF FINGERPRINTING SVS        | \$0                | \$0  |                                    | \$300                  | \$300  |
| 034892 CHGS IT PROFESSIONAL SVS       | \$69,137           | \$76,098                                   |                                    | \$86,394               | \$86,394   |
| 034897 ISF PRF SVS OTHER DEPT CHGS    | \$12,342           | \$68,244                                   |                                    | \$60,000               | \$60,000   |
| 034900 PUBLICATIONS & LEGAL NOTICES   | \$379              | \$20                                       |                                    | \$500                  | \$500  |
| 035100 RENTS & LEASES OF EQUIPMENT    | \$3,741            | \$3,453                                    |                                    | \$7,000                | \$7,000  |
| 035197 ISF R/L EQP OTHER DEPT CHGS    | \$45,443           | \$45,606                                   |                                    | \$70,000               | \$70,000   |
| 035500 MINOR EQUIPMENT                | \$7,457            | \$12,086                                   |                                    | \$15,000               | \$15,000   |
| 035528 MINOR EQP SOFTWARE             | \$0                | \$5,000                                    |                                    | \$5,000                | \$5,000  |
| 035590 CHGS IT SOFTWARE EQP           | \$115              | \$0  |                                    | \$1,000                | \$1,000  |
| 035591 CHGS IT HARDWARE EQP           | \$8,187            | \$676                                      |                                    | \$8,000                | \$8,000  |
| 035592 CHGS IT TELECOMM EQP           | \$0                | \$106                                      |                                    | \$2,000                | \$2,000  |
| 035597 ISF MNR EQP OTHER DEPTS CHGS   | \$4,641            | \$12,294                                   |                                    | \$12,000               | \$12,000   |
| 035700 SPECIAL DEPARTMENTAL EXPENSE   | \$0                | \$985                                      |                                    | \$1,000                | \$1,000  |
| 035743 SP DEPT XP PERMITS/LICENSES    | \$180              | \$0  |                                    | \$400                  | \$400  |
| 035753 SP DEPT XP RECYCLING CONTAINER | \$3,494            | \$3,291                                    |                                    | \$4,000                | \$4,000  |
| 035797 ISF SPEC DEPT XP OTH DEPT CHGS | \$369              | \$794                                      |                                    | \$1,000                | \$1,000  |
| 035900 TRANSPORTATION & TRAVEL        | \$26,793           | \$26,128                                   |                                    | \$35,000               | \$35,000   |
| 035940 TRANS/TRVL FUEL                | \$6,898            | \$9,423                                    |                                    | \$7,000                | \$7,000  |

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 035941 TRANS/TRVL MILEAGE                              | \$4,103            | \$5,087                                    | \$8,000                            | \$8,000                |  |
| 035942 TRANS/TRVL TRAINING                             | \$4,835            | \$6,726                                    | \$15,000                           | \$15,000               |  |
| 035943 TRANS/TRVL CONFERENCES                          | \$2,266            | \$344                                      | \$10,000                           | \$10,000               |  |
| 035990 CHGS FLEET TRANS/TRVL                           | \$0                | \$557                                      | \$1,000                            | \$1,000                |  |
| 035997 ISF TRANS/TRVL OTHR DEPTS CHGS                  | \$0                | \$0  | \$5,000                            | \$5,000                |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                  | \$77               | \$25                                       | \$500                              | \$500                  |  |
| 036125 UTIL ELECTRIC                                   | \$4,100            | \$5,117                                    | \$8,000                            | \$8,000                |  |
| 036126 UTIL GAS  | \$1,679            | \$1,591                                    | \$1,700                            | \$1,700                |  |
| 036127 UTIL WATER                                      | \$2,081            | \$2,234                                    | \$3,500                            | \$3,500                |  |
| 036128 UTIL SEPTIC                                     | \$0                | \$59                                       | \$0                                | \$0                    |  |
| 036130 UTIL WASTE WATER                                | \$664              | \$706                                      | \$1,100                            | \$1,100                |  |
| 036131 UTIL MISC UTILITIES                             | \$4,365            | \$5,935                                    | \$6,000                            | \$6,000                |  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$1,715,534</b> | <b>\$1,798,002</b>                         | <b>\$2,331,840</b>                 | <b>\$2,331,840</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$216,789          | \$377,109                                  | \$262,562                          | \$262,562              |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                  | \$11,097           | \$11,073                                   | \$11,930                           | \$11,930               |  |
| 050800 TAXES & ASSESSMENTS                             | \$101              | \$101                                      | \$120                              | \$120                  |  |
| 050900 DEPRECIATION EXPENSE                            | \$45,271           | \$48,986                                   | \$50,000                           | \$50,000               |  |
| <b>OTHER CHARGES</b>                                   | <b>\$273,260</b>   | <b>\$437,271</b>                           | <b>\$324,612</b>                   | <b>\$324,612</b>       |  |
| <b>Total Operating Expenses:</b>                       | <b>\$4,991,070</b> | <b>\$5,414,779</b>                         | <b>\$6,501,760</b>                 | <b>\$6,501,760</b>     |  |
| <b>Operating Income (Loss)</b>                         | <b>\$325,527</b>   | <b>\$317,348</b>                           | <b>\$350,738</b>                   | <b>\$350,738</b>       |  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |  |                                    |                        |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                    | \$0                | (\$1,974)                                  | \$0                                | \$0                    |  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$0</b>         | <b>(\$1,974)</b>                           | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$1,415            | \$5,624                                    | \$5,000                            | \$5,000                |  |
| 421800 VENDING MACHINES                                | \$30               | \$48                                       | \$100                              | \$100                  |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$1,446</b>     | <b>\$5,672</b>                             | <b>\$5,100</b>                     | <b>\$5,100</b>         |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                           | \$439              | \$0  | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$7,211            | \$0  | \$0                                | \$0                    |  |
| 799391 PRIOR PERIOD REV ADJUSTMENT                     | \$0                | \$1,974                                    | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$7,650</b>     | <b>\$1,974</b>                             | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>     |                    |  |                                    |                        |  |
| 896102 GAIN ON SALE OF CAPITAL ASSETS                  | \$860              | \$0  | \$0                                | \$0                    |  |

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                      | \$860              | \$0   | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$9,957            | \$5,672   | \$5,100                | \$5,100  |
| <b>Income Before Capital Contributions and Transfers:</b> | \$335,485          | \$323,021   | \$355,838              | \$355,838  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 051420 INTERFUND TRANSFER CAPTL ASSET                     | (\$1,123)          | \$0   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                      | (\$1,123)          | \$0   | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |   |                        |  |
| 095166 TRANS OUT CAPITAL PROJECTS                         | (\$33,922)         | \$0   | \$0                    | \$0  |
| <b>OTHER FINANCING USES</b>                               | (\$33,922)         | \$0   | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | \$300,440          | \$323,021   | \$355,838              | \$355,838  |
| Net Position - Beginning Balance                          | \$512,452          | \$812,932   | \$1,135,953            | \$1,135,953  |
| Net Position - Ending Balance                             | \$812,892          | \$1,135,953   | \$1,491,791            | \$1,491,791  |

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals          | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-----------------------------|--|------------------------------------|------------------------|--|
|  |                             | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                           | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>         |                             |  |                                    |                        |  |
| <b>Object:</b> 0650 CAP ASSETS-EQUIPMENT |                             |  |                                    |                        |  |
| 065014                                   | 1 CARPET EXTRACTOR/VACUUM   | \$12,374                                   | \$0                                | \$0                    | \$0  |
| 065047                                   | 1 LIFT                      | \$0  | \$11,529                           | \$0                    | \$0  |
| 065051                                   | 1 MOWER W ATTACHMENTS       | \$5,952                                    | \$0                                | \$0                    | \$0  |
| 065095                                   | VEHICLES                    | \$0  | \$0                                | \$91,163               | \$91,163   |
| 065175                                   | 2 TRUCKS W/ ACCESSORIES     | \$0  | \$74,760                           | \$0                    | \$0  |
| 065274                                   | 1 DUMP TRAILER              | \$0  | \$9,314                            | \$0                    | \$0  |
|  | <b>CAP ASSETS-EQUIPMENT</b> | <b>\$18,326</b>                            | <b>\$95,604</b>                    | <b>\$91,163</b>        | <b>\$91,163</b>                                      |
| <b>Total Additional Appropriations:</b>  |                             | <b>\$18,326</b>                            | <b>\$95,604</b>                    | <b>\$91,163</b>        | <b>\$91,163</b>                                      |
| <b>Total Change in Net Position:</b>     |                             | <b>\$282,113</b>                           | <b>\$227,417</b>                   | <b>\$264,675</b>       | <b>\$264,675</b>                                     |

# Enterprise Funds

**PUBLIC WORKS-FALL RIVER MILLS AIRPORT**  
Fund 200 Fall River Mills Airport  
Patrick J. Minturn, Director Public Works

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**PROGRAM DESCRIPTION**

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals and an annual grant from the State of California.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes \$351,290 in expenditures and \$46,138 in revenue. Overall, expenditures exceed revenue by \$305,152. This budget deficit will be covered by fund balance. The requested budget includes a request for an Automated Weather Operating System capital asset to replace the existing asset which is no longer serviceable.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The construction phase on the rehabilitation of the runway, taxiway and entrance pavement project was completed.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Fund Title: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                              |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |   |                        |  |
| 421100 LAND RENT                                       | \$0                | \$8,400   | \$0                    | \$0  |
| 421400 HANGAR RENTAL                                   | \$28,350           | \$24,250  | \$24,000               | \$24,000   |
| 421410 TIE DOWN RENTAL                                 | \$295              | \$216   | \$250                  | \$250  |
| 421420 GROUND RENTAL                                   | \$1,200            | \$1,200   | \$1,200                | \$1,200  |
| 421421 FIXED BASE OPERATOR RENT/COMM                   | \$9,445            | \$0   | \$0                    | \$0  |
| 421430 AUTOMOBILE PARKING FEES                         | \$560              | \$100   | \$400                  | \$400  |
| 422200 LEASE REVENUE-OPERATING                         | \$0                | \$9,945   | \$10,288               | \$10,288   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$39,851</b>    | <b>\$44,112</b>   | <b>\$36,138</b>        | <b>\$36,138</b>                                      |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |   |                        |  |
| 797300 SALE OF GAS FRM AIRPORT                         | \$1,380            | \$0   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$1,380</b>     | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Operating Revenues:</b>                       | <b>\$41,231</b>    | <b>\$44,112</b>   | <b>\$36,138</b>        | <b>\$36,138</b>                                      |
| <b>Operating Expenses</b>                              |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE                          | \$1,162            | \$965   | \$1,200                | \$1,200  |
| 032900 HOUSEHOLD EXPENSE                               | \$562              | \$574   | \$550                  | \$550  |
| 032992 CHGS FAC MGMT HSHLD XP                          | \$5,548            | \$8,425   | \$5,456                | \$5,456  |
| 033103 INSUR XP MISCELLANEOUS                          | \$4,815            | \$6,183   | \$6,612                | \$6,612  |
| 033500 MAINTENANCE OF EQUIPMENT                        | \$30               | \$1,750   | \$1,000                | \$1,000  |
| 033700 MAINTENANCE OF STRUCTURES                       | \$0                | \$0   | \$1,000                | \$1,000  |
| 033732 MNT STR RUNWAYS                                 | \$190              | \$2,150   | \$2,000                | \$2,000  |
| 033791 CHGS FAC MGMT MAINT STR                         | \$3,732            | \$8,727   | \$3,844                | \$3,844  |
| 034800 PROF & SPECIAL SERVICES                         | \$399,578          | \$56,145  | \$40,000               | \$40,000   |
| 035500 MINOR EQUIPMENT                                 | \$33               | \$0   | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$679              | \$679   | \$700                  | \$700  |
| 035940 TRANS/TRVL FUEL                                 | \$9,009            | \$0   | \$0                    | \$0  |
| 036100 UTILITIES                                       | \$10,299           | \$9,280   | \$9,000                | \$9,000  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$435,643</b>   | <b>\$94,882</b>   | <b>\$71,362</b>        | <b>\$71,362</b>                                      |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$4,061            | \$5,174   | \$8,814                | \$8,814  |
| 050900 DEPRECIATION EXPENSE                            | \$253,738          | \$253,738   | \$255,000              | \$255,000  |
| <b>OTHER CHARGES</b>                                   | <b>\$257,799</b>   | <b>\$258,912</b>  | <b>\$263,814</b>       | <b>\$263,814</b>                                     |
| <b>Total Operating Expenses:</b>                       | <b>\$693,442</b>   | <b>\$353,795</b>  | <b>\$335,176</b>       | <b>\$335,176</b>                                     |
| <b>Operating Income (Loss)</b>                         | <b>(\$652,210)</b> | <b>(\$309,683)</b>  | <b>(\$299,038)</b>     | <b>(\$299,038)</b>                                   |

**Fund Title: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |  |                                    |                        |  |
| 420000 INTEREST   | (\$194)            | \$168                                      | \$0                                | \$0                    | \$0  |
| 420200 LEASE INTEREST REVENUE                             | \$0                | \$438                                      | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>(\$194)</b>     | <b>\$606</b>                               | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                    |  |                                    |                        |  |
| 524000 STATE AID FOR AVIATION                             | \$10,000           | \$10,000                                   | \$10,000                           | \$10,000               | \$10,000   |
| 524001 STATE CAPITAL IMPROVEMENT GRT                      | \$0                | \$21,118                                   | \$0                                | \$0                    | \$0  |
| 560400 FEDERAL FAA GRANT                                  | \$413,778          | \$36,403                                   | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | <b>\$423,778</b>   | <b>\$67,521</b>                            | <b>\$10,000</b>                    | <b>\$10,000</b>        | <b>\$10,000</b>                                      |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$423,583</b>   | <b>\$68,128</b>                            | <b>\$10,000</b>                    | <b>\$10,000</b>        | <b>\$10,000</b>                                      |
| <b>Income Before Capital Contributions and Transfers:</b> | <b>(\$228,627)</b> | <b>(\$241,554)</b>                         | <b>(\$289,038)</b>                 | <b>(\$289,038)</b>     | <b>(\$289,038)</b>                                   |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |  |                                    |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$607)                                    | (\$1,114)                          | (\$1,114)              | (\$1,114)  |
| <b>OTHER FINANCING USES</b>                               | <b>\$0</b>         | <b>(\$607)</b>                             | <b>(\$1,114)</b>                   | <b>(\$1,114)</b>       | <b>(\$1,114)</b>                                     |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>       |                    |  |                                    |                        |  |
| 800301 TRANS IN ROADS                                     | \$0                | \$36,122                                   | \$0                                | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | <b>\$0</b>         | <b>\$36,122</b>                            | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Change in Net Position</b>                             | <b>(\$228,627)</b> | <b>(\$206,039)</b>                         | <b>(\$290,152)</b>                 | <b>(\$290,152)</b>     | <b>(\$290,152)</b>                                   |
| Net Position - Beginning Balance                          | \$11,285,653       | \$11,057,025                               | \$10,850,986                       | \$10,850,986           | \$10,850,986   |
| Net Position - Ending Balance                             | \$11,057,025       | \$10,850,986                               | \$10,560,834                       | \$10,560,834           | \$10,560,834   |

**Fund Title:** 0200 - FALL RIVER MILLS AIRPORT  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>         |                    |  |                                    |                        |  |
| <b>Object:</b> 0650 CAP ASSETS-EQUIPMENT |                    |  |                                    |                        |  |
| 065383 AUTOMATED OPERATIG WEATHER SYS    | \$0                | \$0  | \$15,000                           | \$15,000               | \$15,000   |
| CAP ASSETS-EQUIPMENT                     | \$0                | \$0  | \$15,000                           | \$15,000               | \$15,000   |
| <b>Total Additional Appropriations:</b>  | \$0                | \$0  | \$15,000                           | \$15,000               | \$15,000   |
| <b>Total Change in Net Position:</b>     | (\$228,627)        | (\$206,039)                                | (\$305,152)                        | (\$305,152)            | (\$305,152)  |

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL  
REPLACEMENT & IMPROVEMENT FUND**  
Fund 206 WCL Replace and Improve Admin  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This fund is used to account for the activity associated with the Replacement and Improvement (R&I) Fund established to fund improvements at the County's landfill. Each year the Solid Waste Disposal Committee sets the tipping fee at the landfill that includes a component that flows into this budget. A long-range plan has been developed which identifies when new cells will need to be constructed at the landfill and the revenues from this source will be used for this purpose.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes revenues in the amount of \$5,925,000 and expenditures in the amount of \$1,000,000. Overall, the FY 2021-22 revenue exceed expenditures by \$4,925,000, which is due to anticipated projects. Projects pending completion include \$200,000 West Central Landfill Flare Blower, \$150,000 West Central Landfill Pump House Remodel and re-budgeted funds for the \$400,000 West Central Landfill Transfer Area Improvements, \$510,000 Buckeye Landfill, \$80,000 for a Leachate Area Improvement.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The West Central Closure Area 1 was funded through the R&I fund. The Closure/Post-Closure fund will reimburse the R&I fund via a transfer after approval from the State of California.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                                 |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |   |                        |  |
| 684950 REPLACEMENT & IMPROVEMENT                          | \$1,682,779        | \$1,818,042   | \$1,300,000            | \$1,300,000  |
| <b>CHARGES FOR SERVICES</b>                               | \$1,682,779        | \$1,818,042   | \$1,300,000            | \$1,300,000  |
| <b>Total Operating Revenues:</b>                          | \$1,682,779        | \$1,818,042   | \$1,300,000            | \$1,300,000  |
| <b>Operating Expenses</b>                                 |                    |   |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                | \$0   | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$1,682,779        | \$1,818,042   | \$1,300,000            | \$1,300,000  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | \$96,664           | \$49,010  | \$25,000               | \$25,000   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$96,664           | \$49,010  | \$25,000               | \$25,000   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$96,664           | \$49,010  | \$25,000               | \$25,000   |
| <b>Income Before Capital Contributions and Transfers:</b> | \$1,779,444        | \$1,867,052   | \$1,325,000            | \$1,325,000  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |   |                        |  |
| 096207 TRANS OUT SOLID WASTE DISPOSAL                     | (\$1,075,886)      | (\$4,908,742)   | (\$1,000,000)          | (\$1,000,000)  |
| <b>OTHER FINANCING USES</b>                               | (\$1,075,886)      | (\$4,908,742)   | (\$1,000,000)          | (\$1,000,000)  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>       |                    |   |                        |  |
| 806209 TRANS IN WCL CLOSURE/POST CLSR                     | \$0                | \$0   | \$4,600,000            | \$4,600,000  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | \$0                | \$0   | \$4,600,000            | \$4,600,000  |
| <b>Change in Net Position</b>                             | \$703,557          | (\$3,041,690)   | \$4,925,000            | \$4,925,000  |
| Net Position - Beginning Balance                          | \$4,955,886        | \$5,659,443   | \$2,617,753            | \$2,617,753  |
| Net Position - Ending Balance                             | \$5,659,443        | \$2,617,753   | \$7,542,753            | \$7,542,753  |

**Fund Title:** 0206 - WCL REPLACEMENT & IMPROVEMENT  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$703,557          | (\$3,041,690)   | \$4,925,000            | \$4,925,000  |

**PUBLIC WORKS-SOLID WASTE ADMINISTRATION**  
Fund 207 Solid Waste Disposal Admin  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget operates as an Enterprise Fund and finances the County's solid waste program. This program includes solid waste collection and disposal and septage disposal. The City of Redding, under contract to the County, operates the Richard W. Curry West Central Landfill. Transfer stations and the collection of solid waste are done under franchise agreements with private companies. County-staff provide necessary permit requirements, including monitoring and testing, administration and supervision.

**BUDGET REQUESTS**

Total FY 2021-22 requested appropriations are \$4,228,702 which is an approximate 30% decrease from the FY 2020-21 Adjusted Budget. Several larger projects are planned for FY 2021-22 which include: West Central Landfill Area 1 Closure, Buckeye Landfill Improvements, West Central Landfall Transfer Area Improvements, West Central Landfill Flare Improvements, and West Central Landfill Pump House Remodel. FY 2020-21 requested revenue is also decreased \$8,466,298 as compared to FY 2020-21 Adjusted Budget. This decrease in revenue is also primarily attributed to the anticipated projects for FY 2021-22 which were partially originally allocated in FY 2020-21 and depicted by revenue transfers from the West Central Landfill Replacement and Improvement Fund.

This cost center has a budget deficit in the amount of \$2,163,702 which will be covered by the Solid Waste fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

**Adopted as presented in the proposed budget.**

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 684700 COLLECTORS FEES                     | \$358,562          | \$373,581   | \$350,000              | \$350,000  |
| 684701 SEPTIC FEES                         | \$462,222          | \$413,508   | \$450,000              | \$450,000  |
| 692700 REIMB MISC SERVICES                 | \$477,659          | \$302,551   | \$250,000              | \$250,000  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$1,298,445</b> | <b>\$1,089,641</b>  | <b>\$1,050,000</b>     | <b>\$1,050,000</b>                                   |
| <b>Total Operating Revenues:</b>           | <b>\$1,298,445</b> | <b>\$1,089,641</b>  | <b>\$1,050,000</b>     | <b>\$1,050,000</b>                                   |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 010 SALARIES AND BENEFITS</b> |                    |   |                        |  |
| 011000 REGULAR SALARIES                    | \$348,581          | \$379,632   | \$392,000              | \$392,000  |
| 011200 TERMINATION/SPECIAL PAY             | \$6,968            | \$13,599  | \$0                    | \$0  |
| 017502 OVERTIME PAY                        | \$0                | \$16,362  | \$25,000               | \$25,000   |
| 017509 HOLIDAY OVERTIME PAY                | \$0                | \$569   | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                 | \$26,285           | \$30,152  | \$32,000               | \$32,000   |
| 018201 EMPLOYER SHARE RETIREMENT           | \$76,049           | \$85,801  | \$93,000               | \$93,000   |
| 018205 EMPLOYER SHARE 401A                 | \$2,863            | \$3,051   | \$5,000                | \$5,000  |
| 018300 EMPLOYER SHARE HEALTH INSUR         | \$77,317           | \$80,832  | \$85,000               | \$85,000   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN      | \$14,547           | \$17,524  | \$22,000               | \$22,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS       | \$341              | \$243   | \$300                  | \$300  |
| 018500 WORKERS COMP EXPOSURE               | \$881              | \$1,509   | \$2,400                | \$2,400  |
| 018603 CELL/PDA COMM ALLOWANCE PROG        | \$812              | \$843   | \$900                  | \$900  |
| <b>SALARIES AND BENEFITS</b>               | <b>\$554,647</b>   | <b>\$630,122</b>  | <b>\$657,600</b>       | <b>\$657,600</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$122              | \$0   | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE              | \$710              | \$696   | \$0                    | \$0  |
| 032590 CHGS FAC MGMT COMM                  | \$0                | \$0   | \$10                   | \$10   |
| 032591 CHGS IT COMM                        | \$590              | \$749   | \$800                  | \$800  |
| 032900 HOUSEHOLD EXPENSE                   | \$70               | \$46,553  | \$0                    | \$0  |
| 032990 CHGS OC HSHLD SVS                   | \$9,156            | \$7,485   | \$10,000               | \$10,000   |
| 032992 CHGS FAC MGMT HSHLD XP              | \$2,908            | \$3,406   | \$2,846                | \$2,846  |
| 033102 INSUR XP LIABILITY EXPOSURE         | \$806              | \$1,152   | \$1,300                | \$1,300  |
| 033103 INSUR XP MISCELLANEOUS              | \$300              | \$336   | \$504                  | \$504  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$7,747            | \$4,477   | \$10,000               | \$10,000   |
| 033547 MAINT EQP TRUCKS                    | \$27,373           | \$25,055  | \$30,000               | \$30,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE           | \$394              | \$1,826   | \$1,500                | \$1,500  |
| 033791 CHGS FAC MGMT MAINT STR             | \$38,994           | \$11,615  | \$53,405               | \$53,405   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES         | \$0                | \$660   | \$0                    | \$0  |
| 034100 MEMBERSHIPS                         | \$3,000            | \$1,500   | \$3,000                | \$3,000  |
| 034500 OFFICE EXPENSE                      | \$97               | \$887   | \$1,000                | \$1,000  |
| 034800 PROF & SPECIAL SERVICES             | \$806,581          | \$174,417   | \$500,000              | \$500,000  |



**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 034807 PROF BANK SVS                                   | \$1,851            | \$0  | \$3,000                            | \$3,000                |  |
| 034819 PROF ENGINEERING SVS                            | \$68,758           | \$34,723                                   | \$500,000                          | \$500,000              |  |
| 034826 PROF LAB SVS                                    | \$53,749           | \$30,167                                   | \$60,000                           | \$60,000               |  |
| 034832 PROF MONITORING SVS                             | \$703              | \$0  | \$0                                | \$0                    |  |
| 034890 CHGS FAC MGMT PROF SVS                          | \$119              | \$120                                      | \$120                              | \$120                  |  |
| 034892 CHGS IT PROFESSIONAL SVS                        | \$7,284            | \$8,418                                    | \$9,000                            | \$9,000                |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                    | \$3,804            | \$105                                      | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                     | \$15,599           | \$4,345                                    | \$10,000                           | \$10,000               |  |
| 035500 MINOR EQUIPMENT                                 | \$107              | \$409                                      | \$0                                | \$0                    |  |
| 035590 CHGS IT SOFTWARE EQP                            | \$57               | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$98,919           | \$106,703                                  | \$100,000                          | \$100,000              |  |
| 035743 SP DEPT XP PERMITS/LICENSES                     | \$750              | \$750                                      | \$2,000                            | \$2,000                |  |
| 035900 TRANSPORTATION & TRAVEL                         | \$2,369            | \$0  | \$2,000                            | \$2,000                |  |
| 035940 TRANS/TRVL FUEL                                 | \$4,220            | \$4,996                                    | \$5,000                            | \$5,000                |  |
| 036100 UTILITIES                                       | \$33,099           | \$60,798                                   | \$40,000                           | \$40,000               |  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$1,190,248</b> | <b>\$532,357</b>                           | <b>\$1,345,485</b>                 | <b>\$1,345,485</b>     |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$29,753           | \$20,421                                   | \$40,654                           | \$40,654               |  |
| 050800 TAXES & ASSESSMENTS                             | \$351              | \$362                                      | \$500                              | \$500                  |  |
| 050900 DEPRECIATION EXPENSE                            | \$507,048          | \$557,665                                  | \$750,000                          | \$750,000              |  |
| <b>OTHER CHARGES</b>                                   | <b>\$537,153</b>   | <b>\$578,448</b>                           | <b>\$791,154</b>                   | <b>\$791,154</b>       |  |
| <b>Total Operating Expenses:</b>                       | <b>\$2,282,049</b> | <b>\$1,740,929</b>                         | <b>\$2,794,239</b>                 | <b>\$2,794,239</b>     |  |
| <b>Operating Income (Loss)</b>                         | <b>(\$983,604)</b> | <b>(\$651,288)</b>                         | <b>(\$1,744,239)</b>               | <b>(\$1,744,239)</b>   |  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050300 INTEREST ON LONG TERM DT                        | (\$8,669)          | \$0  | \$0                                | \$0                    |  |
| 050321 INT L/T DT CURR INTEREST                        | \$7,224            | \$0  | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                   | <b>(\$1,445)</b>   | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$54,275           | \$23,625                                   | \$15,000                           | \$15,000               |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$54,275</b>    | <b>\$23,625</b>                            | <b>\$15,000</b>                    | <b>\$15,000</b>        |  |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>            |                    |  |                                    |                        |  |
| 799300 MISCELLANEOUS REVENUE                           | (\$54)             | \$410                                      | \$0                                | \$0                    |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                     | \$1,981            | \$0  | \$0                                | \$0                    |  |
| 799600 INSURANCE LOSS & REFUNDS                        | \$0                | \$163                                      | \$0                                | \$0                    |  |
| <b>MISCELLANEOUS REVENUES</b>                          | <b>\$1,927</b>     | <b>\$573</b>                               | <b>\$0</b>                         | <b>\$0</b>             |  |

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$54,757           | \$24,199                                   | \$15,000                           | \$15,000               |  |
| <b>Income Before Capital Contributions and Transfers:</b> | (\$928,846)        | (\$627,088)                                | (\$1,729,239)                      | (\$1,729,239)          |  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |  |                                    |                        |  |
| 095301 TRAN OUT ROADS                                     | (\$750,000)        | \$0  | (\$100,000)                        | (\$100,000)            |  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$3,421)                                  | (\$4,463)                          | (\$4,463)              |  |
| <b>OTHER FINANCING USES</b>                               | (\$750,000)        | (\$3,421)                                  | (\$104,463)                        | (\$104,463)            |  |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>       |                    |  |                                    |                        |  |
| 806206 TRANS IN WCL R & I                                 | \$1,075,886        | \$4,908,742                                | \$1,000,000                        | \$1,000,000            |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | \$1,075,886        | \$4,908,742                                | \$1,000,000                        | \$1,000,000            |  |
| <b>Change in Net Position</b>                             | (\$602,960)        | \$4,278,233                                | (\$833,702)                        | (\$833,702)            |  |
| Net Position - Beginning Balance                          | \$16,947,467       | \$16,344,507                               | \$20,622,740                       | \$20,622,740           |  |
| Net Position - Ending Balance                             | \$16,344,507       | \$20,622,740                               | \$19,789,038                       | \$19,789,038           |  |

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

| Operating Detail                                 | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|--|------------------------------------|------------------------|--|
|  |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                    | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>                 |                      |  |                                    |                        |  |
| <b>Object: 0502 RETIRE LONG TERM DEBT</b>        |                      |  |                                    |                        |  |
| 050200 RETIREMENT OF LONG TERM DEBT              | \$617,011            | \$0  | \$0                                | \$0                    | \$0  |
| <b>RETIRE LONG TERM DEBT</b>                     | <b>\$617,011</b>     | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Object: 0610 CAP ASSETS-STRUCTURES/IMPROV</b> |                      |  |                                    |                        |  |
| 061045 WCL LEACHATE SYSTEM EXPANSION             | \$0                  | \$0  | \$80,000                           | \$80,000               | \$80,000   |
| 061067 WCL PHASE II COVER                        | \$0                  | \$4,494,104                                | \$0                                | \$0                    | \$0  |
| 061078 WCL GAS COLLECTION SYS EXPAND             | \$261,737            | \$0  | \$0                                | \$0                    | \$0  |
| 061110 WCL TRANSFER AREA IMPROVEMENT             | \$0                  | \$0  | \$400,000                          | \$400,000              | \$400,000  |
| 061122 BUCKEYE LANDFILL IMPROVEMENTS             | \$0                  | \$45,363                                   | \$500,000                          | \$500,000              | \$500,000  |
| 061171 PUMP HOUSE REMODEL                        | \$0                  | \$0  | \$150,000                          | \$150,000              | \$150,000  |
| <b>CAP ASSETS-STRUCTURES/IMPROV</b>              | <b>\$261,737</b>     | <b>\$4,539,467</b>                         | <b>\$1,130,000</b>                 | <b>\$1,130,000</b>     | <b>\$1,130,000</b>                                   |
| <b>Object: 0650 CAP ASSETS-EQUIPMENT</b>         |                      |  |                                    |                        |  |
| 065083 TRUCK W/ ACCESSORIES                      | \$37,065             | \$0  | \$0                                | \$0                    | \$0  |
| 065159 1 PUMP                                    | \$0                  | \$48,341                                   | \$0                                | \$0                    | \$0  |
| 065375 1 FLARE BLOWER                            | \$0                  | \$0  | \$200,000                          | \$200,000              | \$200,000  |
| <b>CAP ASSETS-EQUIPMENT</b>                      | <b>\$37,065</b>      | <b>\$48,341</b>                            | <b>\$200,000</b>                   | <b>\$200,000</b>       | <b>\$200,000</b>                                     |
| <b>Total Additional Appropriations:</b>          | <b>\$915,814</b>     | <b>\$4,587,809</b>                         | <b>\$1,330,000</b>                 | <b>\$1,330,000</b>     | <b>\$1,330,000</b>                                   |
| <b>Total Change in Net Position:</b>             | <b>(\$1,518,774)</b> | <b>(\$309,575)</b>                         | <b>(\$2,163,702)</b>               | <b>(\$2,163,702)</b>   | <b>(\$2,163,702)</b>                                 |

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL  
CLOSURE/POST-CLOSURE FUND**

Fund 209 WCL Close/Post Close Maintenance Admin  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

One of the conditions of the operating permit at the Richard W. Curry West Central Landfill is that a financial mechanism must be established that sets aside adequate funds to ensure that the landfill will be properly closed and maintained for thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

**BUDGET REQUESTS**

The FY 2021-22 Requested Budget includes revenues in the amount of \$1,300,000 and expenditures in the amount of \$6,100,000. Expenditures have increased by \$100,000 as compared to the FY 2020-21 Adjusted Budget due to the West Central Landfill Area 1 Closure project. This cost center has a budget deficit in the amount of \$4.8 million and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

**Adopted as presented in the proposed budget.**

**Fund Title:** 0209 - WCL CLOSE/POSTCLOSE MAINT  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                                 |                    |   |                        |  |
| <b>Category:</b> 600 CHARGES FOR SERVICES                 |                    |   |                        |  |
| 684900 CLOSURE SURCHARGE                                  | \$1,174,621        | \$1,235,174   | \$1,200,000            | \$1,200,000  |
| <b>CHARGES FOR SERVICES</b>                               | \$1,174,621        | \$1,235,174   | \$1,200,000            | \$1,200,000  |
| <b>Total Operating Revenues:</b>                          | \$1,174,621        | \$1,235,174   | \$1,200,000            | \$1,200,000  |
| <b>Operating Expenses</b>                                 |                    |   |                        |  |
| <b>Category:</b> 050 OTHER CHARGES                        |                    |   |                        |  |
| 051000 AMORTIZATION                                       | \$843,551          | (\$994,065)   | \$1,500,000            | \$1,500,000  |
| <b>OTHER CHARGES</b>                                      | \$843,551          | (\$994,065)   | \$1,500,000            | \$1,500,000  |
| <b>Total Operating Expenses:</b>                          | \$843,551          | (\$994,065)   | \$1,500,000            | \$1,500,000  |
| <b>Operating Income (Loss)</b>                            | \$331,070          | \$2,229,239   | (\$300,000)            | (\$300,000)  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category:</b> 400 REVENUE FROM MONEY & PROPERTY        |                    |   |                        |  |
| 420000 INTEREST   | \$340,355          | \$218,093   | \$100,000              | \$100,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$340,355          | \$218,093   | \$100,000              | \$100,000  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$340,355          | \$218,093   | \$100,000              | \$100,000  |
| <b>Income Before Capital Contributions and Transfers:</b> | \$671,425          | \$2,447,333   | (\$200,000)            | (\$200,000)  |
| <b>Category:</b> 095 OTHER FINANCING USES                 |                    |   |                        |  |
| 096206 TRANS OUT WCL R & I                                | \$0                | \$0   | (\$4,600,000)          | (\$4,600,000)  |
| <b>OTHER FINANCING USES</b>                               | \$0                | \$0   | (\$4,600,000)          | (\$4,600,000)  |
| <b>Change in Net Position</b>                             | \$671,425          | \$2,447,333   | (\$4,800,000)          | (\$4,800,000)  |
| Net Position - Beginning Balance                          | \$3,477,986        | \$4,149,411   | \$6,596,744            | \$6,596,744  |
| Net Position - Ending Balance                             | \$4,149,411        | \$6,596,744   | \$1,796,744            | \$1,796,744  |

**Fund Title:** 0209 - WCL CLOSE/POSTCLOSE MAINT  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$671,425          | \$2,447,333   | (\$4,800,000)          | (\$4,800,000)  |

SHASTA COUNTY TRANSIT  
Fund 0210 Shasta County Transit Patrick J.  
Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) joint powers authority flow through this fund. Funds for this budget originate from Federal Transit Administration grant funds and Transportation Development Act Funds available to the County. This budget unit requires no General Fund support.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes expenditures in the amount of \$738,881 and revenue in the amount of \$738,881.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Expenses for the RABA joint powers authority and Burney Express flow through this fund.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                              |                    |   |                        |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |   |                        |  |
| 560870 FEDERAL TRANSIT ACT SEC 5311                    | \$342,341          | \$692,948   | \$731,881              | \$731,881  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | \$342,341          | \$692,948   | \$731,881              | \$731,881  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |   |                        |  |
| 692013 TRANSPTN FAREBOX BUS REVENUE                    | \$13,986           | \$11,681  | \$7,000                | \$7,000  |
| <b>CHARGES FOR SERVICES</b>                            | \$13,986           | \$11,681  | \$7,000                | \$7,000  |
| <b>Total Operating Revenues:</b>                       | \$356,327          | \$704,630   | \$738,881              | \$738,881  |
| <b>Operating Expenses</b>                              |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |   |                        |  |
| 034800 PROF & SPECIAL SERVICES                         | \$7,500            | \$7,500   | \$9,000                | \$9,000  |
| 034802 PROF ADMIN SVS                                  | \$7,198            | \$6,761   | \$25,000               | \$25,000   |
| 034900 PUBLICATIONS & LEGAL NOTICES                    | \$755              | \$0   | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                           | \$15,453           | \$14,261  | \$34,000               | \$34,000   |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$4,157            | \$3,845   | \$4,881                | \$4,881  |
| <b>OTHER CHARGES</b>                                   | \$4,157            | \$3,845   | \$4,881                | \$4,881  |
| <b>Total Operating Expenses:</b>                       | \$19,610           | \$18,106  | \$38,881               | \$38,881   |
| <b>Operating Income (Loss)</b>                         | \$336,717          | \$686,524   | \$700,000              | \$700,000  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |   |                        |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                        |  |
| 051385 CONTR TO RABA                                   | (\$633,614)        | (\$682,791)   | (\$700,000)            | (\$700,000)  |
| <b>OTHER CHARGES</b>                                   | (\$633,614)        | (\$682,791)   | (\$700,000)            | (\$700,000)  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |   |                        |  |
| 420000 INTEREST  | (\$3,025)          | (\$3,732)   | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | (\$3,025)          | (\$3,732)   | \$0                    | \$0  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |   |                        |  |
| 549990 STATE VEHICLE REGISTRATION                      | \$299,923          | \$0   | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | \$299,923          | \$0   | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>        | (\$336,717)        | (\$686,524)   | (\$700,000)            | (\$700,000)  |



**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Income Before Captial Contributions and Transfers:</b> | (\$0)              | \$0   | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | (\$0)              | \$0   | \$0                    | \$0  |
| Net Position - Beginning Balance                          | \$0                | \$0   | \$0                    | \$0  |
| Net Position - Ending Balance                             | (\$0)              | \$0   | \$0                    | \$0  |

**Fund Title:** 0210 - SHASTA COUNTY TRANSIT FUND  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$0)              | \$0   | \$0                    | \$0  |

# Special Districts

DEPARTMENT OF PUBLIC WORKS-COUNTY SERVICE AREAS  
(Fund 300 & 600 Series)  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

The Department of Public Works is responsible for the administration of the budget units used to account for thirteen County Service Areas (CSAs), four Street Lighting Districts, and eighty-one subsidiary Permanent Road Divisions. The broad range of services provided to County residents in these districts include water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below.

**COUNTY SERVICE AREA (CSAs)**

There are currently twelve active CSAs providing water, sewer, road improvements, and street lighting services to County residents. Seven of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, and CSA #23-Crag View area. These CSAs, combined, serve approximately 1,200 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers, and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

Two CSAs were established in the early 1980s to maintain rural subdivision roads: CSA #10-Shasta Lake Ranchos, located south of Jones Valley; and CSA #12-Holiday Acres, located near to Hwy 299E. Due to the paving and improvement work in the two CSAs being complete, and there is no longer a need to operate these units as a CSA, property owners elected to convert them to subsidiary Permanent Road Divisions in FY 1996-97.

There are two other CSAs which are virtually inactive in terms of budget, administration and operations and maintenance: CSA #7-Burney Storm Drain (Fund 393) and CSA #14-Belmont Storm Drain (Fund 385), plus a third storm drain: Burney Meadows Street Storm Drain (Fund 301).

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

**Adopted as presented in the proposed budget.**

**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                    |  |                                    |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |  |                                    |                        |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                       | \$4,862            | \$4,777                                    | \$4,863                            | \$4,863                | \$4,863  |
| <b>CHARGES FOR SERVICES</b>                               | \$4,862            | \$4,777                                    | \$4,863                            | \$4,863                | \$4,863  |
| <b>Total Operating Revenues:</b>                          | \$4,862            | \$4,777                                    | \$4,863                            | \$4,863                | \$4,863  |
| <b>Operating Expenses</b>                                 |                    |  |                                    |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$4,862            | \$4,777                                    | \$4,863                            | \$4,863                | \$4,863  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |  |                                    |                        |  |
| 420000 INTEREST   | \$37               | \$68                                       | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$37               | \$68                                       | \$0                                | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$37               | \$68                                       | \$0                                | \$0                    | \$0  |
| <b>Income Before Capital Contributions and Transfers:</b> | \$4,900            | \$4,846                                    | \$4,863                            | \$4,863                | \$4,863  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |  |                                    |                        |  |
| 096375 TRAN OUT CSA#2 SUGARLOAF WTR                       | \$0                | (\$9,926)                                  | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING USES</b>                               | \$0                | (\$9,926)                                  | \$0                                | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | \$4,900            | (\$5,079)                                  | \$4,863                            | \$4,863                | \$4,863  |
| Net Position - Beginning Balance                          | \$307              | \$5,208                                    | \$128                              | \$128                  | \$128  |
| Net Position - Ending Balance                             | \$5,208            | \$128                                      | \$4,991                            | \$4,991                | \$4,991  |

**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$4,900            | (\$5,079)   | \$4,863                | \$4,863  |

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$893              | \$462   | \$300                  | \$300  |



**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals            | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|-------------------------------|--|------------------------------------|------------------------|--|
|   |                               | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                             | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                               |  |                                    |                        |  |
| <b>Category:</b> 400                                      | REVENUE FROM MONEY & PROPERTY |  |                                    |                        |  |
| 420000 INTEREST   | \$68                          | \$41                                       | \$20                               | \$20                   | \$20   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$68                          | \$41                                       | \$20                               | \$20                   | \$20   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$68                          | \$41                                       | \$20                               | \$20                   | \$20   |
| <b>Income Before Capital Contributions and Transfers:</b> | \$68                          | \$41                                       | \$20                               | \$20                   | \$20   |
| <b>Change in Net Position</b>                             | \$68                          | \$41                                       | \$20                               | \$20                   | \$20   |
| Net Position - Beginning Balance                          | \$3,572                       | \$3,641                                    | \$3,682                            | \$3,682                | \$3,682  |
| Net Position - Ending Balance                             | \$3,641                       | \$3,682                                    | \$3,702                            | \$3,702                | \$3,702  |

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$68               | \$41  | \$20                   | \$20   |

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals            | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|-------------------------------|--|------------------------------------|------------------------|--|
|   |                               | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                             | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                               |  |                                    |                        |  |
| <b>Category:</b> 400                                      | REVENUE FROM MONEY & PROPERTY |  |                                    |                        |  |
| 420000  | INTEREST                      | \$31                                       | \$44                               | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  |                               | \$31                                       | \$44                               | \$0                    | \$0  |
| <b>Category:</b> 600                                      | CHARGES FOR SERVICES          |  |                                    |                        |  |
| 668912  | S/A JONES VLY CAP IMP PARCEL  | \$2,391                                    | \$2,142                            | \$2,000                | \$2,000  |
| <b>CHARGES FOR SERVICES</b>                               |                               | \$2,391                                    | \$2,142                            | \$2,000                | \$2,000  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$2,422                       | \$2,186                                    | \$2,000                            | \$2,000                | \$2,000  |
| <b>Income Before Captial Contributions and Transfers:</b> | \$2,422                       | \$2,186                                    | \$2,000                            | \$2,000                | \$2,000  |
| <b>Change in Net Position</b>                             | \$2,422                       | \$2,186                                    | \$2,000                            | \$2,000                | \$2,000  |
| Net Position - Beginning Balance                          |                               | \$971                                      | \$3,393                            | \$5,579                | \$5,579  |
| Net Position - Ending Balance                             |                               | \$3,393                                    | \$5,579                            | \$7,579                | \$7,579  |

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | \$68               | \$41  | \$20                   | \$20   |

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                    |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>                |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                            | \$2,664            | \$2,579                                    | \$5,000                            | \$5,000                | \$5,000  |
| <b>SERVICES AND SUPPLIES</b>                              | \$2,664            | \$2,579                                    | \$5,000                            | \$5,000                | \$5,000  |
| <b>Total Operating Expenses:</b>                          | \$2,664            | \$2,579                                    | \$5,000                            | \$5,000                | \$5,000  |
| <b>Operating Income (Loss)</b>                            | (\$2,664)          | (\$2,579)                                  | (\$5,000)                          | (\$5,000)              | (\$5,000)  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>                |                    |  |                                    |                        |  |
| 034309 MISC XP PRIOR PERIOD REV ADJ                       | (\$67,309)         | \$0  | \$0                                | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>                              | (\$67,309)         | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |  |                                    |                        |  |
| 050321 INT L/T DT CURR INTEREST                           | (\$22,517)         | (\$21,401)                                 | (\$22,500)                         | (\$22,500)             | (\$22,500)   |
| <b>OTHER CHARGES</b>                                      | (\$22,517)         | (\$21,401)                                 | (\$22,500)                         | (\$22,500)             | (\$22,500)   |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |  |                                    |                        |  |
| 420000 INTEREST   | \$1,672            | \$600                                      | \$250                              | \$250                  | \$250  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$1,672            | \$600                                      | \$250                              | \$250                  | \$250  |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |  |                                    |                        |  |
| 668230 S/A JONES VALLEY WTR 1997                          | \$26,600           | \$25,021                                   | \$25,139                           | \$25,139               | \$25,139   |
| 668999 SPECIAL ASSESSMENT PRINCIPAL                       | \$16,000           | \$17,000                                   | \$17,000                           | \$17,000               | \$17,000   |
| <b>CHARGES FOR SERVICES</b>                               | \$42,600           | \$42,021                                   | \$42,139                           | \$42,139               | \$42,139   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | (\$45,554)         | \$21,219                                   | \$19,889                           | \$19,889               | \$19,889   |
| <b>Income Before Captial Contributions and Transfers:</b> | (\$48,219)         | \$18,639                                   | \$14,889                           | \$14,889               | \$14,889   |
| <b>Change in Net Position</b>                             | (\$48,219)         | \$18,639                                   | \$14,889                           | \$14,889               | \$14,889   |
| Net Position - Beginning Balance                          | \$108,756          | \$44,537                                   | \$63,177                           | \$63,177               | \$63,177   |
| Net Position - Ending Balance                             | \$60,537           | \$63,177                                   | \$78,066                           | \$78,066               | \$78,066   |

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>          |                    |   |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |   |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL          | \$16,000           | \$17,000  | \$17,000               | \$17,000   |
| <b>RETIRE LONG TERM DEBT</b>              | \$16,000           | \$17,000  | \$17,000               | \$17,000   |
| <b>Total Additional Appropriations:</b>   | \$16,000           | \$17,000  | \$17,000               | \$17,000   |
| <b>Total Change in Net Position:</b>      | (\$64,219)         | \$1,639   | (\$2,111)              | (\$2,111)  |

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                    |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                    |  |                                    |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |  |                                    |                        |  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Income Before Capital Contributions and Transfers:</b> | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |  |                                    |                        |  |
| 096377 TRAN OUT CSA#6 JONES VLY WTR                       | (\$3,676)          | \$0  | \$0                                | \$0                    | \$0  |
| <b>OTHER FINANCING USES</b>                               | (\$3,676)          | \$0  | \$0                                | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | (\$3,676)          | \$0  | \$0                                | \$0                    | \$0  |
| Net Position - Beginning Balance                          | \$3,676            | \$0  | \$0                                | \$0                    | \$0  |
| Net Position - Ending Balance                             | \$0                | \$0  | \$0                                | \$0                    | \$0  |

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$3,676)          | \$0   | \$0                    | \$0  |



**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals            | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|-------------------------------|--|------------------------------------|------------------------|--|
|   |                               | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                             | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                               |  |                                    |                        |  |
| <b>Total Operating Expenses:</b>                          | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Income (Loss)</b>                            | \$0                           | \$0  | \$0                                | \$0                    | \$0  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                               |  |                                    |                        |  |
| <b>Category:</b> 400                                      | REVENUE FROM MONEY & PROPERTY |  |                                    |                        |  |
| 420000  | INTEREST                      | \$136                                      | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  |                               | \$136                                      | \$0                                | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$136                         | \$0  | \$0                                | \$0                    | \$0  |
| <b>Income Before Captial Contributions and Transfers:</b> | \$136                         | \$0  | \$0                                | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | \$136                         | \$0  | \$0                                | \$0                    | \$0  |
| Net Position - Beginning Balance                          | \$19,996                      | \$136                                      | \$136                              | \$136                  | \$136  |
| Net Position - Ending Balance                             | \$20,132                      | \$136                                      | \$136                              | \$136                  | \$136  |

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>          |                    |   |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |   |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL          | \$20,000           | \$0   | \$0                    | \$0  |
| <b>RETIRE LONG TERM DEBT</b>              | \$20,000           | \$0   | \$0                    | \$0  |
| <b>Total Additional Appropriations:</b>   | \$20,000           | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>      | (\$19,863)         | \$0   | \$0                    | \$0  |

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                              |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |   |                        |  |
| 668194 S/A DEL WATER CURR                              | \$2,401            | \$1,225   | \$0                    | \$0  |
| 693020 WATER SERVICE COLLECTIONS                       | \$63,478           | \$58,699  | \$65,000               | \$65,000   |
| <b>CHARGES FOR SERVICES</b>                            | \$65,879           | \$59,924  | \$65,000               | \$65,000   |
| <b>Total Operating Revenues:</b>                       | \$65,879           | \$59,924  | \$65,000               | \$65,000   |
| <b>Operating Expenses</b>                              |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE                          | \$273              | \$243   | \$350                  | \$350  |
| 033103 INSUR XP MISCELLANEOUS                          | \$120              | \$144   | \$216                  | \$216  |
| 033500 MAINTENANCE OF EQUIPMENT                        | \$1,680            | \$1,392   | \$5,000                | \$5,000  |
| 034100 MEMBERSHIPS                                     | \$150              | \$150   | \$200                  | \$200  |
| 034591 CHGS OC POSTAGE SVS                             | \$379              | \$344   | \$500                  | \$500  |
| 034800 PROF & SPECIAL SERVICES                         | \$4,680            | \$391   | \$10,000               | \$10,000   |
| 034826 PROF LAB SVS                                    | \$2,414            | \$2,468   | \$5,000                | \$5,000  |
| 034829 PROF MAINTENANCE SVS                            | \$22,866           | \$24,461  | \$35,000               | \$35,000   |
| 035100 RENTS & LEASES OF EQUIPMENT                     | \$0                | \$129   | \$0                    | \$0  |
| 035500 MINOR EQUIPMENT                                 | \$20               | \$122   | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$723              | \$721   | \$1,000                | \$1,000  |
| 035900 TRANSPORTATION & TRAVEL                         | \$6,867            | \$6,747   | \$7,500                | \$7,500  |
| 036100 UTILITIES                                       | \$6,917            | \$6,449   | \$9,000                | \$9,000  |
| <b>SERVICES AND SUPPLIES</b>                           | \$47,093           | \$43,764  | \$73,766               | \$73,766   |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$4,121            | \$4,164   | \$4,122                | \$4,122  |
| 050800 TAXES & ASSESSMENTS                             | \$53               | \$54  | \$60                   | \$60   |
| 050900 DEPRECIATION EXPENSE                            | \$41,199           | \$41,199  | \$41,199               | \$41,199   |
| 051100 BAD DEBTS                                       | \$0                | (\$10)  | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                   | \$45,373           | \$45,407  | \$45,381               | \$45,381   |
| <b>Total Operating Expenses:</b>                       | \$92,466           | \$89,172  | \$119,147              | \$119,147  |
| <b>Operating Income (Loss)</b>                         | (\$26,587)         | (\$29,247)  | (\$54,147)             | (\$54,147)   |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |   |                        |  |
| 420000 INTEREST  | \$343              | \$286   | \$50                   | \$50   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | \$343              | \$286   | \$50                   | \$50   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |   |                        |  |

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| 549784 STATE WATER RESRC PLANNING GRT                     | \$0                | \$38,717                                   |                                    | \$450,000              | \$450,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | \$0                | \$38,717                                   |                                    | \$450,000              | \$450,000  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$343              | \$39,004                                   |                                    | \$450,050              | \$450,050  |
| <b>Income Before Captial Contributions and Transfers:</b> | (\$26,243)         | \$9,756                                    |                                    | \$395,903              | \$395,903  |
| <b>Change in Net Position</b>                             | (\$26,243)         | \$9,756                                    |                                    | \$395,903              | \$395,903  |
| Net Position - Beginning Balance                          | \$635,855          | \$609,611                                  |                                    | \$619,368              | \$619,368  |
| Net Position - Ending Balance                             | \$609,611          | \$619,368                                  |                                    | \$1,015,271            | \$1,015,271  |

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

| Operating Detail                                 | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>                 |                    |  |                                    |                        |  |
| <b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV |                    |  |                                    |                        |  |
| 061044 WATER SYSTEM UPGRADE                      | \$0                | \$46,147                                   | \$450,000                          | \$450,000              | \$450,000  |
| <b>CAP ASSETS-STRUCTURES/IMPROV</b>              | \$0                | \$46,147                                   | \$450,000                          | \$450,000              | \$450,000  |
| <b>Total Additional Appropriations:</b>          | \$0                | \$46,147                                   | \$450,000                          | \$450,000              | \$450,000  |
| <b>Total Change in Net Position:</b>             | (\$26,243)         | (\$36,391)                                 | (\$54,097)                         | (\$54,097)             | (\$54,097)   |

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                              |                    |  |                                    |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |  |                                    |                        |  |
| 668194 S/A DEL WATER CURR                              | \$0                | \$691                                      | \$0                                | \$0                    | \$0  |
| 693020 WATER SERVICE COLLECTIONS                       | \$60,620           | \$57,086                                   | \$65,000                           | \$65,000               | \$65,000   |
| <b>CHARGES FOR SERVICES</b>                            | \$60,620           | \$57,777                                   | \$65,000                           | \$65,000               | \$65,000   |
| <b>Total Operating Revenues:</b>                       | \$60,620           | \$57,777                                   | \$65,000                           | \$65,000               | \$65,000   |
| <b>Operating Expenses</b>                              |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                   | \$0                | \$20                                       | \$0                                | \$0                    | \$0  |
| 033103 INSUR XP MISCELLANEOUS                          | \$60               | \$72                                       | \$108                              | \$108                  | \$108  |
| 033500 MAINTENANCE OF EQUIPMENT                        | \$5,117            | \$1,804                                    | \$5,000                            | \$5,000                | \$5,000  |
| 033791 CHGS FAC MGMT MAINT STR                         | \$478              | \$825                                      | \$1,000                            | \$1,000                | \$1,000  |
| 034100 MEMBERSHIPS                                     | \$150              | \$150                                      | \$150                              | \$150                  | \$150  |
| 034591 CHGS OC POSTAGE SVS                             | \$417              | \$432                                      | \$531                              | \$531                  | \$531  |
| 034800 PROF & SPECIAL SERVICES                         | \$4,385            | \$27,884                                   | \$6,000                            | \$6,000                | \$6,000  |
| 034826 PROF LAB SVS                                    | \$5,488            | \$5,842                                    | \$7,000                            | \$7,000                | \$7,000  |
| 034829 PROF MAINTENANCE SVS                            | \$61,727           | \$64,023                                   | \$65,000                           | \$65,000               | \$65,000   |
| 035100 RENTS & LEASES OF EQUIPMENT                     | \$3,077            | \$2,612                                    | \$2,000                            | \$2,000                | \$2,000  |
| 035500 MINOR EQUIPMENT                                 | \$74               | \$230                                      | \$0                                | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$616              | \$410                                      | \$2,000                            | \$2,000                | \$2,000  |
| 036100 UTILITIES                                       | \$9,028            | \$10,924                                   | \$10,000                           | \$10,000               | \$10,000   |
| <b>SERVICES AND SUPPLIES</b>                           | \$90,621           | \$115,233                                  | \$98,789                           | \$98,789               | \$98,789   |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$12,045           | \$7,994                                    | \$6,409                            | \$6,409                | \$6,409  |
| 050900 DEPRECIATION EXPENSE                            | \$10,519           | \$10,519                                   | \$40,000                           | \$40,000               | \$40,000   |
| 051100 BAD DEBTS                                       | \$0                | (\$5)                                      | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                   | \$22,564           | \$18,508                                   | \$46,409                           | \$46,409               | \$46,409   |
| <b>Total Operating Expenses:</b>                       | \$113,186          | \$133,742                                  | \$145,198                          | \$145,198              | \$145,198  |
| <b>Operating Income (Loss)</b>                         | (\$52,565)         | (\$75,964)                                 | (\$80,198)                         | (\$80,198)             | (\$80,198)   |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | (\$2,032)          | (\$1,698)                                  | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | (\$2,032)          | (\$1,698)                                  | \$0                                | \$0                    | \$0  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |  |                                    |                        |  |
| 544000 STATE AID STORM DAMAGE                          | \$421              | \$0  | \$0                                | \$0                    | \$0  |

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| 549784 STATE WATER RESRC PLANNING GRT                     | \$212,198          | \$27,167                                   |                                    | \$1,000,000            | \$1,000,000  |
| 554000 FEDERAL AID STORM DAMAGE                           | \$1,532            | \$0  |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | \$214,152          | \$27,167                                   |                                    | \$1,000,000            | \$1,000,000  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$212,119          | \$25,469                                   |                                    | \$1,000,000            | \$1,000,000  |
| <b>Income Before Captial Contributions and Transfers:</b> | \$159,553          | (\$50,495)                                 |                                    | \$919,802              | \$919,802  |
| <b>Category:</b> 800 OTHR FINANCING SOURCES TRAN IN       |                    |  |                                    |                        |  |
| 806346 TRAN IN CSA #2 SGRLF CAP IMP                       | \$0                | \$9,926                                    |                                    | \$0                    | \$0  |
| 806371 TRAN IN SHASTA CO WATER AGENCY                     | \$60,000           | \$70,000                                   |                                    | \$10,000               | \$10,000   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | \$60,000           | \$79,926                                   |                                    | \$10,000               | \$10,000   |
| <b>Change in Net Position</b>                             | \$219,553          | \$29,430                                   |                                    | \$929,802              | \$929,802  |
| Net Position - Beginning Balance                          | \$414,234          | \$633,787                                  |                                    | \$663,218              | \$663,218  |
| Net Position - Ending Balance                             | \$633,787          | \$663,218                                  |                                    | \$1,593,020            | \$1,593,020  |

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

| Operating Detail                                 | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>                 |                    |  |                                    |                        |  |
| <b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV |                    |  |                                    |                        |  |
| 061044 WATER SYSTEM UPGRADE                      | \$214,460          | \$27,572                                   |                                    | \$1,000,000            | \$1,000,000  |
| 061119 SUGARLOAF2 WELL IMRVMNT                   | \$54,828           | \$0  |                                    | \$0                    | \$0  |
| <b>CAP ASSETS-STRUCTURES/IMPROV</b>              | <b>\$269,289</b>   | <b>\$27,572</b>                            |                                    | <b>\$1,000,000</b>     | <b>\$1,000,000</b>                                   |
| <b>Total Additional Appropriations:</b>          | <b>\$269,289</b>   | <b>\$27,572</b>                            |                                    | <b>\$1,000,000</b>     | <b>\$1,000,000</b>                                   |
| <b>Total Change in Net Position:</b>             | <b>(\$49,736)</b>  | <b>\$1,858</b>                             |                                    | <b>(\$70,198)</b>      | <b>(\$70,198)</b>                                    |



**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR        | \$12,388           | \$12,148  | \$12,500               | \$12,500   |
| 668194 S/A DEL WATER CURR                  | \$3,203            | \$4,749   | \$3,000                | \$3,000  |
| 693020 WATER SERVICE COLLECTIONS           | \$372,575          | \$414,167   | \$380,000              | \$380,000  |
| 693900 CONNECTION FEES                     | \$450              | \$210   | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$388,617</b>   | <b>\$431,275</b>  | <b>\$395,500</b>       | <b>\$395,500</b>                                     |
| <b>Total Operating Revenues:</b>           | <b>\$388,617</b>   | <b>\$431,275</b>  | <b>\$395,500</b>       | <b>\$395,500</b>                                     |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE              | \$523              | \$976   | \$500                  | \$500  |
| 033103 INSUR XP MISCELLANEOUS              | \$540              | \$600   | \$600                  | \$600  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$33,620           | \$9,921   | \$50,000               | \$50,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE           | \$36               | \$45  | \$45                   | \$45   |
| 033791 CHGS FAC MGMT MAINT STR             | \$699              | \$0   | \$1,000                | \$1,000  |
| 034100 MEMBERSHIPS                         | \$150              | \$150   | \$200                  | \$200  |
| 034500 OFFICE EXPENSE                      | \$0                | \$57  | \$0                    | \$0  |
| 034591 CHGS OC POSTAGE SVS                 | \$2,970            | \$2,621   | \$531                  | \$531  |
| 034800 PROF & SPECIAL SERVICES             | \$72,779           | \$19,847  | \$125,000              | \$125,000  |
| 034826 PROF LAB SVS                        | \$5,288            | \$6,410   | \$10,000               | \$10,000   |
| 034829 PROF MAINTENANCE SVS                | \$148,653          | \$118,720   | \$170,000              | \$170,000  |
| 034892 CHGS IT PROFESSIONAL SVS            | \$663              | \$1,251   | \$1,364                | \$1,364  |
| 035100 RENTS & LEASES OF EQUIPMENT         | \$3,462            | \$3,041   | \$1,000                | \$1,000  |
| 035500 MINOR EQUIPMENT                     | \$356              | \$17  | \$500                  | \$500  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE        | \$1,261            | \$1,589   | \$5,000                | \$5,000  |
| 035900 TRANSPORTATION & TRAVEL             | \$4,318            | \$4,145   | \$4,000                | \$4,000  |
| 036100 UTILITIES                           | \$48,406           | \$61,089  | \$75,000               | \$75,000   |
| <b>SERVICES AND SUPPLIES</b>               | <b>\$323,733</b>   | <b>\$230,486</b>  | <b>\$444,740</b>       | <b>\$444,740</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>         |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS      | \$11,799           | \$14,169  | \$12,896               | \$12,896   |
| 050600 JUDGEMENTS & DAMAGES                | \$63,883           | \$0   | \$0                    | \$0  |
| 050800 TAXES & ASSESSMENTS                 | \$616              | \$616   | \$1,000                | \$1,000  |
| 050900 DEPRECIATION EXPENSE                | \$277,857          | \$277,857   | \$300,000              | \$300,000  |
| 051100 BAD DEBTS                           | \$0                | \$108   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>\$354,156</b>   | <b>\$292,751</b>  | <b>\$313,896</b>       | <b>\$313,896</b>                                     |
| <b>Total Operating Expenses:</b>           | <b>\$677,890</b>   | <b>\$523,237</b>  | <b>\$758,636</b>       | <b>\$758,636</b>                                     |
| <b>Operating Income (Loss)</b>             | <b>(\$289,273)</b> | <b>(\$91,962)</b>   | <b>(\$363,136)</b>     | <b>(\$363,136)</b>                                   |

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | (\$2,094)          | \$141   | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>(\$2,094)</b>   | <b>\$141</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                    |   |                        |  |
| 544000 STATE AID STORM DAMAGE                             | \$3,376            | \$0   | \$0                    | \$0  |
| 549784 STATE WATER RESRC PLANNING GRT                     | \$0                | \$0   | \$787,000              | \$787,000  |
| 554000 FEDERAL AID STORM DAMAGE                           | \$12,278           | \$0   | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | <b>\$15,655</b>    | <b>\$0</b>  | <b>\$787,000</b>       | <b>\$787,000</b>                                     |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>               |                    |   |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                        | \$67,309           | \$0   | \$0                    | \$0  |
| 799600 INSURANCE LOSS & REFUNDS                           | \$20,061           | \$0   | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                             | <b>\$87,370</b>    | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$100,931</b>   | <b>\$141</b>  | <b>\$787,000</b>       | <b>\$787,000</b>                                     |
| <b>Income Before Captial Contributions and Transfers:</b> | <b>(\$188,341)</b> | <b>(\$91,821)</b>   | <b>\$423,864</b>       | <b>\$423,864</b>                                     |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>       |                    |   |                        |  |
| 806357 TRAN IN CSA #6 JONES VALLEY DS                     | \$3,676            | \$0   | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | <b>\$3,676</b>     | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Change in Net Position</b>                             | <b>(\$184,664)</b> | <b>(\$91,821)</b>   | <b>\$423,864</b>       | <b>\$423,864</b>                                     |
| Net Position - Beginning Balance                          | \$8,729,909        | \$8,545,244   | \$8,453,423            | \$8,453,423  |
| Net Position - Ending Balance                             | \$8,545,244        | \$8,453,423   | \$8,877,287            | \$8,877,287  |

**Fund Title:** 0377 - CSA #6 JONES VALLEY WATER  
**Service Activity:** 000 - N/A

| Operating Detail                                 | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>                 |                    |  |                                    |                        |  |
| <b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV |                    |  |                                    |                        |  |
| 061044 WATER SYSTEM UPGRADE                      | \$0                | \$0  | \$787,000                          | \$787,000              | \$787,000  |
| <b>CAP ASSETS-STRUCTURES/IMPROV</b>              | \$0                | \$0  | \$787,000                          | \$787,000              | \$787,000  |
| <b>Total Additional Appropriations:</b>          | \$0                | \$0  | \$787,000                          | \$787,000              | \$787,000  |
| <b>Total Change in Net Position:</b>             | (\$184,664)        | (\$91,821)                                 | (\$363,136)                        | (\$363,136)            | (\$363,136)  |

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                  |                    |  |                                    |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |  |                                    |                        |  |
| 668122 S/A SEWER ASMT CURR                 | \$0                | \$39                                       | \$0                                | \$0                    | \$0  |
| 693020 WATER SERVICE COLLECTIONS           | \$52,176           | \$64,654                                   | \$65,000                           | \$65,000               | \$65,000   |
| 693500 SEWER SERVICE CHARGES               | \$185,228          | \$212,455                                  | \$210,000                          | \$210,000              | \$210,000  |
| 693900 CONNECTION FEES                     | \$7,000            | \$45,477                                   | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$244,405</b>   | <b>\$322,627</b>                           | <b>\$275,000</b>                   | <b>\$275,000</b>       | <b>\$275,000</b>                                     |
| <b>Total Operating Revenues:</b>           | <b>\$244,405</b>   | <b>\$322,627</b>                           | <b>\$275,000</b>                   | <b>\$275,000</b>       | <b>\$275,000</b>                                     |
| <b>Operating Expenses</b>                  |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |  |                                    |                        |  |
| 032500 COMMUNICATIONS EXPENSE              | \$3,073            | \$3,167                                    | \$3,500                            | \$3,500                | \$3,500  |
| 033103 INSUR XP MISCELLANEOUS              | \$540              | \$612                                      | \$936                              | \$936                  | \$936  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$21,815           | \$2,597                                    | \$10,000                           | \$10,000               | \$10,000   |
| 033592 CHGS IT MNT HARD/SOFTWARE           | \$36               | \$45                                       | \$45                               | \$45                   | \$45   |
| 033791 CHGS FAC MGMT MAINT STR             | \$11,504           | \$14,609                                   | \$19,639                           | \$19,639               | \$19,639   |
| 034100 MEMBERSHIPS                         | \$165              | \$211                                      | \$200                              | \$200                  | \$200  |
| 034591 CHGS OC POSTAGE SVS                 | \$1,133            | \$993                                      | \$1,405                            | \$1,405                | \$1,405  |
| 034800 PROF & SPECIAL SERVICES             | \$17,419           | \$45,445                                   | \$25,000                           | \$25,000               | \$25,000   |
| 034826 PROF LAB SVS                        | \$4,433            | \$4,748                                    | \$5,000                            | \$5,000                | \$5,000  |
| 034829 PROF MAINTENANCE SVS                | \$35,422           | \$45,211                                   | \$50,000                           | \$50,000               | \$50,000   |
| 034832 PROF MONITORING SVS                 | \$113,652          | \$112,845                                  | \$110,000                          | \$110,000              | \$110,000  |
| 034892 CHGS IT PROFESSIONAL SVS            | \$1,271            | \$1,251                                    | \$1,364                            | \$1,364                | \$1,364  |
| 035100 RENTS & LEASES OF EQUIPMENT         | \$0                | \$12,261                                   | \$0                                | \$0                    | \$0  |
| 035500 MINOR EQUIPMENT                     | \$1,004            | \$462                                      | \$2,000                            | \$2,000                | \$2,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE        | \$3,576            | \$24,118                                   | \$25,000                           | \$25,000               | \$25,000   |
| 035900 TRANSPORTATION & TRAVEL             | \$4,318            | \$4,146                                    | \$4,500                            | \$4,500                | \$4,500  |
| 036100 UTILITIES                           | \$55,660           | \$58,351                                   | \$55,000                           | \$55,000               | \$55,000   |
| <b>SERVICES AND SUPPLIES</b>               | <b>\$275,028</b>   | <b>\$331,080</b>                           | <b>\$313,589</b>                   | <b>\$313,589</b>       | <b>\$313,589</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>         |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS      | \$5,130            | \$7,842                                    | \$9,225                            | \$9,225                | \$9,225  |
| 050900 DEPRECIATION EXPENSE                | \$95,777           | \$95,777                                   | \$100,000                          | \$100,000              | \$100,000  |
| 051100 BAD DEBTS                           | \$0                | (\$2)                                      | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>\$100,908</b>   | <b>\$103,617</b>                           | <b>\$109,225</b>                   | <b>\$109,225</b>       | <b>\$109,225</b>                                     |
| <b>Total Operating Expenses:</b>           | <b>\$375,937</b>   | <b>\$434,697</b>                           | <b>\$422,814</b>                   | <b>\$422,814</b>       | <b>\$422,814</b>                                     |
| <b>Operating Income (Loss)</b>             | <b>(\$131,531)</b> | <b>(\$112,069)</b>                         | <b>(\$147,814)</b>                 | <b>(\$147,814)</b>     | <b>(\$147,814)</b>                                   |
| <b>Non-Operating Revenues (Expenses)</b>   |                    |  |                                    |                        |  |

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY        |                    |   |                        |  |
| 420000 INTEREST   | \$1,517            | \$1,722   | \$250                  | \$250  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>\$1,517</b>     | <b>\$1,722</b>  | <b>\$250</b>           | <b>\$250</b>   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$1,517</b>     | <b>\$1,722</b>  | <b>\$250</b>           | <b>\$250</b>   |
| <b>Income Before Captial Contributions and Transfers:</b> | <b>(\$130,014)</b> | <b>(\$110,347)</b>  | <b>(\$147,564)</b>     | <b>(\$147,564)</b>                                   |
| <b>Category: 095</b> OTHER FINANCING USES                 |                    |   |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$645)   | (\$1,871)              | (\$1,871)  |
| <b>OTHER FINANCING USES</b>                               | <b>\$0</b>         | <b>(\$645)</b>  | <b>(\$1,871)</b>       | <b>(\$1,871)</b>                                     |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN       |                    |   |                        |  |
| 806371 TRAN IN SHASTA CO WATER AGENCY                     | \$0                | \$29,498  | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | <b>\$0</b>         | <b>\$29,498</b>   | <b>\$0</b>             | <b>\$0</b>   |
| <b>Change in Net Position</b>                             | <b>(\$130,014)</b> | <b>(\$81,494)</b>   | <b>(\$149,435)</b>     | <b>(\$149,435)</b>                                   |
| Net Position - Beginning Balance                          | \$1,173,801        | \$1,063,783   | \$982,288              | \$982,288  |
| Net Position - Ending Balance                             | \$1,043,786        | \$982,288   | \$832,853              | \$832,853  |

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

| Operating Detail                         | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>         |                    |  |                                    |                        |  |
| <b>Object:</b> 0650 CAP ASSETS-EQUIPMENT |                    |  |                                    |                        |  |
| 065036 GENERATOR                         | \$0                | \$0  | \$250,000                          | \$250,000              | \$250,000  |
| CAP ASSETS-EQUIPMENT                     | \$0                | \$0  | \$250,000                          | \$250,000              | \$250,000  |
| <b>Total Additional Appropriations:</b>  | \$0                | \$0  | \$250,000                          | \$250,000              | \$250,000  |
| <b>Total Change in Net Position:</b>     | (\$130,014)        | (\$81,494)                                 | (\$399,435)                        | (\$399,435)            | (\$399,435)  |

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                              |                    |  |                                    |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |  |                                    |                        |  |
| 668242 S/A DEL SEWER CURR                              | \$204              | \$178                                      | \$0                                | \$0                    |  |
| 693020 WATER SERVICE COLLECTIONS                       | \$19,079           | \$21,682                                   | \$22,000                           | \$22,000               |  |
| 693500 SEWER SERVICE CHARGES                           | \$28,481           | \$28,917                                   | \$29,000                           | \$29,000               |  |
| <b>CHARGES FOR SERVICES</b>                            | <b>\$47,764</b>    | <b>\$50,778</b>                            | <b>\$51,000</b>                    | <b>\$51,000</b>        |  |
| <b>Total Operating Revenues:</b>                       | <b>\$47,764</b>    | <b>\$50,778</b>                            | <b>\$51,000</b>                    | <b>\$51,000</b>        |  |
| <b>Operating Expenses</b>                              |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |  |                                    |                        |  |
| 032500 COMMUNICATIONS EXPENSE                          | \$1,671            | \$1,727                                    | \$2,000                            | \$2,000                |  |
| 033500 MAINTENANCE OF EQUIPMENT                        | \$1,890            | \$0  | \$5,000                            | \$5,000                |  |
| 033791 CHGS FAC MGMT MAINT STR                         | \$1,312            | \$650                                      | \$3,877                            | \$3,877                |  |
| 034100 MEMBERSHIPS                                     | \$501              | \$1,748                                    | \$500                              | \$500                  |  |
| 034591 CHGS OC POSTAGE SVS                             | \$243              | \$263                                      | \$342                              | \$342                  |  |
| 034800 PROF & SPECIAL SERVICES                         | \$675              | \$4,252                                    | \$30,000                           | \$30,000               |  |
| 034807 PROF BANK SVS                                   | \$0                | \$11                                       | \$0                                | \$0                    |  |
| 034826 PROF LAB SVS                                    | \$939              | \$1,463                                    | \$2,000                            | \$2,000                |  |
| 034829 PROF MAINTENANCE SVS                            | \$11,565           | \$12,960                                   | \$12,000                           | \$12,000               |  |
| 034832 PROF MONITORING SVS                             | \$22,050           | \$14,774                                   | \$20,000                           | \$20,000               |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                    | \$25               | \$0  | \$0                                | \$0                    |  |
| 035100 RENTS & LEASES OF EQUIPMENT                     | \$460              | \$525                                      | \$0                                | \$0                    |  |
| 035500 MINOR EQUIPMENT                                 | \$197              | \$0  | \$0                                | \$0                    |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$6,123            | \$6,189                                    | \$8,000                            | \$8,000                |  |
| 036100 UTILITIES                                       | \$2,725            | \$3,731                                    | \$5,000                            | \$5,000                |  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$50,381</b>    | <b>\$48,295</b>                            | <b>\$88,719</b>                    | <b>\$88,719</b>        |  |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$2,838            | \$3,069                                    | \$3,768                            | \$3,768                |  |
| 050900 DEPRECIATION EXPENSE                            | \$4,495            | \$4,495                                    | \$4,495                            | \$4,495                |  |
| 050901 DEPR XP WATER                                   | \$2,575            | \$2,575                                    | \$2,575                            | \$2,575                |  |
| 051100 BAD DEBTS                                       | \$0                | (\$4)                                      | \$0                                | \$0                    |  |
| <b>OTHER CHARGES</b>                                   | <b>\$9,908</b>     | <b>\$10,134</b>                            | <b>\$10,838</b>                    | <b>\$10,838</b>        |  |
| <b>Total Operating Expenses:</b>                       | <b>\$60,289</b>    | <b>\$58,430</b>                            | <b>\$99,557</b>                    | <b>\$99,557</b>        |  |
| <b>Operating Income (Loss)</b>                         | <b>(\$12,525)</b>  | <b>(\$7,652)</b>                           | <b>(\$48,557)</b>                  | <b>(\$48,557)</b>      |  |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                        |  |
| 420000 INTEREST  | \$203              | \$92                                       | \$0                                | \$0                    |  |

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$203              | \$92                                       |                                    | \$0                    | \$0  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                    |  |                                    |                        |  |
| 544000 STATE AID STORM DAMAGE                             | \$120              | \$0  |                                    | \$0                    | \$0  |
| 554000 FEDERAL AID STORM DAMAGE                           | \$438              | \$0  |                                    | \$0                    | \$0  |
| 560502 FED WATER SYSTEM IMPROVE GRANT                     | \$0                | \$0  |                                    | \$30,000               | \$30,000   |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | \$558              | \$0  |                                    | \$30,000               | \$30,000   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$762              | \$92                                       |                                    | \$30,000               | \$30,000   |
| <b>Income Before Captial Contributions and Transfers:</b> | (\$11,762)         | (\$7,559)                                  |                                    | (\$18,557)             | (\$18,557)   |
| <b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>       |                    |  |                                    |                        |  |
| 806371 TRAN IN SHASTA CO WATER AGENCY                     | \$0                | \$10,000                                   |                                    | \$0                    | \$0  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                     | \$0                | \$10,000                                   |                                    | \$0                    | \$0  |
| <b>Change in Net Position</b>                             | (\$11,762)         | \$2,440                                    |                                    | (\$18,557)             | (\$18,557)   |
| Net Position - Beginning Balance                          | \$117,100          | \$105,337                                  |                                    | \$107,777              | \$107,777  |
| Net Position - Ending Balance                             | \$105,337          | \$107,777                                  |                                    | \$89,220               | \$89,220   |



**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Additional Appropriations</b>          |                    |  |                                    |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |  |                                    |                        |  |
| 050200 RETIREMENT OF LONG TERM DEBT       | \$0                | \$0  | \$1,667                            | \$1,667                |  |
| <b>RETIRE LONG TERM DEBT</b>              | \$0                | \$0  | \$1,667                            | \$1,667                |  |
| <b>Total Additional Appropriations:</b>   | \$0                | \$0  | \$1,667                            | \$1,667                |  |
| <b>Total Change in Net Position:</b>      | (\$11,762)         | \$2,440                                    | (\$20,224)                         | (\$20,224)             |  |

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                  |                    |  |                                    |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |  |                                    |                        |  |
| 668122 S/A SEWER ASMT CURR                 | \$59,664           | \$77,440                                   | \$60,000                           | \$60,000               | \$60,000   |
| 693500 SEWER SERVICE CHARGES               | \$896,121          | \$953,439                                  | \$900,000                          | \$900,000              | \$900,000  |
| 693900 CONNECTION FEES                     | \$0                | \$18,841                                   | \$0                                | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$955,786</b>   | <b>\$1,049,720</b>                         | <b>\$960,000</b>                   | <b>\$960,000</b>       | <b>\$960,000</b>                                     |
| <b>Total Operating Revenues:</b>           | <b>\$955,786</b>   | <b>\$1,049,720</b>                         | <b>\$960,000</b>                   | <b>\$960,000</b>       | <b>\$960,000</b>                                     |
| <b>Operating Expenses</b>                  |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP       | \$690              | \$301                                      | \$0                                | \$0                    | \$0  |
| 032500 COMMUNICATIONS EXPENSE              | \$2,975            | \$3,357                                    | \$3,000                            | \$3,000                | \$3,000  |
| 032591 CHGS IT COMM                        | \$116              | \$161                                      | \$173                              | \$173                  | \$173  |
| 032700 FOOD EXPENSE                        | \$22               | \$0  | \$0                                | \$0                    | \$0  |
| 032900 HOUSEHOLD EXPENSE                   | \$6,596            | \$4,574                                    | \$8,000                            | \$8,000                | \$8,000  |
| 032992 CHGS FAC MGMT HSHLD XP              | \$360              | \$222                                      | \$1,282                            | \$1,282                | \$1,282  |
| 033103 INSUR XP MISCELLANEOUS              | \$1,764            | \$1,980                                    | \$3,036                            | \$3,036                | \$3,036  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$108,756          | \$95,712                                   | \$100,000                          | \$100,000              | \$100,000  |
| 033592 CHGS IT MNT HARD/SOFTWARE           | \$73               | \$90                                       | \$91                               | \$91                   | \$91   |
| 033791 CHGS FAC MGMT MAINT STR             | \$17,312           | \$3,244                                    | \$12,696                           | \$12,696               | \$12,696   |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES         | \$8,301            | \$2,158                                    | \$5,000                            | \$5,000                | \$5,000  |
| 034100 MEMBERSHIPS                         | \$421              | \$3,132                                    | \$3,000                            | \$3,000                | \$3,000  |
| 034500 OFFICE EXPENSE                      | \$835              | \$782                                      | \$1,000                            | \$1,000                | \$1,000  |
| 034591 CHGS OC POSTAGE SVS                 | \$5,584            | \$6,357                                    | \$7,353                            | \$7,353                | \$7,353  |
| 034800 PROF & SPECIAL SERVICES             | \$49,622           | \$41,323                                   | \$100,000                          | \$100,000              | \$100,000  |
| 034826 PROF LAB SVS                        | \$48,596           | \$23,777                                   | \$50,000                           | \$50,000               | \$50,000   |
| 034829 PROF MAINTENANCE SVS                | \$424,068          | \$431,376                                  | \$500,000                          | \$500,000              | \$500,000  |
| 034892 CHGS IT PROFESSIONAL SVS            | \$4,743            | \$4,110                                    | \$4,476                            | \$4,476                | \$4,476  |
| 034900 PUBLICATIONS & LEGAL NOTICES        | \$3,088            | \$0  | \$0                                | \$0                    | \$0  |
| 035100 RENTS & LEASES OF EQUIPMENT         | \$842              | \$5,018                                    | \$2,500                            | \$2,500                | \$2,500  |
| 035500 MINOR EQUIPMENT                     | \$552              | \$1,995                                    | \$1,000                            | \$1,000                | \$1,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE        | \$7,480            | \$9,012                                    | \$10,000                           | \$10,000               | \$10,000   |
| 036100 UTILITIES                           | \$77,044           | \$51,969                                   | \$80,000                           | \$80,000               | \$80,000   |
| <b>SERVICES AND SUPPLIES</b>               | <b>\$769,851</b>   | <b>\$690,659</b>                           | <b>\$892,607</b>                   | <b>\$892,607</b>       | <b>\$892,607</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>         |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS      | \$15,291           | \$26,270                                   | \$45,579                           | \$45,579               | \$45,579   |
| 050900 DEPRECIATION EXPENSE                | \$240,599          | \$240,599                                  | \$400,000                          | \$400,000              | \$400,000  |
| 051100 BAD DEBTS                           | \$0                | (\$31)                                     | \$0                                | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>\$255,891</b>   | <b>\$266,838</b>                           | <b>\$445,579</b>                   | <b>\$445,579</b>       | <b>\$445,579</b>                                     |

**Fund Title: 0387 - CSA #17 COTTONWOOD SEWER**  
**Service Activity: 000 - N/A**

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Total Operating Expenses:</b>                          | \$1,025,742        | \$957,497   | \$1,338,186            | \$1,338,186  |
| <b>Operating Income (Loss)</b>                            | (\$69,956)         | \$92,223  | (\$378,186)            | (\$378,186)  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 051600 FINES & FORFEITURES                                | \$0                | (\$175,760)   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                      | \$0                | (\$175,760)   | \$0                    | \$0  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | \$2,230            | (\$6,324)   | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$2,230            | (\$6,324)   | \$0                    | \$0  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                    |   |                        |  |
| 549780 STATE CLEAN WATER GRANT                            | \$1,676,734        | \$3,959,745   | \$4,000,000            | \$4,000,000  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | \$1,676,734        | \$3,959,745   | \$4,000,000            | \$4,000,000  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$1,678,964        | \$3,777,660   | \$4,000,000            | \$4,000,000  |
| <b>Income Before Captial Contributions and Transfers:</b> | \$1,609,007        | \$3,869,883   | \$3,621,814            | \$3,621,814  |
| <b>Category: 095 OTHER FINANCING USES</b>                 |                    |   |                        |  |
| 095806 TRAN OUT ENERGY RETROFIT                           | \$0                | (\$1,656)   | (\$294)                | (\$294)  |
| <b>OTHER FINANCING USES</b>                               | \$0                | (\$1,656)   | (\$294)                | (\$294)  |
| <b>Change in Net Position</b>                             | \$1,609,007        | \$3,868,227   | \$3,621,520            | \$3,621,520  |
| Net Position - Beginning Balance                          | \$2,957,009        | \$4,566,017   | \$8,434,244            | \$8,434,244  |
| Net Position - Ending Balance                             | \$4,566,017        | \$8,434,244   | \$12,055,764           | \$12,055,764   |

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

| Operating Detail                                 | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>                 |                    |   |                        |  |
| <b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV |                    |   |                        |  |
| 061048 CSA#17 CTNWD SEWER UPGRADE                | \$1,723,698        | \$4,216,401   | \$4,000,000            | \$4,000,000  |
| <b>CAP ASSETS-STRUCTURES/IMPROV</b>              | \$1,723,698        | \$4,216,401   | \$4,000,000            | \$4,000,000  |
| <b>Total Additional Appropriations:</b>          | \$1,723,698        | \$4,216,401   | \$4,000,000            | \$4,000,000  |
| <b>Total Change in Net Position:</b>             | (\$114,690)        | (\$348,173)   | (\$378,480)            | (\$378,480)  |

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals   | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|----------------------|---|------------------------|--|
| 1  | 2                    | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                      |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                      |   |                        |  |
| 668194 S/A DEL WATER CURR                  | \$1,506              | \$0   | \$0                    | \$0  |
| 693020 WATER SERVICE COLLECTIONS           | \$27,729             | \$0   | \$0                    | \$0  |
| 693900 CONNECTION FEES                     | \$420                | \$0   | \$0                    | \$0  |
| <b>CHARGES FOR SERVICES</b>                | <b>\$29,656</b>      | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Operating Revenues:</b>           | <b>\$29,656</b>      | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Operating Expenses</b>                  |                      |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                      |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE              | \$140                | \$0   | \$0                    | \$0  |
| 033500 MAINTENANCE OF EQUIPMENT            | \$3,985              | \$0   | \$0                    | \$0  |
| 033791 CHGS FAC MGMT MAINT STR             | \$1,423              | \$0   | \$0                    | \$0  |
| 034591 CHGS OC POSTAGE SVS                 | \$372                | \$0   | \$0                    | \$0  |
| 034800 PROF & SPECIAL SERVICES             | \$3,983              | \$0   | \$0                    | \$0  |
| 034826 PROF LAB SVS                        | \$1,118              | \$0   | \$0                    | \$0  |
| 034829 PROF MAINTENANCE SVS                | \$22,271             | \$0   | \$0                    | \$0  |
| 034893 PROP TAX ADMIN SVS                  | \$409                | \$0   | \$0                    | \$0  |
| 034900 PUBLICATIONS & LEGAL NOTICES        | \$82                 | \$0   | \$0                    | \$0  |
| 035100 RENTS & LEASES OF EQUIPMENT         | \$331                | \$0   | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE        | \$421                | \$0   | \$0                    | \$0  |
| 035900 TRANSPORTATION & TRAVEL             | \$469                | \$0   | \$0                    | \$0  |
| 036100 UTILITIES                           | \$568                | \$0   | \$0                    | \$0  |
| <b>SERVICES AND SUPPLIES</b>               | <b>\$35,578</b>      | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 050 OTHER CHARGES</b>         |                      |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS      | \$2,529              | \$0   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>\$2,529</b>       | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Operating Expenses:</b>           | <b>\$38,107</b>      | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Operating Income (Loss)</b>             | <b>(\$8,450)</b>     | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Non-Operating Revenues (Expenses)</b>   |                      |   |                        |  |
| <b>Category: 050 OTHER CHARGES</b>         |                      |   |                        |  |
| 051300 CONTRIB NON COUNTY GOV AGENCY       | (\$1,701,532)        | \$0   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>(\$1,701,532)</b> | <b>\$0</b>  | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 100 TAXES</b>                 |                      |   |                        |  |
| 101000 CURRENT SECURED TAXES               | \$12,440             | \$0   | \$0                    | \$0  |
| 101001 CURRENT UNITARY TAXES               | \$1,531              | \$0   | \$0                    | \$0  |

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals   | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|----------------------|--|------------------------------------|------------------------|--|
|   |                      | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                    | 3  | 4                                  | 5                      |  |
| 101100 SUPPLEMENTAL TAXES CURRENT                         | \$141                | \$0  | \$0                                | \$0                    | \$0  |
| 102000 CURRENT UNSECURED TAXES                            | \$615                | \$0  | \$0                                | \$0                    | \$0  |
| 103010 SUPPLEMENTAL TAXES PRIOR                           | \$9                  | \$0  | \$0                                | \$0                    | \$0  |
| 104000 PRIOR YEAR UNSECURED TAXES                         | \$13                 | \$0  | \$0                                | \$0                    | \$0  |
| <b>TAXES</b>  | <b>\$14,752</b>      | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                      |  |                                    |                        |  |
| 420000 INTEREST   | \$274                | \$0  | \$0                                | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>\$274</b>         | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                      |  |                                    |                        |  |
| 544000 STATE AID STORM DAMAGE                             | \$188                | \$0  | \$0                                | \$0                    | \$0  |
| 546000 STATE HOMEOWNERS EXEMPTION                         | \$192                | \$0  | \$0                                | \$0                    | \$0  |
| 554000 FEDERAL AID STORM DAMAGE                           | \$899                | \$0  | \$0                                | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | <b>\$1,280</b>       | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>(\$1,685,225)</b> | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Income Before Capital Contributions and Transfers:</b> | <b>(\$1,693,675)</b> | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| <b>Change in Net Position</b>                             | <b>(\$1,693,675)</b> | <b>\$0</b>                                 | <b>\$0</b>                         | <b>\$0</b>             | <b>\$0</b>   |
| Net Position - Beginning Balance                          | \$1,734,959          | \$0  | \$0                                | \$0                    | \$0  |
| Net Position - Ending Balance                             | \$41,283             | \$0  | \$0                                | \$0                    | \$0  |

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$1,693,675)      | \$0   | \$0                    | \$0  |

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

| Operating Detail                                       | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                              |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |   |                        |  |
| 668194 S/A DEL WATER CURR                              | \$2,669            | \$1,490   | \$1,500                | \$1,500  |
| 693020 WATER SERVICE COLLECTIONS                       | \$77,988           | \$96,784  | \$80,000               | \$80,000   |
| <b>CHARGES FOR SERVICES</b>                            | <b>\$80,658</b>    | <b>\$98,275</b>   | <b>\$81,500</b>        | <b>\$81,500</b>                                      |
| <b>Total Operating Revenues:</b>                       | <b>\$80,658</b>    | <b>\$98,275</b>   | <b>\$81,500</b>        | <b>\$81,500</b>                                      |
| <b>Operating Expenses</b>                              |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE                          | \$240              | \$264   | \$300                  | \$300  |
| 033103 INSUR XP MISCELLANEOUS                          | \$60               | \$60  | \$96                   | \$96   |
| 033500 MAINTENANCE OF EQUIPMENT                        | \$3,876            | \$3,783   | \$10,000               | \$10,000   |
| 033700 MAINTENANCE OF STRUCTURES                       | \$0                | \$0   | \$5,000                | \$5,000  |
| 033791 CHGS FAC MGMT MAINT STR                         | \$0                | \$2,447   | \$3,000                | \$3,000  |
| 034100 MEMBERSHIPS                                     | \$0                | \$150   | \$200                  | \$200  |
| 034591 CHGS OC POSTAGE SVS                             | \$541              | \$466   | \$550                  | \$550  |
| 034800 PROF & SPECIAL SERVICES                         | \$16,772           | \$834   | \$20,000               | \$20,000   |
| 034826 PROF LAB SVS                                    | \$3,537            | \$3,365   | \$5,000                | \$5,000  |
| 034829 PROF MAINTENANCE SVS                            | \$40,708           | \$34,582  | \$50,000               | \$50,000   |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$110              | \$337   | \$5,000                | \$5,000  |
| 036100 UTILITIES                                       | \$12,883           | \$14,133  | \$14,000               | \$14,000   |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$78,729</b>    | <b>\$60,424</b>   | <b>\$113,146</b>       | <b>\$113,146</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$4,026            | \$4,848   | \$3,285                | \$3,285  |
| 050900 DEPRECIATION EXPENSE                            | \$43,056           | \$43,056  | \$45,000               | \$45,000   |
| 051100 BAD DEBTS                                       | \$0                | (\$237)   | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                                   | <b>\$47,083</b>    | <b>\$47,668</b>   | <b>\$48,285</b>        | <b>\$48,285</b>                                      |
| <b>Total Operating Expenses:</b>                       | <b>\$125,812</b>   | <b>\$108,092</b>  | <b>\$161,431</b>       | <b>\$161,431</b>                                     |
| <b>Operating Income (Loss)</b>                         | <b>(\$45,154)</b>  | <b>(\$9,817)</b>  | <b>(\$79,931)</b>      | <b>(\$79,931)</b>                                    |
| <b>Non-Operating Revenues (Expenses)</b>               |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |   |                        |  |
| 420000 INTEREST  | \$2,872            | \$1,816   | \$1,000                | \$1,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$2,872</b>     | <b>\$1,816</b>  | <b>\$1,000</b>         | <b>\$1,000</b>                                       |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |   |                        |  |
| 554000 FEDERAL AID STORM DAMAGE                        | \$139              | \$0   | \$0                    | \$0  |



**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | \$139              | \$0  | \$0                                | \$0                    | \$0  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$3,011            | \$1,816                                    | \$1,000                            | \$1,000                | \$1,000  |
| <b>Income Before Capital Contributions and Transfers:</b> | (\$42,143)         | (\$8,000)                                  | (\$78,931)                         | (\$78,931)             | (\$78,931)   |
| <b>Change in Net Position</b>                             | (\$42,143)         | (\$8,000)                                  | (\$78,931)                         | (\$78,931)             | (\$78,931)   |
| Net Position - Beginning Balance                          | \$819,844          | \$777,701                                  | \$769,701                          | \$769,701              | \$769,701  |
| Net Position - Ending Balance                             | \$777,701          | \$769,701                                  | \$690,770                          | \$690,770              | \$690,770  |

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$42,143)         | (\$8,000)   | (\$78,931)             | (\$78,931)   |

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

| Operating Detail                           | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|------------------------|--|
| 1  | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                  |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>  |                    |   |                        |  |
| 668194 S/A DEL WATER CURR                  | \$1,461            | \$2,190   | \$1,000                | \$1,000  |
| 693020 WATER SERVICE COLLECTIONS           | \$61,165           | \$65,867  | \$65,000               | \$65,000   |
| <b>CHARGES FOR SERVICES</b>                | <b>\$62,626</b>    | <b>\$68,057</b>   | <b>\$66,000</b>        | <b>\$66,000</b>                                      |
| <b>Total Operating Revenues:</b>           | <b>\$62,626</b>    | <b>\$68,057</b>   | <b>\$66,000</b>        | <b>\$66,000</b>                                      |
| <b>Operating Expenses</b>                  |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b> |                    |   |                        |  |
| 032500 COMMUNICATIONS EXPENSE              | \$294              | \$415   | \$450                  | \$450  |
| 032900 HOUSEHOLD EXPENSE                   | \$30               | \$0   | \$0                    | \$0  |
| 033103 INSUR XP MISCELLANEOUS              | \$12               | \$12  | \$24                   | \$24   |
| 033500 MAINTENANCE OF EQUIPMENT            | \$2,402            | \$1,568   | \$3,000                | \$3,000  |
| 033791 CHGS FAC MGMT MAINT STR             | \$974              | \$0   | \$0                    | \$0  |
| 034100 MEMBERSHIPS                         | \$150              | \$150   | \$200                  | \$200  |
| 034591 CHGS OC POSTAGE SVS                 | \$334              | \$306   | \$422                  | \$422  |
| 034800 PROF & SPECIAL SERVICES             | \$0                | \$0   | \$1,000                | \$1,000  |
| 034802 PROF ADMIN SVS                      | \$1,582            | \$72  | \$5,000                | \$5,000  |
| 034826 PROF LAB SVS                        | \$3,345            | \$2,468   | \$4,000                | \$4,000  |
| 034829 PROF MAINTENANCE SVS                | \$36,669           | \$32,103  | \$40,000               | \$40,000   |
| 034893 PROP TAX ADMIN SVS                  | \$173              | \$174   | \$200                  | \$200  |
| 035500 MINOR EQUIPMENT                     | \$0                | \$3   | \$0                    | \$0  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE        | \$965              | \$981   | \$1,500                | \$1,500  |
| 035900 TRANSPORTATION & TRAVEL             | \$6,867            | \$6,747   | \$7,500                | \$7,500  |
| 036100 UTILITIES                           | \$5,529            | \$5,358   | \$8,000                | \$8,000  |
| <b>SERVICES AND SUPPLIES</b>               | <b>\$59,331</b>    | <b>\$50,361</b>   | <b>\$71,296</b>        | <b>\$71,296</b>                                      |
| <b>Category: 050 OTHER CHARGES</b>         |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS      | \$4,460            | \$4,425   | \$4,601                | \$4,601  |
| 050900 DEPRECIATION EXPENSE                | \$30,975           | \$30,975  | \$35,000               | \$35,000   |
| 051100 BAD DEBTS                           | \$0                | \$14  | \$0                    | \$0  |
| <b>OTHER CHARGES</b>                       | <b>\$35,435</b>    | <b>\$35,416</b>   | <b>\$39,601</b>        | <b>\$39,601</b>                                      |
| <b>Total Operating Expenses:</b>           | <b>\$94,766</b>    | <b>\$85,778</b>   | <b>\$110,897</b>       | <b>\$110,897</b>                                     |
| <b>Operating Income (Loss)</b>             | <b>(\$32,140)</b>  | <b>(\$17,720)</b>   | <b>(\$44,897)</b>      | <b>(\$44,897)</b>                                    |
| <b>Non-Operating Revenues (Expenses)</b>   |                    |   |                        |  |
| <b>Category: 100 TAXES</b>                 |                    |   |                        |  |
| 101000 CURRENT SECURED TAXES               | \$5,732            | \$5,858   | \$5,000                | \$5,000  |
| 101001 CURRENT UNITARY TAXES               | \$274              | \$281   | \$250                  | \$250  |

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| 101011 CURR SEC TAX DEL ADV TEETER                        | \$97               | \$88                                       | \$50                               | \$50                   |  |
| 101100 SUPPLEMENTAL TAXES CURRENT                         | \$94               | \$77                                       | \$50                               | \$50                   |  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                     | \$15               | \$11                                       | \$0                                | \$0                    |  |
| 102000 CURRENT UNSECURED TAXES                            | \$279              | \$285                                      | \$250                              | \$250                  |  |
| 103010 SUPPLEMENTAL TAXES PRIOR                           | \$2                | \$0  | \$0                                | \$0                    |  |
| 104000 PRIOR YEAR UNSECURED TAXES                         | \$3                | \$5  | \$0                                | \$0                    |  |
| <b>TAXES</b>  | <b>\$6,499</b>     | <b>\$6,609</b>                             | <b>\$5,600</b>                     | <b>\$5,600</b>         |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |  |                                    |                        |  |
| 420000 INTEREST   | \$189              | \$149                                      | \$0                                | \$0                    |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>\$189</b>       | <b>\$149</b>                               | <b>\$0</b>                         | <b>\$0</b>             |  |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>           |                    |  |                                    |                        |  |
| 546000 STATE HOMEOWNERS EXEMPTION                         | \$87               | \$83                                       | \$87                               | \$87                   |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                         | <b>\$87</b>        | <b>\$83</b>                                | <b>\$87</b>                        | <b>\$87</b>            |  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$6,776</b>     | <b>\$6,842</b>                             | <b>\$5,687</b>                     | <b>\$5,687</b>         |  |
| <b>Income Before Capital Contributions and Transfers:</b> | <b>(\$25,363)</b>  | <b>(\$10,878)</b>                          | <b>(\$39,210)</b>                  | <b>(\$39,210)</b>      |  |
| <b>Change in Net Position</b>                             | <b>(\$25,363)</b>  | <b>(\$10,878)</b>                          | <b>(\$39,210)</b>                  | <b>(\$39,210)</b>      |  |
| Net Position - Beginning Balance                          | \$1,229,378        | \$1,204,015                                | \$1,193,136                        | \$1,193,136            |  |
| Net Position - Ending Balance                             | \$1,204,015        | \$1,193,136                                | \$1,153,926                        | \$1,153,926            |  |

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

| Operating Detail                        | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1                                       | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>        |                    |   |                        |  |
| <b>Total Additional Appropriations:</b> | \$0                | \$0   | \$0                    | \$0  |
| <b>Total Change in Net Position:</b>    | (\$25,363)         | (\$10,878)  | (\$39,210)             | (\$39,210)   |

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                                 |                    |   |                        |  |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |   |                        |  |
| 668126 S/A CASTELLA WATER CURR NON-OP                     | \$7,094            | \$6,913   | \$6,954                | \$6,954  |
| <b>CHARGES FOR SERVICES</b>                               | <b>\$7,094</b>     | <b>\$6,913</b>  | <b>\$6,954</b>         | <b>\$6,954</b>                                       |
| <b>Total Operating Revenues:</b>                          | <b>\$7,094</b>     | <b>\$6,913</b>  | <b>\$6,954</b>         | <b>\$6,954</b>                                       |
| <b>Operating Expenses</b>                                 |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>                |                    |   |                        |  |
| 034800 PROF & SPECIAL SERVICES                            | \$779              | \$764   | \$3,000                | \$3,000  |
| 034807 PROF BANK SVS                                      | \$278              | \$418   | \$500                  | \$500  |
| <b>SERVICES AND SUPPLIES</b>                              | <b>\$1,058</b>     | <b>\$1,183</b>  | <b>\$3,500</b>         | <b>\$3,500</b>                                       |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                     | \$102              | \$170   | \$399                  | \$399  |
| <b>OTHER CHARGES</b>                                      | <b>\$102</b>       | <b>\$170</b>  | <b>\$399</b>           | <b>\$399</b>   |
| <b>Total Operating Expenses:</b>                          | <b>\$1,160</b>     | <b>\$1,353</b>  | <b>\$3,899</b>         | <b>\$3,899</b>                                       |
| <b>Operating Income (Loss)</b>                            | <b>\$5,934</b>     | <b>\$5,560</b>  | <b>\$3,055</b>         | <b>\$3,055</b>                                       |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 050321 INT L/T DT CURR INTEREST                           | (\$6,529)          | (\$6,402)   | (\$7,000)              | (\$7,000)  |
| <b>OTHER CHARGES</b>                                      | <b>(\$6,529)</b>   | <b>(\$6,402)</b>  | <b>(\$7,000)</b>       | <b>(\$7,000)</b>                                     |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | \$762              | \$450   | \$500                  | \$500  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>\$762</b>       | <b>\$450</b>  | <b>\$500</b>           | <b>\$500</b>   |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |   |                        |  |
| 668999 SPECIAL ASSESSMENT PRINCIPAL                       | \$3,000            | \$3,100   | \$3,200                | \$3,200  |
| <b>CHARGES FOR SERVICES</b>                               | <b>\$3,000</b>     | <b>\$3,100</b>  | <b>\$3,200</b>         | <b>\$3,200</b>                                       |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>(\$2,767)</b>   | <b>(\$2,851)</b>  | <b>(\$3,300)</b>       | <b>(\$3,300)</b>                                     |
| <b>Income Before Captial Contributions and Transfers:</b> | <b>\$3,166</b>     | <b>\$2,708</b>  | <b>(\$245)</b>         | <b>(\$245)</b>                                       |
| <b>Change in Net Position</b>                             | <b>\$3,166</b>     | <b>\$2,708</b>  | <b>(\$245)</b>         | <b>(\$245)</b>                                       |

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

| Operating Detail                 | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|----------------------------------|--------------------|--|------------------------------------|------------------------|--|
|                                  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1                                | 2                  | 3  | 4                                  | 5                      |  |
| Net Position - Beginning Balance | \$33,632           | \$33,799                                   |                                    | \$36,508               | \$36,508   |
| Net Position - Ending Balance    | \$36,799           | \$36,508                                   |                                    | \$36,263               | \$36,263   |

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>          |                    |   |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |   |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL          | \$3,000            | \$3,100   | \$3,200                | \$3,200  |
| <b>RETIRE LONG TERM DEBT</b>              | \$3,000            | \$3,100   | \$3,200                | \$3,200  |
| <b>Total Additional Appropriations:</b>   | \$3,000            | \$3,100   | \$3,200                | \$3,200  |
| <b>Total Change in Net Position:</b>      | \$166              | (\$391)   | (\$3,445)              | (\$3,445)  |



**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1   | 2                  | 3  | 4                                  | 5                      |  |
| <b>Operating Revenues</b>                                 |                    |  |                                    |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                | \$0  | \$0                                | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                    |  |                                    |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>                |                    |  |                                    |                        |  |
| 034800 PROF & SPECIAL SERVICES                            | \$2,085            | \$2,041                                    | \$3,000                            | \$3,000                | \$3,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                       | \$59,747           | \$1,995                                    | \$4,000                            | \$4,000                | \$4,000  |
| <b>SERVICES AND SUPPLIES</b>                              | \$61,832           | \$4,036                                    | \$7,000                            | \$7,000                | \$7,000  |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                     | \$1,002            | \$727                                      | \$2,041                            | \$2,041                | \$2,041  |
| <b>OTHER CHARGES</b>                                      | \$1,002            | \$727                                      | \$2,041                            | \$2,041                | \$2,041  |
| <b>Total Operating Expenses:</b>                          | \$62,834           | \$4,763                                    | \$9,041                            | \$9,041                | \$9,041  |
| <b>Operating Income (Loss)</b>                            | (\$62,834)         | (\$4,763)                                  | (\$9,041)                          | (\$9,041)              | (\$9,041)  |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |  |                                    |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |  |                                    |                        |  |
| 420000 INTEREST   | \$966              | \$443                                      | \$200                              | \$200                  | \$200  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | \$966              | \$443                                      | \$200                              | \$200                  | \$200  |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |  |                                    |                        |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                      | \$3,374            | \$12,537                                   | \$3,463                            | \$3,463                | \$3,463  |
| 668999 SPECIAL ASSESSMENT PRINCIPAL                       | \$115,504          | \$115,504                                  | \$115,504                          | \$115,504              | \$115,504  |
| <b>CHARGES FOR SERVICES</b>                               | \$118,879          | \$128,041                                  | \$118,967                          | \$118,967              | \$118,967  |
| <b>Total Non-Operating Revenues (Expenses):</b>           | \$119,845          | \$128,485                                  | \$119,167                          | \$119,167              | \$119,167  |
| <b>Income Before Captial Contributions and Transfers:</b> | \$57,010           | \$123,721                                  | \$110,126                          | \$110,126              | \$110,126  |
| <b>Change in Net Position</b>                             | \$57,010           | \$123,721                                  | \$110,126                          | \$110,126              | \$110,126  |
| Net Position - Beginning Balance                          | \$55,429           | (\$3,064)                                  | \$120,657                          | \$120,657              | \$120,657  |
| Net Position - Ending Balance                             | \$112,440          | \$120,657                                  | \$230,783                          | \$230,783              | \$230,783  |

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>          |                    |   |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |   |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL          | \$115,504          | \$57,752  | \$115,504              | \$115,504  |
| <b>RETIRE LONG TERM DEBT</b>              | \$115,504          | \$57,752  | \$115,504              | \$115,504  |
| <b>Total Additional Appropriations:</b>   | \$115,504          | \$57,752  | \$115,504              | \$115,504  |
| <b>Total Change in Net Position:</b>      | (\$58,493)         | \$65,969  | (\$5,378)              | (\$5,378)  |

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

| Operating Detail  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Operating Revenues</b>                                 |                    |   |                        |  |
| <b>Total Operating Revenues:</b>                          | \$0                | \$0   | \$0                    | \$0  |
| <b>Operating Expenses</b>                                 |                    |   |                        |  |
| <b>Category: 030 SERVICES AND SUPPLIES</b>                |                    |   |                        |  |
| 034800 PROF & SPECIAL SERVICES                            | \$778              | \$763   | \$1,000                | \$1,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                       | \$7,861            | \$997   | \$4,000                | \$4,000  |
| <b>SERVICES AND SUPPLIES</b>                              | <b>\$8,639</b>     | <b>\$1,761</b>  | <b>\$5,000</b>         | <b>\$5,000</b>                                       |
| <b>Category: 050 OTHER CHARGES</b>                        |                    |   |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                     | \$228              | \$243   | \$493                  | \$493  |
| <b>OTHER CHARGES</b>                                      | <b>\$228</b>       | <b>\$243</b>  | <b>\$493</b>           | <b>\$493</b>   |
| <b>Total Operating Expenses:</b>                          | <b>\$8,867</b>     | <b>\$2,004</b>  | <b>\$5,493</b>         | <b>\$5,493</b>                                       |
| <b>Operating Income (Loss)</b>                            | <b>(\$8,867)</b>   | <b>(\$2,004)</b>  | <b>(\$5,493)</b>       | <b>(\$5,493)</b>                                     |
| <b>Non-Operating Revenues (Expenses)</b>                  |                    |   |                        |  |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>    |                    |   |                        |  |
| 420000 INTEREST   | \$329              | \$176   | \$100                  | \$100  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                  | <b>\$329</b>       | <b>\$176</b>  | <b>\$100</b>           | <b>\$100</b>   |
| <b>Category: 600 CHARGES FOR SERVICES</b>                 |                    |   |                        |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                      | \$1,452            | \$1,518   | \$1,506                | \$1,506  |
| 668999 SPECIAL ASSESSMENT PRINCIPAL                       | \$13,727           | \$13,727  | \$13,727               | \$13,727   |
| <b>CHARGES FOR SERVICES</b>                               | <b>\$15,179</b>    | <b>\$15,245</b>   | <b>\$15,233</b>        | <b>\$15,233</b>                                      |
| <b>Total Non-Operating Revenues (Expenses):</b>           | <b>\$15,508</b>    | <b>\$15,422</b>   | <b>\$15,333</b>        | <b>\$15,333</b>                                      |
| <b>Income Before Captial Contributions and Transfers:</b> | <b>\$6,641</b>     | <b>\$13,417</b>   | <b>\$9,840</b>         | <b>\$9,840</b>                                       |
| <b>Change in Net Position</b>                             | <b>\$6,641</b>     | <b>\$13,417</b>   | <b>\$9,840</b>         | <b>\$9,840</b>                                       |
| Net Position - Beginning Balance                          | \$186              | (\$6,899)   | \$6,517                | \$6,517  |
| Net Position - Ending Balance                             | \$6,827            | \$6,517   | \$16,357               | \$16,357   |

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

| Operating Detail                          | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|---|------------------------|--|
| 1   | 2                  | 3   | 4                      | 5  |
| <b>Additional Appropriations</b>          |                    |   |                        |  |
| <b>Object:</b> 0502 RETIRE LONG TERM DEBT |                    |   |                        |  |
| 050221 RET L/T DT CURR PRINCIPAL          | \$13,727           | \$6,863   | \$13,727               | \$13,727   |
| <b>RETIRE LONG TERM DEBT</b>              | \$13,727           | \$6,863   | \$13,727               | \$13,727   |
| <b>Total Additional Appropriations:</b>   | \$13,727           | \$6,863   | \$13,727               | \$13,727   |
| <b>Total Change in Net Position:</b>      | (\$7,086)          | \$6,554   | (\$3,887)              | (\$3,887)  |

**PUBLIC WORKS-COUNTY SERVICE AREAS, PERMANENT ROAD DIVISIONS, OTHER SPECIAL DISTRICTS**  
(Fund 300 & 600 Series)  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

The Department of Public Works is responsible for the administration of the budget units used to account for County Service Areas (CSAs), Street Lighting Districts, and subsidiary Permanent Road Divisions. The broad range of services provided to County residents in these districts includes water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below.

**PERMANENT ROAD DIVISIONS**

The Department of Public Works presently administers Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

**COUNTY SERVICE AREAS**

CSA # 15- Street Lighting is a county-wide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

|                                   |  |                    |
|-----------------------------------|--|--------------------|
| <b>State Controller Schedules</b> | <b>County of Shasta</b>  | <b>Schedule 12</b> |
| <b>County Budget Act</b>          | <b>Special Districts and Other Agencies Summary - Non Enterprise</b> |                    |
|                                   | <b>Fiscal Year 2021-22</b>   |                    |

| District/Agency Name            | Total Financing Sources                 |                                      |                              |                         | Total Financing Uses |                                     |                      |          |
|---------------------------------|---|--------------------------------------|------------------------------|-------------------------|----------------------|-------------------------------------|----------------------|----------|
|                                 | Fund Balance Available<br>June 30, 2021 | Decreases to Obligated Fund Balances | Additional Financing Sources | Total Financing Sources | Financing Uses       | Increases to Obligated Fund Balance | Total Financing Uses |          |
| Fund                            | 1                                       | 2                                    | 3                            | 4                       | 5                    | 6                                   | 7                    | 8        |
| <b>Permanent Road Divisions</b> |   |                                      |                              |                         |                      |                                     |                      |          |
| 300                             | Amber Lane PRD                          | \$ 581                               | \$ -                         | \$ 867                  | \$ 1,448             | \$ 1,448                            | \$ -                 | \$ 1,448 |
| 302                             | Amber Ridge PRD                         | (5,373)                              | -                            | 7,034                   | 1,661                | 1,661                               | -                    | 1,661    |
| 303                             | Marianas Way PRD                        | (4,178)                              | -                            | 5,505                   | 1,327                | 1,327                               | -                    | 1,327    |
| 304                             | Coloma Drive PRD                        | (2,942)                              | -                            | 4,258                   | 1,316                | 1,316                               | -                    | 1,316    |
| 306                             | River Hills Estates PRD                 | (15,072)                             | -                            | 16,176                  | 1,104                | 1,104                               | -                    | 1,104    |
| 307                             | Craig Lane PRD                          | (3,959)                              | -                            | 5,085                   | 1,126                | 1,126                               | -                    | 1,126    |
| 308                             | E Stillwater Way PRD                    | (757)                                | -                            | 2,317                   | 1,560                | 1,560                               | -                    | 1,560    |
| 311                             | Ski Way PRD                             | 961                                  | -                            | 500                     | 1,461                | 1,461                               | -                    | 1,461    |
| 312                             | Mule Mtn Parkway PRD                    | 922                                  | -                            | 535                     | 1,457                | 1,457                               | -                    | 1,457    |
| 313                             | Fore Way Lane PRD                       | 242                                  | -                            | 1,193                   | 1,435                | 1,435                               | -                    | 1,435    |
| 314                             | Blackstone Estate PRD                   | (828)                                | -                            | 2,366                   | 1,538                | 1,538                               | -                    | 1,538    |
| 315                             | Logan Road PRD                          | (5,124)                              | -                            | 6,874                   | 1,750                | 1,750                               | -                    | 1,750    |
| 316                             | Valparaiso Way PRD                      | (1,911)                              | -                            | 3,433                   | 1,522                | 1,522                               | -                    | 1,522    |
| 318                             | Lark Court PRD                          | (395)                                | -                            | 1,857                   | 1,462                | 1,462                               | -                    | 1,462    |
| 319                             | Manor Crest PRD                         | (3,356)                              | -                            | 4,893                   | 1,537                | 1,537                               | -                    | 1,537    |
| 320                             | Santa Barbara Estates PRD               | (2,589)                              | -                            | 4,090                   | 1,501                | 1,501                               | -                    | 1,501    |
| 321                             | Victoria Highlands Est PRD              | (1,580)                              | -                            | 3,084                   | 1,504                | 1,504                               | -                    | 1,504    |
| 322                             | Country Fields Estates PRD              | (3,964)                              | -                            | 5,272                   | 1,308                | 1,308                               | -                    | 1,308    |
| 324                             | China Gulch PRD                         | (3,490)                              | -                            | 5,018                   | 1,528                | 1,528                               | -                    | 1,528    |
| 325                             | Manton Heights PRD                      | (8,349)                              | -                            | 10,290                  | 1,941                | 1,941                               | -                    | 1,941    |
| 326                             | Manzanillo PRD                          | (1,706)                              | -                            | 3,167                   | 1,461                | 1,461                               | -                    | 1,461    |
| 327                             | Laverne Lane PRD                        | (6,320)                              | -                            | 26,473                  | 20,153               | 20,153                              | -                    | 20,153   |
| 328                             | Canto Del Lupine PRD                    | (5,616)                              | -                            | 7,138                   | 1,522                | 1,522                               | -                    | 1,522    |
| 329                             | Crowley Creek Ranchettes PRD            | (968)                                | -                            | 2,748                   | 1,780                | 1,780                               | -                    | 1,780    |
| 330                             | Jordan Manor PRD                        | (1,141)                              | -                            | 2,579                   | 1,438                | 1,438                               | -                    | 1,438    |
| 331                             | Ritts Mill Road PRD                     | 13                                   | -                            | 200                     | 213                  | 213                                 | -                    | 213      |
| 333                             | Robledo Road PRD                        | (8,927)                              | -                            | 10,148                  | 1,221                | 1,221                               | -                    | 1,221    |
| 334                             | Santa Barbara #2 PRD                    | (3,010)                              | -                            | 4,460                   | 1,450                | 1,450                               | -                    | 1,450    |
| 335                             | No. Chapparal Drive PRD                 | (1,680)                              | -                            | 13,514                  | 11,834               | 11,834                              | -                    | 11,834   |
| 337                             | Woggon Lane PRD                         | 7,141                                | -                            | 13,330                  | 20,471               | 20,471                              | -                    | 20,471   |
| 338                             | Aiden Park PRD                          | (1,740)                              | -                            | 3,194                   | 1,454                | 1,454                               | -                    | 1,454    |
| 339                             | L & R Estates PRD                       | (5,226)                              | -                            | 6,505                   | 1,279                | 1,279                               | -                    | 1,279    |
| 340                             | Squaw Carpet Fire Access PRD            | 760                                  | -                            | 693                     | 1,453                | 1,453                               | -                    | 1,453    |
| 341                             | Rolland Country Estates PRD             | (2,359)                              | -                            | 3,806                   | 1,447                | 1,447                               | -                    | 1,447    |
| 342                             | Shelly Lane PRD                         | (6,793)                              | -                            | 8,332                   | 1,539                | 1,539                               | -                    | 1,539    |
| 343                             | Millville Way PRD                       | (8,633)                              | -                            | 10,229                  | 1,596                | 1,596                               | -                    | 1,596    |
| 344                             | Diamond Ridge PRD                       | (1,043)                              | -                            | 2,520                   | 1,477                | 1,477                               | -                    | 1,477    |
| 345                             | Mountain Gate Meadows PRD               | (2,145)                              | -                            | 3,627                   | 1,482                | 1,482                               | -                    | 1,482    |
| 351                             | Timber Ridge PRD                        | (2,128)                              | -                            | 3,588                   | 1,460                | 1,460                               | -                    | 1,460    |
| 360                             | Equestrian Estates PRD                  | (123)                                | -                            | 1,564                   | 1,441                | 1,441                               | -                    | 1,441    |
| 361                             | Tract 1323 PRD                          | 897                                  | -                            | 820                     | 1,717                | 1,717                               | -                    | 1,717    |
| 364                             | Sonora Trail PRD                        | (10,304)                             | -                            | 11,837                  | 1,533                | 1,533                               | -                    | 1,533    |
| 366                             | Ponder Way PRD                          | 692                                  | -                            | 429                     | 1,121                | 1,121                               | -                    | 1,121    |
| 367                             | Shasta Meadows PRD                      | (2,717)                              | -                            | 4,317                   | 1,600                | 1,600                               | -                    | 1,600    |
| 368                             | Old Stagecoach PRD                      | (2,170)                              | -                            | 3,472                   | 1,302                | 1,302                               | -                    | 1,302    |
| 369                             | Intermountain Road PRD                  | (13,738)                             | -                            | 16,478                  | 2,740                | 2,740                               | -                    | 2,740    |
| 370                             | Alpine Way PRD                          | (1,963)                              | -                            | 3,520                   | 1,557                | 1,557                               | -                    | 1,557    |
| 372                             | Dusty Oaks PRD                          | (11,305)                             | -                            | 12,768                  | 1,463                | 1,463                               | -                    | 1,463    |
| 376                             | Buckshot Ln PRD                         | 1,038                                | -                            | -                       | 1,038                | 1,038                               | -                    | 1,038    |
| 380                             | Amesbury Village PRD                    | 69                                   | -                            | 1,387                   | 1,456                | 1,456                               | -                    | 1,456    |
| 381                             | Palo Cedro Oaks PRD                     | (5,756)                              | -                            | 7,316                   | 1,560                | 1,560                               | -                    | 1,560    |
| 382                             | Shasta Lake Ranchos PRD                 | (21,497)                             | -                            | 24,060                  | 2,563                | 2,563                               | -                    | 2,563    |
| 383                             | Holiday Acres PRD                       | (15,915)                             | -                            | 17,953                  | 2,038                | 2,038                               | -                    | 2,038    |
| 397                             | Los Palos Drive EFER PRD                | (467)                                | -                            | 1,923                   | 1,456                | 1,456                               | -                    | 1,456    |
| 398                             | Foxwood Estates PRD                     | (9,590)                              | -                            | 10,950                  | 1,360                | 1,360                               | -                    | 1,360    |
| 399                             | Rocky Ledge Estates PRD                 | (12,628)                             | -                            | 14,258                  | 1,630                | 1,630                               | -                    | 1,630    |
| 600                             | Cottonwood Crk PRD                      | (2,155)                              | -                            | 3,562                   | 1,407                | 1,407                               | -                    | 1,407    |
| 602                             | Aegean Way PRD                          | (599)                                | -                            | 2,079                   | 1,480                | 1,480                               | -                    | 1,480    |
| 603                             | Village Green PRD                       | (1,300)                              | -                            | 2,761                   | 1,461                | 1,461                               | -                    | 1,461    |
| 604                             | Butterfield Lane PRD                    | (1,162)                              | -                            | 2,635                   | 1,473                | 1,473                               | -                    | 1,473    |
| 605                             | Honeybee Acres PRD                      | (751)                                | -                            | 2,219                   | 1,468                | 1,468                               | -                    | 1,468    |
| 606                             | Silver Saddle Est PRD                   | (1,935)                              | -                            | 3,398                   | 1,463                | 1,463                               | -                    | 1,463    |
| 607                             | Wisteria Estates PRD                    | (8,822)                              | -                            | 10,380                  | 1,558                | 1,558                               | -                    | 1,558    |
| 608                             | Santa Barbara 3_4 PRD                   | (4,254)                              | -                            | 5,729                   | 1,475                | 1,475                               | -                    | 1,475    |
| 609                             | Stillwater Ranch PRD                    | (1,757)                              | -                            | 3,242                   | 1,485                | 1,485                               | -                    | 1,485    |

|                            |   |             |
|----------------------------|---|-------------|
| State Controller Schedules | County of Shasta  | Schedule 12 |
| County Budget Act          | Special Districts and Other Agencies Summary - Non Enterprise |             |
|                            | Fiscal Year 2021-22   |             |

| District/Agency Name                  | Total Financing Sources                 |                                      |                              |                         | Total Financing Uses |                                     |                      |   |
|---------------------------------------|---|--------------------------------------|------------------------------|-------------------------|----------------------|-------------------------------------|----------------------|---|
|                                       | Fund Balance Available<br>June 30, 2021 | Decreases to Obligated Fund Balances | Additional Financing Sources | Total Financing Sources | Financing Uses       | Increases to Obligated Fund Balance | Total Financing Uses |   |
| Fund                                  | 1                                       | 2                                    | 3                            | 4                       | 5                    | 6                                   | 7                    | 8 |
| 610 Sterling Ranch PRD                | (2,137)                                 | -                                    | 3,583                        | 1,446                   | 1,446                | -                                   | 1,446                |   |
| 611 Mt Lassen Woods PRD               | (18,389)                                | -                                    | 19,980                       | 1,591                   | 1,591                | -                                   | 1,591                |   |
| 612 Waterleaf Est PRD                 | (3,516)                                 | -                                    | 5,047                        | 1,531                   | 1,531                | -                                   | 1,531                |   |
| 613 Jennifer Dr EFER PRD              | (298)                                   | -                                    | 1,790                        | 1,492                   | 1,492                | -                                   | 1,492                |   |
| 614 White Oak Manor PRD               | (2,066)                                 | -                                    | 3,477                        | 1,411                   | 1,411                | -                                   | 1,411                |   |
| 615 Terri Lee Terrace EFER PRD        | 249                                     | -                                    | 1,216                        | 1,465                   | 1,465                | -                                   | 1,465                |   |
| 616 Westview Road EFER PRD            | 290                                     | -                                    | 1,360                        | 1,650                   | 1,650                | -                                   | 1,650                |   |
| 617 Sleeping Bull Estates PRD         | (8,719)                                 | -                                    | 10,302                       | 1,583                   | 1,583                | -                                   | 1,583                |   |
| 618 Garth Dr EFER PRD                 | 345                                     | -                                    | 1,160                        | 1,505                   | 1,505                | -                                   | 1,505                |   |
| 619 Clover Road PRD                   | (1,796)                                 | -                                    | 3,299                        | 1,503                   | 1,503                | -                                   | 1,503                |   |
| 620 Nunes Ranch PRD                   | (3,987)                                 | -                                    | 5,471                        | 1,484                   | 1,484                | -                                   | 1,484                |   |
| 621 No 2 Squaw Carpet PRD             | 962                                     | -                                    | 476                          | 1,438                   | 1,438                | -                                   | 1,438                |   |
| 623 No 2 Los Palos EFER PRD           | 207                                     | -                                    | 1,240                        | 1,447                   | 1,447                | -                                   | 1,447                |   |
| 624 Scenic Oak Court PRD              | (729)                                   | -                                    | 2,212                        | 1,483                   | 1,483                | -                                   | 1,483                |   |
| 626 Skylark Lane EFER PRD             | (768)                                   | -                                    | 2,222                        | 1,454                   | 1,454                | -                                   | 1,454                |   |
| 627 Lake Drive PRD                    | (418)                                   | -                                    | 1,880                        | 1,462                   | 1,462                | -                                   | 1,462                |   |
| 631 Laurel Glen Estates PRD           | (5,646)                                 | -                                    | 7,232                        | 1,586                   | 1,586                | -                                   | 1,586                |   |
| 632 Irish Creek Road PRD              | (1,157)                                 | -                                    | 2,633                        | 1,476                   | 1,476                | -                                   | 1,476                |   |
| 633 Sol Semente EFER PRD              | (3,947)                                 | -                                    | 5,424                        | 1,477                   | 1,477                | -                                   | 1,477                |   |
| 634 Stillwater Ranches #2 PRD         | (13,673)                                | -                                    | 15,216                       | 1,543                   | 1,543                | -                                   | 1,543                |   |
| 635 Tudor Oaks Acres PRD              | (3,044)                                 | -                                    | 4,582                        | 1,538                   | 1,538                | -                                   | 1,538                |   |
| 637 Beagle Street PRD                 | (3,448)                                 | -                                    | 4,943                        | 1,495                   | 1,495                | -                                   | 1,495                |   |
| 638 Oak Tree Lane PRD                 | (1,879)                                 | -                                    | 3,428                        | 1,549                   | 1,549                | -                                   | 1,549                |   |
| <b>Total Permanent Road Divisions</b> | <b>\$ (314,458)</b>                     | <b>\$ -</b>                          | <b>\$ 494,128</b>            | <b>\$ 179,670</b>       | <b>\$ 179,670</b>    | <b>\$ -</b>                         | <b>\$ 179,670</b>    |   |

| Other County Districts              |                   |             |                      |                      |                      |             |                      |
|-------------------------------------|-------------------|-------------|----------------------|----------------------|----------------------|-------------|----------------------|
| 317 Lakehead Street Lighting        | \$ 170            | \$ -        | \$ 1,070             | \$ 1,240             | \$ 1,240             | \$ -        | \$ 1,240             |
| 332 Rother Riverside Lighting       | (10,522)          | -           | 17,865               | 7,343                | 7,343                | -           | 7,343                |
| 347 Sierra Vista Lighting           | (691)             | -           | 4,170                | 3,479                | 3,479                | -           | 3,479                |
| 371 Shasta County Water Agency      | 75,105            | -           | 204,200              | 279,305              | 279,305              | -           | 279,305              |
| 373 Air Quality Management          | 720,529           | -           | 1,393,577            | 2,114,106            | 2,114,106            | -           | 2,114,106            |
| 385 Belmont Storm Drain             | (464)             | -           | 2,629                | 2,165                | 2,165                | -           | 2,165                |
| 386 Street Lighting                 | (2,880)           | -           | 121,134              | 118,254              | 118,254              | -           | 118,254              |
| 391 Fire Protection                 | 95,420            | -           | 10,939,036           | 11,034,456           | 11,034,456           | -           | 11,034,456           |
| 393 Burney Storm Drain              | (2,463)           | -           | 5,227                | 2,764                | 2,764                | -           | 2,764                |
| <b>Total Other County Districts</b> | <b>\$ 874,204</b> | <b>\$ -</b> | <b>\$ 12,688,908</b> | <b>\$ 13,563,112</b> | <b>\$ 13,563,112</b> | <b>\$ -</b> | <b>\$ 13,563,112</b> |

|   |                   |             |                      |                      |                      |             |                      |
|---|-------------------|-------------|----------------------|----------------------|----------------------|-------------|----------------------|
| <b>Total Special Districts and Other CO Districts</b> | <b>\$ 559,746</b> | <b>\$ -</b> | <b>\$ 13,183,036</b> | <b>\$ 13,742,782</b> | <b>\$ 13,742,782</b> | <b>\$ -</b> | <b>\$ 13,742,782</b> |
|---|-------------------|-------------|----------------------|----------------------|----------------------|-------------|----------------------|

| Arithmetic Results      |               |               |               | COL 2+3+4<br>COL 5 = COL 8 |               |               | COL 6+7<br>COL 5 = COL 8 |
|-------------------------|---------------|---------------|---------------|----------------------------|---------------|---------------|--------------------------|
| Totals Transferred From | SCH 13, COL 6 | SCH 14, COL 4 | SCH 15, COL 5 |                            | SCH 15, COL 5 | SCH 14, COL 6 |                          |
| Totals Transferred To   | SCH 1, COL 2  | SCH 1, COL 3  | SCH 1, COL 4  | SCH 1, COL 5               | SCH 1, COL 6  | SCH 1, COL 7  | SCH 1, COL 8             |

State Controller Schedules County of Shasta Schedule 13  
 County Budget Act Fund Balance - Special Districts and Other Agencies - Non Enterprise  
Fiscal Year 2021-22

Actual   
 Estimated

| District/Agency Name | Total Fund Balance June 30, 2021 | Less: Obligated Fund Balances |  |          | Fund Balance Available June 30, 2021 |   |
|----------------------|----------------------------------|-------------------------------|--|----------|--------------------------------------|---|
|                      |                                  | Encumbrances                  | Nonspendable, Restricted and Committed | Assigned |                                      |   |
| Fund                 | 1                                | 2                             | 3                                      | 4        | 5                                    | 6 |

| Permanent Road Divisions |                              |          |      |          |      |          |
|--------------------------|------------------------------|----------|------|----------|------|----------|
| 300                      | Amber Lane PRD               | \$ 8,610 | \$ - | \$ 8,029 | \$ - | \$ 581   |
| 302                      | Amber Ridge PRD              | 66,751   | -    | 72,124   | -    | (5,373)  |
| 303                      | Marianas Way PRD             | 19,617   | -    | 23,795   | -    | (4,178)  |
| 304                      | Coloma Drive PRD             | 13,834   | -    | 16,776   | -    | (2,942)  |
| 306                      | River Hills Estates PRD      | 47,073   | -    | 62,145   | -    | (15,072) |
| 307                      | Craig Lane PRD               | 22,533   | -    | 26,492   | -    | (3,959)  |
| 308                      | E Stillwater Way PRD         | 11,111   | -    | 11,868   | -    | (757)    |
| 311                      | Ski Way PRD                  | 2,277    | -    | 1,316    | -    | 961      |
| 312                      | Mule Mtn Parkway PRD         | 6,353    | -    | 5,431    | -    | 922      |
| 313                      | Fore Way Lane PRD            | 2,745    | -    | 2,503    | -    | 242      |
| 314                      | Blackstone Estate PRD        | 6,777    | -    | 7,605    | -    | (828)    |
| 315                      | Logan Road PRD               | 42,309   | -    | 47,433   | -    | (5,124)  |
| 316                      | Valparaiso Way PRD           | 30,691   | -    | 32,602   | -    | (1,911)  |
| 318                      | Lark Court PRD               | 19,139   | -    | 19,534   | -    | (395)    |
| 319                      | Manor Crest PRD              | 36,115   | -    | 39,471   | -    | (3,356)  |
| 320                      | Santa Barbara Estates PRD    | 23,931   | -    | 26,520   | -    | (2,589)  |
| 321                      | Victoria Highlands Est PRD   | 16,808   | -    | 18,388   | -    | (1,580)  |
| 322                      | Country Fields Estates PRD   | 17,326   | -    | 21,290   | -    | (3,964)  |
| 324                      | China Gulch PRD              | 41,475   | -    | 44,965   | -    | (3,490)  |
| 325                      | Manton Heights PRD           | 56,199   | -    | 64,548   | -    | (8,349)  |
| 326                      | Manzanillo PRD               | 19,137   | -    | 20,843   | -    | (1,706)  |
| 327                      | Laverne Lane PRD             | (34,393) | -    | (28,073) | -    | (6,320)  |
| 328                      | Canto Del Lupine PRD         | 92,110   | -    | 97,726   | -    | (5,616)  |
| 329                      | Crowley Creek Ranchettes PRD | 28,528   | -    | 29,496   | -    | (968)    |
| 330                      | Jordan Manor PRD             | 15,289   | -    | 16,430   | -    | (1,141)  |
| 331                      | Ritts Mill Road PRD          | 130      | -    | 117      | -    | 13       |
| 333                      | Robledo Road PRD             | 26,706   | -    | 35,633   | -    | (8,927)  |
| 334                      | Santa Barbara #2 PRD         | 21,818   | -    | 24,828   | -    | (3,010)  |
| 335                      | No. Chapparral Drive PRD     | (11,258) | -    | (9,578)  | -    | (1,680)  |
| 337                      | Woggon Lane PRD              | (5,510)  | -    | (12,651) | -    | 7,141    |
| 338                      | Aiden Park PRD               | 27,987   | -    | 29,727   | -    | (1,740)  |
| 339                      | L & R Estates PRD            | 19,161   | -    | 24,387   | -    | (5,226)  |
| 340                      | Squaw Carpet Fire Access PRD | 5,667    | -    | 4,907    | -    | 760      |
| 341                      | Rolland Country Estates PRD  | 25,789   | -    | 28,148   | -    | (2,359)  |
| 342                      | Shelly Lane PRD              | 43,937   | -    | 50,730   | -    | (6,793)  |
| 343                      | Millville Way PRD            | 59,954   | -    | 68,587   | -    | (8,633)  |
| 344                      | Diamond Ridge PRD            | 10,015   | -    | 11,058   | -    | (1,043)  |
| 345                      | Mountain Gate Meadows PRD    | 52,053   | -    | 54,198   | -    | (2,145)  |
| 351                      | Timber Ridge PRD             | 38,671   | -    | 40,799   | -    | (2,128)  |
| 360                      | Equestrian Estates PRD       | 16,869   | -    | 16,992   | -    | (123)    |
| 361                      | Tract 1323 PRD               | 6,848    | -    | 5,951    | -    | 897      |
| 364                      | Sonora Trail PRD             | 61,637   | -    | 71,941   | -    | (10,304) |
| 366                      | Ponder Way PRD               | 827      | -    | 135      | -    | 692      |
| 367                      | Shasta Meadows PRD           | 19,351   | -    | 22,068   | -    | (2,717)  |
| 368                      | Old Stagecoach PRD           | 20,874   | -    | 23,044   | -    | (2,170)  |
| 369                      | Intermountain Road PRD       | 54,414   | -    | 68,152   | -    | (13,738) |
| 370                      | Alpine Way PRD               | 15,791   | -    | 17,754   | -    | (1,963)  |
| 372                      | Dusty Oaks PRD               | 41,792   | -    | 53,097   | -    | (11,305) |
| 376                      | Buckshot Ln PRD              | 942      | -    | (96)     | -    | 1,038    |
| 380                      | Amesbury Village PRD         | 13,545   | -    | 13,476   | -    | 69       |
| 381                      | Palo Cedro Oaks PRD          | 81,190   | -    | 86,946   | -    | (5,756)  |
| 382                      | Shasta Lake Ranchos PRD      | 57,659   | -    | 79,156   | -    | (21,497) |
| 383                      | Holiday Acres PRD            | 76,317   | -    | 92,232   | -    | (15,915) |
| 397                      | Los Palos Drive EFER PRD     | 18,684   | -    | 19,151   | -    | (467)    |
| 398                      | Foxwood Estates PRD          | 131,353  | -    | 140,943  | -    | (9,590)  |
| 399                      | Rocky Ledge Estates PRD      | 158,960  | -    | 171,588  | -    | (12,628) |
| 600                      | Cottonwood Crk PRD           | 30,943   | -    | 33,098   | -    | (2,155)  |
| 602                      | Aegean Way PRD               | 19,503   | -    | 20,102   | -    | (599)    |
| 603                      | Village Green PRD            | 32,632   | -    | 33,932   | -    | (1,300)  |
| 604                      | Butterfield Lane PRD         | 27,568   | -    | 28,730   | -    | (1,162)  |
| 605                      | Honeybee Acres PRD           | 23,416   | -    | 24,167   | -    | (751)    |
| 606                      | Silver Saddle Est PRD        | 41,595   | -    | 43,530   | -    | (1,935)  |
| 607                      | Wisteria Estates PRD         | 120,829  | -    | 129,651  | -    | (8,822)  |



State Controller Schedules County of Shasta Schedule 13  
 County Budget Act Fund Balance - Special Districts and Other Agencies - Non Enterprise  
Fiscal Year 2021-22

Actual   
 Estimated

| Fund                                  | District/Agency Name       | Total Fund Balance June 30, 2021 | Less: Obligated Fund Balances |  |             | Fund Balance Available June 30, 2021 |
|---------------------------------------|----------------------------|----------------------------------|-------------------------------|--|-------------|--------------------------------------|
|                                       |                            |                                  | Encumbrances                  | Nonspendable, Restricted and Committed | Assigned    |                                      |
| 1                                     |                            | 2                                | 3                             | 4                                      | 5           | 6                                    |
| 608                                   | Santa Barbara 3_4 PRD      | 65,831                           | -                             | 70,085                                 | -           | (4,254)                              |
| 609                                   | Stillwater Ranch PRD       | 34,803                           | -                             | 36,560                                 | -           | (1,757)                              |
| 610                                   | Sterling Ranch PRD         | 41,029                           | -                             | 43,166                                 | -           | (2,137)                              |
| 611                                   | Mt Lassen Woods PRD        | 210,448                          | -                             | 228,837                                | -           | (18,389)                             |
| 612                                   | Waterleaf Est PRD          | 38,178                           | -                             | 41,694                                 | -           | (3,516)                              |
| 613                                   | Jennifer Dr EFER PRD       | 17,476                           | -                             | 17,774                                 | -           | (298)                                |
| 614                                   | White Oak Manor PRD        | 37,823                           | -                             | 39,889                                 | -           | (2,066)                              |
| 615                                   | Terri Lee Terrace EFER PRD | 10,031                           | -                             | 9,782                                  | -           | 249                                  |
| 616                                   | Westview Road EFER PRD     | 7,539                            | -                             | 7,249                                  | -           | 290                                  |
| 617                                   | Sleeping Bull Estates PRD  | 101,189                          | -                             | 109,908                                | -           | (8,719)                              |
| 618                                   | Garth Dr EFER PRD          | 9,579                            | -                             | 9,234                                  | -           | 345                                  |
| 619                                   | Clover Road PRD            | 30,208                           | -                             | 32,004                                 | -           | (1,796)                              |
| 620                                   | Nunes Ranch PRD            | 45,917                           | -                             | 49,904                                 | -           | (3,987)                              |
| 621                                   | No 2 Squaw Carpet PRD      | 1,940                            | -                             | 978                                    | -           | 962                                  |
| 623                                   | No 2 Los Palos EFER PRD    | 9,317                            | -                             | 9,110                                  | -           | 207                                  |
| 624                                   | Scenic Oak Court PRD       | 10,523                           | -                             | 11,252                                 | -           | (729)                                |
| 626                                   | Skylark Lane EFER PRD      | 18,045                           | -                             | 18,813                                 | -           | (768)                                |
| 627                                   | Lake Drive PRD             | 8,417                            | -                             | 8,835                                  | -           | (418)                                |
| 631                                   | Laurel Glen Estates PRD    | 42,768                           | -                             | 48,414                                 | -           | (5,646)                              |
| 632                                   | Irish Creek Road PRD       | 14,253                           | -                             | 15,410                                 | -           | (1,157)                              |
| 633                                   | Sol Semente EFER PRD       | 24,031                           | -                             | 27,978                                 | -           | (3,947)                              |
| 634                                   | Stillwater Ranches #2 PRD  | 72,926                           | -                             | 86,599                                 | -           | (13,673)                             |
| 635                                   | Tudor Oaks Acres PRD       | 20,412                           | -                             | 23,456                                 | -           | (3,044)                              |
| 637                                   | Beagle Street PRD          | 18,160                           | -                             | 21,608                                 | -           | (3,448)                              |
| 638                                   | Oak Tree Lane PRD          | 21,546                           | -                             | 23,425                                 | -           | (1,879)                              |
| <b>Total Permanent Road Divisions</b> |                            | <b>\$ 2,913,391</b>              | <b>\$ -</b>                   | <b>\$ 3,227,849</b>                    | <b>\$ -</b> | <b>(314,458)</b>                     |

| Other County Districts              |                            |                     |             |                     |             |                   |
|-------------------------------------|----------------------------|---------------------|-------------|---------------------|-------------|-------------------|
| 317                                 | Lakehead Street Lighting   | \$ 666              | \$ -        | \$ 496              | \$ -        | \$ 170            |
| 332                                 | Rother Riverside Lighting  | 343,272             | -           | 353,794             | -           | (10,522)          |
| 347                                 | Sierra Vista Lighting      | 79,040              | -           | 79,731              | -           | (691)             |
| 371                                 | Shasta County Water Agency | 100,857             | -           | 25,752              | -           | 75,105            |
| 373                                 | Air Quality Management     | 1,618,231           | -           | 897,702             | -           | 720,529           |
| 385                                 | Belmont Storm Drain        | 53,381              | -           | 53,845              | -           | (464)             |
| 386                                 | Street Lighting            | 874,549             | -           | 877,429             | -           | (2,880)           |
| 391                                 | Fire Protection            | 4,487,433           | -           | 4,392,013           | -           | 95,420            |
| 393                                 | Burney Storm Drain         | 108,931             | -           | 111,394             | -           | (2,463)           |
| <b>Total Other County Districts</b> |                            | <b>\$ 7,666,361</b> | <b>\$ -</b> | <b>\$ 6,792,157</b> | <b>\$ -</b> | <b>\$ 874,204</b> |

|   |                      |             |                      |             |                   |
|---|----------------------|-------------|----------------------|-------------|-------------------|
| <b>Total Special Districts and Other CO Districts</b> | <b>\$ 10,579,752</b> | <b>\$ -</b> | <b>\$ 10,020,006</b> | <b>\$ -</b> | <b>\$ 559,746</b> |
|---|----------------------|-------------|----------------------|-------------|-------------------|

|                         |  |  |               |               |                               |
|-------------------------|--|--|---------------|---------------|-------------------------------|
| Arithmetic Results      |  |  |               |               | COL 2 - 3 - 4 - 5             |
| Totals Transferred From |  |  | SCH 14, COL 2 | SCH 14, COL 2 |                               |
| Totals Transferred To   |  |  |               |               | SCH 1, COL 2<br>SCH 12, COL 2 |

| State Controller Schedules      |                                       | County of Shasta                                      |                                     |                                 |                                     | Schedule 14                                       |          |
|---------------------------------|---------------------------------------|---|-------------------------------------|---------------------------------|-------------------------------------|---|----------|
| County Budget Act               |                                       | Special Districts and Other Agencies - Non Enterprise |                                     |                                 |                                     |   |          |
|                                 |                                       | Obligated Fund Balances                               |                                     |                                 |                                     |   |          |
|                                 |                                       | Fiscal Year 2021-22                                   |                                     |                                 |                                     |   |          |
| District/Agency Name            | Obligated Fund Balances June 30, 2021 | Decreases or Cancellations                            |                                     | Increases or New Obligated Fund |                                     | Total Obligated Fund Balances for the Budget year |          |
|                                 |                                       | Recommended   | Adopted by the Board of Supervisors | Recommended                     | Adopted by the Board of Supervisors |   |          |
| Fund                            | 1                                     | 2   | 3                                   | 4                               | 5                                   | 6   | 7        |
| <b>Permanent Road Divisions</b> |                                       |   |                                     |                                 |                                     |   |          |
| 300                             | Amber Lane PRD                        | \$ 8,029  |                                     | \$ -                            |                                     | \$ -  | \$ 8,029 |
| 302                             | Amber Ridge PRD                       | 72,124  |                                     | -                               |                                     | -   | 72,124   |
| 303                             | Marianas Way PRD                      | 23,795  |                                     | -                               |                                     | -   | 23,795   |
| 304                             | Coloma Drive PRD                      | 16,776  |                                     | -                               |                                     | -   | 16,776   |
| 306                             | River Hills Estates PRD               | 62,145  |                                     | -                               |                                     | -   | 62,145   |
| 307                             | Craig Lane PRD                        | 26,492  |                                     | -                               |                                     | -   | 26,492   |
| 308                             | E Stillwater Way PRD                  | 11,868  |                                     | -                               |                                     | -   | 11,868   |
| 311                             | Ski Way PRD                           | 1,316   |                                     | -                               |                                     | -   | 1,316    |
| 312                             | Mule Mtn Parkway PRD                  | 5,431   |                                     | -                               |                                     | -   | 5,431    |
| 313                             | Fore Way Lane PRD                     | 2,503   |                                     | -                               |                                     | -   | 2,503    |
| 314                             | Blackstone Estate PRD                 | 7,605   |                                     | -                               |                                     | -   | 7,605    |
| 315                             | Logan Road PRD                        | 47,433  |                                     | -                               |                                     | -   | 47,433   |
| 316                             | Valparaiso Way PRD                    | 32,602  |                                     | -                               |                                     | -   | 32,602   |
| 318                             | Lark Court PRD                        | 19,534  |                                     | -                               |                                     | -   | 19,534   |
| 319                             | Manor Crest PRD                       | 39,471  |                                     | -                               |                                     | -   | 39,471   |
| 320                             | Santa Barbara Estates PRD             | 26,520  |                                     | -                               |                                     | -   | 26,520   |
| 321                             | Victoria Highlands Est PRD            | 18,388  |                                     | -                               |                                     | -   | 18,388   |
| 322                             | Country Fields Estates PRD            | 21,290  |                                     | -                               |                                     | -   | 21,290   |
| 324                             | China Gulch PRD                       | 44,965  |                                     | -                               |                                     | -   | 44,965   |
| 325                             | Manton Heights PRD                    | 64,548  |                                     | -                               |                                     | -   | 64,548   |
| 326                             | Manzanillo PRD                        | 20,843  |                                     | -                               |                                     | -   | 20,843   |
| 327                             | Laverne Lane PRD                      | (28,073)  |                                     | -                               |                                     | -   | (28,073) |
| 328                             | Canto Del Lupine PRD                  | 97,726  |                                     | -                               |                                     | -   | 97,726   |
| 329                             | Crowley Creek Ranchettes PRD          | 29,496  |                                     | -                               |                                     | -   | 29,496   |
| 330                             | Jordan Manor PRD                      | 16,430  |                                     | -                               |                                     | -   | 16,430   |
| 331                             | Ritts Mill Road PRD                   | 117   |                                     | -                               |                                     | -   | 117      |
| 333                             | Robledo Road PRD                      | 35,633  |                                     | -                               |                                     | -   | 35,633   |
| 334                             | Santa Barbara #2 PRD                  | 24,828  |                                     | -                               |                                     | -   | 24,828   |
| 335                             | No. Chapparal Drive PRD               | (9,578)   |                                     | -                               |                                     | -   | (9,578)  |
| 337                             | Woggon Lane PRD                       | (12,651)  |                                     | -                               |                                     | -   | (12,651) |
| 338                             | Aiden Park PRD                        | 29,727  |                                     | -                               |                                     | -   | 29,727   |
| 339                             | L & R Estates PRD                     | 24,387  |                                     | -                               |                                     | -   | 24,387   |
| 340                             | Squaw Carpet Fire Access PRD          | 4,907   |                                     | -                               |                                     | -   | 4,907    |
| 341                             | Rolland Country Estates PRD           | 28,148  |                                     | -                               |                                     | -   | 28,148   |
| 342                             | Shelly Lane PRD                       | 50,730  |                                     | -                               |                                     | -   | 50,730   |
| 343                             | Millville Way PRD                     | 68,587  |                                     | -                               |                                     | -   | 68,587   |
| 344                             | Diamond Ridge PRD                     | 11,058  |                                     | -                               |                                     | -   | 11,058   |
| 345                             | Mountain Gate Meadows PRD             | 54,198  |                                     | -                               |                                     | -   | 54,198   |
| 351                             | Timber Ridge PRD                      | 40,799  |                                     | -                               |                                     | -   | 40,799   |
| 360                             | Equestrian Estates PRD                | 16,992  |                                     | -                               |                                     | -   | 16,992   |
| 361                             | Tract 1323 PRD                        | 5,951   |                                     | -                               |                                     | -   | 5,951    |
| 364                             | Sonora Trail PRD                      | 71,941  |                                     | -                               |                                     | -   | 71,941   |
| 366                             | Ponder Way PRD                        | 135   |                                     | -                               |                                     | -   | 135      |
| 367                             | Shasta Meadows PRD                    | 22,068  |                                     | -                               |                                     | -   | 22,068   |
| 368                             | Old Stagecoach PRD                    | 23,044  |                                     | -                               |                                     | -   | 23,044   |
| 369                             | Intermountain Road PRD                | 68,152  |                                     | -                               |                                     | -   | 68,152   |
| 370                             | Alpine Way PRD                        | 17,754  |                                     | -                               |                                     | -   | 17,754   |
| 372                             | Dusty Oaks PRD                        | 53,097  |                                     | -                               |                                     | -   | 53,097   |
| 376                             | Buckshot Ln PRD                       | (96)  |                                     | -                               |                                     | -   | (96)     |
| 380                             | Amesbury Village PRD                  | 13,476  |                                     | -                               |                                     | -   | 13,476   |
| 381                             | Palo Cedro Oaks PRD                   | 86,946  |                                     | -                               |                                     | -   | 86,946   |
| 382                             | Shasta Lake Ranchos PRD               | 79,156  |                                     | -                               |                                     | -   | 79,156   |
| 383                             | Holiday Acres PRD                     | 92,232  |                                     | -                               |                                     | -   | 92,232   |
| 397                             | Los Palos Drive EFER PRD              | 19,151  |                                     | -                               |                                     | -   | 19,151   |
| 398                             | Foxwood Estates PRD                   | 140,943   |                                     | -                               |                                     | -   | 140,943  |
| 399                             | Rocky Ledge Estates PRD               | 171,588   |                                     | -                               |                                     | -   | 171,588  |
| 600                             | Cottonwood Crk PRD                    | 33,098  |                                     | -                               |                                     | -   | 33,098   |
| 602                             | Aegean Way PRD                        | 20,102  |                                     | -                               |                                     | -   | 20,102   |
| 603                             | Village Green PRD                     | 33,932  |                                     | -                               |                                     | -   | 33,932   |
| 604                             | Butterfield Lane PRD                  | 28,730  |                                     | -                               |                                     | -   | 28,730   |
| 605                             | Honeybee Acres PRD                    | 24,167  |                                     | -                               |                                     | -   | 24,167   |
| 606                             | Silver Saddle Est PRD                 | 43,530  |                                     | -                               |                                     | -   | 43,530   |
| 607                             | Wisteria Estates PRD                  | 129,651   |                                     | -                               |                                     | -   | 129,651  |

|                                   |  |                    |
|-----------------------------------|--|--------------------|
| <b>State Controller Schedules</b> | <b>County of Shasta</b>                                      | <b>Schedule 14</b> |
| <b>County Budget Act</b>          | <b>Special Districts and Other Agencies - Non Enterprise</b> |                    |
|                                   | <b>Obligated Fund Balances</b>                               |                    |
|                                   | <b>Fiscal Year 2021-22</b>                                   |                    |

| District/Agency Name                  | Obligated Fund Balances<br>June 30, 2021 | Decreases or Cancellations |                                     | Increases or New Obligated Fund |                                     | Total Obligated Fund Balances for the Budget year |                     |
|---------------------------------------|--|----------------------------|-------------------------------------|---------------------------------|-------------------------------------|---|---------------------|
|                                       |  | Recommended                | Adopted by the Board of Supervisors | Recommended                     | Adopted by the Board of Supervisors |   |                     |
| Fund                                  | 1  | 2                          | 3                                   | 4                               | 5                                   | 6   | 7                   |
| 608                                   | Santa Barbara 3_4 PRD                    | 70,085                     |                                     | -                               |                                     | -   | 70,085              |
| 609                                   | Stillwater Ranch PRD                     | 36,560                     |                                     | -                               |                                     | -   | 36,560              |
| 610                                   | Sterling Ranch PRD                       | 43,166                     |                                     | -                               |                                     | -   | 43,166              |
| 611                                   | Mt Lassen Woods PRD                      | 228,837                    |                                     | -                               |                                     | -   | 228,837             |
| 612                                   | Waterleaf Est PRD                        | 41,694                     |                                     | -                               |                                     | -   | 41,694              |
| 613                                   | Jennifer Dr EFER PRD                     | 17,774                     |                                     | -                               |                                     | -   | 17,774              |
| 614                                   | White Oak Manor PRD                      | 39,889                     |                                     | -                               |                                     | -   | 39,889              |
| 615                                   | Terri Lee Terrace EFER PRD               | 9,782                      |                                     | -                               |                                     | -   | 9,782               |
| 616                                   | Westview Road EFER PRD                   | 7,249                      |                                     | -                               |                                     | -   | 7,249               |
| 617                                   | Sleeping Bull Estates PRD                | 109,908                    |                                     | -                               |                                     | -   | 109,908             |
| 618                                   | Garth Dr EFER PRD                        | 9,234                      |                                     | -                               |                                     | -   | 9,234               |
| 619                                   | Clover Road PRD                          | 32,004                     |                                     | -                               |                                     | -   | 32,004              |
| 620                                   | Nunes Ranch PRD                          | 49,904                     |                                     | -                               |                                     | -   | 49,904              |
| 621                                   | No 2 Squaw Carpet PRD                    | 978                        |                                     | -                               |                                     | -   | 978                 |
| 623                                   | No 2 Los Palos EFER PRD                  | 9,110                      |                                     | -                               |                                     | -   | 9,110               |
| 624                                   | Scenic Oak Court PRD                     | 11,252                     |                                     | -                               |                                     | -   | 11,252              |
| 626                                   | Skylark Lane EFER PRD                    | 18,813                     |                                     | -                               |                                     | -   | 18,813              |
| 627                                   | Lake Drive PRD                           | 8,835                      |                                     | -                               |                                     | -   | 8,835               |
| 631                                   | Laurel Glen Estates PRD                  | 48,414                     |                                     | -                               |                                     | -   | 48,414              |
| 632                                   | Irish Creek Road PRD                     | 15,410                     |                                     | -                               |                                     | -   | 15,410              |
| 633                                   | Sol Semente EFER PRD                     | 27,978                     |                                     | -                               |                                     | -   | 27,978              |
| 634                                   | Stillwater Ranches #2 PRD                | 86,599                     |                                     | -                               |                                     | -   | 86,599              |
| 635                                   | Tudor Oaks Acres PRD                     | 23,456                     |                                     | -                               |                                     | -   | 23,456              |
| 637                                   | Beagle Street PRD                        | 21,608                     |                                     | -                               |                                     | -   | 21,608              |
| 638                                   | Oak Tree Lane PRD                        | 23,425                     |                                     | -                               |                                     | -   | 23,425              |
| <b>Total Permanent Road Divisions</b> |  | <b>\$ 3,227,849</b>        | <b>\$ -</b>                         | <b>\$ -</b>                     | <b>\$ -</b>                         | <b>\$ -</b>                                       | <b>\$ 3,227,849</b> |

| <b>Other County Districts</b>       |                            |                     |             |             |             |             |                     |
|-------------------------------------|----------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| 317                                 | Lakehead Street Lighting   | \$ 496              |             | \$ -        |             | \$ -        | 496                 |
| 332                                 | Rother Riverside Lighting  | 353,794             |             | -           |             | -           | 353,794             |
| 347                                 | Sierra Vista Lighting      | 79,731              |             | -           |             | -           | 79,731              |
| 371                                 | Shasta County Water Agency | 25,752              |             | -           |             | -           | 25,752              |
| 373                                 | Air Quality Management     | 897,702             |             | -           |             | -           | 897,702             |
| 385                                 | Belmont Storm Drain        | 53,845              |             | -           |             | -           | 53,845              |
| 386                                 | Street Lighting            | 877,429             |             | -           |             | -           | 877,429             |
| 391                                 | Fire Protection            | 4,392,013           |             | -           |             | -           | 4,392,013           |
| 393                                 | Burney Storm Drain         | 111,394             |             | -           |             | -           | 111,394             |
| <b>Total Other County Districts</b> |                            | <b>\$ 6,792,157</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 6,792,157</b> |

|   |                      |             |             |             |             |             |                      |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| <b>Total Special Districts and Other CO Districts</b> | <b>\$ 10,020,006</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 10,020,006</b> |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|----------------------|

|  |                        |                     |                               |                               |                               |                               |               |
|--|------------------------|---------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------|
|  | Arithmetic Results     |                     |                               |                               |                               |                               | COL 2 - 4 + 6 |
|  | Total Transferred From |                     |                               |                               |                               |                               |               |
|  | Total Transferred To   | SCH 13, COL'S 4 & 5 | SCH 12, COL 3<br>SCH 1, COL 3 | SCH 12, COL 3<br>SCH 1, COL 3 | SCH 12, COL 7<br>SCH 1, COL 7 | SCH 12, COL 7<br>SCH 1, COL 7 |               |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0300 - AMBER LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$185              | \$103                                      | \$75                               | \$75                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$185              | \$103                                      | \$75                               | \$75                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$762              | \$737                                      | \$792                              | \$792                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$762              | \$737                                      | \$792                              | \$792                            |  |
| <b>Total Revenues:</b>                               | \$948              | \$841                                      | \$867                              | \$867                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$22               | \$0  | \$27                               | \$27                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$1,988                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$527              | \$2,188                                    | \$1,227                            | \$1,227                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$67               | \$112                                      | \$221                              | \$221                            |  |
| <b>OTHER CHARGES</b>                                 | \$67               | \$112                                      | \$221                              | \$221                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$594              | \$2,300                                    | \$1,448                            | \$1,448                          |  |
| <b>Net Cost:</b>                                     | (\$354)            | \$1,458                                    | \$581                              | \$581                            |  |

**Fund: 0302 - AMBER RIDGE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,050            | \$693                                      |                                    | \$500                            | \$500  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,050            | \$693                                      |                                    | \$500                            | \$500  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$6,553            | \$6,532                                    |                                    | \$6,534                          | \$6,534  |
| <b>CHARGES FOR SERVICES</b>                          | \$6,553            | \$6,532                                    |                                    | \$6,534                          | \$6,534  |
| <b>Total Revenues:</b>                               | \$7,604            | \$7,225                                    |                                    | \$7,034                          | \$7,034  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$165              | \$0  |                                    | \$201                            | \$201  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$200                            | \$200  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$369              | \$0  |                                    | \$1,000                          | \$1,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$734              | \$200                                      |                                    | \$1,401                          | \$1,401  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$87               | \$134                                      |                                    | \$260                            | \$260  |
| <b>OTHER CHARGES</b>                                 | \$87               | \$134                                      |                                    | \$260                            | \$260  |
| <b>Total Expenditures and Appropriations:</b>        | \$821              | \$334                                      |                                    | \$1,661                          | \$1,661  |
| <b>Net Cost:</b>                                     | (\$6,782)          | (\$6,891)                                  |                                    | (\$5,373)                        | (\$5,373)  |

**Fund: 0303 - MARIANAS WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$231              | \$180                                      | \$100                              | \$100                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$231</b>       | <b>\$180</b>                               | <b>\$100</b>                       | <b>\$100</b>                     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$5,413            | \$5,392                                    | \$5,405                            | \$5,405                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$5,413</b>     | <b>\$5,392</b>                             | <b>\$5,405</b>                     | <b>\$5,405</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$5,645</b>     | <b>\$5,573</b>                             | <b>\$5,505</b>                     | <b>\$5,505</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$176              | \$0  | \$214                              | \$214                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$848                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$681</b>       | <b>\$1,048</b>                             | <b>\$1,414</b>                     | <b>\$1,414</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$748              | \$179                                      | (\$87)                             | (\$87)                           |  |
| <b>OTHER CHARGES</b>                                 | <b>\$748</b>       | <b>\$179</b>                               | <b>(\$87)</b>                      | <b>(\$87)</b>                    |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,429</b>     | <b>\$1,227</b>                             | <b>\$1,327</b>                     | <b>\$1,327</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$4,215)</b>   | <b>(\$4,345)</b>                           | <b>(\$4,178)</b>                   | <b>(\$4,178)</b>                 |  |

**Fund: 0304 - COLOMA DRIVE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$143              | \$122                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$143              | \$122                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,199            | \$4,176                                    | \$4,198                            | \$4,198                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,199            | \$4,176                                    | \$4,198                            | \$4,198                          |  |
| <b>Total Revenues:</b>                               | \$4,342            | \$4,298                                    | \$4,258                            | \$4,258                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$118              | \$0  | \$144                              | \$144                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$420              | \$200                                      | \$1,344                            | \$1,344                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$534              | \$144                                      | (\$28)                             | (\$28)                           |  |
| <b>OTHER CHARGES</b>                                 | \$534              | \$144                                      | (\$28)                             | (\$28)                           |  |
| <b>Total Expenditures and Appropriations:</b>        | \$954              | \$344                                      | \$1,316                            | \$1,316                          |  |
| <b>Net Cost:</b>                                     | (\$3,388)          | (\$3,954)                                  | (\$2,942)                          | (\$2,942)                        |  |

**Fund: 0306 - RIVER HILLS ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$617              | \$440                                      | \$300                              | \$300                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$617              | \$440                                      | \$300                              | \$300                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$15,990           | \$15,969                                   | \$15,876                           | \$15,876                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$15,990           | \$15,969                                   | \$15,876                           | \$15,876                         |  |
| <b>Total Revenues:</b>                               | \$16,608           | \$16,409                                   | \$16,176                           | \$16,176                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$188              | \$0  | \$229                              | \$229                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$11,005                                   | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$761              | \$11,205                                   | \$1,429                            | \$1,429                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,431            | \$133                                      | (\$325)                            | (\$325)                          |  |
| <b>OTHER CHARGES</b>                                 | \$1,431            | \$133                                      | (\$325)                            | (\$325)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,192            | \$11,338                                   | \$1,104                            | \$1,104                          |  |
| <b>Net Cost:</b>                                     | (\$14,416)         | (\$5,071)                                  | (\$15,072)                         | (\$15,072)                       |  |



**Fund: 0307 - CRAIG LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$281              | \$213                                      | \$125                              | \$125                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$281              | \$213                                      | \$125                              | \$125                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,970            | \$4,946                                    | \$4,960                            | \$4,960                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,970            | \$4,946                                    | \$4,960                            | \$4,960                          |  |
| <b>Total Revenues:</b>                               | \$5,252            | \$5,159                                    | \$5,085                            | \$5,085                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$58               | \$0  | \$71                               | \$71                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$359              | \$200                                      | \$1,271                            | \$1,271                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$832              | \$146                                      | (\$145)                            | (\$145)                          |  |
| <b>OTHER CHARGES</b>                                 | \$832              | \$146                                      | (\$145)                            | (\$145)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,191            | \$346                                      | \$1,126                            | \$1,126                          |  |
| <b>Net Cost:</b>                                     | (\$4,060)          | (\$4,813)                                  | (\$3,959)                          | (\$3,959)                        |  |

County of Shasta  
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**Fund: 0308 - E STILLWATER WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$147              | \$107                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$147              | \$107                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$2,238            | \$2,215                                    | \$2,257                            | \$2,257                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,238            | \$2,215                                    | \$2,257                            | \$2,257                          |  |
| <b>Total Revenues:</b>                               | \$2,386            | \$2,322                                    | \$2,317                            | \$2,317                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$100              | \$0  | \$122                              | \$122                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$605              | \$200                                      | \$1,322                            | \$1,322                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$67               | (\$53)                                     | \$238                              | \$238                            |  |
| <b>OTHER CHARGES</b>                                 | \$67               | (\$53)                                     | \$238                              | \$238                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$672              | \$147                                      | \$1,560                            | \$1,560                          |  |
| <b>Net Cost:</b>                                     | (\$1,713)          | (\$2,175)                                  | (\$757)                            | (\$757)                          |  |

**Fund: 0309 - FULLERTON WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$41               | \$0  | \$0                                | \$0                              | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$41               | \$0  | \$0                                | \$0                              | \$0  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$488              | \$0  | \$0                                | \$0                              | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | \$488              | \$0  | \$0                                | \$0                              | \$0  |
| <b>Total Revenues:</b>                               | \$529              | \$0  | \$0                                | \$0                              | \$0  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$22               | \$0  | \$0                                | \$0                              | \$0  |
| 034310 MISC XP PRIOR PERIOD EXP ADJ                  | \$0                | \$2,238                                    | \$0                                | \$0                              | \$0  |
| 034802 PROF ADMIN SVS                                | \$200              | \$0  | \$0                                | \$0                              | \$0  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$67               | \$0  | \$0                                | \$0                              | \$0  |
| <b>SERVICES AND SUPPLIES</b>                         | \$290              | \$2,238                                    | \$0                                | \$0                              | \$0  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$61               | \$0  | \$0                                | \$0                              | \$0  |
| <b>OTHER CHARGES</b>                                 | \$61               | \$0  | \$0                                | \$0                              | \$0  |
| <b>Total Expenditures and Appropriations:</b>        | \$351              | \$2,238                                    | \$0                                | \$0                              | \$0  |
| <b>Net Cost:</b>                                     | (\$177)            | \$2,238                                    | \$0                                | \$0                              | \$0  |

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**Fund: 0311 - SKI WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$36               | \$23                                       | \$5                                | \$5                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$36               | \$23                                       | \$5                                | \$5                              |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668223 S/A SKYWAY PRD                                | \$463              | \$438                                      | \$495                              | \$495                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$463              | \$438                                      | \$495                              | \$495                            |  |
| <b>Total Revenues:</b>                               | \$500              | \$461                                      | \$500                              | \$500                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$30               | \$0  | \$37                               | \$37                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$332              | \$200                                      | \$1,237                            | \$1,237                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | (\$117)                                    | \$224                              | \$224                            |  |
| <b>OTHER CHARGES</b>                                 | \$63               | (\$117)                                    | \$224                              | \$224                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$395              | \$83                                       | \$1,461                            | \$1,461                          |  |
| <b>Net Cost:</b>                                     | (\$104)            | (\$378)                                    | \$961                              | \$961                            |  |

**Fund: 0312 - MULE MTN PARKWAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$113              | \$70                                       | \$40                               | \$40                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$113              | \$70                                       | \$40                               | \$40                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$464              | \$438                                      | \$495                              | \$495                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$464              | \$438                                      | \$495                              | \$495                            |  |
| <b>Total Revenues:</b>                               | \$578              | \$509                                      | \$535                              | \$535                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$25               | \$0  | \$31                               | \$31                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$326              | \$200                                      | \$1,231                            | \$1,231                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$144)            | \$127                                      | \$226                              | \$226                            |  |
| <b>OTHER CHARGES</b>                                 | (\$144)            | \$127                                      | \$226                              | \$226                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$182              | \$327                                      | \$1,457                            | \$1,457                          |  |
| <b>Net Cost:</b>                                     | (\$395)            | (\$182)                                    | \$922                              | \$922                            |  |

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**Fund: 0313 - FORE WAY LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$21               | \$22                                       | \$5                                | \$5                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$21               | \$22                                       | \$5                                | \$5                              |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$1,163            | \$1,138                                    | \$1,188                            | \$1,188                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,163            | \$1,138                                    | \$1,188                            | \$1,188                          |  |
| <b>Total Revenues:</b>                               | \$1,185            | \$1,161                                    | \$1,193                            | \$1,193                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$23               | \$0  | \$29                               | \$29                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$325              | \$200                                      | \$1,229                            | \$1,229                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$146)            | (\$17)                                     | \$206                              | \$206                            |  |
| <b>OTHER CHARGES</b>                                 | (\$146)            | (\$17)                                     | \$206                              | \$206                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$179              | \$183                                      | \$1,435                            | \$1,435                          |  |
| <b>Net Cost:</b>                                     | (\$1,006)          | (\$978)                                    | \$242                              | \$242                            |  |

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**Fund: 0314 - BLACKSTONE ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$57               | \$56                                       | \$15                               | \$15                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$57</b>        | <b>\$56</b>                                | <b>\$15</b>                        | <b>\$15</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$2,209            | \$2,186                                    | \$2,351                            | \$2,351                          |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$125              | \$125                                      | \$0                                | \$0                              |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,334</b>     | <b>\$2,311</b>                             | <b>\$2,351</b>                     | <b>\$2,351</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$2,392</b>     | <b>\$2,367</b>                             | <b>\$2,366</b>                     | <b>\$2,366</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$81               | \$0  | \$99                               | \$99                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$382</b>       | <b>\$200</b>                               | <b>\$1,299</b>                     | <b>\$1,299</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$83               | (\$323)                                    | \$239                              | \$239                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$83</b>        | <b>(\$323)</b>                             | <b>\$239</b>                       | <b>\$239</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$465</b>       | <b>(\$123)</b>                             | <b>\$1,538</b>                     | <b>\$1,538</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$1,926)</b>   | <b>(\$2,490)</b>                           | <b>(\$828)</b>                     | <b>(\$828)</b>                   |  |

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**Fund: 0315 - LOGAN ROAD PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$587              | \$417                                      | \$300                              | \$300                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$587</b>       | <b>\$417</b>                               | <b>\$300</b>                       | <b>\$300</b>                     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$6,593            | \$6,572                                    | \$6,574                            | \$6,574                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$6,593</b>     | <b>\$6,572</b>                             | <b>\$6,574</b>                     | <b>\$6,574</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$7,181</b>     | <b>\$6,990</b>                             | <b>\$6,874</b>                     | <b>\$6,874</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$275              | \$0  | \$335                              | \$335                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$577</b>       | <b>\$200</b>                               | <b>\$1,535</b>                     | <b>\$1,535</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$98               | (\$297)                                    | \$215                              | \$215                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$98</b>        | <b>(\$297)</b>                             | <b>\$215</b>                       | <b>\$215</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$675</b>       | <b>(\$97)</b>                              | <b>\$1,750</b>                     | <b>\$1,750</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$6,505)</b>   | <b>(\$7,087)</b>                           | <b>(\$5,124)</b>                   | <b>(\$5,124)</b>                 |  |



**Fund: 0316 - VALPARAISO WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$484              | \$320                                      | \$225                              | \$225                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$484              | \$320                                      | \$225                              | \$225                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,200            | \$3,176                                    | \$3,208                            | \$3,208                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,200            | \$3,176                                    | \$3,208                            | \$3,208                          |  |
| <b>Total Revenues:</b>                               | \$3,684            | \$3,496                                    | \$3,433                            | \$3,433                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$102              | \$0  | \$124                              | \$124                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$404              | \$200                                      | \$1,324                            | \$1,324                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$87               | \$148                                      | \$198                              | \$198                            |  |
| <b>OTHER CHARGES</b>                                 | \$87               | \$148                                      | \$198                              | \$198                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$491              | \$348                                      | \$1,522                            | \$1,522                          |  |
| <b>Net Cost:</b>                                     | (\$3,193)          | (\$3,148)                                  | (\$1,911)                          | (\$1,911)                        |  |

**Fund: 0317 - LAKEHEAD STREET LIGHTING**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 100</b> TAXES                           |                    |  |                                    |                                  |  |
| 101000 CURRENT SECURED TAXES                         | \$493              | \$506                                      | \$450                              | \$450                            |  |
| 101001 CURRENT UNITARY TAXES                         | \$20               | \$20                                       | \$0                                | \$0                              |  |
| 101011 CURR SEC TAX DEL ADV TEETER                   | \$8                | \$7  | \$0                                | \$0                              |  |
| 101100 SUPPLEMENTAL TAXES CURRENT                    | \$8                | \$7  | \$0                                | \$0                              |  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                | \$1                | \$1  | \$0                                | \$0                              |  |
| 102000 CURRENT UNSECURED TAXES                       | \$24               | \$24                                       | \$20                               | \$20                             |  |
| 103010 SUPPLEMENTAL TAXES PRIOR                      | \$0                | \$0  | \$0                                | \$0                              |  |
| 104000 PRIOR YEAR UNSECURED TAXES                    | \$0                | \$0  | \$0                                | \$0                              |  |
| <b>TAXES</b>   | <b>\$556</b>       | <b>\$568</b>                               | <b>\$470</b>                       | <b>\$470</b>                     |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$9                | \$4  | \$0                                | \$0                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$9</b>         | <b>\$4</b>                                 | <b>\$0</b>                         | <b>\$0</b>                       |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                                  |  |
| 546000 STATE HOMEOWNERS EXEMPTION                    | \$7                | \$7  | \$0                                | \$0                              |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$7</b>         | <b>\$7</b>                                 | <b>\$0</b>                         | <b>\$0</b>                       |  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                                  |  |
| 800301 TRANS IN ROADS                                | \$0                | \$600                                      | \$600                              | \$600                            |  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | <b>\$0</b>         | <b>\$600</b>                               | <b>\$600</b>                       | <b>\$600</b>                     |  |
| <b>Total Revenues:</b>                               | <b>\$573</b>       | <b>\$1,180</b>                             | <b>\$1,070</b>                     | <b>\$1,070</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 034893 PROP TAX ADMIN SVS                            | \$14               | \$14                                       | \$15                               | \$15                             |  |
| 036100 UTILITIES                                     | \$271              | \$275                                      | \$500                              | \$500                            |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$286</b>       | <b>\$290</b>                               | <b>\$515</b>                       | <b>\$515</b>                     |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$571              | \$610                                      | \$725                              | \$725                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$571</b>       | <b>\$610</b>                               | <b>\$725</b>                       | <b>\$725</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$857</b>       | <b>\$900</b>                               | <b>\$1,240</b>                     | <b>\$1,240</b>                   |  |
| <b>Net Cost:</b>                                     | <b>\$284</b>       | <b>(\$280)</b>                             | <b>\$170</b>                       | <b>\$170</b>                     |  |

**Fund: 0318 - LARK COURT PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$313              | \$202                                      | \$75                               | \$75                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$313              | \$202                                      | \$75                               | \$75                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,762            | \$1,737                                    | \$1,782                            | \$1,782                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,762            | \$1,737                                    | \$1,782                            | \$1,782                          |  |
| <b>Total Revenues:</b>                               | \$2,075            | \$1,940                                    | \$1,857                            | \$1,857                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$25               | \$0  | \$31                               | \$31                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$530              | \$200                                      | \$1,231                            | \$1,231                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$76               | \$140                                      | \$231                              | \$231                            |  |
| <b>OTHER CHARGES</b>                                 | \$76               | \$140                                      | \$231                              | \$231                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$606              | \$340                                      | \$1,462                            | \$1,462                          |  |
| <b>Net Cost:</b>                                     | (\$1,469)          | (\$1,600)                                  | (\$395)                            | (\$395)                          |  |

County of Shasta  
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**Fund: 0319 - MANOR CREST PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$613              | \$388                                      | \$101                              | \$101                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$613              | \$388                                      | \$101                              | \$101                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,793            | \$4,772                                    | \$4,792                            | \$4,792                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,793            | \$4,772                                    | \$4,792                            | \$4,792                          |  |
| <b>Total Revenues:</b>                               | \$5,406            | \$5,161                                    | \$4,893                            | \$4,893                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$92               | \$0  | \$113                              | \$113                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$4,260                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$597              | \$4,460                                    | \$1,313                            | \$1,313                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$79               | \$173                                      | \$224                              | \$224                            |  |
| <b>OTHER CHARGES</b>                                 | \$79               | \$173                                      | \$224                              | \$224                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$676              | \$4,633                                    | \$1,537                            | \$1,537                          |  |
| <b>Net Cost:</b>                                     | (\$4,729)          | (\$528)                                    | (\$3,356)                          | (\$3,356)                        |  |

**Fund: 0320 - SANTA BARBARA ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$318              | \$231                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$318              | \$231                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,002            | \$4,252                                    | \$4,010                            | \$4,010                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,002            | \$4,252                                    | \$4,010                            | \$4,010                          |  |
| <b>Total Revenues:</b>                               | \$4,320            | \$4,483                                    | \$4,090                            | \$4,090                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$70               | \$0  | \$86                               | \$86                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$372              | \$200                                      | \$1,286                            | \$1,286                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$73               | (\$299)                                    | \$215                              | \$215                            |  |
| <b>OTHER CHARGES</b>                                 | \$73               | (\$299)                                    | \$215                              | \$215                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$445              | (\$99)                                     | \$1,501                            | \$1,501                          |  |
| <b>Net Cost:</b>                                     | (\$3,875)          | (\$4,582)                                  | (\$2,589)                          | (\$2,589)                        |  |

**Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$230              | \$165                                      | \$55                               | \$55                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$230              | \$165                                      | \$55                               | \$55                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,020            | \$2,996                                    | \$3,029                            | \$3,029                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,020            | \$2,996                                    | \$3,029                            | \$3,029                          |  |
| <b>Total Revenues:</b>                               | \$3,250            | \$3,162                                    | \$3,084                            | \$3,084                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$65               | \$0  | \$79                               | \$79                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$366              | \$200                                      | \$1,279                            | \$1,279                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | \$115                                      | \$225                              | \$225                            |  |
| <b>OTHER CHARGES</b>                                 | \$63               | \$115                                      | \$225                              | \$225                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$429              | \$315                                      | \$1,504                            | \$1,504                          |  |
| <b>Net Cost:</b>                                     | (\$2,820)          | (\$2,847)                                  | (\$1,580)                          | (\$1,580)                        |  |

**Fund: 0322 - COUNTRY FIELDS ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$180              | \$153                                      | \$45                               | \$45                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$180              | \$153                                      | \$45                               | \$45                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$5,236            | \$5,214                                    | \$5,227                            | \$5,227                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$5,236            | \$5,214                                    | \$5,227                            | \$5,227                          |  |
| <b>Total Revenues:</b>                               | \$5,416            | \$5,367                                    | \$5,272                            | \$5,272                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$180              | \$0  | \$219                              | \$219                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$685              | \$200                                      | \$1,419                            | \$1,419                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$713              | \$180                                      | (\$111)                            | (\$111)                          |  |
| <b>OTHER CHARGES</b>                                 | \$713              | \$180                                      | (\$111)                            | (\$111)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,398            | \$380                                      | \$1,308                            | \$1,308                          |  |
| <b>Net Cost:</b>                                     | (\$4,017)          | (\$4,987)                                  | (\$3,964)                          | (\$3,964)                        |  |

**Fund: 0324 - CHINA GULCH PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$635              | \$427                                      | \$108                              | \$108                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$635              | \$427                                      | \$108                              | \$108                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,916            | \$4,894                                    | \$4,910                            | \$4,910                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,916            | \$4,894                                    | \$4,910                            | \$4,910                          |  |
| <b>Total Revenues:</b>                               | \$5,552            | \$5,321                                    | \$5,018                            | \$5,018                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$87               | \$0  | \$107                              | \$107                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$298                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$592              | \$498                                      | \$1,307                            | \$1,307                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$99               | \$172                                      | \$221                              | \$221                            |  |
| <b>OTHER CHARGES</b>                                 | \$99               | \$172                                      | \$221                              | \$221                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$691              | \$670                                      | \$1,528                            | \$1,528                          |  |
| <b>Net Cost:</b>                                     | (\$4,860)          | (\$4,651)                                  | (\$3,490)                          | (\$3,490)                        |  |



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**Fund: 0325 - MANTON HGTS PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$734              | \$541                                      | \$133                              | \$133                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$734              | \$541                                      | \$133                              | \$133                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,214           | \$10,193                                   | \$10,157                           | \$10,157                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$10,214           | \$10,193                                   | \$10,157                           | \$10,157                         |  |
| <b>Total Revenues:</b>                               | \$10,949           | \$10,734                                   | \$10,290                           | \$10,290                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$426              | \$0  | \$517                              | \$517                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$169              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$795              | \$200                                      | \$1,717                            | \$1,717                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$67               | (\$328)                                    | \$224                              | \$224                            |  |
| <b>OTHER CHARGES</b>                                 | \$67               | (\$328)                                    | \$224                              | \$224                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$862              | (\$128)                                    | \$1,941                            | \$1,941                          |  |
| <b>Net Cost:</b>                                     | (\$10,086)         | (\$10,862)                                 | (\$8,349)                          | (\$8,349)                        |  |

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**Fund: 0326 - MANZANILLO PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$270              | \$191                                      | \$48                               | \$48                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$270              | \$191                                      | \$48                               | \$48                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,112            | \$3,087                                    | \$3,119                            | \$3,119                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,112            | \$3,087                                    | \$3,119                            | \$3,119                          |  |
| <b>Total Revenues:</b>                               | \$3,383            | \$3,278                                    | \$3,167                            | \$3,167                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$31               | \$0  | \$38                               | \$38                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$333              | \$200                                      | \$1,238                            | \$1,238                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$68               | \$126                                      | \$223                              | \$223                            |  |
| <b>OTHER CHARGES</b>                                 | \$68               | \$126                                      | \$223                              | \$223                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$401              | \$326                                      | \$1,461                            | \$1,461                          |  |
| <b>Net Cost:</b>                                     | (\$2,981)          | (\$2,952)                                  | (\$1,706)                          | (\$1,706)                        |  |

**Fund: 0327 - LAVERNE LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$618              | \$438                                      | \$111                              | \$111                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$618              | \$438                                      | \$111                              | \$111                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$26,582           | \$26,561                                   | \$26,362                           | \$26,362                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$26,582           | \$26,561                                   | \$26,362                           | \$26,362                         |  |
| <b>Total Revenues:</b>                               | \$27,201           | \$27,000                                   | \$26,473                           | \$26,473                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$118              | \$0  | \$144                              | \$144                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$420              | \$200                                      | \$1,344                            | \$1,344                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$607              | \$56                                       | (\$20)                             | (\$20)                           |  |
| 050200 RETIREMENT OF LONG TERM DEBT                  | \$0                | \$0  | \$18,829                           | \$18,829                         |  |
| <b>OTHER CHARGES</b>                                 | \$607              | \$56                                       | \$18,809                           | \$18,809                         |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,027            | \$256                                      | \$20,153                           | \$20,153                         |  |
| <b>Net Cost:</b>                                     | (\$26,174)         | (\$26,744)                                 | (\$6,320)                          | (\$6,320)                        |  |

**Fund: 0328 - CANTO DEL LUPINE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,508            | \$974                                      | \$248                              | \$248                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,508            | \$974                                      | \$248                              | \$248                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$6,920            | \$6,896                                    | \$6,890                            | \$6,890                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$6,920            | \$6,896                                    | \$6,890                            | \$6,890                          |  |
| <b>Total Revenues:</b>                               | \$8,428            | \$7,871                                    | \$7,138                            | \$7,138                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$84               | \$0  | \$102                              | \$102                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$657              | \$200                                      | \$1,302                            | \$1,302                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$76               | \$136                                      | \$220                              | \$220                            |  |
| <b>OTHER CHARGES</b>                                 | \$76               | \$136                                      | \$220                              | \$220                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$733              | \$336                                      | \$1,522                            | \$1,522                          |  |
| <b>Net Cost:</b>                                     | (\$7,695)          | (\$7,535)                                  | (\$5,616)                          | (\$5,616)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$464              | \$296                                      | \$75                               | \$75                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$464              | \$296                                      | \$75                               | \$75                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,224            | \$3,235                                    | \$2,673                            | \$2,673                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,224            | \$3,235                                    | \$2,673                            | \$2,673                          |  |
| <b>Total Revenues:</b>                               | \$3,688            | \$3,532                                    | \$2,748                            | \$2,748                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$43               | \$0  | \$53                               | \$53                             |  |
| 034802 PROF ADMIN SVS                                | \$400              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$1,151            | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$1,595            | \$200                                      | \$1,253                            | \$1,253                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$224              | \$334                                      | \$527                              | \$527                            |  |
| <b>OTHER CHARGES</b>                                 | \$224              | \$334                                      | \$527                              | \$527                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,819            | \$534                                      | \$1,780                            | \$1,780                          |  |
| <b>Net Cost:</b>                                     | (\$1,869)          | (\$2,998)                                  | (\$968)                            | (\$968)                          |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0330 - JORDAN MANOR PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$213              | \$153                                      | \$45                               | \$45                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$213              | \$153                                      | \$45                               | \$45                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,520            | \$2,496                                    | \$2,534                            | \$2,534                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,520            | \$2,496                                    | \$2,534                            | \$2,534                          |  |
| <b>Total Revenues:</b>                               | \$2,734            | \$2,649                                    | \$2,579                            | \$2,579                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$15               | \$0  | \$19                               | \$19                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$317              | \$200                                      | \$1,219                            | \$1,219                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$208)            | \$98                                       | \$219                              | \$219                            |  |
| <b>OTHER CHARGES</b>                                 | (\$208)            | \$98                                       | \$219                              | \$219                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$109              | \$298                                      | \$1,438                            | \$1,438                          |  |
| <b>Net Cost:</b>                                     | (\$2,625)          | (\$2,351)                                  | (\$1,141)                          | (\$1,141)                        |  |

County of Shasta  
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**Fund: 0331 - RITTS MILL ROAD PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$24               | \$12                                       |                                    | \$0                              | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$24               | \$12                                       |                                    | \$0                              | \$0  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,460            | \$0  |                                    | \$0                              | \$0  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,460            | \$0  |                                    | \$0                              | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                                  |  |
| 800301 TRANS IN ROADS                                | \$0                | \$0  |                                    | \$200                            | \$200  |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$0                | \$0  |                                    | \$200                            | \$200  |
| <b>Total Revenues:</b>                               | \$4,484            | \$12                                       |                                    | \$200                            | \$200  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$66               | \$72                                       |                                    | \$213                            | \$213  |
| <b>OTHER CHARGES</b>                                 | \$66               | \$72                                       |                                    | \$213                            | \$213  |
| <b>Total Expenditures and Appropriations:</b>        | \$66               | \$72                                       |                                    | \$213                            | \$213  |
| <b>Net Cost:</b>                                     | (\$4,418)          | \$59                                       |                                    | \$13                             | \$13   |

**Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING**

| Detail By Revenue Category<br>and Expenditure Object          | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|----------------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1   | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 100</b> <b>TAXES</b>                             |                    |  |                                    |                                  |  |
| 101000    CURRENT SECURED TAXES                               | \$17,026           | \$17,667                                   | \$14,000                           | \$14,000                         |  |
| 101001    CURRENT UNITARY TAXES                               | \$588              | \$604                                      | \$350                              | \$350                            |  |
| 101011    CURR SEC TAX DEL ADV TEETER                         | \$289              | \$266                                      | \$0                                | \$0                              |  |
| 101100    SUPPLEMENTAL TAXES CURRENT                          | \$277              | \$238                                      | \$75                               | \$75                             |  |
| 101111    SUPPLEMENTAL TAXES CURR TEETER                      | \$47               | \$36                                       | \$0                                | \$0                              |  |
| 102000    CURRENT UNSECURED TAXES                             | \$828              | \$860                                      | \$700                              | \$700                            |  |
| 103010    SUPPLEMENTAL TAXES PRIOR                            | \$6                | \$0  | \$0                                | \$0                              |  |
| 104000    PRIOR YEAR UNSECURED TAXES                          | \$9                | \$15                                       | \$0                                | \$0                              |  |
| <b>TAXES</b>  | \$19,073           | \$19,689                                   | \$15,125                           | \$15,125                         |  |
| <b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                                  |  |
| 420000    INTEREST  | \$5,853            | \$3,697                                    | \$2,500                            | \$2,500                          |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                      | \$5,853            | \$3,697                                    | \$2,500                            | \$2,500                          |  |
| <b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>        |                    |  |                                    |                                  |  |
| 546000    STATE HOMEOWNERS EXEMPTION                          | \$256              | \$246                                      | \$240                              | \$240                            |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                             | \$256              | \$246                                      | \$240                              | \$240                            |  |
| <b>Total Revenues:</b>  | \$25,183           | \$23,633                                   | \$17,865                           | \$17,865                         |  |
| <b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>             |                    |  |                                    |                                  |  |
| 034800    PROF & SPECIAL SERVICES                             | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034893    PROP TAX ADMIN SVS                                  | \$509              | \$518                                      | \$550                              | \$550                            |  |
| 036100    UTILITIES   | \$2,297            | \$2,316                                    | \$5,000                            | \$5,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                                  | \$2,806            | \$2,834                                    | \$6,550                            | \$6,550                          |  |
| <b>Category: 050</b> <b>OTHER CHARGES</b>                     |                    |  |                                    |                                  |  |
| 050001    CENTRAL SERVICE COST PLAN CHGS                      | \$669              | \$710                                      | \$793                              | \$793                            |  |
| <b>OTHER CHARGES</b>  | \$669              | \$710                                      | \$793                              | \$793                            |  |
| <b>Total Expenditures and Appropriations:</b>                 | \$3,475            | \$3,544                                    | \$7,343                            | \$7,343                          |  |
| <b>Net Cost:</b>  | (\$21,708)         | (\$20,088)                                 | (\$10,522)                         | (\$10,522)                       |  |



County of Shasta  
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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0333 - ROBLEDO ROAD PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$202              | \$217                                      | \$50                               | \$50                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$202              | \$217                                      | \$50                               | \$50                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,157           | \$10,134                                   | \$10,098                           | \$10,098                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$10,157           | \$10,134                                   | \$10,098                           | \$10,098                         |  |
| <b>Total Revenues:</b>                               | \$10,359           | \$10,352                                   | \$10,148                           | \$10,148                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$147              | \$0  | \$179                              | \$179                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$449              | \$200                                      | \$1,379                            | \$1,379                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$838              | \$405                                      | (\$158)                            | (\$158)                          |  |
| <b>OTHER CHARGES</b>                                 | \$838              | \$405                                      | (\$158)                            | (\$158)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,287            | \$605                                      | \$1,221                            | \$1,221                          |  |
| <b>Net Cost:</b>                                     | (\$9,072)          | (\$9,747)                                  | (\$8,927)                          | (\$8,927)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0334 - SANTA BARBARA #2 PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$268              | \$205                                      | \$50                               | \$50                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$268              | \$205                                      | \$50                               | \$50                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,411            | \$4,389                                    | \$4,410                            | \$4,410                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,411            | \$4,389                                    | \$4,410                            | \$4,410                          |  |
| <b>Total Revenues:</b>                               | \$4,679            | \$4,594                                    | \$4,460                            | \$4,460                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$34               | \$0  | \$42                               | \$42                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$335              | \$200                                      | \$1,242                            | \$1,242                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | (\$433)                                    | \$208                              | \$208                            |  |
| <b>OTHER CHARGES</b>                                 | \$63               | (\$433)                                    | \$208                              | \$208                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$398              | (\$233)                                    | \$1,450                            | \$1,450                          |  |
| <b>Net Cost:</b>                                     | (\$4,280)          | (\$4,827)                                  | (\$3,010)                          | (\$3,010)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0335 - NO CHAPPARAL DR PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$720              | \$457                                      | \$123                              | \$123                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$720              | \$457                                      | \$123                              | \$123                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$13,487           | \$13,463                                   | \$13,391                           | \$13,391                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$13,487           | \$13,463                                   | \$13,391                           | \$13,391                         |  |
| <b>Total Revenues:</b>                               | \$14,207           | \$13,920                                   | \$13,514                           | \$13,514                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$61               | \$0  | \$75                               | \$75                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$363              | \$200                                      | \$1,275                            | \$1,275                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$80               | \$152                                      | \$232                              | \$232                            |  |
| 050200 RETIREMENT OF LONG TERM DEBT                  | \$0                | \$0  | \$10,327                           | \$10,327                         |  |
| <b>OTHER CHARGES</b>                                 | \$80               | \$152                                      | \$10,559                           | \$10,559                         |  |
| <b>Total Expenditures and Appropriations:</b>        | \$443              | \$352                                      | \$11,834                           | \$11,834                         |  |
| <b>Net Cost:</b>                                     | (\$13,763)         | (\$13,568)                                 | (\$1,680)                          | (\$1,680)                        |  |

County of Shasta  
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**Fund: 0337 - WOGGON LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$764              | \$496                                      | \$135                              | \$135                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$764              | \$496                                      | \$135                              | \$135                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$13,288           | \$13,264                                   | \$13,195                           | \$13,195                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$13,288           | \$13,264                                   | \$13,195                           | \$13,195                         |  |
| <b>Total Revenues:</b>                               | \$14,053           | \$13,760                                   | \$13,330                           | \$13,330                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$67               | \$0  | \$82                               | \$82                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$10,000                           | \$10,000                         |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$572              | \$200                                      | \$10,282                           | \$10,282                         |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$109              | \$153                                      | \$261                              | \$261                            |  |
| 050200 RETIREMENT OF LONG TERM DEBT                  | \$0                | \$0  | \$9,928                            | \$9,928                          |  |
| <b>OTHER CHARGES</b>                                 | \$109              | \$153                                      | \$10,189                           | \$10,189                         |  |
| <b>Total Expenditures and Appropriations:</b>        | \$681              | \$353                                      | \$20,471                           | \$20,471                         |  |
| <b>Net Cost:</b>                                     | (\$13,371)         | (\$13,407)                                 | \$7,141                            | \$7,141                          |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0338 - AIDEN PARK PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$425              | \$286                                      | \$75                               | \$75                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$425              | \$286                                      | \$75                               | \$75                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,110            | \$3,086                                    | \$3,119                            | \$3,119                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,110            | \$3,086                                    | \$3,119                            | \$3,119                          |  |
| <b>Total Revenues:</b>                               | \$3,536            | \$3,373                                    | \$3,194                            | \$3,194                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$17               | \$0  | \$21                               | \$21                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$319              | \$200                                      | \$1,221                            | \$1,221                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$68               | (\$314)                                    | \$233                              | \$233                            |  |
| <b>OTHER CHARGES</b>                                 | \$68               | (\$314)                                    | \$233                              | \$233                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$387              | (\$114)                                    | \$1,454                            | \$1,454                          |  |
| <b>Net Cost:</b>                                     | (\$3,149)          | (\$3,487)                                  | (\$1,740)                          | (\$1,740)                        |  |

**Fund: 0339 - L & R ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$535              | \$240                                      | \$70                               | \$70                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$535              | \$240                                      | \$70                               | \$70                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$6,461            | \$6,437                                    | \$6,435                            | \$6,435                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$6,461            | \$6,437                                    | \$6,435                            | \$6,435                          |  |
| <b>Total Revenues:</b>                               | \$6,996            | \$6,677                                    | \$6,505                            | \$6,505                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$187              | \$0  | \$227                              | \$227                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$19,250                                   | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$692              | \$19,450                                   | \$1,427                            | \$1,427                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,065            | \$188                                      | (\$148)                            | (\$148)                          |  |
| <b>OTHER CHARGES</b>                                 | \$1,065            | \$188                                      | (\$148)                            | (\$148)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,758            | \$19,638                                   | \$1,279                            | \$1,279                          |  |
| <b>Net Cost:</b>                                     | (\$5,238)          | \$12,960                                   | (\$5,226)                          | (\$5,226)                        |  |

**Fund: 0340 - NO 1 SQUAW CRPT PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$97               | \$60                                       | \$20                               | \$20                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$97               | \$60                                       | \$20                               | \$20                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$643              | \$618                                      | \$673                              | \$673                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$643              | \$618                                      | \$673                              | \$673                            |  |
| <b>Total Revenues:</b>                               | \$741              | \$679                                      | \$693                              | \$693                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$23               | \$0  | \$28                               | \$28                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$324              | \$200                                      | \$1,228                            | \$1,228                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$64               | \$111                                      | \$225                              | \$225                            |  |
| <b>OTHER CHARGES</b>                                 | \$64               | \$111                                      | \$225                              | \$225                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$388              | \$311                                      | \$1,453                            | \$1,453                          |  |
| <b>Net Cost:</b>                                     | (\$352)            | (\$368)                                    | \$760                              | \$760                            |  |

**Fund: 0341 - ROLLAND COUNTRY ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$369              | \$257                                      | \$64                               | \$64                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$369              | \$257                                      | \$64                               | \$64                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,741            | \$3,716                                    | \$3,742                            | \$3,742                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,741            | \$3,716                                    | \$3,742                            | \$3,742                          |  |
| <b>Total Revenues:</b>                               | \$4,110            | \$3,974                                    | \$3,806                            | \$3,806                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$31               | \$0  | \$39                               | \$39                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$536              | \$200                                      | \$1,239                            | \$1,239                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$89               | (\$159)                                    | \$208                              | \$208                            |  |
| <b>OTHER CHARGES</b>                                 | \$89               | (\$159)                                    | \$208                              | \$208                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$625              | \$41                                       | \$1,447                            | \$1,447                          |  |
| <b>Net Cost:</b>                                     | (\$3,485)          | (\$3,933)                                  | (\$2,359)                          | (\$2,359)                        |  |



**Fund: 0342 - SHELLY LAND PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$685              | \$454                                      | \$115                              | \$115                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$685              | \$454                                      | \$115                              | \$115                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$8,242            | \$8,226                                    | \$8,217                            | \$8,217                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$8,242            | \$8,226                                    | \$8,217                            | \$8,217                          |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                                  |  |
| 799851 REIMB DAMAGES COUNTY PROPERTY                 | \$0                | \$776                                      | \$0                                | \$0                              |  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$0                | \$776                                      | \$0                                | \$0                              |  |
| <b>Total Revenues:</b>                               | \$8,927            | \$9,457                                    | \$8,332                            | \$8,332                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$121              | \$0  | \$148                              | \$148                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$410              | \$6,364                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$732              | \$6,564                                    | \$1,348                            | \$1,348                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$140              | \$121                                      | \$191                              | \$191                            |  |
| <b>OTHER CHARGES</b>                                 | \$140              | \$121                                      | \$191                              | \$191                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$872              | \$6,685                                    | \$1,539                            | \$1,539                          |  |
| <b>Net Cost:</b>                                     | (\$8,054)          | (\$2,771)                                  | (\$6,793)                          | (\$6,793)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0343 - MILLVILLE WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$814              | \$593                                      | \$146                              | \$146                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$814              | \$593                                      | \$146                              | \$146                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,144           | \$10,120                                   | \$10,083                           | \$10,083                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$10,144           | \$10,120                                   | \$10,083                           | \$10,083                         |  |
| <b>Total Revenues:</b>                               | \$10,958           | \$10,713                                   | \$10,229                           | \$10,229                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$167              | \$0  | \$204                              | \$204                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$469              | \$200                                      | \$1,404                            | \$1,404                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$146)            | \$100                                      | \$192                              | \$192                            |  |
| <b>OTHER CHARGES</b>                                 | (\$146)            | \$100                                      | \$192                              | \$192                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$323              | \$300                                      | \$1,596                            | \$1,596                          |  |
| <b>Net Cost:</b>                                     | (\$10,635)         | (\$10,413)                                 | (\$8,633)                          | (\$8,633)                        |  |

**Fund: 0344 - DIAMOND RIDGE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$115              | \$91                                       | \$25                               | \$25                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$115              | \$91                                       | \$25                               | \$25                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,483            | \$2,457                                    | \$2,495                            | \$2,495                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,483            | \$2,457                                    | \$2,495                            | \$2,495                          |  |
| <b>Total Revenues:</b>                               | \$2,598            | \$2,549                                    | \$2,520                            | \$2,520                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$33               | \$0  | \$40                               | \$40                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$538              | \$200                                      | \$1,240                            | \$1,240                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | (\$217)                                    | \$237                              | \$237                            |  |
| <b>OTHER CHARGES</b>                                 | \$63               | (\$217)                                    | \$237                              | \$237                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$601              | (\$17)                                     | \$1,477                            | \$1,477                          |  |
| <b>Net Cost:</b>                                     | (\$1,997)          | (\$2,566)                                  | (\$1,043)                          | (\$1,043)                        |  |

**Fund: 0345 - MOUNTAIN GATE MEADOWS PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$870              | \$556                                      | \$142                              | \$142                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$870              | \$556                                      | \$142                              | \$142                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,482            | \$3,457                                    | \$3,485                            | \$3,485                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,482            | \$3,457                                    | \$3,485                            | \$3,485                          |  |
| <b>Total Revenues:</b>                               | \$4,352            | \$4,013                                    | \$3,627                            | \$3,627                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$51               | \$0  | \$62                               | \$62                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$352              | \$200                                      | \$1,262                            | \$1,262                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$99               | \$164                                      | \$220                              | \$220                            |  |
| <b>OTHER CHARGES</b>                                 | \$99               | \$164                                      | \$220                              | \$220                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$451              | \$364                                      | \$1,482                            | \$1,482                          |  |
| <b>Net Cost:</b>                                     | (\$3,900)          | (\$3,649)                                  | (\$2,145)                          | (\$2,145)                        |  |

**Fund: 0347 - SIERRA VISTA LIGHTING**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 100</b> TAXES                           |                    |  |                                    |                                  |  |
| 101000 CURRENT SECURED TAXES                         | \$3,570            | \$3,551                                    | \$3,000                            | \$3,000                          |  |
| 101001 CURRENT UNITARY TAXES                         | \$151              | \$156                                      | \$100                              | \$100                            |  |
| 101011 CURR SEC TAX DEL ADV TEETER                   | \$60               | \$53                                       | \$40                               | \$40                             |  |
| 101100 SUPPLEMENTAL TAXES CURRENT                    | \$58               | \$48                                       | \$30                               | \$30                             |  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                | \$9                | \$7  | \$0                                | \$0                              |  |
| 102000 CURRENT UNSECURED TAXES                       | \$173              | \$172                                      | \$150                              | \$150                            |  |
| 103010 SUPPLEMENTAL TAXES PRIOR                      | \$1                | \$0  | \$0                                | \$0                              |  |
| 104000 PRIOR YEAR UNSECURED TAXES                    | \$2                | \$3  | \$0                                | \$0                              |  |
| <b>TAXES</b>   | <b>\$4,028</b>     | <b>\$3,993</b>                             | <b>\$3,320</b>                     | <b>\$3,320</b>                   |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,400            | \$865                                      | \$800                              | \$800                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$1,400</b>     | <b>\$865</b>                               | <b>\$800</b>                       | <b>\$800</b>                     |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                                  |  |
| 546000 STATE HOMEOWNERS EXEMPTION                    | \$53               | \$50                                       | \$50                               | \$50                             |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$53</b>        | <b>\$50</b>                                | <b>\$50</b>                        | <b>\$50</b>                      |  |
| <b>Total Revenues:</b>                               | <b>\$5,482</b>     | <b>\$4,908</b>                             | <b>\$4,170</b>                     | <b>\$4,170</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 034800 PROF & SPECIAL SERVICES                       | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034893 PROP TAX ADMIN SVS                            | \$107              | \$105                                      | \$110                              | \$110                            |  |
| 036100 UTILITIES                                     | \$1,276            | \$1,318                                    | \$1,600                            | \$1,600                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,384</b>     | <b>\$1,423</b>                             | <b>\$2,710</b>                     | <b>\$2,710</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$672              | \$687                                      | \$769                              | \$769                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$672</b>       | <b>\$687</b>                               | <b>\$769</b>                       | <b>\$769</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,056</b>     | <b>\$2,110</b>                             | <b>\$3,479</b>                     | <b>\$3,479</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$3,426)</b>   | <b>(\$2,798)</b>                           | <b>(\$691)</b>                     | <b>(\$691)</b>                   |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0351 - TIMBER RIDGE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$689              | \$421                                      | \$123                              | \$123                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$689              | \$421                                      | \$123                              | \$123                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,459            | \$3,436                                    | \$3,465                            | \$3,465                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,459            | \$3,436                                    | \$3,465                            | \$3,465                          |  |
| <b>Total Revenues:</b>                               | \$4,148            | \$3,857                                    | \$3,588                            | \$3,588                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$32               | \$0  | \$40                               | \$40                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$3,429                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$537              | \$3,629                                    | \$1,240                            | \$1,240                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$76               | \$132                                      | \$220                              | \$220                            |  |
| <b>OTHER CHARGES</b>                                 | \$76               | \$132                                      | \$220                              | \$220                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$613              | \$3,761                                    | \$1,460                            | \$1,460                          |  |
| <b>Net Cost:</b>                                     | (\$3,535)          | (\$96)                                     | (\$2,128)                          | (\$2,128)                        |  |

**Fund: 0360 - EQUESTRIAN ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$299              | \$182                                      | \$50                               | \$50                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$299              | \$182                                      | \$50                               | \$50                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,513            | \$1,488                                    | \$1,514                            | \$1,514                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,513            | \$1,488                                    | \$1,514                            | \$1,514                          |  |
| <b>Total Revenues:</b>                               | \$1,813            | \$1,671                                    | \$1,564                            | \$1,564                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$16               | \$0  | \$20                               | \$20                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$1,207                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$521              | \$1,407                                    | \$1,220                            | \$1,220                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$80               | \$131                                      | \$221                              | \$221                            |  |
| <b>OTHER CHARGES</b>                                 | \$80               | \$131                                      | \$221                              | \$221                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$601              | \$1,538                                    | \$1,441                            | \$1,441                          |  |
| <b>Net Cost:</b>                                     | (\$1,212)          | (\$133)                                    | (\$123)                            | (\$123)                          |  |

**Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 100</b> TAXES                           |                    |  |                                    |                                  |  |
| 101000 CURRENT SECURED TAXES                         | \$971              | \$989                                      | \$800                              | \$800                            |  |
| 101001 CURRENT UNITARY TAXES                         | \$30               | \$31                                       | \$0                                | \$0                              |  |
| 101011 CURR SEC TAX DEL ADV TEETER                   | \$16               | \$14                                       | \$0                                | \$0                              |  |
| 101100 SUPPLEMENTAL TAXES CURRENT                    | \$16               | \$12                                       | \$0                                | \$0                              |  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                | \$2                | \$1  | \$0                                | \$0                              |  |
| 102000 CURRENT UNSECURED TAXES                       | \$47               | \$48                                       | \$0                                | \$0                              |  |
| 103010 SUPPLEMENTAL TAXES PRIOR                      | \$0                | \$0  | \$0                                | \$0                              |  |
| 104000 PRIOR YEAR UNSECURED TAXES                    | \$0                | \$0  | \$0                                | \$0                              |  |
| <b>TAXES</b>   | <b>\$1,085</b>     | <b>\$1,098</b>                             | <b>\$800</b>                       | <b>\$800</b>                     |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$112              | \$72                                       | \$5                                | \$5                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$112</b>       | <b>\$72</b>                                | <b>\$5</b>                         | <b>\$5</b>                       |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                                  |  |
| 546000 STATE HOMEOWNERS EXEMPTION                    | \$15               | \$12                                       | \$15                               | \$15                             |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$15</b>        | <b>\$12</b>                                | <b>\$15</b>                        | <b>\$15</b>                      |  |
| <b>Total Revenues:</b>                               | <b>\$1,213</b>     | <b>\$1,183</b>                             | <b>\$820</b>                       | <b>\$820</b>                     |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$94               | \$0  | \$114                              | \$114                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034893 PROP TAX ADMIN SVS                            | \$28               | \$28                                       | \$29                               | \$29                             |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$323</b>       | <b>\$228</b>                               | <b>\$1,343</b>                     | <b>\$1,343</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$383              | \$353                                      | \$374                              | \$374                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$383</b>       | <b>\$353</b>                               | <b>\$374</b>                       | <b>\$374</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$706</b>       | <b>\$581</b>                               | <b>\$1,717</b>                     | <b>\$1,717</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$507)</b>     | <b>(\$601)</b>                             | <b>\$897</b>                       | <b>\$897</b>                     |  |



**Fund: 0364 - SONORA TRAILS PERM ROAD MAINT**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$805              | \$591                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$805              | \$591                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$11,420           | \$11,808                                   | \$11,757                           | \$11,757                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$11,420           | \$11,808                                   | \$11,757                           | \$11,757                         |  |
| <b>Total Revenues:</b>                               | \$12,225           | \$12,400                                   | \$11,837                           | \$11,837                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$339              | \$0  | \$411                              | \$411                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$790              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$1,329            | \$200                                      | \$1,611                            | \$1,611                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$487              | \$32                                       | (\$78)                             | (\$78)                           |  |
| <b>OTHER CHARGES</b>                                 | \$487              | \$32                                       | (\$78)                             | (\$78)                           |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,816            | \$232                                      | \$1,533                            | \$1,533                          |  |
| <b>Net Cost:</b>                                     | (\$10,408)         | (\$12,168)                                 | (\$10,304)                         | (\$10,304)                       |  |

**Fund: 0366 - PONDER WAY PERM ROAD MAINT**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$11               | \$8  | \$0                                | \$0                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$11               | \$8  | \$0                                | \$0                              |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668132 SPEC ASSESSMENT CURR NON OPER                 | \$428              | \$405                                      | \$429                              | \$429                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$428              | \$405                                      | \$429                              | \$429                            |  |
| <b>Total Revenues:</b>                               | \$440              | \$414                                      | \$429                              | \$429                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$107              | \$0  | \$131                              | \$131                            |  |
| 034802 PROF ADMIN SVS                                | \$0                | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$600                              | \$600                            |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$209              | \$200                                      | \$931                              | \$931                            |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$91               | \$120                                      | \$190                              | \$190                            |  |
| <b>OTHER CHARGES</b>                                 | \$91               | \$120                                      | \$190                              | \$190                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$300              | \$320                                      | \$1,121                            | \$1,121                          |  |
| <b>Net Cost:</b>                                     | (\$140)            | (\$94)                                     | \$692                              | \$692                            |  |

**Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$374              | \$213                                      | \$40                               | \$40                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$374              | \$213                                      | \$40                               | \$40                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668162 S/A SHASTA MEADOWS PRD CURR                   | \$4,197            | \$4,254                                    | \$4,277                            | \$4,277                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,197            | \$4,254                                    | \$4,277                            | \$4,277                          |  |
| <b>Total Revenues:</b>                               | \$4,571            | \$4,468                                    | \$4,317                            | \$4,317                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$133              | \$0  | \$162                              | \$162                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$7,100                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$638              | \$7,300                                    | \$1,362                            | \$1,362                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$61               | \$137                                      | \$238                              | \$238                            |  |
| <b>OTHER CHARGES</b>                                 | \$61               | \$137                                      | \$238                              | \$238                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$699              | \$7,437                                    | \$1,600                            | \$1,600                          |  |
| <b>Net Cost:</b>                                     | (\$3,872)          | \$2,968                                    | (\$2,717)                          | (\$2,717)                        |  |

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**Fund: 0368 - OLD STAGECOACH PERM ROAD DIV**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$390              | \$230                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$390              | \$230                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,411            | \$3,387                                    | \$3,412                            | \$3,412                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,411            | \$3,387                                    | \$3,412                            | \$3,412                          |  |
| <b>Total Revenues:</b>                               | \$3,801            | \$3,617                                    | \$3,472                            | \$3,472                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$83               | \$0  | \$101                              | \$101                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$4,828                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$588              | \$5,028                                    | \$1,301                            | \$1,301                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$577              | \$153                                      | \$1                                | \$1                              |  |
| <b>OTHER CHARGES</b>                                 | \$577              | \$153                                      | \$1                                | \$1                              |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,165            | \$5,181                                    | \$1,302                            | \$1,302                          |  |
| <b>Net Cost:</b>                                     | (\$2,636)          | \$1,563                                    | (\$2,170)                          | (\$2,170)                        |  |

**Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$620              | \$472                                      | \$70                               | \$70                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$620              | \$472                                      | \$70                               | \$70                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$16,408           | \$16,394                                   | \$16,408                           | \$16,408                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$16,408           | \$16,394                                   | \$16,408                           | \$16,408                         |  |
| <b>Total Revenues:</b>                               | \$17,028           | \$16,866                                   | \$16,478                           | \$16,478                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,076            | \$0  | \$1,306                            | \$1,306                          |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$5,387            | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$6,664            | \$200                                      | \$2,506                            | \$2,506                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$10               | \$160                                      | \$234                              | \$234                            |  |
| <b>OTHER CHARGES</b>                                 | \$10               | \$160                                      | \$234                              | \$234                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$6,674            | \$360                                      | \$2,740                            | \$2,740                          |  |
| <b>Net Cost:</b>                                     | (\$10,354)         | (\$16,506)                                 | (\$13,738)                         | (\$13,738)                       |  |

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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0370 - ALPINE WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$249              | \$161                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$249              | \$161                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,460            | \$3,436                                    | \$3,460                            | \$3,460                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,460            | \$3,436                                    | \$3,460                            | \$3,460                          |  |
| <b>Total Revenues:</b>                               | \$3,709            | \$3,597                                    | \$3,520                            | \$3,520                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$114              | \$0  | \$139                              | \$139                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$2,769                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$619              | \$2,969                                    | \$1,339                            | \$1,339                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$87               | \$140                                      | \$218                              | \$218                            |  |
| <b>OTHER CHARGES</b>                                 | \$87               | \$140                                      | \$218                              | \$218                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$706              | \$3,109                                    | \$1,557                            | \$1,557                          |  |
| <b>Net Cost:</b>                                     | (\$3,003)          | (\$488)                                    | (\$1,963)                          | (\$1,963)                        |  |

**Fund: 0372 - DUSTY OAKS TRAIL PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$412              | \$364                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$412              | \$364                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$12,707           | \$12,685                                   | \$12,708                           | \$12,708                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$12,707           | \$12,685                                   | \$12,708                           | \$12,708                         |  |
| <b>Total Revenues:</b>                               | \$13,120           | \$13,049                                   | \$12,768                           | \$12,768                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$342              | \$0  | \$415                              | \$415                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$569                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$914              | \$769                                      | \$1,615                            | \$1,615                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,121            | \$168                                      | (\$152)                            | (\$152)                          |  |
| <b>OTHER CHARGES</b>                                 | \$1,121            | \$168                                      | (\$152)                            | (\$152)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,036            | \$937                                      | \$1,463                            | \$1,463                          |  |
| <b>Net Cost:</b>                                     | (\$11,084)         | (\$12,112)                                 | (\$11,305)                         | (\$11,305)                       |  |

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**Fund: 0376 - BUCKSHOT LN PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$27               | \$13                                       |                                    | \$0                              | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$27               | \$13                                       |                                    | \$0                              | \$0  |
| <b>Total Revenues:</b>                               | \$27               | \$13                                       |                                    | \$0                              | \$0  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$43               | \$0  |                                    | \$53                             | \$53   |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$0                              | \$0  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$0                | \$0  |                                    | \$800                            | \$800  |
| <b>SERVICES AND SUPPLIES</b>                         | \$243              | \$200                                      |                                    | \$853                            | \$853  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$43               | \$85                                       |                                    | \$185                            | \$185  |
| <b>OTHER CHARGES</b>                                 | \$43               | \$85                                       |                                    | \$185                            | \$185  |
| <b>Total Expenditures and Appropriations:</b>        | \$286              | \$285                                      |                                    | \$1,038                          | \$1,038  |
| <b>Net Cost:</b>                                     | \$259              | \$271                                      |                                    | \$1,038                          | \$1,038  |



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**Fund: 0380 - AMESBURY VILLAGE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$244              | \$149                                      | \$120                              | \$120                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$244              | \$149                                      | \$120                              | \$120                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,242            | \$1,217                                    | \$1,267                            | \$1,267                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,242            | \$1,217                                    | \$1,267                            | \$1,267                          |  |
| <b>Total Revenues:</b>                               | \$1,486            | \$1,367                                    | \$1,387                            | \$1,387                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$12               | \$0  | \$15                               | \$15                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$237              | \$994                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$449              | \$1,194                                    | \$1,215                            | \$1,215                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$72               | \$146                                      | \$241                              | \$241                            |  |
| <b>OTHER CHARGES</b>                                 | \$72               | \$146                                      | \$241                              | \$241                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$521              | \$1,340                                    | \$1,456                            | \$1,456                          |  |
| <b>Net Cost:</b>                                     | (\$965)            | (\$27)                                     | \$69                               | \$69                             |  |

**Fund: 0381 - PALO CEDRO OAKS PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,466            | \$898                                      | \$700                              | \$700                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,466            | \$898                                      | \$700                              | \$700                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$6,636            | \$6,546                                    | \$6,616                            | \$6,616                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$6,636            | \$6,546                                    | \$6,616                            | \$6,616                          |  |
| <b>Total Revenues:</b>                               | \$8,103            | \$7,445                                    | \$7,316                            | \$7,316                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$108              | \$0  | \$131                              | \$131                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$8,378                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$613              | \$8,578                                    | \$1,331                            | \$1,331                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$106              | \$192                                      | \$229                              | \$229                            |  |
| <b>OTHER CHARGES</b>                                 | \$106              | \$192                                      | \$229                              | \$229                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$719              | \$8,770                                    | \$1,560                            | \$1,560                          |  |
| <b>Net Cost:</b>                                     | (\$7,383)          | \$1,324                                    | (\$5,756)                          | (\$5,756)                        |  |

**Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$925              | \$502                                      | \$300                              | \$300                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$925              | \$502                                      | \$300                              | \$300                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$23,932           | \$23,921                                   | \$23,760                           | \$23,760                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$23,932           | \$23,921                                   | \$23,760                           | \$23,760                         |  |
| <b>Total Revenues:</b>                               | \$24,858           | \$24,423                                   | \$24,060                           | \$24,060                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$1,209            | \$0  | \$1,467                            | \$1,467                          |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$2,933            | \$28,344                                   | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$4,343            | \$28,544                                   | \$2,667                            | \$2,667                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$675              | (\$157)                                    | (\$104)                            | (\$104)                          |  |
| <b>OTHER CHARGES</b>                                 | \$675              | (\$157)                                    | (\$104)                            | (\$104)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$5,018            | \$28,387                                   | \$2,563                            | \$2,563                          |  |
| <b>Net Cost:</b>                                     | (\$19,839)         | \$3,963                                    | (\$21,497)                         | (\$21,497)                       |  |

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**Fund: 0383 - HOLIDAY ACRES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$898              | \$708                                      | \$450                              | \$450                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$898              | \$708                                      | \$450                              | \$450                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$17,626           | \$17,540                                   | \$17,503                           | \$17,503                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$17,626           | \$17,540                                   | \$17,503                           | \$17,503                         |  |
| <b>Total Revenues:</b>                               | \$18,525           | \$18,248                                   | \$17,953                           | \$17,953                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$851              | \$0  | \$1,032                            | \$1,032                          |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$1,423            | \$200                                      | \$2,232                            | \$2,232                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$936              | \$174                                      | (\$194)                            | (\$194)                          |  |
| <b>OTHER CHARGES</b>                                 | \$936              | \$174                                      | (\$194)                            | (\$194)                          |  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,359            | \$374                                      | \$2,038                            | \$2,038                          |  |
| <b>Net Cost:</b>                                     | (\$16,165)         | (\$17,874)                                 | (\$15,915)                         | (\$15,915)                       |  |

**Fund: 0385 - CSA #14 BELMONT STORM DRAIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$929              | \$581                                      | \$400                              | \$400                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$929              | \$581                                      | \$400                              | \$400                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$556              | \$534                                      | \$594                              | \$594                            |  |
| 668225 S/A CSA 14 BLMNT/BRNY MDWS                    | \$1,614            | \$1,589                                    | \$1,635                            | \$1,635                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,171            | \$2,124                                    | \$2,229                            | \$2,229                          |  |
| <b>Total Revenues:</b>                               | \$3,100            | \$2,705                                    | \$2,629                            | \$2,629                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034829 PROF MAINTENANCE SVS                          | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$0                | \$0  | \$2,000                            | \$2,000                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$95               | \$265                                      | \$165                              | \$165                            |  |
| <b>OTHER CHARGES</b>                                 | \$95               | \$265                                      | \$165                              | \$165                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$95               | \$265                                      | \$2,165                            | \$2,165                          |  |
| <b>Net Cost:</b>                                     | (\$3,005)          | (\$2,440)                                  | (\$464)                            | (\$464)                          |  |

**Fund: 0386 - CSA #15 STREET LIGHTING**

| Detail By Revenue Category<br>and Expenditure Object   | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|----------------------------------|--|
| 1  | 2                  | 3   | 4                                | 5  |
| <b>Category: 100 TAXES</b>                             |                    |   |                                  |  |
| 101000 CURRENT SECURED TAXES                           | \$103,362          | \$108,482   | \$85,000                         | \$85,000   |
| 101001 CURRENT UNITARY TAXES                           | \$7,551            | \$7,744   | \$6,500                          | \$6,500  |
| 101011 CURR SEC TAX DEL ADV TEETER                     | \$1,756            | \$1,633   | \$0                              | \$0  |
| 101012 RDA RESIDUAL PROP TAX HS34188                   | \$344              | \$330   | \$100                            | \$100  |
| 101013 RDA 1290 PT PROP TX HS33607.5                   | \$294              | \$361   | \$150                            | \$150  |
| 101100 SUPPLEMENTAL TAXES CURRENT                      | \$1,692            | \$1,477   | \$1,000                          | \$1,000  |
| 101111 SUPPLEMENTAL TAXES CURR TEETER                  | \$287              | \$226   | \$75                             | \$75   |
| 102000 CURRENT UNSECURED TAXES                         | \$5,031            | \$5,283   | \$4,500                          | \$4,500  |
| 103010 SUPPLEMENTAL TAXES PRIOR                        | \$40               | \$3   | \$0                              | \$0  |
| 104000 PRIOR YEAR UNSECURED TAXES                      | \$60               | \$95  | \$40                             | \$40   |
| 109100 TIMBER YIELD TAXES                              | \$4                | \$4   | \$0                              | \$0  |
| <b>TAXES</b>   | <b>\$120,425</b>   | <b>\$125,643</b>  | <b>\$97,365</b>                  | <b>\$97,365</b>                                      |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b> |                    |   |                                  |  |
| 420000 INTEREST  | \$14,290           | \$9,233   | \$7,000                          | \$7,000  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>               | <b>\$14,290</b>    | <b>\$9,233</b>  | <b>\$7,000</b>                   | <b>\$7,000</b>                                       |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>        |                    |   |                                  |  |
| 546000 STATE HOMEOWNERS EXEMPTION                      | \$1,554            | \$1,516   | \$1,500                          | \$1,500  |
| <b>INTERGOVERNMENTAL REVENUES</b>                      | <b>\$1,554</b>     | <b>\$1,516</b>  | <b>\$1,500</b>                   | <b>\$1,500</b>                                       |
| <b>Category: 600 CHARGES FOR SERVICES</b>              |                    |   |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                    | \$15,204           | \$15,189  | \$15,269                         | \$15,269   |
| <b>CHARGES FOR SERVICES</b>                            | <b>\$15,204</b>    | <b>\$15,189</b>   | <b>\$15,269</b>                  | <b>\$15,269</b>                                      |
| <b>Total Revenues:</b>                                 | <b>\$151,475</b>   | <b>\$151,582</b>  | <b>\$121,134</b>                 | <b>\$121,134</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b>             |                    |   |                                  |  |
| 034800 PROF & SPECIAL SERVICES                         | \$11,133           | \$15,479  | \$12,000                         | \$12,000   |
| 034893 PROP TAX ADMIN SVS                              | \$3,197            | \$3,289   | \$4,000                          | \$4,000  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                    | \$0                | \$0   | \$1,000                          | \$1,000  |
| 036100 UTILITIES                                       | \$62,775           | \$64,002  | \$100,000                        | \$100,000  |
| <b>SERVICES AND SUPPLIES</b>                           | <b>\$77,106</b>    | <b>\$82,771</b>   | <b>\$117,000</b>                 | <b>\$117,000</b>                                     |
| <b>Category: 050 OTHER CHARGES</b>                     |                    |   |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                  | \$1,218            | \$981   | \$1,254                          | \$1,254  |
| <b>OTHER CHARGES</b>                                   | <b>\$1,218</b>     | <b>\$981</b>  | <b>\$1,254</b>                   | <b>\$1,254</b>                                       |
| <b>Total Expenditures and Appropriations:</b>          | <b>\$78,324</b>    | <b>\$83,752</b>   | <b>\$118,254</b>                 | <b>\$118,254</b>                                     |
| <b>Net Cost:</b>                                       | <b>(\$73,151)</b>  | <b>(\$67,830)</b>   | <b>(\$2,880)</b>                 | <b>(\$2,880)</b>                                     |

**Fund: 0393 - CSA #7 BURNEY STORM DRAIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,922            | \$1,193                                    | \$800                              | \$800                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,922            | \$1,193                                    | \$800                              | \$800                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668148 S/A CSA #7 BURNEY CURR                        | \$4,408            | \$4,395                                    | \$4,427                            | \$4,427                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,408            | \$4,395                                    | \$4,427                            | \$4,427                          |  |
| <b>Total Revenues:</b>                               | \$6,331            | \$5,589                                    | \$5,227                            | \$5,227                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034800 PROF & SPECIAL SERVICES                       | \$0                | \$0  | \$1,000                            | \$1,000                          |  |
| 034829 PROF MAINTENANCE SVS                          | \$0                | \$1,081                                    | \$0                                | \$0                              |  |
| 036100 UTILITIES                                     | \$151              | \$151                                      | \$200                              | \$200                            |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$151              | \$1,232                                    | \$2,200                            | \$2,200                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$333              | \$624                                      | \$564                              | \$564                            |  |
| <b>OTHER CHARGES</b>                                 | \$333              | \$624                                      | \$564                              | \$564                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$484              | \$1,856                                    | \$2,764                            | \$2,764                          |  |
| <b>Net Cost:</b>                                     | (\$5,846)          | (\$3,732)                                  | (\$2,463)                          | (\$2,463)                        |  |

**Fund: 0397 - LOS PALOS DRIVE EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$298              | \$195                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$298              | \$195                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,863            | \$1,837                                    | \$1,863                            | \$1,863                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,863            | \$1,837                                    | \$1,863                            | \$1,863                          |  |
| <b>Total Revenues:</b>                               | \$2,161            | \$2,033                                    | \$1,923                            | \$1,923                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$24               | \$0  | \$29                               | \$29                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$67               | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$291              | \$200                                      | \$1,229                            | \$1,229                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$51               | \$75                                       | \$227                              | \$227                            |  |
| <b>OTHER CHARGES</b>                                 | \$51               | \$75                                       | \$227                              | \$227                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$342              | \$275                                      | \$1,456                            | \$1,456                          |  |
| <b>Net Cost:</b>                                     | (\$1,819)          | (\$1,758)                                  | (\$467)                            | (\$467)                          |  |



County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0398 - FOXWOOD ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$2,123            | \$1,382                                    | \$280                              | \$280                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$2,123            | \$1,382                                    | \$280                              | \$280                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,670           | \$10,577                                   | \$10,670                           | \$10,670                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$10,670           | \$10,577                                   | \$10,670                           | \$10,670                         |  |
| <b>Total Revenues:</b>                               | \$12,793           | \$11,959                                   | \$10,950                           | \$10,950                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$174              | \$0  | \$212                              | \$212                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$476              | \$200                                      | \$1,412                            | \$1,412                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$598              | \$268                                      | (\$52)                             | (\$52)                           |  |
| <b>OTHER CHARGES</b>                                 | \$598              | \$268                                      | (\$52)                             | (\$52)                           |  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,074            | \$468                                      | \$1,360                            | \$1,360                          |  |
| <b>Net Cost:</b>                                     | (\$11,719)         | (\$11,491)                                 | (\$9,590)                          | (\$9,590)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0399 - ROCKY LEDGE ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$3,052            | \$1,778                                    | \$600                              | \$600                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$3,052            | \$1,778                                    | \$600                              | \$600                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$13,658           | \$13,635                                   | \$13,658                           | \$13,658                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$13,658           | \$13,635                                   | \$13,658                           | \$13,658                         |  |
| <b>Total Revenues:</b>                               | \$16,710           | \$15,413                                   | \$14,258                           | \$14,258                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$205              | \$0  | \$249                              | \$249                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$27,720                                   | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$777              | \$27,920                                   | \$1,449                            | \$1,449                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$164              | \$169                                      | \$181                              | \$181                            |  |
| <b>OTHER CHARGES</b>                                 | \$164              | \$169                                      | \$181                              | \$181                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$941              | \$28,089                                   | \$1,630                            | \$1,630                          |  |
| <b>Net Cost:</b>                                     | (\$15,768)         | \$12,675                                   | (\$12,628)                         | (\$12,628)                       |  |

**Fund: 0600 - COTTONWOOD CRK PRD ADM**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$530              | \$334                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$530              | \$334                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,482            | \$3,457                                    | \$3,482                            | \$3,482                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,482            | \$3,457                                    | \$3,482                            | \$3,482                          |  |
| <b>Total Revenues:</b>                               | \$4,012            | \$3,791                                    | \$3,562                            | \$3,562                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$35               | \$0  | \$43                               | \$43                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$2,556                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$336              | \$2,756                                    | \$1,243                            | \$1,243                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$190              | \$194                                      | \$164                              | \$164                            |  |
| <b>OTHER CHARGES</b>                                 | \$190              | \$194                                      | \$164                              | \$164                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$526              | \$2,950                                    | \$1,407                            | \$1,407                          |  |
| <b>Net Cost:</b>                                     | (\$3,486)          | (\$841)                                    | (\$2,155)                          | (\$2,155)                        |  |

**Fund: 0602 - AEGEAN WAY PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$360              | \$215                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$360</b>       | <b>\$215</b>                               | <b>\$60</b>                        | <b>\$60</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,019            | \$1,993                                    | \$2,019                            | \$2,019                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,019</b>     | <b>\$1,993</b>                             | <b>\$2,019</b>                     | <b>\$2,019</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$2,379</b>     | <b>\$2,208</b>                             | <b>\$2,079</b>                     | <b>\$2,079</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$32               | \$0  | \$39                               | \$39                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$2,769                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$537</b>       | <b>\$2,969</b>                             | <b>\$1,239</b>                     | <b>\$1,239</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$62               | \$122                                      | \$241                              | \$241                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$62</b>        | <b>\$122</b>                               | <b>\$241</b>                       | <b>\$241</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$599</b>       | <b>\$3,091</b>                             | <b>\$1,480</b>                     | <b>\$1,480</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$1,780)</b>   | <b>\$882</b>                               | <b>(\$599)</b>                     | <b>(\$599)</b>                   |  |

**Fund: 0603 - VILLAGE GREEN PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$534              | \$345                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$534              | \$345                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,680            | \$2,656                                    | \$2,681                            | \$2,681                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,680            | \$2,656                                    | \$2,681                            | \$2,681                          |  |
| <b>Total Revenues:</b>                               | \$3,214            | \$3,001                                    | \$2,761                            | \$2,761                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$21               | \$0  | \$27                               | \$27                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$526              | \$200                                      | \$1,227                            | \$1,227                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$70               | \$131                                      | \$234                              | \$234                            |  |
| <b>OTHER CHARGES</b>                                 | \$70               | \$131                                      | \$234                              | \$234                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$596              | \$331                                      | \$1,461                            | \$1,461                          |  |
| <b>Net Cost:</b>                                     | (\$2,617)          | (\$2,670)                                  | (\$1,300)                          | (\$1,300)                        |  |

**Fund: 0604 - BUTTERFIELD LANE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$448              | \$290                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$448              | \$290                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,554            | \$2,529                                    | \$2,555                            | \$2,555                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,554            | \$2,529                                    | \$2,555                            | \$2,555                          |  |
| <b>Total Revenues:</b>                               | \$3,003            | \$2,820                                    | \$2,635                            | \$2,635                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$50               | \$0  | \$61                               | \$61                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$352              | \$200                                      | \$1,261                            | \$1,261                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$31)             | \$302                                      | \$212                              | \$212                            |  |
| <b>OTHER CHARGES</b>                                 | (\$31)             | \$302                                      | \$212                              | \$212                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$321              | \$502                                      | \$1,473                            | \$1,473                          |  |
| <b>Net Cost:</b>                                     | (\$2,682)          | (\$2,318)                                  | (\$1,162)                          | (\$1,162)                        |  |

**Fund: 0605 - HONEYBEE ACRES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$418              | \$255                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$418</b>       | <b>\$255</b>                               | <b>\$80</b>                        | <b>\$80</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,139            | \$2,113                                    | \$2,139                            | \$2,139                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,139</b>     | <b>\$2,113</b>                             | <b>\$2,139</b>                     | <b>\$2,139</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$2,557</b>     | <b>\$2,368</b>                             | <b>\$2,219</b>                     | <b>\$2,219</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$22               | \$0  | \$28                               | \$28                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$2,059                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$527</b>       | <b>\$2,259</b>                             | <b>\$1,228</b>                     | <b>\$1,228</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | \$123                                      | \$240                              | \$240                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$63</b>        | <b>\$123</b>                               | <b>\$240</b>                       | <b>\$240</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$590</b>       | <b>\$2,382</b>                             | <b>\$1,468</b>                     | <b>\$1,468</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$1,967)</b>   | <b>\$13</b>                                | <b>(\$751)</b>                     | <b>(\$751)</b>                   |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0606 - SILVER SADDLE EST PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$727              | \$453                                      | \$100                              | \$100                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$727</b>       | <b>\$453</b>                               | <b>\$100</b>                       | <b>\$100</b>                     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,297            | \$3,297                                    | \$3,298                            | \$3,298                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$3,297</b>     | <b>\$3,297</b>                             | <b>\$3,298</b>                     | <b>\$3,298</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$4,025</b>     | <b>\$3,751</b>                             | <b>\$3,398</b>                     | <b>\$3,398</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$33               | \$0  | \$40                               | \$40                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$304              | \$2,627                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$538</b>       | <b>\$2,827</b>                             | <b>\$1,240</b>                     | <b>\$1,240</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | (\$201)            | \$135                                      | \$223                              | \$223                            |  |
| <b>OTHER CHARGES</b>                                 | <b>(\$201)</b>     | <b>\$135</b>                               | <b>\$223</b>                       | <b>\$223</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$337</b>       | <b>\$2,962</b>                             | <b>\$1,463</b>                     | <b>\$1,463</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$3,688)</b>   | <b>(\$789)</b>                             | <b>(\$1,935)</b>                   | <b>(\$1,935)</b>                 |  |



County of Shasta  
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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0607 - WISTERIA ESTATES PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$2,078            | \$1,314                                    |                                    | \$350                            | \$350  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$2,078            | \$1,314                                    |                                    | \$350                            | \$350  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,029           | \$10,006                                   |                                    | \$10,030                         | \$10,030   |
| <b>CHARGES FOR SERVICES</b>                          | \$10,029           | \$10,006                                   |                                    | \$10,030                         | \$10,030   |
| <b>Total Revenues:</b>                               | \$12,108           | \$11,320                                   |                                    | \$10,380                         | \$10,380   |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$110              | \$0  |                                    | \$133                            | \$133  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$200                            | \$200  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$1,194            | \$6,603                                    |                                    | \$1,000                          | \$1,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$1,504            | \$6,803                                    |                                    | \$1,333                          | \$1,333  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$109              | \$150                                      |                                    | \$225                            | \$225  |
| <b>OTHER CHARGES</b>                                 | \$109              | \$150                                      |                                    | \$225                            | \$225  |
| <b>Total Expenditures and Appropriations:</b>        | \$1,613            | \$6,953                                    |                                    | \$1,558                          | \$1,558  |
| <b>Net Cost:</b>                                     | (\$10,494)         | (\$4,367)                                  |                                    | (\$8,822)                        | (\$8,822)  |

**Fund: 0608 - SANTA BARBARA 3\_4 PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,057            | \$693                                      | \$100                              | \$100                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,057            | \$693                                      | \$100                              | \$100                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$5,629            | \$5,335                                    | \$5,629                            | \$5,629                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$5,629            | \$5,335                                    | \$5,629                            | \$5,629                          |  |
| <b>Total Revenues:</b>                               | \$6,686            | \$6,029                                    | \$5,729                            | \$5,729                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$57               | \$0  | \$70                               | \$70                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$359              | \$200                                      | \$1,270                            | \$1,270                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$92               | \$57                                       | \$205                              | \$205                            |  |
| <b>OTHER CHARGES</b>                                 | \$92               | \$57                                       | \$205                              | \$205                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$451              | \$257                                      | \$1,475                            | \$1,475                          |  |
| <b>Net Cost:</b>                                     | (\$6,235)          | (\$5,772)                                  | (\$4,254)                          | (\$4,254)                        |  |

**Fund: 0609 - STILLWATER RNCH PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$638              | \$383                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$638              | \$383                                      | \$80                               | \$80                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,162            | \$3,137                                    | \$3,162                            | \$3,162                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,162            | \$3,137                                    | \$3,162                            | \$3,162                          |  |
| <b>Total Revenues:</b>                               | \$3,800            | \$3,521                                    | \$3,242                            | \$3,242                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$47               | \$0  | \$58                               | \$58                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$237              | \$4,118                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$484              | \$4,318                                    | \$1,258                            | \$1,258                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$82               | \$159                                      | \$227                              | \$227                            |  |
| <b>OTHER CHARGES</b>                                 | \$82               | \$159                                      | \$227                              | \$227                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$566              | \$4,477                                    | \$1,485                            | \$1,485                          |  |
| <b>Net Cost:</b>                                     | (\$3,234)          | \$955                                      | (\$1,757)                          | (\$1,757)                        |  |

**Fund: 0610 - STERLING RANCH PRD ADM**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$679              | \$440                                      | \$100                              | \$100                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$679              | \$440                                      | \$100                              | \$100                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,482            | \$3,457                                    | \$3,483                            | \$3,483                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,482            | \$3,457                                    | \$3,483                            | \$3,483                          |  |
| <b>Total Revenues:</b>                               | \$4,162            | \$3,898                                    | \$3,583                            | \$3,583                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$22               | \$0  | \$27                               | \$27                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$237              | \$781                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$459              | \$981                                      | \$1,227                            | \$1,227                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$63               | \$126                                      | \$219                              | \$219                            |  |
| <b>OTHER CHARGES</b>                                 | \$63               | \$126                                      | \$219                              | \$219                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$522              | \$1,107                                    | \$1,446                            | \$1,446                          |  |
| <b>Net Cost:</b>                                     | (\$3,639)          | (\$2,791)                                  | (\$2,137)                          | (\$2,137)                        |  |

**Fund: 0611 - MT LSSN WOODS PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$3,805            | \$2,305                                    |                                    | \$600                            | \$600  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$3,805            | \$2,305                                    |                                    | \$600                            | \$600  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$19,380           | \$19,358                                   |                                    | \$19,380                         | \$19,380   |
| <b>CHARGES FOR SERVICES</b>                          | \$19,380           | \$19,358                                   |                                    | \$19,380                         | \$19,380   |
| <b>Total Revenues:</b>                               | \$23,185           | \$21,663                                   |                                    | \$19,980                         | \$19,980   |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$161              | \$0  |                                    | \$196                            | \$196  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$200                            | \$200  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$372              | \$26,652                                   |                                    | \$1,000                          | \$1,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$733              | \$26,852                                   |                                    | \$1,396                          | \$1,396  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$137              | \$203                                      |                                    | \$195                            | \$195  |
| <b>OTHER CHARGES</b>                                 | \$137              | \$203                                      |                                    | \$195                            | \$195  |
| <b>Total Expenditures and Appropriations:</b>        | \$870              | \$27,055                                   |                                    | \$1,591                          | \$1,591  |
| <b>Net Cost:</b>                                     | (\$22,315)         | \$5,392                                    |                                    | (\$18,389)                       | (\$18,389)   |

**Fund: 0612 - WATERLEAF EST PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$675              | \$416                                      | \$80                               | \$80                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$675</b>       | <b>\$416</b>                               | <b>\$80</b>                        | <b>\$80</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,967            | \$4,942                                    | \$4,967                            | \$4,967                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$4,967</b>     | <b>\$4,942</b>                             | <b>\$4,967</b>                     | <b>\$4,967</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$5,642</b>     | <b>\$5,358</b>                             | <b>\$5,047</b>                     | <b>\$5,047</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$80               | \$0  | \$97                               | \$97                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$440              | \$7,480                                    | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$720</b>       | <b>\$7,680</b>                             | <b>\$1,297</b>                     | <b>\$1,297</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$56               | (\$93)                                     | \$234                              | \$234                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$56</b>        | <b>(\$93)</b>                              | <b>\$234</b>                       | <b>\$234</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$776</b>       | <b>\$7,587</b>                             | <b>\$1,531</b>                     | <b>\$1,531</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$4,866)</b>   | <b>\$2,228</b>                             | <b>(\$3,516)</b>                   | <b>(\$3,516)</b>                 |  |

County of Shasta  
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**Fund: 0613 - JENNIFER DR EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$276              | \$181                                      | \$50                               | \$50                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$276              | \$181                                      | \$50                               | \$50                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,739            | \$1,714                                    | \$1,740                            | \$1,740                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,739            | \$1,714                                    | \$1,740                            | \$1,740                          |  |
| <b>Total Revenues:</b>                               | \$2,016            | \$1,895                                    | \$1,790                            | \$1,790                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$57               | \$0  | \$70                               | \$70                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$33               | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$291              | \$200                                      | \$1,270                            | \$1,270                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$67               | \$113                                      | \$222                              | \$222                            |  |
| <b>OTHER CHARGES</b>                                 | \$67               | \$113                                      | \$222                              | \$222                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$358              | \$313                                      | \$1,492                            | \$1,492                          |  |
| <b>Net Cost:</b>                                     | (\$1,658)          | (\$1,582)                                  | (\$298)                            | (\$298)                          |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0614 - WHITE OAK MANOR PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$586              | \$388                                      | \$90                               | \$90                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$586              | \$388                                      | \$90                               | \$90                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,386            | \$3,361                                    | \$3,387                            | \$3,387                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,386            | \$3,361                                    | \$3,387                            | \$3,387                          |  |
| <b>Total Revenues:</b>                               | \$3,973            | \$3,749                                    | \$3,477                            | \$3,477                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$29               | \$0  | \$35                               | \$35                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$33               | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$262              | \$200                                      | \$1,235                            | \$1,235                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$82               | \$140                                      | \$176                              | \$176                            |  |
| <b>OTHER CHARGES</b>                                 | \$82               | \$140                                      | \$176                              | \$176                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$344              | \$340                                      | \$1,411                            | \$1,411                          |  |
| <b>Net Cost:</b>                                     | (\$3,628)          | (\$3,409)                                  | (\$2,066)                          | (\$2,066)                        |  |



**Fund: 0615 - TERRI LEE TR EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$159              | \$105                                      | \$20                               | \$20                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$159              | \$105                                      | \$20                               | \$20                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,196            | \$1,170                                    | \$1,196                            | \$1,196                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,196            | \$1,170                                    | \$1,196                            | \$1,196                          |  |
| <b>Total Revenues:</b>                               | \$1,356            | \$1,275                                    | \$1,216                            | \$1,216                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$41               | \$0  | \$50                               | \$50                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$33               | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$275              | \$200                                      | \$1,250                            | \$1,250                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$60               | \$118                                      | \$215                              | \$215                            |  |
| <b>OTHER CHARGES</b>                                 | \$60               | \$118                                      | \$215                              | \$215                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$335              | \$318                                      | \$1,465                            | \$1,465                          |  |
| <b>Net Cost:</b>                                     | (\$1,021)          | (\$957)                                    | \$249                              | \$249                            |  |

**Fund: 0616 - WESTVIEW ROAD EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$135              | \$76                                       | \$20                               | \$20                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$135</b>       | <b>\$76</b>                                | <b>\$20</b>                        | <b>\$20</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,339            | \$1,314                                    | \$1,340                            | \$1,340                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$1,339</b>     | <b>\$1,314</b>                             | <b>\$1,340</b>                     | <b>\$1,340</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$1,475</b>     | <b>\$1,390</b>                             | <b>\$1,360</b>                     | <b>\$1,360</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$166              | \$0  | \$202                              | \$202                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$1,398            | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,765</b>     | <b>\$200</b>                               | <b>\$1,402</b>                     | <b>\$1,402</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$118              | \$107                                      | \$248                              | \$248                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$118</b>       | <b>\$107</b>                               | <b>\$248</b>                       | <b>\$248</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$1,883</b>     | <b>\$307</b>                               | <b>\$1,650</b>                     | <b>\$1,650</b>                   |  |
| <b>Net Cost:</b>                                     | <b>\$407</b>       | <b>(\$1,083)</b>                           | <b>\$290</b>                       | <b>\$290</b>                     |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0617 - SLEEPING BULL EST PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$1,607            | \$1,048                                    | \$300                              | \$300                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,607            | \$1,048                                    | \$300                              | \$300                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$10,002           | \$9,909                                    | \$10,002                           | \$10,002                         |  |
| <b>CHARGES FOR SERVICES</b>                          | \$10,002           | \$9,909                                    | \$10,002                           | \$10,002                         |  |
| <b>Total Revenues:</b>                               | \$11,609           | \$10,958                                   | \$10,302                           | \$10,302                         |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$122              | \$0  | \$148                              | \$148                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$3,458            | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$3,780            | \$200                                      | \$1,348                            | \$1,348                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$146              | \$156                                      | \$235                              | \$235                            |  |
| <b>OTHER CHARGES</b>                                 | \$146              | \$156                                      | \$235                              | \$235                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$3,926            | \$356                                      | \$1,583                            | \$1,583                          |  |
| <b>Net Cost:</b>                                     | (\$7,683)          | (\$10,602)                                 | (\$8,719)                          | (\$8,719)                        |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0618 - GARTH DR EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$157              | \$99                                       | \$20                               | \$20                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$157</b>       | <b>\$99</b>                                | <b>\$20</b>                        | <b>\$20</b>                      |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,140            | \$1,114                                    | \$1,140                            | \$1,140                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$1,140</b>     | <b>\$1,114</b>                             | <b>\$1,140</b>                     | <b>\$1,140</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$1,297</b>     | <b>\$1,213</b>                             | <b>\$1,160</b>                     | <b>\$1,160</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$35               | \$0  | \$43                               | \$43                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$181              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$417</b>       | <b>\$200</b>                               | <b>\$1,243</b>                     | <b>\$1,243</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$75               | \$124                                      | \$262                              | \$262                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$75</b>        | <b>\$124</b>                               | <b>\$262</b>                       | <b>\$262</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$492</b>       | <b>\$324</b>                               | <b>\$1,505</b>                     | <b>\$1,505</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$804)</b>     | <b>(\$889)</b>                             | <b>\$345</b>                       | <b>\$345</b>                     |  |

County of Shasta  
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**Fund: 0619 - CLOVER ROAD PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$469              | \$313                                      |                                    | \$80                             | \$80   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$469              | \$313                                      |                                    | \$80                             | \$80   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,219            | \$3,193                                    |                                    | \$3,219                          | \$3,219  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,219            | \$3,193                                    |                                    | \$3,219                          | \$3,219  |
| <b>Total Revenues:</b>                               | \$3,688            | \$3,506                                    |                                    | \$3,299                          | \$3,299  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$73               | \$0  |                                    | \$89                             | \$89   |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$200                            | \$200  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  |                                    | \$1,000                          | \$1,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$375              | \$200                                      |                                    | \$1,289                          | \$1,289  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$102              | \$132                                      |                                    | \$214                            | \$214  |
| <b>OTHER CHARGES</b>                                 | \$102              | \$132                                      |                                    | \$214                            | \$214  |
| <b>Total Expenditures and Appropriations:</b>        | \$477              | \$332                                      |                                    | \$1,503                          | \$1,503  |
| <b>Net Cost:</b>                                     | (\$3,211)          | (\$3,174)                                  |                                    | (\$1,796)                        | (\$1,796)  |

**Fund: 0620 - NUNES RANCH PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$704              | \$475                                      | \$100                              | \$100                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$704</b>       | <b>\$475</b>                               | <b>\$100</b>                       | <b>\$100</b>                     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$5,370            | \$5,345                                    | \$5,371                            | \$5,371                          |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$5,370</b>     | <b>\$5,345</b>                             | <b>\$5,371</b>                     | <b>\$5,371</b>                   |  |
| <b>Total Revenues:</b>                               | <b>\$6,074</b>     | <b>\$5,821</b>                             | <b>\$5,471</b>                     | <b>\$5,471</b>                   |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$63               | \$0  | \$77                               | \$77                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$365</b>       | <b>\$200</b>                               | <b>\$1,277</b>                     | <b>\$1,277</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$78               | \$118                                      | \$207                              | \$207                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$78</b>        | <b>\$118</b>                               | <b>\$207</b>                       | <b>\$207</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$443</b>       | <b>\$318</b>                               | <b>\$1,484</b>                     | <b>\$1,484</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$5,631)</b>   | <b>(\$5,503)</b>                           | <b>(\$3,987)</b>                   | <b>(\$3,987)</b>                 |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$34               | \$21                                       | \$2                                | \$2                              |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$34               | \$21                                       | \$2                                | \$2                              |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$474              | \$448                                      | \$474                              | \$474                            |  |
| <b>CHARGES FOR SERVICES</b>                          | \$474              | \$448                                      | \$474                              | \$474                            |  |
| <b>Total Revenues:</b>                               | \$508              | \$469                                      | \$476                              | \$476                            |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$11               | \$0  | \$14                               | \$14                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$313              | \$200                                      | \$1,214                            | \$1,214                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$68               | \$115                                      | \$224                              | \$224                            |  |
| <b>OTHER CHARGES</b>                                 | \$68               | \$115                                      | \$224                              | \$224                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$381              | \$315                                      | \$1,438                            | \$1,438                          |  |
| <b>Net Cost:</b>                                     | (\$127)            | (\$154)                                    | \$962                              | \$962                            |  |

**Fund: 0623 - NO 2 LOS PALOS EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$145              | \$96                                       | \$10                               | \$10                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$145              | \$96                                       | \$10                               | \$10                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,230            | \$1,204                                    | \$1,230                            | \$1,230                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,230            | \$1,204                                    | \$1,230                            | \$1,230                          |  |
| <b>Total Revenues:</b>                               | \$1,376            | \$1,301                                    | \$1,240                            | \$1,240                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$16               | \$0  | \$19                               | \$19                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$67               | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$283              | \$200                                      | \$1,219                            | \$1,219                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$59               | \$116                                      | \$228                              | \$228                            |  |
| <b>OTHER CHARGES</b>                                 | \$59               | \$116                                      | \$228                              | \$228                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$342              | \$316                                      | \$1,447                            | \$1,447                          |  |
| <b>Net Cost:</b>                                     | (\$1,033)          | (\$985)                                    | \$207                              | \$207                            |  |



**Fund: 0624 - SCENIC OAK COURT PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$220              | \$113                                      |                                    | \$50                             | \$50   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$220              | \$113                                      |                                    | \$50                             | \$50   |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,162            | \$2,137                                    |                                    | \$2,162                          | \$2,162  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,162            | \$2,137                                    |                                    | \$2,162                          | \$2,162  |
| <b>Total Revenues:</b>                               | \$2,382            | \$2,250                                    |                                    | \$2,212                          | \$2,212  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$27               | \$0  |                                    | \$34                             | \$34   |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      |                                    | \$200                            | \$200  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$2,060            | \$2,556                                    |                                    | \$1,000                          | \$1,000  |
| <b>SERVICES AND SUPPLIES</b>                         | \$2,287            | \$2,756                                    |                                    | \$1,234                          | \$1,234  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$71               | \$121                                      |                                    | \$249                            | \$249  |
| <b>OTHER CHARGES</b>                                 | \$71               | \$121                                      |                                    | \$249                            | \$249  |
| <b>Total Expenditures and Appropriations:</b>        | \$2,358            | \$2,877                                    |                                    | \$1,483                          | \$1,483  |
| <b>Net Cost:</b>                                     | (\$23)             | \$626                                      |                                    | (\$729)                          | (\$729)  |

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**Fund: 0626 - SKYLARK LANE EFER PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$278              | \$186                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$278              | \$186                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,162            | \$2,137                                    | \$2,162                            | \$2,162                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,162            | \$2,137                                    | \$2,162                            | \$2,162                          |  |
| <b>Total Revenues:</b>                               | \$2,440            | \$2,323                                    | \$2,222                            | \$2,222                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$40               | \$0  | \$49                               | \$49                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$169              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$409              | \$200                                      | \$1,249                            | \$1,249                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$48               | \$30                                       | \$205                              | \$205                            |  |
| <b>OTHER CHARGES</b>                                 | \$48               | \$30                                       | \$205                              | \$205                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$457              | \$230                                      | \$1,454                            | \$1,454                          |  |
| <b>Net Cost:</b>                                     | (\$1,982)          | (\$2,093)                                  | (\$768)                            | (\$768)                          |  |

**Fund: 0627 - LAKE DRIVE PRD**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$106              | \$80                                       | \$10                               | \$10                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$106              | \$80                                       | \$10                               | \$10                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$1,870            | \$1,845                                    | \$1,870                            | \$1,870                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$1,870            | \$1,845                                    | \$1,870                            | \$1,870                          |  |
| <b>Total Revenues:</b>                               | \$1,976            | \$1,925                                    | \$1,880                            | \$1,880                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$19               | \$0  | \$24                               | \$24                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$321              | \$200                                      | \$1,224                            | \$1,224                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$89               | (\$80)                                     | \$238                              | \$238                            |  |
| <b>OTHER CHARGES</b>                                 | \$89               | (\$80)                                     | \$238                              | \$238                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$410              | \$120                                      | \$1,462                            | \$1,462                          |  |
| <b>Net Cost:</b>                                     | (\$1,566)          | (\$1,805)                                  | (\$418)                            | (\$418)                          |  |

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**Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$632              | \$422                                      | \$120                              | \$120                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$632              | \$422                                      | \$120                              | \$120                            |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$7,112            | \$7,087                                    | \$7,112                            | \$7,112                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$7,112            | \$7,087                                    | \$7,112                            | \$7,112                          |  |
| <b>Total Revenues:</b>                               | \$7,744            | \$7,509                                    | \$7,232                            | \$7,232                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$94               | \$0  | \$115                              | \$115                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$4,494            | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$4,789            | \$200                                      | \$1,315                            | \$1,315                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$85               | \$91                                       | \$271                              | \$271                            |  |
| <b>OTHER CHARGES</b>                                 | \$85               | \$91                                       | \$271                              | \$271                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$4,874            | \$291                                      | \$1,586                            | \$1,586                          |  |
| <b>Net Cost:</b>                                     | (\$2,869)          | (\$7,218)                                  | (\$5,646)                          | (\$5,646)                        |  |

**Fund: 0632 - IRISH CREEK RD PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$195              | \$140                                      | \$30                               | \$30                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$195              | \$140                                      | \$30                               | \$30                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$2,603            | \$2,578                                    | \$2,603                            | \$2,603                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$2,603            | \$2,578                                    | \$2,603                            | \$2,603                          |  |
| <b>Total Revenues:</b>                               | \$2,798            | \$2,718                                    | \$2,633                            | \$2,633                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$34               | \$0  | \$42                               | \$42                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$335              | \$200                                      | \$1,242                            | \$1,242                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$94               | \$132                                      | \$234                              | \$234                            |  |
| <b>OTHER CHARGES</b>                                 | \$94               | \$132                                      | \$234                              | \$234                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$429              | \$332                                      | \$1,476                            | \$1,476                          |  |
| <b>Net Cost:</b>                                     | (\$2,368)          | (\$2,386)                                  | (\$1,157)                          | (\$1,157)                        |  |

**Fund: 0633 - SOL SEMENTE EFER PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$283              | \$229                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$283              | \$229                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$5,363            | \$5,422                                    | \$5,364                            | \$5,364                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$5,363            | \$5,422                                    | \$5,364                            | \$5,364                          |  |
| <b>Total Revenues:</b>                               | \$5,647            | \$5,652                                    | \$5,424                            | \$5,424                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$42               | \$0  | \$52                               | \$52                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$169              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$411              | \$200                                      | \$1,252                            | \$1,252                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$143              | \$172                                      | \$225                              | \$225                            |  |
| <b>OTHER CHARGES</b>                                 | \$143              | \$172                                      | \$225                              | \$225                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$554              | \$372                                      | \$1,477                            | \$1,477                          |  |
| <b>Net Cost:</b>                                     | (\$5,092)          | (\$5,280)                                  | (\$3,947)                          | (\$3,947)                        |  |

**Fund: 0634 - STILLWATER RANCHES #2 PRD ADM**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$893              | \$683                                      | \$160                              | \$160                            |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$893</b>       | <b>\$683</b>                               | <b>\$160</b>                       | <b>\$160</b>                     |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$15,055           | \$15,264                                   | \$15,056                           | \$15,056                         |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$15,055</b>    | <b>\$15,264</b>                            | <b>\$15,056</b>                    | <b>\$15,056</b>                  |  |
| <b>Total Revenues:</b>                               | <b>\$15,948</b>    | <b>\$15,948</b>                            | <b>\$15,216</b>                    | <b>\$15,216</b>                  |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$112              | \$0  | \$137                              | \$137                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$414</b>       | <b>\$200</b>                               | <b>\$1,337</b>                     | <b>\$1,337</b>                   |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$129              | \$174                                      | \$206                              | \$206                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$129</b>       | <b>\$174</b>                               | <b>\$206</b>                       | <b>\$206</b>                     |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$543</b>       | <b>\$374</b>                               | <b>\$1,543</b>                     | <b>\$1,543</b>                   |  |
| <b>Net Cost:</b>                                     | <b>(\$15,405)</b>  | <b>(\$15,574)</b>                          | <b>(\$13,673)</b>                  | <b>(\$13,673)</b>                |  |

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**Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$250              | \$192                                      | \$50                               | \$50                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$250              | \$192                                      | \$50                               | \$50                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,532            | \$4,507                                    | \$4,532                            | \$4,532                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,532            | \$4,507                                    | \$4,532                            | \$4,532                          |  |
| <b>Total Revenues:</b>                               | \$4,782            | \$4,700                                    | \$4,582                            | \$4,582                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$91               | \$0  | \$111                              | \$111                            |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$392              | \$200                                      | \$1,311                            | \$1,311                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$114              | \$166                                      | \$227                              | \$227                            |  |
| <b>OTHER CHARGES</b>                                 | \$114              | \$166                                      | \$227                              | \$227                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$506              | \$366                                      | \$1,538                            | \$1,538                          |  |
| <b>Net Cost:</b>                                     | (\$4,275)          | (\$4,334)                                  | (\$3,044)                          | (\$3,044)                        |  |



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**Fund: 0637 - BEAGLE STREET PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$200              | \$164                                      | \$40                               | \$40                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$200              | \$164                                      | \$40                               | \$40                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$4,902            | \$4,879                                    | \$4,903                            | \$4,903                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$4,902            | \$4,879                                    | \$4,903                            | \$4,903                          |  |
| <b>Total Revenues:</b>                               | \$5,103            | \$5,044                                    | \$4,943                            | \$4,943                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$26               | \$0  | \$33                               | \$33                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$200                                      | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$440              | \$0  | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$667              | \$200                                      | \$1,233                            | \$1,233                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$72               | \$166                                      | \$262                              | \$262                            |  |
| <b>OTHER CHARGES</b>                                 | \$72               | \$166                                      | \$262                              | \$262                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$739              | \$366                                      | \$1,495                            | \$1,495                          |  |
| <b>Net Cost:</b>                                     | (\$4,363)          | (\$4,678)                                  | (\$3,448)                          | (\$3,448)                        |  |

**Fund: 0638 - OAK TREE LANE PRD ADMIN**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$316              | \$218                                      | \$60                               | \$60                             |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$316              | \$218                                      | \$60                               | \$60                             |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 668144 S/A IN LIEU PARCEL CHGS CURR                  | \$3,368            | \$3,343                                    | \$3,368                            | \$3,368                          |  |
| <b>CHARGES FOR SERVICES</b>                          | \$3,368            | \$3,343                                    | \$3,368                            | \$3,368                          |  |
| <b>Total Revenues:</b>                               | \$3,684            | \$3,561                                    | \$3,428                            | \$3,428                          |  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                                  |  |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$55               | \$0  | \$67                               | \$67                             |  |
| 034802 PROF ADMIN SVS                                | \$200              | \$0  | \$200                              | \$200                            |  |
| 034844 PROF ROAD CONSTR & MAINT SVS                  | \$101              | \$853                                      | \$1,000                            | \$1,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | \$357              | \$853                                      | \$1,267                            | \$1,267                          |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$0                | \$178                                      | \$282                              | \$282                            |  |
| <b>OTHER CHARGES</b>                                 | \$0                | \$178                                      | \$282                              | \$282                            |  |
| <b>Total Expenditures and Appropriations:</b>        | \$357              | \$1,031                                    | \$1,549                            | \$1,549                          |  |
| <b>Net Cost:</b>                                     | (\$3,327)          | (\$2,529)                                  | (\$1,879)                          | (\$1,879)                        |  |

**PUBLIC WORKS-SHASTA COUNTY WATER AGENCY**  
Fund 371 Shasta County Water Agency Admin  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This fund accounts for the wholesale purchase and sale of water from the Bureau of Reclamation to various water purveyors in Shasta County. It also focuses on current and pending water-related issues in California and their impact on Shasta County.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes revenues in the amount of \$204,200 and expenditures in the amount of \$279,305. Expenditures exceed revenues by \$75,105 and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as submitted.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

| Detail By Revenue Category<br>and Expenditure Object          | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|--------------------|--|------------------------------------|----------------------------------|--|
|   |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1   | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 100</b> <b>TAXES</b>                             |                    |  |                                    |                                  |  |
| 101000    CURRENT SECURED TAXES                               | \$156,913          | \$165,478                                  | \$145,000                          | \$145,000                        | \$145,000  |
| 101001    CURRENT UNITARY TAXES                               | \$12,105           | \$12,420                                   | \$10,000                           | \$10,000                         | \$10,000   |
| 101011    CURR SEC TAX DEL ADV TEETER                         | \$2,665            | \$2,491                                    | \$0                                | \$0                              | \$0  |
| 101012    RDA RESIDUAL PROP TAX HS34188                       | \$13,141           | \$15,427                                   | \$10,000                           | \$10,000                         | \$10,000   |
| 101013    RDA 1290 PT PROP TX HS33607.5                       | \$2,917            | \$3,450                                    | \$1,800                            | \$1,800                          | \$1,800  |
| 101014    RDA OTHER MONEY HS34179                             | \$1,259            | \$168                                      | \$0                                | \$0                              | \$0  |
| 101100    SUPPLEMENTAL TAXES CURRENT                          | \$2,978            | \$2,607                                    | \$1,600                            | \$1,600                          | \$1,600  |
| 101111    SUPPLEMENTAL TAXES CURR TEETER                      | \$505              | \$399                                      | \$0                                | \$0                              | \$0  |
| 102000    CURRENT UNSECURED TAXES                             | \$7,637            | \$8,059                                    | \$7,000                            | \$7,000                          | \$7,000  |
| 103010    SUPPLEMENTAL TAXES PRIOR                            | \$72               | \$5  | \$0                                | \$0                              | \$0  |
| 104000    PRIOR YEAR UNSECURED TAXES                          | \$93               | \$144                                      | \$50                               | \$50                             | \$50   |
| 109100    TIMBER YIELD TAXES                                  | \$1,771            | \$1,783                                    | \$1,400                            | \$1,400                          | \$1,400  |
| 563173    RDA PRE94 PT AGMT FAC HS33401                       | \$773              | \$828                                      | \$550                              | \$550                            | \$550  |
| <b>TAXES</b>  | <b>\$202,837</b>   | <b>\$213,265</b>                           | <b>\$177,400</b>                   | <b>\$177,400</b>                 | <b>\$177,400</b>                                     |
| <b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b> |                    |  |                                    |                                  |  |
| 420000    INTEREST  | \$2,070            | \$1,582                                    | \$500                              | \$500                            | \$500  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                      | <b>\$2,070</b>     | <b>\$1,582</b>                             | <b>\$500</b>                       | <b>\$500</b>                     | <b>\$500</b>   |
| <b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>        |                    |  |                                    |                                  |  |
| 529200    STATE OTHER IN-LIEU TAX                             | \$12               | \$12                                       | \$0                                | \$0                              | \$0  |
| 546000    STATE HOMEOWNERS EXEMPTION                          | \$2,356            | \$2,312                                    | \$2,300                            | \$2,300                          | \$2,300  |
| 549781    STATE WATER RESOURCES GRANT                         | \$1,837            | \$1,453                                    | \$1,000                            | \$1,000                          | \$1,000  |
| 559100    FEDERAL PROPERTY IN-LIEU TAXES                      | \$2                | \$1  | \$0                                | \$0                              | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                             | <b>\$4,209</b>     | <b>\$3,779</b>                             | <b>\$3,300</b>                     | <b>\$3,300</b>                   | <b>\$3,300</b>                                       |
| <b>Category: 600</b> <b>CHARGES FOR SERVICES</b>              |                    |  |                                    |                                  |  |
| 671251    FLOOD HAZARD STUDIES FEE                            | \$14,095           | \$23,565                                   | \$8,000                            | \$8,000                          | \$8,000  |
| 693020    WATER SERVICE COLLECTIONS                           | \$10,057           | \$9,881                                    | \$15,000                           | \$15,000                         | \$15,000   |
| <b>CHARGES FOR SERVICES</b>                                   | <b>\$24,152</b>    | <b>\$33,446</b>                            | <b>\$23,000</b>                    | <b>\$23,000</b>                  | <b>\$23,000</b>                                      |
| <b>Total Revenues:</b>  | <b>\$233,269</b>   | <b>\$252,074</b>                           | <b>\$204,200</b>                   | <b>\$204,200</b>                 | <b>\$204,200</b>                                     |
| <b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>             |                    |  |                                    |                                  |  |
| 032500    COMMUNICATIONS EXPENSE                              | \$0                | \$13                                       | \$0                                | \$0                              | \$0  |
| 033592    CHGS IT MNT HARD/SOFTWARE                           | \$36               | \$45                                       | \$45                               | \$45                             | \$45   |
| 034100    MEMBERSHIPS   | \$4,530            | \$5,045                                    | \$5,000                            | \$5,000                          | \$5,000  |
| 034800    PROF & SPECIAL SERVICES                             | \$2,314            | \$23,146                                   | \$40,000                           | \$40,000                         | \$40,000   |
| 034802    PROF ADMIN SVS                                      | \$94,527           | \$124,891                                  | \$140,000                          | \$140,000                        | \$140,000  |
| 034829    PROF MAINTENANCE SVS                                | \$1,922            | \$1,615                                    | \$15,000                           | \$15,000                         | \$15,000   |
| 034892    CHGS IT PROFESSIONAL SVS                            | \$2,192            | \$2,055                                    | \$2,283                            | \$2,283                          | \$2,283  |
| 034893    PROP TAX ADMIN SVS                                  | \$4,870            | \$5,032                                    | \$5,100                            | \$5,100                          | \$5,100  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| 034900 PUBLICATIONS & LEGAL NOTICES                  | \$0                | \$0  | \$250                              | \$250                            |  |
| 035591 CHGS IT HARDWARE EQP                          | \$1,127            | \$0  | \$0                                | \$0                              |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$12,804           | \$27,036                                   | \$40,000                           | \$40,000                         |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$0                | \$0  | \$2,000                            | \$2,000                          |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$124,325</b>   | <b>\$188,883</b>                           | <b>\$249,678</b>                   | <b>\$249,678</b>                 |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$1,943            | \$5,978                                    | \$19,427                           | \$19,427                         |  |
| 050800 TAXES & ASSESSMENTS                           | \$0                | \$27                                       | \$200                              | \$200                            |  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,943</b>     | <b>\$6,005</b>                             | <b>\$19,627</b>                    | <b>\$19,627</b>                  |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                                  |  |
| 096375 TRAN OUT CSA#2 SUGARLOAF WTR                  | \$60,000           | \$70,000                                   | \$10,000                           | \$10,000                         |  |
| 096378 TRAN OUT CSA#8 P CEDRO SEWER                  | \$0                | \$29,498                                   | \$0                                | \$0                              |  |
| 096384 TRANS OUT CSA#13 ALPINE MDWS                  | \$0                | \$10,000                                   | \$0                                | \$0                              |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$60,000</b>    | <b>\$109,498</b>                           | <b>\$10,000</b>                    | <b>\$10,000</b>                  |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$186,268</b>   | <b>\$304,386</b>                           | <b>\$279,305</b>                   | <b>\$279,305</b>                 |  |
| <b>Net Cost:</b>                                     | <b>(\$47,000)</b>  | <b>\$52,312</b>                            | <b>\$75,105</b>                    | <b>\$75,105</b>                  |  |

**RESOURCE MANAGEMENT- AIR QUALITY DIVISION**  
Fund 373 Air Quality Management District Admin  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Shasta County Air Quality Management District (District) endeavors to achieve State and Federal ambient air quality standards. This effort can be categorized into three basic areas: permitting, monitoring/inspection, and long-range planning. Permitting includes both commercial and industrial stationary sources of air emissions. Monitoring and inspections encompass permitted devices, emissions testing, and responding to complaints. Updating the Northern Sacramento Valley Triennial Attainment Plan and implementing open burning regulations, suggesting transportation control measures, and working with the State and local planning agencies to evaluate air quality impacts of development projects fulfill the planning component of the program.

**BUDGET REQUESTS**

The FY 2021-22 requested budget includes revenue in the amount of \$1,393,577 and expenditures in the amount of \$2,114,106. The FY 2021-22 requested budget expenditures exceed revenue by \$720,529 and will be covered using fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a \$3,600 increase in revenue to align with prior year actuals and FY 20-21 projections for burning permit fees.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

It is important to note that the District continues to use a significant portion of AB 2766 funding for District operations that ensure compliance with the California Clean Air Act. District fees, which have not been adjusted in many years, will be reviewed during the first half of FY 2021-22. Staff will recommend fee amendments to the Shasta County Air Pollution Control Board based upon bringing fees in line with the actual costs incurred by the District to process applications and perform inspections.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 200</b> LICENSES, PERMITS & FRANCHISES  |                    |  |                                    |                                  |  |
| 215500 AIR POLLUTION FEES                            | \$7,305            | \$6,916                                    | \$4,700                            | \$4,700                          |  |
| 215520 BURNING PERMIT FEES                           | \$5,329            | \$2,490                                    | \$4,000                            | \$4,000                          |  |
| 215521 BURN PERMIT FEE BASIN CONTROL                 | \$1,200            | \$950                                      | \$800                              | \$800                            |  |
| 215550 DEVICE PERMIT FEES                            | \$236,230          | \$252,031                                  | \$230,000                          | \$230,000                        |  |
| 215600 HEARING BOARD FEES                            | \$450              | \$0  | \$300                              | \$300                            |  |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>            | <b>\$250,515</b>   | <b>\$262,387</b>                           | <b>\$239,800</b>                   | <b>\$239,800</b>                 |  |
| <b>Category: 300</b> FINES, FORFEITURES & PENALTIES  |                    |  |                                    |                                  |  |
| 318770 COURT FINES & PENALTIES                       | \$9,590            | \$11,275                                   | \$2,000                            | \$2,000                          |  |
| <b>FINES, FORFEITURES &amp; PENALTIES</b>            | <b>\$9,590</b>     | <b>\$11,275</b>                            | <b>\$2,000</b>                     | <b>\$2,000</b>                   |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                                  |  |
| 420000 INTEREST                                      | \$43,245           | \$23,359                                   | \$30,000                           | \$30,000                         |  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | <b>\$43,245</b>    | <b>\$23,359</b>                            | <b>\$30,000</b>                    | <b>\$30,000</b>                  |  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                                  |  |
| 526011 STATE MOTOR VEHICLE AB2766                    | \$514,727          | \$535,388                                  | \$520,000                          | \$520,000                        |  |
| 545500 STATE AIR POLLUTION GRANT                     | \$65,702           | \$61,496                                   | \$72,000                           | \$72,000                         |  |
| 549189 STATE AIR RESOURCES BOARD                     | \$178,100          | \$104,467                                  | \$183,914                          | \$183,914                        |  |
| 549190 STATE AIR RSRCS BRD MOYER GRT                 | \$614,012          | \$1,012,679                                | \$334,963                          | \$334,963                        |  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$4,501                                    | \$0                                | \$0                              |  |
| 560200 FEDERAL EPA PM25                              | \$5,100            | \$7,100                                    | \$10,600                           | \$10,600                         |  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | <b>\$1,377,642</b> | <b>\$1,725,632</b>                         | <b>\$1,121,477</b>                 | <b>\$1,121,477</b>               |  |
| <b>Category: 600</b> CHARGES FOR SERVICES            |                    |  |                                    |                                  |  |
| 692000 CHGS FOR PROFESSIONAL SVS                     | \$0                | \$1,087                                    | \$0                                | \$0                              |  |
| 692100 PHOTOCOPIES                                   | \$10               | \$291                                      | \$300                              | \$300                            |  |
| 692360 REIMB AIR TOXIC ACT                           | \$2,271            | \$3,849                                    | \$0                                | \$0                              |  |
| <b>CHARGES FOR SERVICES</b>                          | <b>\$2,281</b>     | <b>\$5,227</b>                             | <b>\$300</b>                       | <b>\$300</b>                     |  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                                  |  |
| 799300 MISCELLANEOUS REVENUE                         | \$0                | \$2,059                                    | \$0                                | \$0                              |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$3,363            | \$0  | \$0                                | \$0                              |  |
| 799600 INSURANCE LOSS & REFUNDS                      | \$0                | \$1,077                                    | \$0                                | \$0                              |  |
| <b>MISCELLANEOUS REVENUES</b>                        | <b>\$3,363</b>     | <b>\$3,137</b>                             | <b>\$0</b>                         | <b>\$0</b>                       |  |
| <b>Total Revenues:</b>                               | <b>\$1,686,639</b> | <b>\$2,031,019</b>                         | <b>\$1,393,577</b>                 | <b>\$1,393,577</b>               |  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                                  |  |
| 011000 REGULAR SALARIES                              | \$479,749          | \$518,568                                  | \$544,000                          | \$544,000                        |  |
| 017000 EXTRA HELP                                    | \$4,345            | \$0  | \$5,000                            | \$5,000                          |  |
| 017502 OVERTIME PAY                                  | \$0                | \$119                                      | \$0                                | \$0                              |  |
| 018100 EMPLOYER SHARE FICA                           | \$36,323           | \$39,198                                   | \$42,000                           | \$42,000                         |  |

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|---|----------------------------------|--|
| 1  |                               | 2                  | 3   | 4                                | 5  |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$104,779          | \$119,655   | \$129,000                        | \$129,000  |
| 018205   | EMPLOYER SHARE 401A           | \$2,902            | \$3,119   | \$3,400                          | \$3,400  |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$136,653          | \$145,108   | \$147,000                        | \$147,000  |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$19,750           | \$22,566  | \$31,000                         | \$31,000   |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$473              | \$317   | \$400                            | \$400  |
| 018500   | WORKERS COMP EXPOSURE         | \$1,219            | \$1,970   | \$3,100                          | \$3,100  |
| <b>SALARIES AND BENEFITS</b>                         |                               | <b>\$786,197</b>   | <b>\$850,623</b>  | <b>\$904,900</b>                 | <b>\$904,900</b>                                     |
| <b>Category: 030 SERVICES AND SUPPLIES</b>           |                               |                    |   |                                  |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$465              | \$11  | \$1,000                          | \$1,000  |
| 032500   | COMMUNICATIONS EXPENSE        | \$6,136            | \$6,297   | \$14,900                         | \$14,900   |
| 032590   | CHGS FAC MGMT COMM            | \$44               | \$54  | \$48                             | \$48   |
| 032591   | CHGS IT COMM                  | \$2,060            | \$2,569   | \$2,728                          | \$2,728  |
| 032900   | HOUSEHOLD EXPENSE             | \$0                | \$347   | \$300                            | \$300  |
| 032992   | CHGS FAC MGMT HSHLD XP        | \$19,804           | \$23,120  | \$22,068                         | \$22,068   |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$1,118            | \$1,503   | \$1,700                          | \$1,700  |
| 033103   | INSUR XP MISCELLANEOUS        | \$600              | \$684   | \$1,032                          | \$1,032  |
| 033105   | INSUR XP LIABILITY EXPERIENCE | \$1,500            | \$1,548   | \$1,104                          | \$1,104  |
| 033500   | MAINTENANCE OF EQUIPMENT      | \$556              | \$4,194   | \$4,000                          | \$4,000  |
| 033528   | MNT EQP SOFTWARE              | \$0                | \$0   | \$10,000                         | \$10,000   |
| 033592   | CHGS IT MNT HARD/SOFTWARE     | \$9,590            | \$2,560   | \$2,559                          | \$2,559  |
| 033791   | CHGS FAC MGMT MAINT STR       | \$14,606           | \$20,485  | \$11,972                         | \$11,972   |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES   | \$1,613            | \$986   | \$1,800                          | \$1,800  |
| 034100   | MEMBERSHIPS                   | \$7,385            | \$7,695   | \$8,000                          | \$8,000  |
| 034500   | OFFICE EXPENSE                | \$3,855            | \$4,050   | \$5,000                          | \$5,000  |
| 034536   | OFFICE XP OFFICE FURNITURE    | \$0                | \$0   | \$2,000                          | \$2,000  |
| 034590   | CHGS OC PHOTOCOPY SVS         | \$27               | \$373   | \$527                            | \$527  |
| 034591   | CHGS OC POSTAGE SVS           | \$1,485            | \$2,064   | \$4,987                          | \$4,987  |
| 034592   | CHGS OC OTHER SERVICES        | \$1,592            | \$1,713   | \$1,870                          | \$1,870  |
| 034800   | PROF & SPECIAL SERVICES       | \$5,003            | \$505   | \$8,000                          | \$8,000  |
| 034802   | PROF ADMIN SVS                | \$107,360          | \$110,212   | \$123,273                        | \$123,273  |
| 034803   | PROF ADVERTISING & MKTG SVS   | \$0                | \$0   | \$2,000                          | \$2,000  |
| 034806   | PROF AUDIT SVS                | \$8,250            | \$8,500   | \$8,000                          | \$8,000  |
| 034807   | PROF BANK SVS                 | \$0                | \$0   | \$1,000                          | \$1,000  |
| 034863   | PROF GRANT SVS                | \$1,120,220        | \$1,016,024   | \$485,207                        | \$485,207  |
| 034890   | CHGS FAC MGMT PROF SVS        | \$800              | \$804   | \$810                            | \$810  |
| 034892   | CHGS IT PROFESSIONAL SVS      | \$25,291           | \$26,062  | \$30,451                         | \$30,451   |
| 034900   | PUBLICATIONS & LEGAL NOTICES  | \$852              | \$368   | \$1,500                          | \$1,500  |
| 035100   | RENTS & LEASES OF EQUIPMENT   | \$1,640            | \$1,640   | \$1,800                          | \$1,800  |
| 035300   | RENTS & LEASES OF STRUCTURES  | \$2,360            | \$3,360   | \$3,700                          | \$3,700  |
| 035500   | MINOR EQUIPMENT               | \$1,758            | \$11,436  | \$3,000                          | \$3,000  |
| 035590   | CHGS IT SOFTWARE EQP          | \$115              | \$2,890   | \$3,000                          | \$3,000  |
| 035591   | CHGS IT HARDWARE EQP          | \$307              | \$1,567   | \$4,600                          | \$4,600  |



**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$2,000                            | \$2,000                          |  |
| 035700 SPECIAL DEPARTMENTAL EXPENSE                  | \$186              | \$205                                      | \$1,000                            | \$1,000                          |  |
| 035755 SP DEPT XP AIR QLTY INCENTIVES                | \$7,500            | \$72,952                                   | \$278,914                          | \$278,914                        |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$1,549            | \$0  | \$6,000                            | \$6,000                          |  |
| 035940 TRANS/TRVL FUEL                               | \$2,330            | \$1,920                                    | \$2,500                            | \$2,500                          |  |
| 035947 TRANS/TRVL VOLUNTEER                          | \$200              | \$0  | \$400                              | \$400                            |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$10,836           | \$12,540                                   | \$11,000                           | \$11,000                         |  |
| 035999 TRN/TRV PY EE 1 DAY MEAL REIMB                | \$174              | \$0  | \$200                              | \$200                            |  |
| 036100 UTILITIES                                     | \$8,565            | \$7,800                                    | \$14,000                           | \$14,000                         |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$1,377,744</b> | <b>\$1,359,053</b>                         | <b>\$1,089,950</b>                 | <b>\$1,089,950</b>               |  |
| <b>Category: 050 OTHER CHARGES</b>                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$20,703           | \$40,208                                   | \$44,513                           | \$44,513                         |  |
| 050003 BUILDING & EQUIP COST PLAN CHG                | \$12,540           | \$14,658                                   | \$60,566                           | \$60,566                         |  |
| 050800 TAXES & ASSESSMENTS                           | \$41               | \$41                                       | \$58                               | \$58                             |  |
| 051390 CONTR TO AIR RES BOARD                        | \$769              | \$2,509                                    | \$2,590                            | \$2,590                          |  |
| <b>OTHER CHARGES</b>                                 | <b>\$34,054</b>    | <b>\$57,417</b>                            | <b>\$107,727</b>                   | <b>\$107,727</b>                 |  |
| <b>Category: 095 OTHER FINANCING USES</b>            |                    |  |                                    |                                  |  |
| 095806 TRAN OUT ENERGY RETROFIT                      | \$0                | \$12,944                                   | \$11,529                           | \$11,529                         |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$12,944</b>                            | <b>\$11,529</b>                    | <b>\$11,529</b>                  |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$2,197,996</b> | <b>\$2,280,037</b>                         | <b>\$2,114,106</b>                 | <b>\$2,114,106</b>               |  |
| <b>Net Cost:</b>                                     | <b>\$511,357</b>   | <b>\$249,018</b>                           | <b>\$720,529</b>                   | <b>\$720,529</b>                 |  |

**COUNTY SERVICE AREA NO. 1-FIRE PROTECTION/ADMINISTRATION**  
Fund 391 CSA #1 Fire Protection Administration/County Fire Department  
Brett Gouvea, County Fire Warden

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**PROGRAM DESCRIPTION**

Shasta County Fire Department (SCFD)/County Service Area (CSA) #1 provides fire suppression and protection services to unincorporated areas that are not served by either an independent fire district or a city fire department. Its mission is to stand ready to protect life, property, and the environment, utilizing trained and equipped personnel. This includes structural and wildland fire control, first response medical care, and assistance to other emergency service agencies. CSA #1 contracts with the California Department of Forestry and Fire Protection (CAL FIRE) to operate and administer Shasta County Fire Department CSA #1. This includes the coordination of the activities of all SCFD volunteer fire companies, maintaining mutual aid response agreements with the cities and with all independent fire districts, and to assure that all fire safety, fire code, and fire department land use regulations are observed throughout the County. The Board of Supervisors has also designated the SCFD as the lead agency for the multi-jurisdictional, northern region Shasta Cascade Hazardous Materials Response Team (SCHMRT).

**BUDGET REQUESTS**

The department's Fiscal Year 2021-22 Requested Budget is based on \$15,239,593 in budget allocations, including \$5,205,137 in General Funds administered by the County Administrative Office which covers the CAL FIRE Contract and the Reserve Volunteer Firefighter Program, and \$6,885,568 Accumulated Capital Outlay for the construction of the South County Fire Station. The remaining \$3,148,888 in allocations is supported by \$2,788,200 in tax revenue, \$124,776 in grant reimbursement revenue, \$89,367 in Fees for Service, and \$51,000 in miscellaneous revenue leaving a gap of \$95,420 to be filled by available fund balance.

The department has re-budgeted the allocation of two fire engines ordered in Fiscal Years 2019-20 and 2020-21. In addition, SCFD requested two new replacement utility pickups and one generator. SCFD has an ongoing project for installation of backup power generators at volunteer fire stations throughout the County due to ongoing Public Safety Power Shutoff events.

The Shasta County and CAL FIRE Contract has increased by \$8,050. The Salaries and Benefits rates are currently estimates and will not be finalized until the conclusion of bargaining negotiations in the near future, However the Salaries and Benefits rate estimates reflect a solid estimate for budgeting purposes. Retirement rates have decreased substantially in the last two years due to aggressive bargaining with labor unions, as well as the State of California prioritizing supplemental payments to unfunded liabilities. The decrease expense of retirement contributions as well as a controlled increase of 1% in health insurance costs have created savings in Contract expense. This has allowed for a correction in the Contract to include

the cost of personnel to staff the Shasta College Fire Station.

Overall, County Fire budget appropriations have increased by \$170,667 compared to FY 2020-21 adjusted budget; however, this includes an increase of \$200,000 for the new Reserve Volunteer Firefighter Program.

**SUMMARY OF RECOMMENDATIONS**

A net zero adjustment is recommended, transferring the CAL FIRE Contract and Reserve Volunteer Firefighter Program allocation to the County Administrative Office budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund: 0391 - CSA #1 FIRE PROTECTION**

| Detail By Revenue Category<br>and Expenditure Object    |                                  | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|---|----------------------------------|--------------------|---|----------------------------------|--|
| 1   |                                  | 2                  | 3   | 4                                | 5  |
| <b>Category: 100 TAXES</b>                              |                                  |                    |   |                                  |  |
| 101000  | CURRENT SECURED TAXES            | \$1,898,055        | \$1,992,888   | \$2,020,000                      | \$2,020,000  |
| 101001  | CURRENT UNITARY TAXES            | \$132,589          | \$136,139   | \$138,700                        | \$138,700  |
| 101011  | CURR SEC TAX DEL ADV TEETER      | \$32,247           | \$30,007  | \$33,500                         | \$33,500   |
| 101012  | RDA RESIDUAL PROP TAX HS34188    | \$26,126           | \$23,863  | \$24,400                         | \$24,400   |
| 101013  | RDA 1290 PT PROP TX HS33607.5    | \$19,166           | \$22,661  | \$23,300                         | \$23,300   |
| 101100  | SUPPLEMENTAL TAXES CURRENT       | \$31,980           | \$27,907  | \$23,000                         | \$23,000   |
| 101111  | SUPPLEMENTAL TAXES CURR TEETER   | \$5,432            | \$4,270   | \$3,000                          | \$3,000  |
| 102000  | CURRENT UNSECURED TAXES          | \$92,387           | \$97,067  | \$108,100                        | \$108,100  |
| 103010  | SUPPLEMENTAL TAXES PRIOR         | \$781              | \$61  | \$100                            | \$100  |
| 104000  | PRIOR YEAR UNSECURED TAXES       | \$1,133            | \$1,749   | \$1,100                          | \$1,100  |
| 109100  | TIMBER YIELD TAXES               | \$5,350            | \$5,386   | \$5,000                          | \$5,000  |
| <b>TAXES</b>  |                                  | <b>\$2,245,252</b> | <b>\$2,342,004</b>  | <b>\$2,380,200</b>               | <b>\$2,380,200</b>                                   |
| <b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b> |                                  |                    |   |                                  |  |
| 212200  | BUILDING PERMIT FEES             | \$52,791           | \$39,525  | \$45,000                         | \$45,000   |
| <b>LICENSES, PERMITS &amp; FRANCHISES</b>               |                                  | <b>\$52,791</b>    | <b>\$39,525</b>   | <b>\$45,000</b>                  | <b>\$45,000</b>                                      |
| <b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>  |                                  |                    |   |                                  |  |
| 420000  | INTEREST                         | \$61,671           | \$39,199  | \$41,000                         | \$41,000   |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>                |                                  | <b>\$61,671</b>    | <b>\$39,199</b>   | <b>\$41,000</b>                  | <b>\$41,000</b>                                      |
| <b>Category: 500 INTERGOVERNMENTAL REVENUES</b>         |                                  |                    |   |                                  |  |
| 529200  | STATE OTHER IN-LIEU TAX          | \$122              | \$122   | \$125                            | \$125  |
| 546000  | STATE HOMEOWNERS EXEMPTION       | \$28,521           | \$27,847  | \$28,000                         | \$28,000   |
| 549072  | STATE CDF GRANT                  | \$18,863           | (\$0)   | \$10,000                         | \$10,000   |
| 549620  | STATE GRANT EQUIPMENT            | \$0                | \$9,309   | \$0                              | \$0  |
| 551320  | FED EMERGENCY ASSIST CORONAVIRUS | \$0                | \$16,920  | \$0                              | \$0  |
| 559100  | FEDERAL PROPERTY IN-LIEU TAXES   | \$29               | \$12  | \$0                              | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                       |                                  | <b>\$47,536</b>    | <b>\$54,212</b>   | <b>\$38,125</b>                  | <b>\$38,125</b>                                      |
| <b>Category: 600 CHARGES FOR SERVICES</b>               |                                  |                    |   |                                  |  |
| 668144  | S/A IN LIEU PARCEL CHGS CURR     | \$374,457          | \$380,462   | \$380,000                        | \$380,000  |
| 688013  | CHGS FOR SVS EDUC TRAINING       | \$500              | \$0   | \$0                              | \$0  |
| 692024  | REIMB FIRE CALLS                 | \$323,685          | \$2,068,643   | \$0                              | \$0  |
| 692025  | FIRE MARSHAL FEES                | \$9,360            | \$9,840   | \$8,500                          | \$8,500  |
| 692100  | PHOTOCOPIES                      | \$315              | \$225   | \$200                            | \$200  |
| 692750  | HAZMAT RESPONSE                  | \$12,375           | \$37,946  | \$35,667                         | \$35,667   |
| <b>CHARGES FOR SERVICES</b>                             |                                  | <b>\$720,692</b>   | <b>\$2,497,117</b>  | <b>\$424,367</b>                 | <b>\$424,367</b>                                     |
| <b>Category: 700 MISCELLANEOUS REVENUES</b>             |                                  |                    |   |                                  |  |
| 799390  | PRIOR PERIOD EXP ADJUSTMENT      | \$476              | \$7,758   | \$0                              | \$0  |
| 799391  | PRIOR PERIOD REV ADJUSTMENT      | \$2,431            | \$0   | \$0                              | \$0  |

**Fund: 0391 - CSA #1 FIRE PROTECTION**

| Detail By Revenue Category<br>and Expenditure Object |                               | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|-------------------------------|--------------------|---|----------------------------------|--|
| 1  |                               | 2                  | 3   | 4                                | 5  |
| 799600   | INSURANCE LOSS & REFUNDS      | \$543,699          | \$0   | \$0                              | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        |                               | \$546,608          | \$7,758   | \$0                              | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                               |                    |   |                                  |  |
| 800157   | TRANS IN IMPACT FEES          | \$0                | \$0   | \$1,150,975                      | \$1,150,975  |
| 800161   | TRANS IN ACCUM CAPITAL OUTLAY | \$0                | \$193,624   | \$6,734,593                      | \$6,734,593  |
| 800176   | TRAN IN TITLE III PROJ (GRT)  | \$3,639            | \$56,655  | \$58,120                         | \$58,120   |
| 800411   | TRANS IN PUBLIC HEALTH        | \$164,849          | \$15,461  | \$56,656                         | \$56,656   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                |                               | \$168,488          | \$265,741   | \$8,000,344                      | \$8,000,344  |
| <b>Category: 802</b> OTHER FINANCING SRCS SALE C/A   |                               |                    |   |                                  |  |
| 896100   | SALE OF CAPITAL ASSETS        | \$0                | \$96,000  | \$10,000                         | \$10,000   |
| 896101   | SALE OF SURPLUS PROPERTY      | \$205              | \$600   | \$0                              | \$0  |
| <b>OTHER FINANCING SRCS SALE C/A</b>                 |                               | \$205              | \$96,600  | \$10,000                         | \$10,000   |
| <b>Total Revenues:</b>                               |                               | \$3,843,246        | \$5,342,159   | \$10,939,036                     | \$10,939,036   |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                               |                    |   |                                  |  |
| 011000   | REGULAR SALARIES              | \$190,076          | \$192,375   | \$213,000                        | \$213,000  |
| 011200   | TERMINATION/SPECIAL PAY       | \$157              | \$0   | \$0                              | \$0  |
| 017502   | OVERTIME PAY                  | \$3,010            | \$3,391   | \$3,000                          | \$3,000  |
| 017508   | OVERTIME PAY FIRE FIGHT       | \$4,961            | \$19,502  | \$10,000                         | \$10,000   |
| 017509   | HOLIDAY OVERTIME PAY          | \$812              | \$92  | \$1,000                          | \$1,000  |
| 018100   | EMPLOYER SHARE FICA           | \$32,192           | \$54,651  | \$51,000                         | \$51,000   |
| 018201   | EMPLOYER SHARE RETIREMENT     | \$24,121           | \$24,486  | \$29,000                         | \$29,000   |
| 018300   | EMPLOYER SHARE HEALTH INSUR   | \$52,113           | \$54,507  | \$57,000                         | \$57,000   |
| 018307   | EMPLYR SHR OTHER POST EMP BEN | \$7,879            | \$8,825   | \$12,000                         | \$12,000   |
| 018400   | EMPLOYER SHR UNEMPLOYMENT INS | \$194              | \$131   | \$200                            | \$200  |
| 018500   | WORKERS COMP EXPOSURE         | \$504              | \$820   | \$1,600                          | \$1,600  |
| 018501   | WORKERS COMP EXPERIENCE       | \$26,976           | \$28,920  | \$42,000                         | \$42,000   |
| <b>SALARIES AND BENEFITS</b>                         |                               | \$343,002          | \$387,706   | \$419,800                        | \$419,800  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                               |                    |   |                                  |  |
| 032300   | CLOTHING/PERSONAL SUPPLIES XP | \$1,320            | \$738   | \$1,500                          | \$1,500  |
| 032328   | CLTHG/PERS SAFETY CLOTHING    | \$57,301           | \$40,141  | \$93,000                         | \$93,000   |
| 032329   | CLTHG/PERS UNIFORMS           | \$0                | \$0   | \$500                            | \$500  |
| 032500   | COMMUNICATIONS EXPENSE        | \$22,995           | \$25,168  | \$25,000                         | \$25,000   |
| 032591   | CHGS IT COMM                  | \$21               | \$21  | \$0                              | \$0  |
| 032700   | FOOD EXPENSE                  | \$471              | \$175   | \$3,500                          | \$3,500  |
| 032727   | FOOD VOLUNTEERS               | \$0                | \$0   | \$1,500                          | \$1,500  |
| 032900   | HOUSEHOLD EXPENSE             | \$4,384            | \$4,241   | \$4,500                          | \$4,500  |
| 032928   | HSHLD XP LAUNDRY SVS          | \$1,489            | \$1,476   | \$1,700                          | \$1,700  |
| 032929   | HSHLD XP SUPPLIES             | \$12,520           | \$6,379   | \$7,500                          | \$7,500  |
| 033102   | INSUR XP LIABILITY EXPOSURE   | \$485              | \$729   | \$900                            | \$900  |

**Fund: 0391 - CSA #1 FIRE PROTECTION**

| Detail By Revenue Category<br>and Expenditure Object |                                | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------------------|--------------------|---|----------------------------------|--|
| 1  |                                | 2                  | 3   | 4                                | 5  |
| 033103   | INSUR XP MISCELLANEOUS         | \$14,796           | \$20,088  | \$31,440                         | \$31,440   |
| 033105   | INSUR XP LIABILITY EXPERIENCE  | \$11,436           | \$31,260  | \$31,788                         | \$31,788   |
| 033500   | MAINTENANCE OF EQUIPMENT       | \$50,749           | \$58,351  | \$55,000                         | \$55,000   |
| 033526   | MNT EQP VEHICLES               | \$117,610          | \$219,945   | \$170,000                        | \$170,000  |
| 033530   | MNT EQP RADIOS                 | \$2,400            | \$1,928   | \$15,000                         | \$15,000   |
| 033592   | CHGS IT MNT HARD/SOFTWARE      | \$147              | \$181   | \$182                            | \$182  |
| 033700   | MAINTENANCE OF STRUCTURES      | \$17,898           | \$4,422   | \$5,000                          | \$5,000  |
| 033791   | CHGS FAC MGMT MAINT STR        | \$92,909           | \$118,317   | \$158,375                        | \$158,375  |
| 033900   | MEDICAL/DENTAL/LAB SUPPLIES    | \$46,563           | \$30,475  | \$38,000                         | \$38,000   |
| 034100   | MEMBERSHIPS                    | \$4,345            | \$1,680   | \$5,000                          | \$5,000  |
| 034309   | MISC XP PRIOR PERIOD REV ADJ   | \$0                | \$480   | \$0                              | \$0  |
| 034310   | MISC XP PRIOR PERIOD EXP ADJ   | \$270              | \$0   | \$0                              | \$0  |
| 034500   | OFFICE EXPENSE                 | \$31,631           | \$24,736  | \$30,000                         | \$30,000   |
| 034526   | OFFICE XP POSTAGE              | \$0                | \$0   | \$1,000                          | \$1,000  |
| 034590   | CHGS OC PHOTOCOPY SVS          | \$0                | \$0   | \$250                            | \$250  |
| 034591   | CHGS OC POSTAGE SVS            | \$0                | \$12  | \$3                              | \$3  |
| 034592   | CHGS OC OTHER SERVICES         | \$2,154            | \$2,411   | \$2,779                          | \$2,779  |
| 034800   | PROF & SPECIAL SERVICES        | \$31,169           | \$57,269  | \$92,000                         | \$92,000   |
| 034823   | PROF HEALTH SVS                | \$19,211           | \$20,280  | \$28,000                         | \$28,000   |
| 034837   | PROF PREEMPLOYMENT SVS         | \$2,392            | \$2,374   | \$3,500                          | \$3,500  |
| 034860   | PROF BENEFITS ADMIN SVS        | \$17,500           | \$14,700  | \$18,000                         | \$18,000   |
| 034864   | PROF CAPITL ASSET DISPOSAL SVS | \$0                | \$0   | \$400                            | \$400  |
| 034892   | CHGS IT PROFESSIONAL SVS       | \$3,838            | \$4,613   | \$4,000                          | \$4,000  |
| 034893   | PROP TAX ADMIN SVS             | \$58,545           | \$60,259  | \$63,000                         | \$63,000   |
| 034896   | VOLFIRE REIMB'D CALL PY EE SVS | \$83,102           | \$444,336   | \$105,000                        | \$105,000  |
| 034898   | VOL FIRE CALL PAY EMPLEE SVS   | \$79,032           | \$73,784  | \$75,000                         | \$75,000   |
| 034899   | PROF INDPNDNT CNTR EMPLEE SVS  | \$4,230            | \$10,245  | \$8,000                          | \$8,000  |
| 034900   | PUBLICATIONS & LEGAL NOTICES   | \$188              | \$0   | \$100                            | \$100  |
| 035100   | RENTS & LEASES OF EQUIPMENT    | \$0                | \$0   | \$500                            | \$500  |
| 035300   | RENTS & LEASES OF STRUCTURES   | \$500              | \$500   | \$3,300                          | \$3,300  |
| 035500   | MINOR EQUIPMENT                | \$172,861          | \$130,879   | \$212,500                        | \$212,500  |
| 035526   | MNR EQP VOTING EQP             | (\$83)             | \$0   | \$0                              | \$0  |
| 035535   | MNR EQP COMM EQP               | \$109,120          | \$72,794  | \$146,500                        | \$146,500  |
| 035590   | CHGS IT SOFTWARE EQP           | \$818              | \$3,396   | \$4,000                          | \$4,000  |
| 035591   | CHGS IT HARDWARE EQP           | \$7,631            | \$5,696   | \$9,000                          | \$9,000  |
| 035700   | SPECIAL DEPARTMENTAL EXPENSE   | \$2,806            | \$1,722   | \$5,000                          | \$5,000  |
| 035900   | TRANSPORTATION & TRAVEL        | \$4,888            | \$5,625   | \$5,000                          | \$5,000  |
| 035940   | TRANS/TRVL FUEL                | \$33,104           | \$33,142  | \$40,000                         | \$40,000   |
| 035990   | CHGS FLEET TRANS/TRVL          | \$0                | \$2,863   | \$0                              | \$0  |
| 035998   | TRN/TRV PY EE VOL FIRE TRAIING | \$36,202           | \$41,050  | \$50,000                         | \$50,000   |
| 036100   | UTILITIES                      | \$121,277          | \$115,963   | \$130,000                        | \$130,000  |
| <b>SERVICES AND SUPPLIES</b>                         |                                | <b>\$1,282,237</b> | <b>\$1,694,857</b>  | <b>\$1,686,217</b>               | <b>\$1,686,217</b>                                   |

**Fund: 0391 - CSA #1 FIRE PROTECTION**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|----------------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                                  |  |
| 1  | 2                  | 3  | 4                                  | 5                                |  |
| <b>Category: 050</b> OTHER CHARGES                   |                    |  |                                    |                                  |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$122,988          | \$134,958                                  | \$148,631                          | \$148,631                        |  |
| 050800 TAXES & ASSESSMENTS                           | \$348              | \$135                                      | \$140                              | \$140                            |  |
| 058000 CDF CONTRACT                                  | \$1,747,252        | \$1,064,281                                | \$0                                | \$0                              |  |
| 058003 BELLA VISTA FIRE CONTRACT                     | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058004 BIG BEND FIRE CONTRACT                        | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058006 CASSEL FIRE CONTRACT                          | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058007 CENTERVILLE FIRE CONTRACT                     | \$0                | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058010 FRENCH GULCH FIRE CONTRACT                    | \$4,000            | \$0  | \$2,000                            | \$2,000                          |  |
| 058011 HAT CREEK FIRE CONTRACT                       | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058012 IGO ONO FIRE CONTRACT                         | \$0                | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058013 JONES VALLEY FIRE CONTRACT                    | (\$2,000)          | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058018 MONTGOMERY CRK FIRE CONTRACT                  | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058020 OAK RUN FIRE CONTRACT                         | \$0                | \$4,000                                    | \$2,000                            | \$2,000                          |  |
| 058021 OLD STATION FIRE CONTRACT                     | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058022 PALO CEDRO FIRE CONTRACT                      | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058027 SHINGLETOWN FIRE CONTRACT                     | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058028 SOLDIER MOUNTAIN FIRE CONTRACT                | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058030 WEST VALLEY FIRE CONTRACT                     | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058031 WHITMORE FIRE CONTRACT                        | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| 058032 LAKEHEAD FIRE CONTRACT                        | \$2,000            | \$2,000                                    | \$2,000                            | \$2,000                          |  |
| <b>OTHER CHARGES</b>                                 | <b>\$1,896,588</b> | <b>\$1,233,374</b>                         | <b>\$182,771</b>                   | <b>\$182,771</b>                 |  |
| <b>Category: 070</b> CAPITAL ASSETS                  |                    |  |                                    |                                  |  |
| 061126 SOUTH COUNTY FIRE STATION                     | \$0                | \$0  | \$7,885,568                        | \$7,885,568                      |  |
| 065027 1 EXTRICATION TOOL                            | \$0                | \$10,761                                   | \$0                                | \$0                              |  |
| 065028 FIRE ENGINE W/ ACCESSORIES                    | \$0                | \$0  | \$734,300                          | \$734,300                        |  |
| 065036 GENERATOR                                     | \$5,318            | \$0  | \$5,800                            | \$5,800                          |  |
| 065064 1 REPEATER                                    | \$0                | \$9,450                                    | \$0                                | \$0                              |  |
| 065065 1 RESCUE VEHICLE W/ACCSSRY                    | \$0                | \$58,988                                   | \$0                                | \$0                              |  |
| 065083 TRUCK W/ ACCESSORIES                          | \$0                | \$0  | \$120,000                          | \$120,000                        |  |
| 065099 1 WATER TENDER                                | \$253,942          | \$0  | \$0                                | \$0                              |  |
| 065175 2 TRUCKS W/ ACCESSORIES                       | \$79,275           | \$84,560                                   | \$0                                | \$0                              |  |
| 065364 2 EXTRICATION TOOLS                           | \$0                | \$37,280                                   | \$0                                | \$0                              |  |
| 065382 2 GENERATORS                                  | \$0                | \$5,589                                    | \$0                                | \$0                              |  |
| <b>CAPITAL ASSETS</b>                                | <b>\$338,536</b>   | <b>\$206,630</b>                           | <b>\$8,745,668</b>                 | <b>\$8,745,668</b>               |  |
| <b>Category: 095</b> OTHER FINANCING USES            |                    |  |                                    |                                  |  |
| 095166 TRANS OUT CAPITAL PROJECTS                    | \$0                | \$193,624                                  | \$0                                | \$0                              |  |
| <b>OTHER FINANCING USES</b>                          | <b>\$0</b>         | <b>\$193,624</b>                           | <b>\$0</b>                         | <b>\$0</b>                       |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$3,860,363</b> | <b>\$3,716,192</b>                         | <b>\$11,034,456</b>                | <b>\$11,034,456</b>              |  |

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2021-22

**Fund: 0391 - CSA #1 FIRE PROTECTION**

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | 2021-22<br>Recommended<br>Budget | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|---|----------------------------------|--|
| 1  | 2                  | 3   | 4                                | 5  |
| <b>Net Cost:</b>                                     | \$17,116           | (\$1,625,966)   | \$95,420                         | \$95,420   |



# IN-HOME SUPPORTIVE SERVICES-PUBLIC AUTHORITY

Fund 851 IHSS Public Authority Admin

Donnell Ewert, M.P.H., Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The In-Home Supportive Services Public Authority (IHSS PA) was established by Shasta County to fulfill the requirements of AB 1682. This includes acting as the employer of record for the in-home supportive services providers, participating in collective bargaining, and establishing a registry of IHSS providers to match the needs of IHSS recipients with the skills and abilities of the IHSS program providers. The Public Authority is also responsible for checking for criminal background and references of providers before including them on the registry, as well as informing providers and recipients of available training.

## **BUDGET REQUESTS**

FY 2021-22 expenditures are requested at \$500,773, and revenue is requested at \$546,258, both represent a decrease when compared to the FY 2020-21 Adjusted Budget. Decreased expenditures consist predominantly from lower salary and benefit costs, while revenue allocations in this program come from a state allocation as well as federal Medicaid administrative funds, and a County General Fund contribution in the form of a MOE. The County General Fund request for FY 2021-22 is \$70,948, which is consistent with the FY 2020-21 Adjusted Budget. There is a Net County Contribution of \$45,485, a change of \$18,291 from FY 2020-21 Adjusted Budget's Net County Cost. There are no requested capital assets or position changes

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends increasing Salaries and Benefits by \$18,600 for Social Service Aid job class wage adjustments.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

On February 23, 2021, the Board of Supervisors approved a letter of support for the county and union coalition In-Home Supportive Services collective bargaining budget proposal. This proposal would alter current law effective January 1, 2022, that would make it more difficult to progress on IHSS collective bargaining by flipping the sharing ratio. With the county becoming responsible for 65 percent of the nonfederal share and the state covering 35 percent of the nonfederal share. Currently the reverse is true. If this occurs, Shasta County's annual share of cost would increase by approximately \$610,000. This change will also impact the county's share of cost on any future negotiated wage increases by approximately \$6,100 for each \$0.01/hour increase.

The current Memorandum of Understanding (MOU) with Service Employees International Union, Local 2015 (SEIU) expires December 31, 2021. It is anticipated that negotiations for a new MOU will begin in FY 2021-22. Depending upon the results of those negotiations, there may be impacts on this budget and the Social Services - Welfare Cash Aid Payments budget that have not been included in this budget submission.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| <b>Category: 400</b> REVENUE FROM MONEY & PROPERTY   |                    |  |                                    |                        |  |
| 420000 INTEREST                                      | \$1,162            | \$1,514                                    |                                    | \$0                    | \$0  |
| <b>REVENUE FROM MONEY &amp; PROPERTY</b>             | \$1,162            | \$1,514                                    |                                    | \$0                    | \$0  |
| <b>Category: 500</b> INTERGOVERNMENTAL REVENUES      |                    |  |                                    |                        |  |
| 531710 STATE PUBLIC AUTHORITY                        | \$202,598          | \$208,567                                  |                                    | \$224,923              | \$224,923  |
| 550310 FEDERAL PUBLIC AUTHORITY                      | \$196,610          | \$199,072                                  |                                    | \$250,387              | \$250,387  |
| 551320 FED EMERGCY ASSIST CORONAVIRUS                | \$0                | \$2,937                                    |                                    | \$0                    | \$0  |
| <b>INTERGOVERNMENTAL REVENUES</b>                    | \$399,209          | \$410,577                                  |                                    | \$475,310              | \$475,310  |
| <b>Category: 700</b> MISCELLANEOUS REVENUES          |                    |  |                                    |                        |  |
| 799390 PRIOR PERIOD EXP ADJUSTMENT                   | \$633              | \$0  |                                    | \$0                    | \$0  |
| <b>MISCELLANEOUS REVENUES</b>                        | \$633              | \$0  |                                    | \$0                    | \$0  |
| <b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN  |                    |  |                                    |                        |  |
| 800100 TRANS IN GENERAL FUND                         | \$70,947           | \$70,947                                   |                                    | \$70,948               | \$70,948   |
| <b>OTHR FINANCING SOURCES TRAN IN</b>                | \$70,947           | \$70,947                                   |                                    | \$70,948               | \$70,948   |
| <b>Total Revenues:</b>                               | \$471,954          | \$483,039                                  |                                    | \$546,258              | \$546,258  |
| <b>Category: 010</b> SALARIES AND BENEFITS           |                    |  |                                    |                        |  |
| 011000 REGULAR SALARIES                              | \$143,135          | \$159,463                                  |                                    | \$178,000              | \$178,000  |
| 017502 OVERTIME PAY                                  | \$56               | \$14                                       |                                    | \$0                    | \$0  |
| 018100 EMPLOYER SHARE FICA                           | \$10,721           | \$11,894                                   |                                    | \$14,000               | \$14,000   |
| 018201 EMPLOYER SHARE RETIREMENT                     | \$31,572           | \$37,182                                   |                                    | \$43,000               | \$43,000   |
| 018205 EMPLOYER SHARE 401A                           | \$0                | \$0  |                                    | \$1,600                | \$1,600  |
| 018300 EMPLOYER SHARE HEALTH INSUR                   | \$47,363           | \$53,783                                   |                                    | \$63,000               | \$63,000   |
| 018307 EMPLOYR SHR OTHER POST EMP BEN                | \$5,754            | \$7,409                                    |                                    | \$11,000               | \$11,000   |
| 018400 EMPLOYER SHR UNEMPLOYMENT INS                 | \$139              | \$97                                       |                                    | \$0                    | \$0  |
| 018500 WORKERS COMP EXPOSURE                         | \$358              | \$605                                      |                                    | \$900                  | \$900  |
| <b>SALARIES AND BENEFITS</b>                         | \$239,103          | \$270,451                                  |                                    | \$311,500              | \$311,500  |
| <b>Category: 030</b> SERVICES AND SUPPLIES           |                    |  |                                    |                        |  |
| 032300 CLOTHING/PERSONAL SUPPLIES XP                 | \$75               | \$0  |                                    | \$1,000                | \$1,000  |
| 032500 COMMUNICATIONS EXPENSE                        | \$1,879            | \$1,942                                    |                                    | \$2,218                | \$2,218  |
| 032591 CHGS IT COMM                                  | \$1,121            | \$1,282                                    |                                    | \$1,848                | \$1,848  |
| 032900 HOUSEHOLD EXPENSE                             | \$244              | \$72                                       |                                    | \$0                    | \$0  |
| 032990 CHGS OC HSHLD SVS                             | \$6,558            | \$7,148                                    |                                    | \$6,558                | \$6,558  |
| 032992 CHGS FAC MGMT HSHLD XP                        | \$201              | \$544                                      |                                    | \$1,269                | \$1,269  |
| 033100 INSURANCE EXPENSE                             | \$7,475            | \$7,523                                    |                                    | \$16,000               | \$16,000   |
| 033102 INSUR XP LIABILITY EXPOSURE                   | \$330              | \$461                                      |                                    | \$500                  | \$500  |

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

| Detail By Revenue Category<br>and Expenditure Object | 2019-20<br>Actuals | 2020-21                                    |                                    | 2021-22<br>Recommended | 2021-22<br>Adopted by<br>the Board of<br>Supervisors |
|--|--------------------|--|------------------------------------|------------------------|--|
|  |                    | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                        |  |
| 1  | 2                  | 3  | 4                                  | 5                      |  |
| 033103 INSUR XP MISCELLANEOUS                        | \$5,440            | \$5,604                                    | \$0                                | \$0                    |  |
| 033500 MAINTENANCE OF EQUIPMENT                      | \$0                | \$0  | \$200                              | \$200                  |  |
| 033592 CHGS IT MNT HARD/SOFTWARE                     | \$548              | \$734                                      | \$0                                | \$0                    |  |
| 033700 MAINTENANCE OF STRUCTURES                     | \$0                | \$101                                      | \$0                                | \$0                    |  |
| 033791 CHGS FAC MGMT MAINT STR                       | \$6,035            | \$5,949                                    | \$3,199                            | \$3,199                |  |
| 033900 MEDICAL/DENTAL/LAB SUPPLIES                   | \$277              | \$0  | \$0                                | \$0                    |  |
| 034100 MEMBERSHIPS                                   | \$9,224            | \$9,224                                    | \$10,000                           | \$10,000               |  |
| 034500 OFFICE EXPENSE                                | \$1,645            | \$1,727                                    | \$5,000                            | \$5,000                |  |
| 034590 CHGS OC PHOTOCOPY SVS                         | \$2,586            | \$340                                      | \$734                              | \$734                  |  |
| 034591 CHGS OC POSTAGE SVS                           | \$2,013            | \$2,142                                    | \$2,320                            | \$2,320                |  |
| 034592 CHGS OC OTHER SERVICES                        | \$4,936            | \$5,676                                    | \$5,173                            | \$5,173                |  |
| 034800 PROF & SPECIAL SERVICES                       | \$25,312           | \$25,046                                   | \$20,000                           | \$20,000               |  |
| 034801 PROF ACCOUNTING SVS                           | \$19,849           | \$19,024                                   | \$20,369                           | \$20,369               |  |
| 034803 PROF ADVERTISING & MKTG SVS                   | \$0                | \$0  | \$1,500                            | \$1,500                |  |
| 034813 PROF CONSULTING SVS                           | \$455              | \$0  | \$0                                | \$0                    |  |
| 034828 PROF LEGAL SVS                                | \$0                | \$0  | \$50,000                           | \$50,000               |  |
| 034851 PROF TRAINING SVS                             | \$0                | \$0  | \$200                              | \$200                  |  |
| 034890 CHGS FAC MGMT PROF SVS                        | \$204              | \$104                                      | \$80                               | \$80                   |  |
| 034892 CHGS IT PROFESSIONAL SVS                      | \$13,670           | \$13,815                                   | \$14,797                           | \$14,797               |  |
| 035100 RENTS & LEASES OF EQUIPMENT                   | \$3,264            | \$2,367                                    | \$0                                | \$0                    |  |
| 035500 MINOR EQUIPMENT                               | \$348              | \$0  | \$1,000                            | \$1,000                |  |
| 035530 MNR EQP IT APRV                               | \$9,120            | \$9,120                                    | \$16,000                           | \$16,000               |  |
| 035590 CHGS IT SOFTWARE EQP                          | \$57               | \$0  | \$0                                | \$0                    |  |
| 035591 CHGS IT HARDWARE EQP                          | \$0                | \$96                                       | \$1,875                            | \$1,875                |  |
| 035592 CHGS IT TELECOMM EQP                          | \$0                | \$0  | \$400                              | \$400                  |  |
| 035900 TRANSPORTATION & TRAVEL                       | \$0                | \$0  | \$800                              | \$800                  |  |
| 035940 TRANS/TRVL FUEL                               | \$0                | \$0  | \$300                              | \$300                  |  |
| 035942 TRANS/TRVL TRAINING                           | \$0                | \$0  | \$1,500                            | \$1,500                |  |
| 035990 CHGS FLEET TRANS/TRVL                         | \$1,932            | \$1,848                                    | \$1,641                            | \$1,641                |  |
| 036100 UTILITIES                                     | \$1,290            | \$984                                      | \$407                              | \$407                  |  |
| <b>SERVICES AND SUPPLIES</b>                         | <b>\$126,098</b>   | <b>\$122,885</b>                           | <b>\$186,888</b>                   | <b>\$186,888</b>       |  |
| <b>Category:</b> 050 OTHER CHARGES                   |                    |  |                                    |                        |  |
| 050001 CENTRAL SERVICE COST PLAN CHGS                | \$26,889           | \$15,099                                   | \$12,985                           | \$12,985               |  |
| <b>OTHER CHARGES</b>                                 | <b>\$26,889</b>    | <b>\$15,099</b>                            | <b>\$12,985</b>                    | <b>\$12,985</b>        |  |
| <b>Total Expenditures and Appropriations:</b>        | <b>\$392,091</b>   | <b>\$408,436</b>                           | <b>\$511,373</b>                   | <b>\$511,373</b>       |  |
| <b>Net Cost:</b>                                     | <b>(\$79,863)</b>  | <b>(\$74,603)</b>                          | <b>(\$34,885)</b>                  | <b>(\$34,885)</b>      |  |

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# Permanent Position Allocation

| DEPARTMENT/Classifications                     | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>GENERAL GOVERNMENT</b>                      |                      |                         |                        |                          |              |
| <b>BOARD OF SUPERVISORS (BU 101)</b>           |                      |                         |                        |                          |              |
| SUPERVISOR                                     | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| TOTAL:   | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| <b>COUNTY ADMINISTRATIVE OFFICE (BU 102)</b>   |                      |                         |                        |                          |              |
| ASSIST COUNTY EXECUTIVE OFFCR                  | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COUNTY EXECUTIVE OFFICER                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COUNTY CHIEF FINANCIAL OFFICER                 | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AGENCY ST SRV ANAL I/II CONF                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COUNTY EXEC OFFCR ASST-CONFID                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY COUNTY EXECUTIVE OFFCR                  | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PRIN/SR ADMIN ANAL I/II                        | 3.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| TOTAL:   | 7.00                 | 9.00                    | 9.00                   | 9.00                     | 0.00         |
| <b>CLERK OF THE BOARD (BU 103)</b>             |                      |                         |                        |                          |              |
| ADMIN BD CLERK I/II/III-CONF                   | 3.00                 | 4.00                    | 0.00                   | 0.00                     | -4.00        |
| AGENCY STAFF SERVICE ANALYST I/II-CONFIDENTIAL | 0.00                 | 0.00                    | 4.00                   | 4.00                     | 4.00         |
| CHIEF DEPUTY CLK OF THE BOARD                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY COUNTY EXECUTIVE OFFCR                  | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC INFORMATION OFFICER                     | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:   | 4.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| <b>AUDITOR CONTROLLER (BU 110)</b>             |                      |                         |                        |                          |              |
| AUDITOR-CONTROLLER                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AGENCY ST SRV ANAL I/II CONF                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSA I/II                                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST AUDITOR-CONTROLLER                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AUD-ACCT ASSOC I/II/SR-CONF                    | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AUD-ACCT ASSOC II/III/SR-CONF                  | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AUD-ACCT TECH I/II/ASSOC I/II                  | 3.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AUD-ACT TECH I/II/ASC I/II/III                 | 0.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| AUDITOR-ACCT ASSOCIATE I/II                    | 5.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AUDITOR-ACCT ASSOC I/II/III                    | 0.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| AUDITOR-ACCT SENIOR                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AUDITOR-ACCT SUPERVISOR                        | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| AUDITOR-ACCT TECHNICIAN I                      | 4.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AUDITOR-ACCT TECHNICIAN II                     | 2.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| AUDITOR-ACCT TECHNICIAN I/II                   | 0.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| CHIEF DEPUTY AUDITOR                           | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| TOTAL:   | 25.00                | 26.00                   | 26.00                  | 26.00                    | 0.00         |
| <b>TREASURER-TAX COLLECTOR (BU 111)</b>        |                      |                         |                        |                          |              |
| TREASURER TAX COLL-PUBLIC ADM                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTANT AUDITOR I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTANT AUDITOR I/II/III                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CHIEF DEP TREAS-TAX COLL/COLL                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CHIEF DEP TREAS-TAX COLL/PA                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OPERATIONS SPECIALIST I/II                     | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| PROPERTY TAX SPEC I/II/III                     | 5.50                 | 5.50                    | 5.50                   | 5.50                     | 0.00         |
| SENIOR PROPERTY TAX SPECIALIST                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF ANALYST                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:   | 14.50                | 14.50                   | 14.50                  | 14.50                    | 0.00         |

| DEPARTMENT/Classifications                        | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>ASSESSOR (BU 112)</b>                          |                      |                         |                        |                          |              |
| ASSESSOR/RECORDER                                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AGENCY STAFF SRVS ANALYST I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| APPRAISAL MANAGER                                 | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| ASSESSOR/RECORDER PROGRAM MGR                     | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ASSESSOR/RECORDER SPC I/II/III                    | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| AUDITOR APPRAISER I/II/III                        | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| DEPUTY ASSESSOR/RECORDER                          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| INTER-DEPARTMENTAL SYS COORD                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MAPPING SPECIALIST I/II                           | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| REAL PROP APPR I/II/III                           | 11.00                | 11.00                   | 11.00                  | 11.00                    | 0.00         |
| REAL PROPERTY APPRAISER AIDE                      | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SENIOR ASSESSOR/RECORDER SPEC                     | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| SENIOR SPEC REAL PROP APP                         | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SUPRVSG ASSESSOR/RECORDER SPEC                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 42.00                | 42.00                   | 42.00                  | 42.00                    | 0.00         |
| <b>CAO-PURCHASING (BU 113)</b>                    |                      |                         |                        |                          |              |
| AGENCY STAFF SV ANAL I/II-CONF                    | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| PURCHASING ANALYST I/II/III                       | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| TOTAL:  | 2.00                 | 2.00                    | 3.00                   | 3.00                     | 1.00         |
| <b>COUNTY COUNSEL (BU 120)</b>                    |                      |                         |                        |                          |              |
| COUNTY COUNSEL                                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST COUNTY COUNSEL                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL OFFICE EXEC ASST - CONF                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL SECRETARY - CONFID                          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SR DEP COUNTY COUNSEL/I/II/III                    | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| TOTAL:  | 12.00                | 12.00                   | 12.00                  | 12.00                    | 0.00         |
| <b>CAO-PERSONNEL (BU 130)</b>                     |                      |                         |                        |                          |              |
| DIR OF SUPPORT SERVICES                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ADMIN SECRETARY I/II - CONF                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSA I/II-CONF                                    | 2.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| ASSIST DIR OF SUPPORT SERVICES                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY DIRECTOR OF SUPPORT SERVICES               | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| EXECUTIVE ASSISTANT - CONFID                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEAD PERSONNEL ASSIST-CONF                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PERSONNEL ANALYST I/II/III                        | 3.00                 | 3.00                    | 2.00                   | 2.00                     | -1.00        |
| PERSONNEL ASST/TECH I/II-CONF                     | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| SUPRVSG PERSONNEL ASSIST-CONF                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 16.00                | 17.00                   | 17.00                  | 17.00                    | 0.00         |
| <b>ELECTION ADMIN &amp; REGISTRATION (BU 140)</b> |                      |                         |                        |                          |              |
| ACCOUNTANT AUDITOR I/II                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II                       | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| ASSA I/II-CONF                                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST CO CLK/REGISTRAR VOTERS                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CLERK/ELECTIONS SPEC I/II/III                     | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| ELECTIONS TECHNICIAN                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG STAFF SERVICES ANALYST                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 14.00                | 14.00                   | 14.00                  | 14.00                    | 0.00         |



| DEPARTMENT/Classifications                    | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>PUBLIC WORKS-COUNTY SERV AREA (BU 175)</b> |                      |                         |                        |                          |              |
| ACCOUNTING TECHNICIAN                         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEAD WATER/WASTEWATER OPERATOR                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| UTILITY OPERATIONS SUPT                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| WATER/WASTEWATER OPER I/II/TRN                | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| TOTAL:  | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| <b>RES MGMT-BUILDING DIVISION (BU 282)</b>    |                      |                         |                        |                          |              |
| ADMIN SECRETARY II                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSA I/II                                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASST/ASSOC/SR PERMIT SPEC                     | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| BUILDING DIVISION MANAGER                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| BUILDING INSPECTOR I/II                       | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| BUILDING INSPECTOR III                        | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| DATA ENTRY OPERATOR III                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PERMIT CENTER MANAGER                         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES MANAGER                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 20.00                | 20.00                   | 20.00                  | 20.00                    | 0.00         |
| <b>RES MGMT-PLANNING (BU 286)</b>             |                      |                         |                        |                          |              |
| ADMIN SECRETARY I/II                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST DIR OF RESOURCE MGMT                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSOC/ASST PLANNER                            | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| ASST/ASSOC/SR PERMIT SPEC                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MAPPING SPECIALIST I/II                       | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| GIS ANALYST                                   | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PLANNING DIVISION MANAGER                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR PLANNER                                | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| TOTAL:  | 12.00                | 12.00                   | 12.00                  | 12.00                    | 0.00         |
| <b>RES MGMT-ENVIRONMENTAL HEALTH (BU 402)</b> |                      |                         |                        |                          |              |
| DIR OF RESOURCE MANAGEMENT                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST/ASSOC/SR PERMIT SPEC                   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| COMMUNITY ED SPECIALIST I/II                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY RESOURCE MGMT DIR-ADMIN                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ENV HLTH SPECIALIST/TRAINEE                   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| ENVIRON HEALTH DIVISION MGR                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HAZARDOUS MAT SPEC I/II/III                   | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SENIOR ENVIRON HLTH SPECIALIST                | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| SUPRVSG COMM ED SPECIALIST                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 20.00                | 20.00                   | 20.00                  | 20.00                    | 0.00         |

|                                    |        |        |        |        |      |
|------------------------------------|--------|--------|--------|--------|------|
| <b>GENERAL GOVERNMENT SUBTOTAL</b> | 199.50 | 206.50 | 207.50 | 207.50 | 1.00 |
|------------------------------------|--------|--------|--------|--------|------|

**PUBLIC PROTECTION**

|                                 |       |       |       |       |      |
|---------------------------------|-------|-------|-------|-------|------|
| <b>PUBLIC DEFENDER (BU 207)</b> |       |       |       |       |      |
| PUBLIC DEFENDER                 | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| ASSIST PUBLIC DEFENDER          | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| CHIEF PUBLIC DEFENDER INVEST    | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| DEP PUBLIC DEFENDER I/II/III    | 15.00 | 15.00 | 18.00 | 18.00 | 3.00 |

| DEPARTMENT/Classifications                      | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| DEP PUBLIC DEFENDER I/II/III (Sunset 6/30/2023) | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL OFFICE EXEC ASST - CONF                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL PROCESS CLERK I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL SECRETARY                                 | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| LEGAL SECRETARY/SUPVR                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC DEFENDER INVEST I/II                     | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SENIOR DEPUTY PUBLIC DEFENDER                   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:  | 32.00                | 33.00                   | 36.00                  | 36.00                    | 3.00         |
| <b>COUNTY CLERK (BU 221)</b>                    |                      |                         |                        |                          |              |
| COUNTY CLERK                                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CLERK/ELECTIONS SPEC I/II/III                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| <b>DEPT OF CHILD SUPPORT SERVICES (BU 228)</b>  |                      |                         |                        |                          |              |
| DIR OF CHILD SUPPORT SERVICES                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNT CLERK III                               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTING TECHNICIAN                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST DIR OF CHILD SUPP SRVCS                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CHIEF CHILD SUPPORT ATTORNEY                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CHILD SUPPORT ASST I/II                         | 3.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| CHILD SUPPORT ATTY I/II/III                     | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| CHILD SUPPORT PROGRAM MANAGER                   | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| CHILD SUPPORT SPECIALIST I/II                   | 37.00                | 37.00                   | 31.00                  | 31.00                    | -6.00        |
| CHILD SUPPORT SPECIALIST III                    | 8.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| LEGAL OFFICE EXEC ASST - CONF                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL PROCESS CLERK II                          | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| OFFICE ASSISTANT III                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERV ANALYST I/II                         | 2.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES MANAGER                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG CHILD SUPP SPECIALIST                   | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| TOTAL:  | 71.00                | 67.00                   | 61.00                  | 61.00                    | -6.00        |
| <b>SHERIFF'S CIVIL UNIT (BU 237)</b>            |                      |                         |                        |                          |              |
| ACCOUNT CLERK I/II                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY SHERIFF/EL/TRAINEE                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SERGEANT  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SHERIFF'S RECORDS SPEC I/II                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SHERIFF'S RECORDS SPEC III                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:  | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| <b>DA-VICTIM WITNESS (BU 256)</b>               |                      |                         |                        |                          |              |
| CLAIMS SPECIALIST I/II                          | 4.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| CLAIMS SPECIALIST III                           | 0.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| CLAIMS SUPERVISOR                               | 1.00                 | 1.00                    | 0.00                   | 0.00                     | -1.00        |
| COMMUNITY ED SPECIALIST I/II                    | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL PROCESS CLERK I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL PROCESS CLERK I/II (Sunset 3/31/2020)     | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| PROGRAM MANAGER I                               | 1.00                 | 1.00                    | 0.00                   | 0.00                     | -1.00        |
| PROGRAM MANAGER II                              | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| STAFF SERVICE ANALYST                           | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| SENIOR VICTIM ADVOCATE                          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| VICTIM ADVOCATE I/II                            | 2.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |

| DEPARTMENT/Classifications                      | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| VICTIM ADVOCATE I/II (Sunset 3/31/2020)         | 2.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| VICTIM COORDINATOR                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                                   | <b>15.00</b>         | <b>15.00</b>            | <b>15.00</b>           | <b>15.00</b>             | <b>0.00</b>  |
| <b>AG COMMISSIONER/SEALER OF WEIGH (BU 280)</b> |                      |                         |                        |                          |              |
| AGRIC COMM/SEALER OF WTS/MS                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ADMIN SECRETARY II                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AG & STDS INVEST I/II/III                       | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| AG & STDS PROGRAM ASSOC I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AG & STDS PROGRAM ASST I/II                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST AG COMM/SEALER OF W & M                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY AG COMM/SEALER OF W & M                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                                   | <b>14.00</b>         | <b>14.00</b>            | <b>14.00</b>           | <b>14.00</b>             | <b>0.00</b>  |
| <b>RECORDER (BU 290)</b>                        |                      |                         |                        |                          |              |
| ASSESSOR/RECORDER PROGRAM MGR                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSESSOR/RECORDER SPC I/II/III                  | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| SENIOR ASSESSOR/RECORDER SPEC                   | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SUPRVSG ASSESSOR/RECORDER SPEC                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                                   | <b>9.00</b>          | <b>9.00</b>             | <b>9.00</b>            | <b>9.00</b>              | <b>0.00</b>  |
| <b>SHERIFF - ANIMAL SHELTER (BU 297)</b>        |                      |                         |                        |                          |              |
| ANIMAL REGULATION OFFCR I/II                    | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| <b>TOTAL:</b>                                   | <b>4.00</b>          | <b>4.00</b>             | <b>4.00</b>            | <b>4.00</b>              | <b>0.00</b>  |
| <b>PUBLIC ADMINISTRATOR (BU 299)</b>            |                      |                         |                        |                          |              |
| DEPUTY PUBLIC ADMINISTRATOR                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PERSONAL PROPERTY CUSTODIAN                     | 0.50                 | 0.50                    | 0.50                   | 0.50                     | 0.00         |
| <b>TOTAL:</b>                                   | <b>1.50</b>          | <b>1.50</b>             | <b>1.50</b>            | <b>1.50</b>              | <b>0.00</b>  |
| <b>PUBLIC PROTECTION SUBTOTAL</b>               | <b>153.50</b>        | <b>150.50</b>           | <b>147.50</b>          | <b>147.50</b>            | <b>-3.00</b> |

**PUBLIC SAFETY**

|                                   |       |       |       |       |      |
|-----------------------------------|-------|-------|-------|-------|------|
| <b>DISTRICT ATTORNEY (BU 227)</b> |       |       |       |       |      |
| DISTRICT ATTORNEY                 | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| ACCOUNTANT AUDITOR I/II           | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| AGENCY STAFF SERVS ANAL I/II      | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| CHIEF DEPUTY DISTRICT ATTORNEY    | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| CHIEF DISTRICT ATTORNEY'S INV     | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| CHIEF FISCAL OFFICER              | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| DA INVESTIGATOR I/II              | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| DEPUTY DA I/II/III                | 17.00 | 18.00 | 18.00 | 18.00 | 0.00 |
| DEPUTY CHIEF INVESTIGATOR         | 0.00  | 0.00  | 1.00  | 1.00  | 1.00 |
| INVESTIGATIVE TECHNICIAN I/II     | 4.00  | 4.00  | 5.00  | 5.00  | 1.00 |
| LEGAL OFFICE EXEC ASST - CONF     | 1.00  | 1.00  | 1.00  | 1.00  | 0.00 |
| LEGAL PROCESS CLERK I/II          | 8.00  | 8.00  | 8.00  | 8.00  | 0.00 |
| LEGAL SECRETARY                   | 8.00  | 7.00  | 7.00  | 7.00  | 0.00 |
| LEGAL SECRETARY/SUPVR             | 1.00  | 2.00  | 2.00  | 2.00  | 0.00 |

| DEPARTMENT/Classifications             | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| SENIOR DEPUTY DISTRICT ATTY            | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| SENIOR INVESTIGATIVE TECH              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES MANAGER                 | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SUPRVSG DISTRICT ATTY'S INVEST         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                                 | 66.00                | 67.00                   | 69.00                  | 69.00                    | 2.00         |
| <b>SHERIFF (BU 235)</b>                |                      |                         |                        |                          |              |
| SHERIFF-CORONER                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNT CLERK I/II                     | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ACCOUNTANT AUDITOR III                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTING TECHNICIAN                  | 1.00                 | 1.00                    | 2.00                   | 2.00                     | 1.00         |
| ADMIN SECRETARY I/II                   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II            | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| AGENCY STAFF SERVS ANALYST I           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CAPTAIN                                | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| CHIEF FISCAL OFFICER                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY ED SPECIALIST I/II           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY SERVICE OFFICER              | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| DEPUTY SHERIFF/EL/TRAINEE              | 52.00                | 52.00                   | 52.00                  | 52.00                    | 0.00         |
| EXECUTIVE ASSISTANT - CONFID           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| INVESTIGATIVE TECHNICIAN I/II          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| LIEUTENANT                             | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| PERSONNEL ASSISTANT                    | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| PUBLIC SAFETY SERVICE OFFICER          | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| PROJECT INTEGRATION SUPERVISOR         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR INVESTIGATIVE TECH              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST          | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SERGEANT                               | 11.00                | 11.00                   | 11.00                  | 11.00                    | 0.00         |
| SHERIFF'S RECORDS SPEC I/II            | 10.00                | 10.00                   | 10.00                  | 10.00                    | 0.00         |
| SHERIFF'S RECORDS SPEC III             | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SHERIFF'S RECORDS SUPERVISOR           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| UNDERSHERIFF                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                                 | 107.00               | 107.00                  | 109.00                 | 109.00                   | 2.00         |
| <b>SHERIFF-BOATING SAFETY (BU 236)</b> |                      |                         |                        |                          |              |
| BOATING SAFETY OFFICER                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY SHERIFF/EL/TRAINEE              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SERGEANT                               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                                 | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| <b>DETENTION ANNEX (BU 246)</b>        |                      |                         |                        |                          |              |
| CORRECTIONAL OFCR I/II-DEP SHF         | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| CORRECTIONAL SERGEANT-DEP SHF          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC SAFETY SERVICE OFFICER          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                                 | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| <b>SHERIFF-COUNTY JAIL (BU 260)</b>    |                      |                         |                        |                          |              |
| ADULT CUSTODY COOK I/II                | 8.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CAPTAIN                                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CORR LIEUTENANT-DEP SHF                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CORRECTIONAL OFCR I/II-DEP SHF         | 64.00                | 64.00                   | 64.00                  | 64.00                    | 0.00         |
| CORRECTIONAL PLANT MANAGER             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CORRECTIONAL SERGEANT-DEP SHF          | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| PUBLIC SAFETY SERVICE OFFICER          | 2.00                 | 3.00                    | 2.00                   | 2.00                     | -1.00        |
| SENIOR SHERIFF'S SERVICE OFCR          | 3.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:                                 | 86.00                | 86.00                   | 85.00                  | 85.00                    | -1.00        |

| DEPARTMENT/Classifications              | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>BURNEY SUBSTATION (BU 261)</b>       |                      |                         |                        |                          |              |
| COMMUNITY SERVICE OFFICER               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| DEPUTY SHERIFF/EL/TRAINEE               | 10.00                | 10.00                   | 10.00                  | 10.00                    | 0.00         |
| LIEUTENANT                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SERGEANT                                | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:                                  | 15.00                | 15.00                   | 15.00                  | 15.00                    | 0.00         |
| <b>PROBATION-JUVENILE HALL (BU 262)</b> |                      |                         |                        |                          |              |
| COOK II                                 | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| JUVENILE DETENTION OFFCR I/II           | 27.00                | 27.00                   | 27.00                  | 27.00                    | 0.00         |
| JUVENILE DETENTION OFFICER III          | 8.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| LEGAL PROCESS CLERK I/II                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PROBATION DIVISION DIRECTOR             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG JUVENILE DETENTION OFC          | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| SUPRVSG PROBATION OFFICER               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:                                  | 47.00                | 47.00                   | 47.00                  | 47.00                    | 0.00         |
| <b>PROBATION (BU 263)</b>               |                      |                         |                        |                          |              |
| CHIEF PROBATION OFFICER                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTING TECHNICIAN                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSIST CHIEF PROBATION OFFICER          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CHIEF FISCAL OFFICER                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY SERVICES COORDINATOR          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY EDUCATION SPECIALIST          | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| DEP PROBATION OFCR I/II                 | 33.00                | 33.00                   | 32.00                  | 32.00                    | -1.00        |
| DEPUTY PROBATION OFFICER III            | 11.00                | 11.00                   | 12.00                  | 12.00                    | 1.00         |
| JUVENILE DET OFFICER I/II               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LEGAL PROCESS CLERK I/II                | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| LEGAL SECRETARY/SUPVR                   | 2.00                 | 2.00                    | 1.00                   | 1.00                     | -1.00        |
| PROBATION ASSISTANT                     | 11.00                | 11.00                   | 11.00                  | 11.00                    | 0.00         |
| PROBATION ASSISTANT (Sunset 5/15/2023)  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PROBATION DIVISION DIRECTOR             | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SENIOR LEGAL PROCESS CLERK              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF ANALYST                    | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| STAFF SERVICES ANALYST I/II             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG PROBATION OFFICER               | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| TOTAL:                                  | 85.00                | 85.00                   | 85.00                  | 85.00                    | 0.00         |
| <b>SHERIFF-CORONER (BU 287)</b>         |                      |                         |                        |                          |              |
| ADMIN SECRETARY I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY CORONER INVESTIGATOR             | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| FORENSIC PATHOLOGIST                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LIEUTENANT                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                                  | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| <b>PUBLIC SAFETY SUBTOTAL</b>           |                      |                         |                        |                          |              |
|   | 422.00               | 423.00                  | 426.00                 | 426.00                   | 3.00         |

| DEPARTMENT/Classifications         | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|------------------------------------|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>PUBLIC WORKS AND FACILITIES</b> |                      |                         |                        |                          |              |
| <b>PUBLIC WORKS-ROADS (BU 301)</b> |                      |                         |                        |                          |              |
| PUBLIC WORKS DIRECTOR              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTANT AUDITOR I/II            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTANT AUDITOR III             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTING TECHNICIAN              | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| AGENCY STAFF SERV ANAL I/II        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSA I/II-CONF                     | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASSOC/ASST/JR ENGINEER             | 9.00                 | 9.00                    | 9.00                   | 9.00                     | 0.00         |
| COUNTY REAL PROP/RT OF WAY AGT     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY PUBLIC WORKS DIR-ADMIN      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY PUBLIC WORKS DIR-ENGR       | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ENGINEERING TECHNICIAN II          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ENGINEERING TECHNICIAN III         | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| EQUIPMENT MECHANIC                 | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| EXECUTIVE ASSISTANT - CONFID       | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| LEAD MAINTENANCE WORKER            | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| MAINTENANCE MECHANIC I/II          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MAINTENANCE SUPERVISOR             | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| OPERATIONS SUPERINTENDENT          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PARTS STOREKEEPER                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ROAD MAINTENANCE WORKER I/II       | 11.00                | 11.00                   | 11.00                  | 11.00                    | 0.00         |
| ROAD MAINTENANCE WORKER III        | 17.00                | 17.00                   | 17.00                  | 17.00                    | 0.00         |
| SPECIAL CREWS WORKER III           | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| SUPRVSG ENGINEER                   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| TYPIST CLERK III                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| WELDER MECHANIC                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:                             | 85.00                | 85.00                   | 85.00                  | 85.00                    | 0.00         |

|   |       |       |       |       |      |
|---|-------|-------|-------|-------|------|
| <b>PUBLIC WORKS AND FACILITIES SUBTOTAL</b> | 85.00 | 85.00 | 85.00 | 85.00 | 0.00 |
|---|-------|-------|-------|-------|------|

**HEALTH AND PUBLIC ASSISTANCE**

|                                      |       |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|-------|
| <b>HEALTH SERVICES-MHSA (BU 404)</b> |       |       |       |       |       |
| ALLIED MED PROF/STAFF NURSE II       | 1.00  | 1.00  | 0.00  | 0.00  | -1.00 |
| CERTIFIED MEDICAL ASSISTANT          | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| CLINICAL PROGRAM COORDINATOR         | 3.00  | 3.00  | 3.00  | 3.00  | 0.00  |
| CLPSY/MHC I/II/III/ST NRS I/II       | 20.00 | 20.00 | 19.00 | 19.00 | -1.00 |
| COMMUNITY DEVELOPMENT COORD          | 0.00  | 1.00  | 2.00  | 2.00  | 1.00  |
| COMMUNITY MENTAL HEALTH WORKER       | 7.00  | 7.00  | 7.00  | 7.00  | 0.00  |
| LICENSED VOCATIONAL NURSE            | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| MEDICAL SERVICES CLERK               | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| MENTAL HLTH CLINICIAN I/II           | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| PEER SUPPORT SPECIALIST              | 8.00  | 8.00  | 8.00  | 8.00  | 0.00  |
| SENIOR SOCIAL WORKER                 | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| SOC WRKR/ASST SOC WRKR               | 13.00 | 13.00 | 12.00 | 12.00 | -1.00 |
| SOCIAL WORKER SUPERVISOR I/II        | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| SR/ASST/SOCIAL WRKR                  | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| STAFF SERVICES ANALYST I/II          | 1.00  | 1.00  | 1.00  | 1.00  | 0.00  |
| SUPRVSG COMM ED SPECIALIST           | 1.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| TOTAL:                               | 61.00 | 61.00 | 59.00 | 59.00 | -2.00 |

| DEPARTMENT/Classifications                   | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| <b>MENTAL HEALTH (BU 410)</b>                |                      |                         |                        |                          |              |
| ACCOUNTING TECHNICIAN                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ADMIN SECRETARY II                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ALCOHOL/DRUG COUNSELOR I/II                  | 1.00                 | 1.00                    | 2.00                   | 2.00                     | 1.00         |
| BUSINESS OFFICE CLERK I/II                   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| CHIEF OF PSYCHIATRY                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CLINICAL DIVISION CHIEF                      | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| CLINICAL PROGRAM COORDINATOR                 | 10.00                | 10.00                   | 10.00                  | 10.00                    | 0.00         |
| CLPSY/MHC I/II/III/ST NRS I/II               | 32.00                | 32.00                   | 34.00                  | 34.00                    | 2.00         |
| COMMUNITY DEVELOPMENT COORD                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY HEALTH ADVOCATE                    | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| COMMUNITY MENTAL HEALTH WORKER               | 4.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| LEAD COMMUNITY MENTAL HLTH WKR               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| MEDICAL SERVICES CLERK                       | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| MENTAL HLTH CLINICIAN I/II                   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| NURSE PRACT I/II/PHY ASST I/II               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| OFFICE ASSISTANT I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OFFICE ASSISTANT II                          | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OFFICE ASSISTANT III                         | 1.00                 | 4.00                    | 5.00                   | 5.00                     | 1.00         |
| OFFICE ASSISTANT SUPERVISOR                  | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| PATIENTS' RIGHTS ADVOCATE                    | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SENIOR PSYCHIATRIST                          | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                       | 12.00                | 12.00                   | 13.00                  | 13.00                    | 1.00         |
| SOCIAL SERVICE AIDE                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SR/ASST/SOCIAL WRKR                          | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| STAFF NURSE I/II                             | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| STAFF NURSE II                               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES ANALYST I/II                  | 2.00                 | 2.00                    | 3.00                   | 3.00                     | 1.00         |
| SUPRVSG ACCOUNTANT                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                             | 3.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| TOTAL:                                       | 110.00               | 110.00                  | 116.00                 | 116.00                   | 6.00         |
| <b>PUBLIC HEALTH (BU 411)</b>                |                      |                         |                        |                          |              |
| AGENCY STAFF SERV ANAL I/II                  | 2.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ASST SOC WORKER/SOCIAL WORKER                | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| ASST SOCIAL WRKR/SOCIAL WRKR                 | 0.00                 | 2.00                    | 0.00                   | 0.00                     | -2.00        |
| CHIEF PUBLIC HLTH MICROBIOLOG                | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| COMM DEV COORD/SUPV PH NURSE                 | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| COMMUNITY DEVELOPMENT COORD                  | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| COMMUNITY ED SPECIALIST I/II                 | 21.00                | 21.00                   | 21.00                  | 21.00                    | 0.00         |
| COMMUNITY HEALTH ADVOCATE                    | 13.00                | 13.00                   | 13.00                  | 13.00                    | 0.00         |
| COMMUNITY MENTAL HEALTH WORKER               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| COMMUNITY ORGANIZER                          | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| DISEASE INVEST SPEC I/II                     | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| DISEASE INVEST SPEC I/II (Sunset 11/17/2022) | 0.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| HEALTH OFFICER                               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HHSA PROGRAM MANAGER                         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| LICENSED VOCATIONAL NURSE                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MCAH COORDINATOR                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MEDICAL BILLING CLERK                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MEDICAL SERVICES CLERK                       | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| NUTRITION ASSISTANT III                      | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| NUTRITION ASST I/II                          | 9.00                 | 10.00                   | 10.00                  | 10.00                    | 0.00         |
| NUTRITION ASST I/II/III                      | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| OFFICE ASSISTANT I/II                        | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| OFFICE ASSISTANT III                         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PEER SUPPORT SPECIALIST                      | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| PH MICROBIOLOGIST I/II                       | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PH NURSE II/STAFF NURSE I/II                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PH NUT I/II/COM ED SPEC I/II                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PH NUTRITIONIST I/II                         | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |

| DEPARTMENT/Classifications                        | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|---|----------------------|-------------------------|------------------------|--------------------------|--------------|
| PHNURSE I/II/REG NURSE                            | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| PUBLIC HEALTH ASSISTANT                           | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| PUBLIC HEALTH ASST LAB DIRECTR                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HEALTH LAB DIRECTOR                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HLTH CLINIC SERVS COORD                    | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| PUBLIC HLTH LABORATORY TECH                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HLTH MICROBIOLOGIST III                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HLTH NURSE I/II                            | 17.00                | 17.00                   | 17.00                  | 17.00                    | 0.00         |
| PUBLIC HLTH NURSE II/III                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HLTH NURSE III                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PUBLIC HLTH PROG & POLICY ANAL                    | 7.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| PUBLIC HLTH PROGRAM MANAGER                       | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| PUBLIC HLTH/STAFF NURSE I/II (Sunset 11/17/2022)  | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR PUBLIC HEALTH ASSISTANT                    | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST                     | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                            | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR I                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR I/II (Sunset 12/20/2022) | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SPVSG PH NUT/SPVSG COM ED SPEC                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF NURSE I/II/LIC VOC NURSE                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERV ANALYST I/II                           | 2.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SUPRVSG COMM ED SPECIALIST                        | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SUPRVSG PUBLIC HEALTH NURSE                       | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| TYPIST CLERK I/II                                 | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| TYPIST CLERK III                                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                                     | <b>166.00</b>        | <b>172.00</b>           | <b>170.00</b>          | <b>170.00</b>            | <b>-2.00</b> |
| <b>HEALTH SERVICES-PH-CCSS (BU 417)</b>           |                      |                         |                        |                          |              |
| MEDICAL SERVICES CLERK                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OT/PT I/II/LIC PT/CERT OT ASST                    | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| PUBLIC HLTH NURSE I/II                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                            | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SUPRVSG PUBLIC HEALTH NURSE                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| THERAPIST SUPERVISOR                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                                     | <b>12.00</b>         | <b>12.00</b>            | <b>12.00</b>           | <b>12.00</b>             | <b>0.00</b>  |
| <b>HEALTH SERVICES-MH COMBINED (BU 422)</b>       |                      |                         |                        |                          |              |
| ALCOHOL/DRUG COUNSELOR I/II                       | 3.00                 | 3.00                    | 2.00                   | 2.00                     | -1.00        |
| BUSINESS OFFICE CLERK I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CLINICAL PSYCHOLOGIST SERIES                      | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| COMMUNITY MENTAL HEALTH WORKER                    | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| HSA PROGRAM MANAGER                               | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| MENTAL HLTH CLINICIAN I/II                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                            | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR I                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES ANALYST I/II                       | 1.00                 | 1.00                    | 2.00                   | 2.00                     | 1.00         |
| <b>TOTAL:</b>                                     | <b>18.00</b>         | <b>18.00</b>            | <b>18.00</b>           | <b>18.00</b>             | <b>0.00</b>  |
| <b>SUBSTANCE ABUSE-PERINATAL (BU 425)</b>         |                      |                         |                        |                          |              |
| CLINICAL PROGRAM COORDINATOR                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY MENTAL HEALTH WORKER                    | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                            | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| <b>TOTAL:</b>                                     | <b>7.00</b>          | <b>7.00</b>             | <b>7.00</b>            | <b>7.00</b>              | <b>0.00</b>  |
| <b>SOCIAL SERVICES &amp; BEN ADMIN (BU 501)</b>   |                      |                         |                        |                          |              |
| CHIEF DEPUTY PUBLIC GUARDIAN                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| COMMUNITY DEVELOPMENT COORD                       | 0.00                 | 1.00                    | 2.00                   | 2.00                     | 1.00         |



| DEPARTMENT/Classifications             | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| COMMUNITY MENTAL HEALTH WORKER         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| DEPUTY PUBLIC GUARDIAN                 | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| DRIVER                                 | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ELIGIBILITY SUPERVISOR                 | 27.00                | 27.00                   | 27.00                  | 27.00                    | 0.00         |
| ELIGIBILITY WORKER I/II                | 160.00               | 160.00                  | 160.00                 | 160.00                   | 0.00         |
| ELIGIBILITY WORKER III                 | 44.00                | 44.00                   | 44.00                  | 44.00                    | 0.00         |
| EMP & TRAINING WRKR I/II               | 24.00                | 24.00                   | 24.00                  | 24.00                    | 0.00         |
| EMPLOYMENT & TRNG WORKER III           | 9.00                 | 9.00                    | 9.00                   | 9.00                     | 0.00         |
| EMPLOYMENT & TRNG WORKER SUPVR         | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| FAIR HEARING OFFICER                   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| FOSTER PARENT LIAISON                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HHS PROGRAM MANAGER                    | 6.00                 | 6.00                    | 6.00                   | 6.00                     | 0.00         |
| LEGAL CLERK                            | 8.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| LEGAL SECRETARY                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OFFICE ASSISTANT I/II                  | 44.00                | 39.00                   | 39.00                  | 39.00                    | 0.00         |
| OFFICE ASSISTANT I/II/III              | 0.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| OFFICE ASSISTANT III                   | 14.00                | 15.00                   | 16.00                  | 16.00                    | 1.00         |
| OFFICE ASSISTANT SUPERVISOR            | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| PEER SUPPORT SPECIALIST                | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| PROGRAM MANAGER I/II                   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST          | 8.00                 | 8.00                    | 8.00                   | 8.00                     | 0.00         |
| SENIOR VOCATIONAL COUNSELOR            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                 | 30.00                | 30.00                   | 32.00                  | 32.00                    | 2.00         |
| SOCIAL SERVICE AIDE                    | 22.00                | 23.00                   | 23.00                  | 23.00                    | 0.00         |
| SOCIAL SERVICE PROGRAM AIDE            | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR I             | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR I/II          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| SOCIAL WORKER SUPERVISOR II            | 15.00                | 15.00                   | 15.00                  | 15.00                    | 0.00         |
| SR/ASST/SOCIAL WRKR                    | 88.00                | 88.00                   | 88.00                  | 88.00                    | 0.00         |
| SR/ASST/SOCIAL WRKR (Sunset 9/30/2022) | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERV ANALYST I/II                | 17.00                | 17.00                   | 17.00                  | 17.00                    | 0.00         |
| SYSTEM SUPPORT ANALYST                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK I/II                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| VOCATIONAL COUNSELOR                   | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| VOCATIONAL COUNSELOR SUPVR             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| VOCATIONAL EVALUATOR TECH              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                          | <b>564.00</b>        | <b>565.00</b>           | <b>569.00</b>          | <b>569.00</b>            | <b>4.00</b>  |

**HEALTH SERVICES-HHSA (BU 502)**

|                                |      |      |      |      |       |
|--------------------------------|------|------|------|------|-------|
| HHS DIRECTOR                   | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| ACCOUNT CLERK I/II             | 6.00 | 6.00 | 7.00 | 7.00 | 1.00  |
| ACCOUNT CLERK III              | 9.00 | 9.00 | 9.00 | 9.00 | 0.00  |
| ACCOUNTANT AUDITOR I/II        | 8.00 | 8.00 | 8.00 | 8.00 | 0.00  |
| ACCOUNTANT AUDITOR III         | 2.00 | 2.00 | 2.00 | 2.00 | 0.00  |
| ACCOUNTING TECHNICIAN          | 7.00 | 7.00 | 7.00 | 7.00 | 0.00  |
| ADMIN SECRETARY I/II           | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| ADMIN SECRETARY II             | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| ADMIN SECRETARY II/SUPVR       | 1.00 | 1.00 | 0.00 | 0.00 | -1.00 |
| ASSA I/II                      | 7.00 | 7.00 | 7.00 | 7.00 | 0.00  |
| ASSA I/II/PH ASST              | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| COMMUNITY DEVELOPMENT COORD    | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| COMMUNITY ED SPECIALIST I/II   | 4.00 | 4.00 | 4.00 | 4.00 | 0.00  |
| EPIDEMIOLOGIST                 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00  |
| EPIDEMIOLOGY & EVAL SUPVR      | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| EXECUTIVE ASSISTANT - CONFID   | 6.00 | 6.00 | 6.00 | 6.00 | 0.00  |
| HHS BRANCH DIRECTOR            | 5.00 | 5.00 | 5.00 | 5.00 | 0.00  |
| HHS DEPUTY BRANCH DIRECTOR     | 6.00 | 6.00 | 7.00 | 7.00 | 1.00  |
| HHS PROGRAM MANAGER            | 7.00 | 7.00 | 7.00 | 7.00 | 0.00  |
| INVESTIGATIVE SERVICES ANALYST | 2.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| OFFICE ASSISTANT I/II          | 2.00 | 2.00 | 2.00 | 2.00 | 0.00  |
| OFFICE ASSISTANT III           | 4.00 | 4.00 | 4.00 | 4.00 | 0.00  |

| DEPARTMENT/Classifications                 | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| OFFICE ASSISTANT SUPERVISOR                | 0.00                 | 0.00                    | 1.00                   | 1.00                     | 1.00         |
| PERSONNEL ASSISTANT                        | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| SENIOR PUBLIC HEALTH ASSISTANT             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF ANALYST                       | 2.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST              | 9.00                 | 10.00                   | 10.00                  | 10.00                    | 0.00         |
| STAFF SERVICES ANALYST I/II                | 16.00                | 17.00                   | 17.00                  | 17.00                    | 0.00         |
| SUPRVSG ACCOUNTANT                         | 5.00                 | 5.00                    | 5.00                   | 5.00                     | 0.00         |
| SUPRVSG COMM ED SPECIALIST                 | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG/SR STAFF SERV ANALYST              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                              | <b>125.00</b>        | <b>125.00</b>           | <b>127.00</b>          | <b>127.00</b>            | <b>2.00</b>  |
| <b>SOCIAL SERVICES-OPP CENTER (BU 530)</b> |                      |                         |                        |                          |              |
| EMPLOY SRVCS INSTRUCTOR I/II               | 36.00                | 36.00                   | 36.00                  | 36.00                    | 0.00         |
| EMPLOYMENT SERVICES INSTR III              | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| EMPLOYMENT SERVICES SUPERVISOR             | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| HSA PROGRAM MANAGER                        | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| JOB DEVELOPER                              | 5.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| OFFICE ASSISTANT I/II                      | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OFFICE ASSISTANT III                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES ANALYST I                   | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERVICES MANAGER                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TYPIST CLERK III                           | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| VOCATIONAL INSTRUCTOR I/II/III             | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| <b>TOTAL:</b>                              | <b>56.00</b>         | <b>56.00</b>            | <b>56.00</b>           | <b>56.00</b>             | <b>0.00</b>  |
| <b>VETERANS SERVICE OFFICE (BU 570)</b>    |                      |                         |                        |                          |              |
| VETERANS SERVICE OFFICER                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| OFFICE ASSISTANT I/II/III                  | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| VETERANS SERVICES REP I/II/III             | 3.50                 | 3.50                    | 4.00                   | 4.00                     | 0.50         |
| <b>TOTAL:</b>                              | <b>6.50</b>          | <b>6.50</b>             | <b>7.00</b>            | <b>7.00</b>              | <b>0.50</b>  |
| <b>COMMUNITY ACTION AGENCY (BU 590)</b>    |                      |                         |                        |                          |              |
| DIR OF HOUSING/COMM ACTION PRG             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HOUSING & COM PROG SP I/II/III             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HOUSING & COM PROG SPEC I/II               | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| HOUSING PROGRAMS SPEC I/II/III             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PROGRAM MANAGER I                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERV ANALYST I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                              | <b>8.00</b>          | <b>8.00</b>             | <b>8.00</b>            | <b>8.00</b>              | <b>0.00</b>  |
| <b>PHA HOUSING ASSISTANCE (BU 593)</b>     |                      |                         |                        |                          |              |
| HOUSING PROGRAMS SPEC I (Sunset 6/30/2021) | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| HOUSING PROGRAMS SPEC I/II                 | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| HOUSING REHAB SPECIALIST I/II              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PROGRAM MANAGER I                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOC WRKR/ASST SOC WRKR                     | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| STAFF SERV ANALYST I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                              | <b>7.00</b>          | <b>8.00</b>             | <b>8.00</b>            | <b>8.00</b>              | <b>0.00</b>  |
| <b>HOUSING REHABILITATION (BU 596)</b>     |                      |                         |                        |                          |              |
| COMMUNITY DEVELOPMENT COORD                | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| <b>TOTAL:</b>                              | <b>1.00</b>          | <b>1.00</b>             | <b>1.00</b>            | <b>1.00</b>              | <b>0.00</b>  |

| DEPARTMENT/Classifications | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|----------------------------|----------------------|-------------------------|------------------------|--------------------------|--------------|
|----------------------------|----------------------|-------------------------|------------------------|--------------------------|--------------|

|  |         |         |         |         |      |
|--|---------|---------|---------|---------|------|
| <b>HEALTH AND PUBLIC ASSISTANCE SUBTOTAL</b> | 1141.50 | 1149.50 | 1158.00 | 1158.00 | 8.50 |
|--|---------|---------|---------|---------|------|

**EDUCATION AND RECREATION**

**AG EXTENTION SERVICE (BU 620)**

|                              |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| EXECUTIVE ASSISTANT - CONFID | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| TYPIST CLERK III             | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| TOTAL:                       | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |

|  |      |      |      |      |      |
|--|------|------|------|------|------|
| <b>EDUCATION AND RECREATION SUBTOTAL</b> | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
|--|------|------|------|------|------|

**ENTERPRISE AND INTERNAL SERVICES**

**PUBLIC WORKS-FLEET MANAGEMENT (BU 940)**

|                        |      |      |      |      |      |
|------------------------|------|------|------|------|------|
| ACCOUNTING TECHNICIAN  | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| FLEET MECHANIC         | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| MAINTENANCE SUPERVISOR | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| TOTAL:                 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |

**CAO-RISK MANAGEMENT (BU 950)**

|                               |      |      |      |      |      |
|-------------------------------|------|------|------|------|------|
| CHIEF FISCAL OFFICER          | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| RISK MGMT ANALYST I/II/III    | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| RISK MGMT ASST/TECH I/II-CONF | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| SENIOR WORKERS' COMP ADJ-CONF | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| WC ASST/TECH I/II - CONF      | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| WORK COMP ANALYST I/II/III    | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| WORKERS' COMP ADJ II/I - CONF | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| TOTAL:                        | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 |

**INFORMATION TECHNOLOGY (BU 925)**

|                                  |      |      |      |      |       |
|----------------------------------|------|------|------|------|-------|
| CHIEF INFORMATION OFFICER        | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| ACCOUNTANT AUDITOR I/II          | 1.00 | 0.00 | 0.00 | 0.00 | 0.00  |
| ACCOUNTANT AUDITOR I/II/III      | 0.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| ACCOUNTING TECHNICIAN            | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| AGENCY STAFF SERVS ANAL I/II     | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| COUNTY INFO SECURITY OFFICER     | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| DEPUTY DIR OF INFO TECHNOLOGY    | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| EXECUTIVE ASSISTANT - CONFID     | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT APPL SUPPORT ANALYST          | 5.00 | 5.00 | 5.00 | 5.00 | 0.00  |
| IT CABLING TECHNICIAN            | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT COMPUTER SYSTEMS SPECIALIST   | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT DATABASE ADMINISTRATOR I/II   | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT DESKTOP SUPPORT ASSISTANT     | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT DESKTOP SUPPORT ENGINEER      | 1.00 | 1.00 | 0.00 | 0.00 | -1.00 |
| IT DESKTOP SUPPORT ENGINEER I/II | 0.00 | 0.00 | 2.00 | 2.00 | 2.00  |
| IT GIS ANALYST                   | 1.00 | 1.00 | 0.00 | 0.00 | -1.00 |
| IT GIS ANALYST I/II              | 0.00 | 0.00 | 1.00 | 1.00 | 1.00  |
| IT INFRASTRUCT SUPP ENG I/II     | 4.00 | 4.00 | 5.00 | 5.00 | 1.00  |
| IT NETWORK ARCHITECT             | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT O365 ADMINISTRATOR            | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT PROGRAMMER ANALYST III CONF   | 1.00 | 1.00 | 1.00 | 1.00 | 0.00  |
| IT SERVICES MANAGER              | 4.00 | 4.00 | 4.00 | 4.00 | 0.00  |
| IT SUPERVISOR                    | 2.00 | 2.00 | 2.00 | 2.00 | 0.00  |
| IT TECHNICIAN                    | 9.00 | 9.00 | 9.00 | 9.00 | 0.00  |

| DEPARTMENT/Classifications                     | Adopted<br>2020-2021 | FTE's as of<br>4/1/2021 | Requested<br>2021-2022 | Recommended<br>2021-2022 | Gain/ (Loss) |
|--|----------------------|-------------------------|------------------------|--------------------------|--------------|
| PROGRAM ANALYST I/II/III                       | 4.00                 | 4.00                    | 3.00                   | 3.00                     | -1.00        |
| SR/ASSOC/ASST IT ANALYST                       | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| TELEPHONE COMMUNICATIONS TECH                  | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:   | 53.00                | 53.00                   | 54.00                  | 54.00                    | 1.00         |
| <b>PUBLIC WORKS-FACILITIES MGMT (BU 955)</b>   |                      |                         |                        |                          |              |
| ACCOUNTANT AUDITOR III                         | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| ACCOUNTING TECHNICIAN                          | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ADMIN SECRETARY II                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| CUSTODIAL SUPERVISOR                           | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| CUSTODIAN I/II                                 | 13.00                | 13.00                   | 13.00                  | 13.00                    | 0.00         |
| FAC MAINT SUPRV-CRAFTS WRKR                    | 0.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| FAC MAINT SUPRV-CUSTODIAL                      | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| FACILITIES MANAGER                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| GROUNDS MAINT WRKR I/II                        | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| LEAD GROUNDS MAINTENANCE WKR                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| MECHANICAL CRAFTS WORKER I/II                  | 12.00                | 12.00                   | 12.00                  | 12.00                    | 0.00         |
| SUPRVSG CRAFTS WORKER                          | 2.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| TOTAL:   | 37.00                | 37.00                   | 37.00                  | 37.00                    | 0.00         |
| <b>PUBLIC WORKS-SOLID WASTE (BU 207)</b>       |                      |                         |                        |                          |              |
| ASSOC/ASST/JR ENGINEER                         | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| ENGINEERING TECHNICIAN I/II                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SUPRVSG ENGINEER                               | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| <b>RES MGMT-AIR QUALITY (BU 373)</b>           |                      |                         |                        |                          |              |
| ADMIN SECRETARY II                             | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| AIR POLLUTION INSPECTOR I/II                   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| AIR QUALITY DISTRICT MANAGER                   | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR AIR POLLUTION INSPECTOR                 | 2.00                 | 2.00                    | 2.00                   | 2.00                     | 0.00         |
| TOTAL:   | 7.00                 | 7.00                    | 7.00                   | 7.00                     | 0.00         |
| <b>FIRE PROTECTION ADMINISTRATION (BU 391)</b> |                      |                         |                        |                          |              |
| FIRE MARSHAL (NON SWORN)                       | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| FIRE SAFETY INSPECTOR                          | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| PARTS STOREKEEPER                              | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:   | 3.00                 | 3.00                    | 3.00                   | 3.00                     | 0.00         |
| <b>IHSS - PUBLIC AUTHORITY (BU 851)</b>        |                      |                         |                        |                          |              |
| OFFICE ASSISTANT I/II                          | 1.00                 | 0.00                    | 0.00                   | 0.00                     | 0.00         |
| OFFICE ASSISTANT I/II/III                      | 0.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SENIOR STAFF SERVICES ANALYST                  | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOCIAL SERVICE AIDE                            | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| SOCIAL SERVICE PROGRAM AIDE                    | 1.00                 | 1.00                    | 1.00                   | 1.00                     | 0.00         |
| TOTAL:   | 4.00                 | 4.00                    | 4.00                   | 4.00                     | 0.00         |
| <b>ENTERPRISE AND INTERNAL SERVICES</b>        |                      |                         |                        |                          |              |
|  | 121.00               | 121.00                  | 122.00                 | 122.00                   | 1.00         |
| <b>GRAND TOTAL FTEs - ALL COUNTY POSITIONS</b> | <b>2124.50</b>       | <b>2137.50</b>          | <b>2148.00</b>         | <b>2148.00</b>           | <b>10.50</b> |

# Glossary

## GLOSSARY OF BUDGET TERMS

**401(a)** - Allows the County to make the minimum contribution to the retiree medical benefit for employees hired after January 1, 2017.

**AB-8** - Omnibus 1979 legislation which revised property tax allocation among local agencies and schools, restructured local government and school financing, and made permanent the State "buyout" of local funding for major health and welfare programs; successor to Senate Bill 154, which was in effect for 1978-79.

**ACCOUNT** - A classification of expenditure or revenue maintained in a ledger. Example: "Office Expense" is an account in "Services and Supplies."

**ACCRUED EXPENSES AND REVENUE** - Expenses and/or revenues incurred/earned but not paid/received before the end of the fiscal year.

**ACTIVITY** - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

**ADJUSTED BUDGET** - The adopted budget as amended through formal action.

**ADOPTED BUDGET** - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

**AGENCY FUND** - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

**ALLOCATION** - Part of an appropriation designated for expenditure by a specific program.

**APPROPRIATION** - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**APPROPRIATION EXPENDITURE** - An expenditure chargeable to an appropriation.

**ASSEMBLY BILL 109/REALIGNMENT** - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed in to law on 4/4/11 and effective 10/1/11).

**ASSESSED VALUATION** - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

**AUTHORIZED POSITIONS** - Authorized positions are those included in the County's salary resolution. Appropriations may not always be made to fund all authorized positions.

**AVAILABLE FINANCING** - All the components of financing a budget, primarily fund balance available, revenues, equity transfers, and reductions of reserves. This is a conventional term and should not be used in financial presentations.

**AVAILABLE FUND BALANCE** - The amount of fund equity available to finance the budget after deducting

encumbrances and obligations, which identify limitations of its availability. This is a conventional term and should not be used in financial presentations.

**BAILOUT** - Commonly-used term referring to the "block grant" portions of State fiscal relief to cities, counties and special districts.

**BUDGET** - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

**BUDGET UNIT** - That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

**BUDGETED POSITIONS** - The number of full-time equivalent positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

**BUILDINGS AND BUILDING IMPROVEMENTS** - A capital asset account reflecting the acquisition cost and improvements on permanent structures owned by the County.

**CAPITAL ASSETS** - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$3,000.

**CAPITAL OUTLAY** - Expenditures which result in the acquisition of or addition to capital assets. Significant capital projects are budgeted in a capital projects budget.

**CAPITAL PROJECT** - A program itemizing the County's acquisitions, additions and improvements to capital assets, including buildings, building improvements and land purchases.

**CASH** - An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

**CASH FLOW** - The net cash available for expenditures at any given point.

**CENTRAL SERVICE COSTS** - Costs of central administrative and overhead services allocated to departments through the Countywide Cost Allocation Plan.

**COLA** - Cost of living adjustment.

**CONTINGENCY** - A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

**CONTRACTED SERVICES** - Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

**COST ACCOUNTING** - That method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**COST APPLIED** - Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

**COUNTYWIDE COST ALLOCATION PLAN** - The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management, 2CFR Chapter 2, Part 200, et al.

**COUNTYWIDE FUNDS** - Those funds included in the County General Fund.

**CURRENT REVENUE** - Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

**DEBT SERVICE FUND** - A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

**DELINQUENT TAXES** - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

**DEPARTMENT** - An organizational device used to group programs of like nature.

**DUE FROM** - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

**DUE TO** - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered.

**EARMARKED FUNDS** - Revenues designated by statute or Constitution for a specific purpose.

**EMPLOYEE BENEFITS** - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

**ENCUMBRANCE** - An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

**ENTERPRISE FUND** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURE** - The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

**EXPENDITURE TRANSFERS** - Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund.

**FINAL BUDGET** - The budget document formally approved by the Board of Supervisors combined with all of the amendments made throughout the fiscal year.

**FISCAL YEAR** - Twelve-month period for which a budget is prepared. The fiscal year for Shasta County is July 1 through June 30.

**FORCE ACCOUNT** - A method employed in the construction and/or maintenance of capital assets whereby a government's own personnel are used instead of an outside contractor.

**FULL-TIME EQUIVALENT (FTE)** - A way to express the number of hours an employee is assigned to a budget or project, rather than the number of employees. An FTE of 1.0 means that the person is equivalent to a full-time employee. FTEs are usually expressed in averages for a group of employees within an activity



or group of activities.

**FUNCTION** - A group of related budget units aimed at accomplishing a major service for which a governmental unit is responsible; the State Controller specifies these designations. Example: "Public Protection" is a function.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

**FUND EQUITY** - The net difference of assets and liabilities.

**GENERAL FUND** - The fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting.

**GENERAL LEDGER** - A financial record containing the accounts needed to reflect the position and results of County operations.

**GENERAL RESERVE** - A separate fund or equity restriction within a fund to provide for dry period financing or emergency expenditures.

**GRANT** - A contribution from one governmental unit to another, usually made for a specific purpose and time period.

**INTERNAL SERVICE FUND** - A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government; e.g., Vehicle Maintenance, Facilities Management, Information Technology, Risk Management.

**LIABILITY** - An obligation to pay for or provide services to another entity as a result of a past transaction.

**MANDATED PROGRAMS** - Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law.

**MATCH** - The term "match" refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for the majority of welfare aid payments the County must match every 95 state dollars they receive, with 5 dollars from the County's General Fund.

**NON-PROGRAM REVENUE** - Non-program revenue includes such items as property taxes, sales tax, interest earnings, etc. It is revenue that is not dedicated to a specific program.

**OBJECT OF EXPENDITURE** - A classification of expenditure by type of service or goods, rather than for the purpose of the purchase. Examples: "Salaries and Employee Benefits" and "Services and Supplies."

**OBLIGATED** - For government fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc. (Nonspendable, Restricted, Committed and Assigned)

**OTHER CHARGES** - A category of appropriations for payment to an agency, institution, or person outside the County Government.

**OTHER POST EMPLOYMENT BENEFITS (OPEB)** - In addition to retirement, employees of state and local

governments may be compensated for a variety of postemployment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries.

**OVERHEAD** - Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

**PER CAPITA** - Amount per individual.

**PROGRAM REVENUE** - Revenue that is derived from and dedicated to specific program operations.

**PROPOSED BUDGET** - The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or capital assets unless there is specific approval of an item by the Board of Supervisors. The Proposed Budget, which the Board of Supervisors approves on or before June 30th, serves as the basis for public hearings prior to the adopted budget.

**PROPOSITION 13** - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

**REAL PROPERTY** - Land and the structures attached to it.

**REBATE** - Abatements or refunds.

**REIMBURSEMENT** - Payment received for services/supplies expended for another institution, agency, or person.

**RESERVE** - An account used to earmark a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

**REVENUE** - Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

**SALARIES AND EMPLOYEE BENEFITS** - An object of expenditure that establishes all expenditures for employee-related costs.

**SALARY SAVINGS** - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

**SCHEDULE** - A presentation of financial data used to demonstrate compliance with State legal provisions.

**SCHEDULE 1** - All funds summary.

**SCHEDULE 2** - Governmental funds summary.

**SCHEDULE 3** - An analysis of the fund balance available at the end of a fiscal year to finance the next year's budget.

**SCHEDULE 4** - A detailed list of provisions for obligated fund balances by governmental fund.

**SCHEDULE 5** - A summary of additional financing sources by source and fund.

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**SCHEDULE 6** - A detail of additional financing sources by fund and account.

**SCHEDULE 7** - A summary of financing uses by function and fund.

**SCHEDULE 8** - A detail of financing uses by function, activity and budget unit.

**SCHEDULE 9** - Financing sources and uses by budget unit and object.

**SCHEDULE 10** - Operation of Internal Service Fund

**SCHEDULE 11** - This schedule is prepared to show the operation of all Enterprise Funds and meets the requirements of Government Code Section 29141.

**SCHEDULE 12** - Special Districts and Other Agencies Summary.

**SCHEDULE 13** - Fund Balance - Special Districts and Other Agencies.

**SCHEDULE 14** - Special districts and other agencies - obligated fund balances.

**SCHEDULE 15** - Special districts and other agencies - financing sources and uses by budget unit and object.

**SECURED ROLL** - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

**SECURED TAXES** - Taxes levied on real properties in the County that are "secured", or guaranteed, by a lien on the properties.

**SERVICES AND SUPPLIES** - An object of expenditure that establishes expenditures for the operating expenses of County departments and programs.

**SPECIAL DISTRICT** - Independent unit of local government generally organized to perform a function(s) for a specific geographic area. Examples: street lighting, waterworks, and fire departments.

**SPENDING LIMITS** - Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes.

**SUBSIDY** - The amount of money that must be added to an operating budget to cover the amount between departmental revenues and departmental expenditures.

**SUBVENTION** - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

**SUPPLEMENTAL TAX ROLL** - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

**TAX LEVY** - Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

**TAX RATE** - The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

**TAX RELIEF SUBVENTIONS** - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

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**TEETER PLAN** - A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

**TRANSIENT** - As reference in the Transient Occupancy Tax Ordinance, this means any person who exercises occupancy through concession, permit, right of access, license or agreement for thirty consecutive days or less.

**TRANSIENT OCCUPANCY TAX** - A County tax each transient is subject to based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, mobile home, camping site or a space at a campground or recreational vehicle park or similar.

**TRUST FUND** - A fund used to account for assets held by a government in a trustee capacity.

**UNINCORPORATED AREA** - The areas of the County outside city boundaries.

**UN-REIMBURSED COST** - The difference between total appropriations and total revenues for a given department.

**UNSECURED TAX** - A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

**USE TAX** - A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-State purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the State.



*Founded in 1850*