



# Adopted Budget Fiscal Year 2020-2021

Recommended by Matthew P. Pontes,  
County Executive Officer  
Compiled by Brian Muir, Auditor Controller





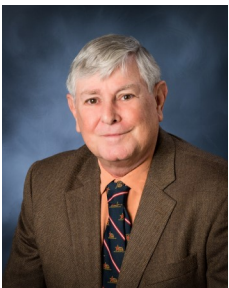
Joe Chimenti—District 1



Leonard Moty—District 2



Mary Rickert—District 3  
2020 Chair



Steve Morgan—District 4



Les Baugh—District 5

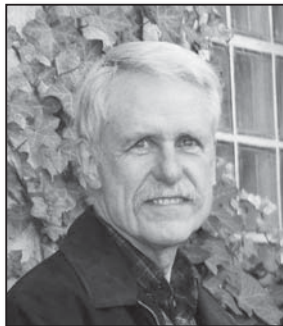
# SHASTA COUNTY BOARD OF SUPERVISORS



**COUNTY OF SHASTA**  
**BUDGET**  
**FOR**  
**FISCAL YEAR 2020 -21**



Recommended by  
Matthew P. Pontes  
County Executive Officer



Compiled by  
Brian Muir  
County Auditor-Controller

## SHASTA COUNTY OFFICIALS – FY 2020-21

### ELECTED

Leslie Morgan	Assessor-Recorder
Brian Muir	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 Forero	Farm Advisor
Bret Gouvea	Fire Warden
Donnell Ewert, M.P.H.	Health and Human Services Agency Director
Terri Howat	Interim 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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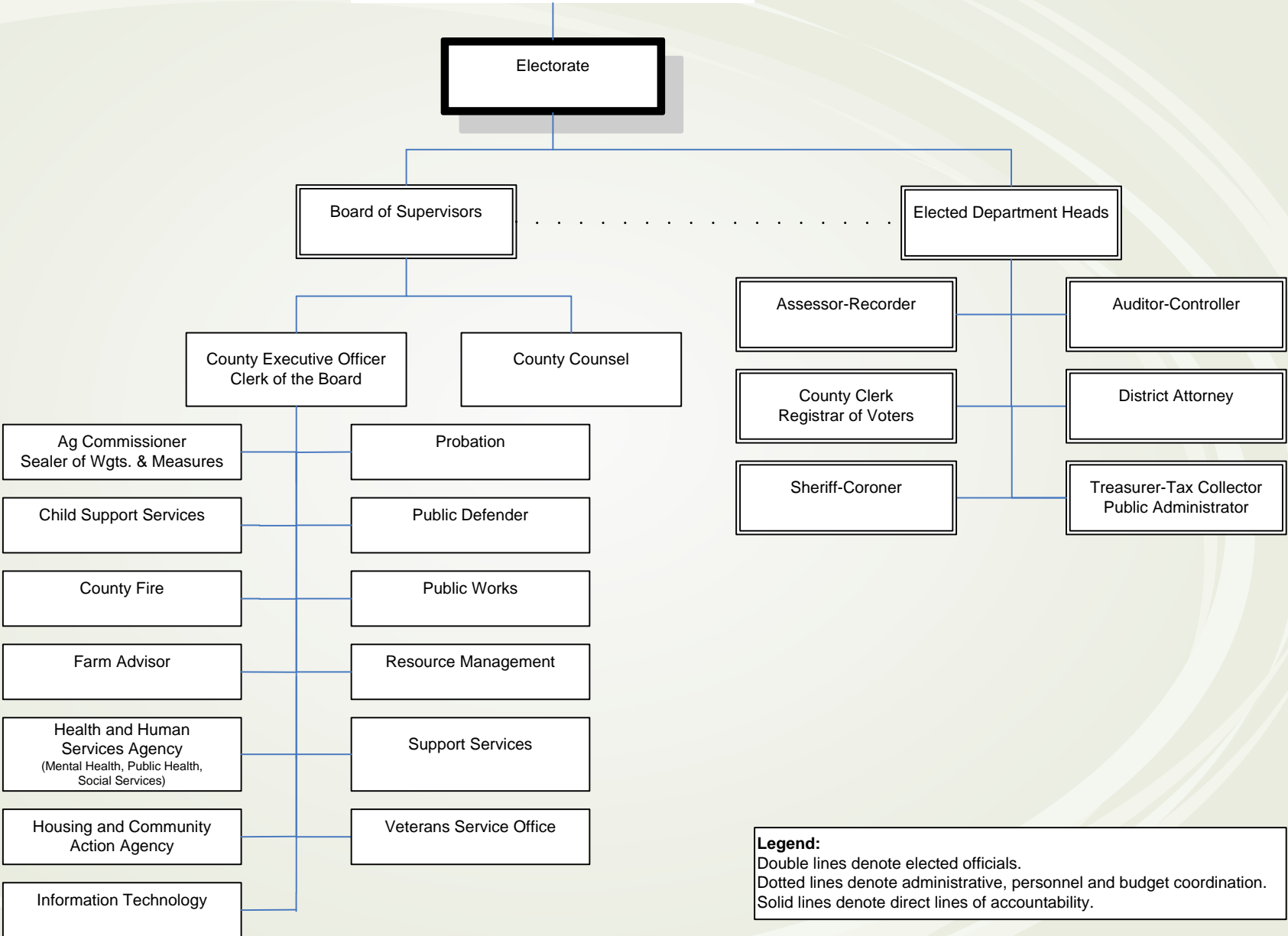
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County of Shasta  
Organizational Chart  
**May 2020**



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





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

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

Fiscal Year 2020-21

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 2020-21 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 \$569,760,426, including Total Governmental Funds, \$493,031,034; Internal Service Funds, \$29,481,374; Enterprise Funds, \$31,768,431; and Special Districts and Other Agencies governed by the Board of Supervisors, \$15,479,587. 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 2020-21 Recommended Budget totals **\$569,760,426** including,

### GOVERNMENTAL FUNDS

- \$107,260,563 General Fund
- \$357,770,081 Special Revenue Funds
- \$ 25,040,841 Capital Project Funds
- \$ 2,959,549 Debt Service Funds
- \$493,031,034 Total Governmental Funds

### OTHER FUNDS

- \$ 29,481,374 Internal Service Funds
- \$ 31,768,431 Enterprise Funds
- \$ 15,479,587 Special Districts and Other Agencies
- \$ 76,729,392 Total Other Funds

This represents an increase of 15 percent, when compared to the FY 2019-20 Adopted Budget.

About 80 percent of the overall budget is for non-general fund operating departments. Most but not all non-general fund departments have various State and Federal funds earmarked for specific purposes.

## BUDGET PRINCIPLES

On March 3, 2020, the Board of Supervisors received the FY 2019-20 Mid-Year Report and approved the following principles for the FY 2020-21 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 status quo budget 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. Taking a proactive approach to spending reductions in the past several fiscal years has helped keep the County solvent. Our Department Heads know their revenue sources and continue to balance service to our community with appropriate spending. Department Heads are to be commended for this continued dedication.

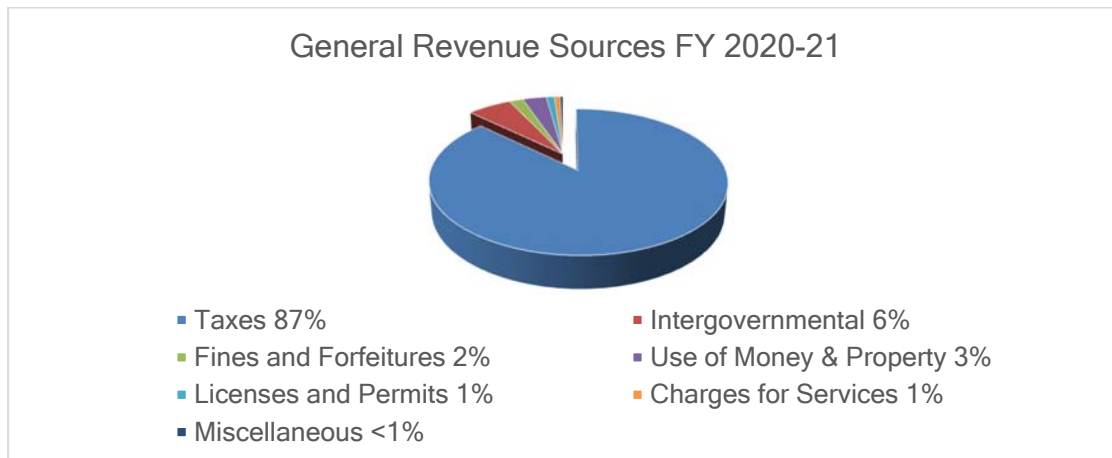
## DISCRETIONARY REVENUE

The County's discretionary revenue is derived primarily from various taxes. In the fiscal year ending June 30, 2018, tax revenue increased by 10 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 2020-21 recommended Discretionary Revenue is \$61.9 million, a .223 percent increase compared to the FY 2019-20 estimated year-end. The table below shows a 5-year history along with the various Discretionary Revenue categories.

Revenue Type	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Estimated	FY2020-21 Estimated
Taxes	\$50,329,065	\$55,535,674	\$55,344,626	\$53,928,050	\$54,135,371
Licenses, Permits, Franchises	755,736	686,022	758,669	1,344,511	750,000
Fines, Forfeitures, Penalties	1,977,632	225,626	2,818,032	750,524	1,508,500
Money & Property	1,272,838	1,350,208	2,059,205	3,019,688	2,460,000
Intergovernmental Revenue	2,735,139	3,551,501	3,573,382	2,604,617	2,959,800
Charges for Services	922,781	791,940	449,565	120,040	120,000
Miscellaneous Revenues	43,765	28,503	261,212	63,022	34,500
Other Transfers-in	1,000,000	0	0	0	0
Sale of Land or Fixed Assets	0	12,000	0	0	0
<b>Grand Total</b>	<b>\$59,036,956</b>	<b>\$62,181,474</b>	<b>\$65,264,691</b>	<b>\$61,830,452</b>	<b>\$61,968,171</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. The unprecedented economic decline resulting from the COVID-19 pandemic has led the Administration to significantly revise its 1991 Realignment revenue estimates.

**2011 Realignment (Health and Human Services)** is funded through a state special fund sales tax (1.0625% and VLF (0.5%). The first priority for growth funds is federal entitlement programs such as Medi-Cal Specialty Mental Health (including those required by Early Periodic Screening, Diagnosis, and Treatment and Drug Medi-Cal).

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. (more information below).

The California Department of Health Care Services (DHCS) was granted an 1115 waiver from the federal government that accomplishes the following: realigns some Drug Medi-Cal responsibilities to counties, significantly increases the breadth of covered benefits including residential and case management, eliminates the restriction on federal participation for residential facilities with more than 16 beds, and allows the creation of a regional model for a network of care. The treatment services span all levels of intensity, including outpatient, intensive outpatient, narcotic treatment programs, residential services, withdrawal management, additional medication assisted treatment, recovery services, case management, and physician consultation. Because 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. The Board approved HHSA's request to opt into the 1115 waiver for the Drug Medi-Cal - Organized Delivery System on May 19, 2020. With this move, medical loss risk will be shifted to Partnership Healthplan of California (PHC) in exchange for a set amount of realignment revenue. The residential aspect of the Perinatal Program is then paid for by PHC, and the County has contracted with PHC to obtain revenue to operate the intensive outpatient perinatal program.

As with 1991 Realignment, the Administration's 2011 Realignment revenue estimates have significantly changed from those assumed in the Governor's January budget. For FY 2019-20, the May Revision now estimates that 2011 Realignment sales tax revenues will be 13.4% (about \$957M lower than the base amount. For FY 2020-21, projections are that 2011 Realignment sales tax revenues will grow by 1.4% (about \$88.7M, which would be available for 2011 Realignment base restoration.

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. Therefore, notwithstanding the significant revenue reduction in the current year, full funding for the Mental Health Account will be provided, which will result in a greater reduction to the other accounts. For the Support Services Account, sales tax revenues will be 15.7% (\$608.4M lower in 2019-20 than the base funding level. Of this reduced amount, \$375.4M is the estimated reduction to the Protective Services Subaccount and \$233M is the estimated reduction to the Behavioral Health Subaccount. The May Revision projects that for 2020-21 the Support Services Account will increase by 1.64% (or 53.7M as compared to the revised 2019-20 level. The Protective Services and Behavioral Health Subaccounts are also projected to increase by 1.64%, receiving sales tax growth revenues of \$25.4M and \$28.3M, respectively.

Locally, Shasta County's CCP/AB109 funding to HHSA (\$114,000 budgeted in the General Assistance cost center 542 will decrease 2.56% in FY 2019-20 and 0.87% in FY 2020-21.

**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 2020-21 budget in February 2020. The District Attorney and Public Defender also receive a separate State allocation (split 50/50 for revocation hearings).

Unfortunately, as explained in the Governor's May Revise, sales tax and Vehicle License Fees are projected to decline by 13 percent from FY 2018-19 to FY 2019-20, and grow slightly in FY 2020-21. This decline is significant and is occurring for the first time since 2011 Realignment. For Shasta County, preliminary calculations show a revenue reduction of \$1.4 million in FY 2019-20 and a revenue reduction of \$2.2 million for FY 2020-21. County staff will need to determine how to address the estimated reductions as the revenue loss is not included in the recommendations due to budget preparation timing. At this time, there are no identified backfill funds.

**Public Safety Augmentation Proposition 172 Reserve** This is one of two public safety reserve funds to offset deficit spending (net County cost) after calculations of use of specific designated funds are completed. When receipts have exceeded the actual amounts spent in a fiscal year, they have been set-aside in the Public Safety Fund for future appropriation by the Board of Supervisors. The calculations below reflect an estimated balance of zero reserve funds at June 30, 2021.

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

<b>Estimated Beginning Balance, 7/1/2019</b>	<u>\$7,062,201</u>
FY 2019-20, Sheriff, several	\$1,837,394
FY 2019-20, District Attorney 227	\$1,381,604
FY 2019-20, Probation 263	<u>\$ 199,996</u>
Subtract Projected Use	(\$3,418,994)
Add Estimated Interest	<u>\$ 750,000</u>
<b>Estimated Ending Balance, 6/30/2020</b>	<u>\$4,393,207</u>
FY 2020-21, Sheriff, several	\$1,187,721
FY 2020-21, District Attorney 227	\$ 3,437,591
FY 2020-21, Probation 263	<u>\$ 517,895</u>
Subtract Estimated Use	(\$5,143,207)
Add Estimated Interest	<u>\$ 750,000</u>
<b>Estimated Ending Balance, 6/30/2021</b>	<u>\$0 (zero)</u>

**Public Safety General Purpose Reserve (PSGPR)** This is the second of two public safety reserve funds to offset deficit spending (net County cost) after calculations of use of specific designated funds are completed. On July 1, 2019, the PSGPR was \$4.2 million. None of this reserve is estimated to be used in FY 2019-20. However, after zeroing out the Prop 172 reserve for FY 2020-21, the entire \$4.2 million of PSGPR is estimated to be used in FY 2020-21, leaving a balance of zero June 30, 2021.

The Recommended Budget draws down the Public Safety General Purpose Reserve, as follows:

<b>Estimated Beginning Balance, 7/1/2019</b>	<u>\$4,189,051</u>
Total Projected Use FY 2019-20	\$ 0
<b>Estimated Ending Balance, 6/30/2020</b>	<u>\$4,189,051</u>
FY 2020-21, Sheriff, several	\$4,189,051
Total Estimated Use FY 2020-21	\$4,189,051
<b>Estimated Ending Balance, 6/30/2021</b>	<u>\$ 0 (zero)</u>

## APPROPRIATIONS

The Recommended FY 2020-21 General Fund Budget is \$100.3 million, which is an increase of 12.7 percent increase compared to the FY 2019-20 Adjusted Budget. The General Fund supports functions such as General Government (Board of Supervisor, Auditor-Controller and Assessor, Public Protection (Trial Courts, Public Defender, Building and Planning, Public Assistance (County Indigent Cases, Veterans Services, Community Action Agency, and Education (Library, Farm Advisor. Also, included in the \$100.3 million are the transfers out to budget units outside the General Fund which is defined as General Revenue Uses.

The General Revenue uses for FY 2020-21 are as follows:

<b>GENERAL REVENUE USES FY 2020-21</b>	
58.7% Public Safety \$24.8M	\$ 24,890,533
29.5% Accumulated Capital Outlay \$12.49M	12,494,025
9% Social Services \$3.9M	3,955,297
>1% Public Health \$314K	341,420
>1% Mental Health \$277K	276,778
>1% Capital Proj & ADA \$229K	229,106
>1% IHSS \$70K	70,948
>1% Others \$128K	128,512
<b>Total</b>	<b>\$ 42,386,619</b>

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 2019-20. The FY 2019-20 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by \$32.2 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. This is less than 3 percent of total Governmental Funds appropriations (\$493 million). The Board established a policy for budgetary reserves in December 2007. The goal is to attain a Reserve of five percent of estimated financing uses, less designations for reserves and capital projects, but no less than \$10 million.

## OVERVIEW OF SELECT BUDGET UNITS

### CAPITAL PROJECTS

The following table illustrates the five projects included in the Land, Buildings, and Improvements FY 2020-21 Recommended Budget:

Project Name	Recommended	Funding Source
Public Works Corp Yard Roof Replacement	\$250,000	Roads
Mental Health and Social Services Roof Replacement	60,000	Mental Health and Social Services
South County Fire Station	7,000,000	Accumulated Capital Outlay and Impact Fees
Public Health Storage Shed	60,000	Public Health
Cascade Building Remodel	2,200,000	Social Services
Court & Sacramento Street Parking Lot	300,000	Public Works and Resource Mgmt
Jail ADA and other Sheriff projects	6,610,000	Accumulated Capital Outlay
<b>Total Project Cost</b>	<b>\$16,480,000</b>	

### COUNTY FIRE

The department's requested budget includes appropriations in the amount of \$5.5 million and revenues in the amount of \$3.2 million. Revenues have decreased by \$117,638 compared to the Adjusted FY 2019-20 budget. Appropriations exceed revenues by \$2.3 million and will be covered by fund balance.

The department has requested five new capital assets: one replacement fire engine, one replacement rescue vehicle and two replacement utility pickups and one generator. SCFD has started an ongoing project for installation of backup power generators at volunteer fire stations throughout the County due to ongoing Public Safety Power

Shutoff events, this is an ongoing project. SCFD has also re-budgeted the allocation for one fire engine ordered in FY 2019-20. The total amount budgeted for capital assets is \$932,608.

The agreement between Shasta County and CAL FIRE has increased by \$242,485. 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. The increase is primarily due to a combined 1.7% increase in the required retirement contributions and health benefits, as well as negotiated salary increases. Also, special salary incentives for longevity for Fire Captains has not previously been included in the salary calculations, and the Night Shift Differential for Communications Operators has doubled. The increase also includes reclassification of a support position from Staff Services Analyst to Associate Governmental Program Analyst after a review of regular duties showed substantial evolution over the last five years. The state Administrative rate remained the same.

Overall, County Fire budget appropriations have increased by \$419,101 as compared to the FY 2019-20 Adjusted Budget. County Central Service Costs and Liability Insurance have increased for a total increase of \$31,794 over last year.

The FY 2020-21 Requested Budget is based on \$8,068,926 in budget allocations, including \$2,507,479 in General Fund administered by the County Administrative Office. The remaining \$5,561,447 in allocations is supported by 2,563,000 in tax revenue, \$350,000 in anticipated fire reimbursement revenue, and \$133,410 in grant reimbursement revenue. That leaves a gap of \$2,515,037 to be filled primarily by available fund balance. Unfortunately, this drains available fund balance nearly entirely. Fund Balance will only be replenished should fire reimbursement exceed currently anticipated revenue, or from any savings from contracted services with CAL FIRE.

## ELECTIONS

On May 8, 2020, the Governor signed Executive Order N-64-20 which mandates all registered voters in California receive a vote-by-mail ballot for the November 2020 election; however, the Governor's May Revise Budget did not allocate funds to counties to perform this additional duty. Additionally, last year the state passed a new law that requires counties to pay for return postage for all mail-in ballots. Currently about 80% of registered voters in Shasta County receives vote-by-mail ballots. At the time of this writing, the Secretary of State is also asking counties to implement the Voters Choice Act (i.e. Vote Centers instead of Poll Sites, as well as other significant changes by the November 2020 election. This is a very costly change and the timeline is too short to be able to comply 100%; and there is no direction in writing from the state or additional funding as well. The department requests to add three new positions in FY 2020-21, which comprises the majority of the budget's proposed increased costs: 1.0 FTE Staff Services Analyst I/II, 1.0 FTE Staff Services Analyst I/II-Confidential, and 1.0 FTE Clerk/Elections Specialist. Additionally, the department is adding a new capital asset Ballot Sorter System (approved by the Board of Supervisors on May 12, 2020 which will assist with increasing efficiencies and is 100% funded with state and federal grants.

## HEALTH AND HUMAN SERVICES

The COVID-19 pandemic is in its infancy, with changes occurring on a daily and even hourly basis. As such, the HHS budget submission contains a best estimate of Social Services needs with the knowledge that changes will most likely be necessary. Some of the potential impacts of COVID-19 could be an increase in eligibility services due to some in the community losing income during this pandemic. Additionally, as the economic climate changes and discussions about a recession occur, this budget may be impacted by caseload increases, further increasing costs, combined with a reduction in realignment revenue. Staff at HHS are currently analyzing the impact of the Governor's May Revise Budget on operational and program expenditures, as well as fund balance and the department's three-year plan.

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. Due to this increase, the department presented a mid-year budget amendment to the Board of Supervisors regarding the increased costs due to the MAP increases funded with a transfer from the Assistance Cost Center (541. In the future, 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.

A CalFresh expansion was implemented to include Supplemental Security Income recipients which resulted in additional salary costs to address the caseload increase.

The ABAWD (Able Bodied Adults Without Dependents) work criteria waiver was effective through August 31, 2019. The waiver was eliminated by new proposed federal regulations which requires clients to participate in other qualifying work experience programs. This will increase the number of participants in the Employment and Training programs provided by HHS staff and may require the implementation of additional programs.

The Health and Human Services Agency (HHS) FY 2020-21 requested use of **County General Fund** is status quo at \$6.85 million. Currently, the projected combined budgeted **fund balance** at the end of FY 2020-21 from the Social Services, Mental Health, and Public Health reserves is approximately \$20.7 million. However, the agency is analyzing the impact of the Governor’s May Revise Budget and the FY 2020-21 Requested Budget amounts are subject to change based on declining realignment revenues in the current year and in the budget year due to the COVID-19 pandemic. The CEO only recommended minor, technical changes to the HHS FY 2020-21 Requested Budgets.

**PUBLIC SAFETY**

Due to timing of the preparation of budget recommendations, these figures do not reflect impacts of a recession, the COVID-19 pandemic, or the Governor’s May Revise. County staff continue to review potential fiscal impacts. The California Legislature’s FY 2020-21 State Budget decisions may provide additional concerns for County staff to review and address as needed.

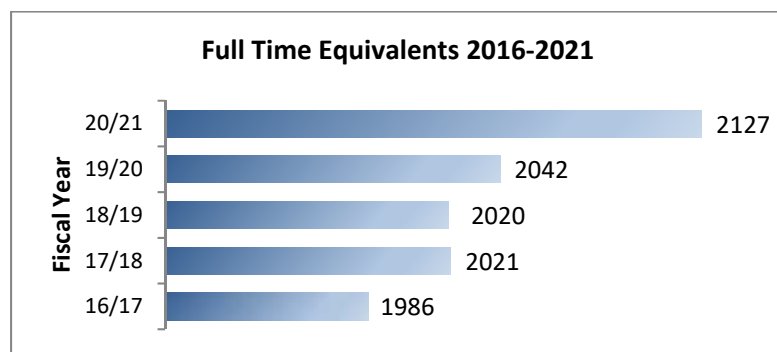
Fiscal Year 2020-21	District Attorney		Probation-Combo		Sheriff-Combo		Grand Total	
Total Recommended Expenditures	9,883,807		20,820,283		48,795,833		79,499,923	
Total Recommended Revenues	6,581,216		16,835,214		40,940,393		64,356,823	
County Contribution (GF)	37.78%	3,733,951	18.77%	3,907,897	35.35%	17,248,685	31.31%	24,890,533
Prop. 172	11.03%	1,090,600	12.82%	2,669,800	20.98%	10,239,600	18.87%	15,000,000
One-Time Add'l Prop. 172 to Jail						1,000,000		
<b>Subtotal GF &amp; Prop. 172</b>	<b>48.81%</b>	<b>4,824,551</b>	<b>31.59%</b>	<b>6,577,697</b>	<b>58.38%</b>	<b>28,488,285</b>	<b>50.18%</b>	<b>39,890,533</b>
Other Revenue Sources	17.77%	1,756,665	49.27%	10,257,517	25.52%	12,452,108	30.78%	24,466,290
Total Recommended Net County Cost	3,302,591		3,985,069		7,855,440		15,143,100	
Offset by or add to Misc. Restricted Funds	(135,000)		3,467,174		694,162		4,026,336	
Use of Public Safety Reserves	3,437,591		517,895		7,161,278		11,116,764	

**For FY 2020-21, there are not sufficient reserve balances to cover this need; the resulting estimated gap is \$1.78 million.**

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

The table above reflects the Sheriff, District Attorney, and Chief Probation Officer recommended figures for FY 2020-21 budgets after some modifications and reductions. To assist with Jail operational costs due to adding beds in January 2019, another year of one-time Prop. 172 in the amount of \$1 million is recommended go to the Jail budget. The gap will be evaluated as the fiscal year progresses and additional funding sources are explored.

**COUNTY WORKFORCE**





The Recommended Budget provides for a workforce of 2,127 fulltime equivalents (FTE's). This includes a net increase of 50 FTE's (72 FTE's additions 22 FTE's delete).

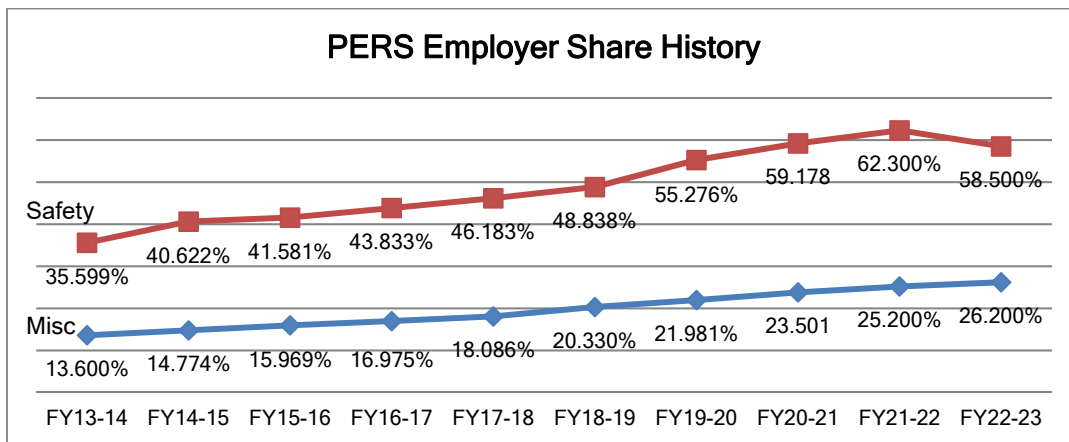
As of May 21, 2020, total vacancies were 225, or 10.8 percent. The CEO confers with Support Services to review all requests to fill positions. The CEO will continue to review all requests for new positions to ensure they are offset by long-term reliable revenue.

## EMPLOYEE BENEFITS

The cost of workers' compensation insurance, CalPERS retirement, health insurance rate increases, and retiree health care continue to impact the County. In March 2014, the Board of Supervisors adopted a confidence level with a range between 80 to 90 percent for the County's self-insured workers' compensation and liability insurance programs. The County is committed to maintaining a prudent reserve.

The County's share of CalPERS (PERS) retirement in FY 2020-21 is 23.501 percent for Miscellaneous, and 59.178 percent for Safety. By FY 2021-22, PERS estimates these rates will be 25.2 percent for Miscellaneous, and 62.3 percent for Safety.

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 will result in employer contribution rate increases started 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 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. Like most governmental agencies, the County pays for these post-retirement benefits on a "pay-as-you-go" basis. This means that OPEB costs are ignored while an employee renders service and recognized only after the employee retires.

Governmental Accounting Standards Board (GASB 45) requires governmental agencies to conduct an actuarial valuation of the liability for OPEB and report them on their financial statements. The Unfunded Actuarial Accrued Liability is the excess of the Actuarial Accrued Liability over Plan Assets. This represents the amount of the Actuarial Accrued Liability at the valuation date that still must be funded. At June 30, 2019, the County reported a net OPEB liability of \$177 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, 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 \$69.9 million as of December 31, 2019.

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. It is estimated that the proposal will eliminate the OPEB liability by the year 2040.

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, 2019, the County's total outstanding debt obligation was \$29.4 million. Of this amount, \$26.8 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue and \$668,800 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 "A1" 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.

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**

From the California State Association of Counties Budget Action Bulletin:

"For the first time in a decade, a Governor in California is proposing deep spending reductions, attempting to balance cuts against the desire to help those most in need and prime the state for as quick and robust a recovery as possible. As the Governor repeated several times during his press conference this afternoon, the state's circumstances have changed, but our values have not.

For counties, four of the major proposals include:

- Realigning to counties responsibility for juvenile offenders from the Division of Juvenile Justice.
- Distribution of \$1.3 billion to all counties from the Coronavirus Relief Fund, part of the CARES Act.
- Negotiating purchase of hotels being used for Project Roomkey using additional money from the Coronavirus Relief Fund.
- Eliminating most of the funding for CalWORKs Subsidized Employment, which helps small businesses hire recently unemployed individuals."

The May Revision proposes to allocate a portion of the state's federal CARES Act funding to local governments (\$450M to cities and \$1.3B to counties to be used toward homelessness, public health, public safety, and other services to combat the COVID-19 pandemic. The \$1.3B for counties is proposed to be distributed based on population size to address the public health, behavioral health, and other health and human services needs that have arisen as a result of the COVID-19 pandemic. Shasta County's proposed allocation would be \$18.4M and these funds would have to be spent (not just encumbered by December 31, 2020. This funding appears to be the extent of the state's efforts to backfill for the more than \$3.4B in reduced funding for 1991 and 2011 Realignment (\$1.7B in each fiscal year 2019-20 and 2020-21; however, this funding cannot be used to backfill lost revenues.

The May Revision reverses the \$750M state General Fund investment proposed in January to establish the California Access to Housing Fund and instead proposes to use \$750M in federal funding to purchase hotels and motels secured through Project Room Key, to be owned and operated by local governments or non-profit providers.

The effect of the COVID-19 pandemic on the County of Shasta economy is still being analyzed. Several departments will be affected INCLUDING ARE PUBLIC SAFETY AND HHSA. We propose to move forward with the spending plan as presented to the Board of Supervisors and adjust accordingly during the first quarter of FY 2020-21.

## **OTHER AGENCY INVOLVEMENT**

Every County Department head provided input into this report via their budget request. The CEO and/or the 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 \$100.3 million. This will be offset by revenue, \$82 million, leaving a structural imbalance of \$18.3 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance.

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

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State Controller Schedules County Budget Act January 2010 Edition, revision #1	<b>County of Shasta</b> <b>All Funds Summary</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 1</b>
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Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	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	\$ 87,534,297	\$ 2,280,122	\$ 89,516,862	\$ 179,331,281	\$ 108,415,491	\$ 70,915,790	\$ 179,331,281
Special Revenue Funds	0	48,266,997	310,526,378	358,793,375	356,615,153	2,178,222	358,793,375
Capital Projects Funds	-	11,554,360	13,486,481	25,040,841	25,040,841	-	25,040,841
Debt Service Funds	-	-	2,959,549	2,959,549	2,959,549	-	2,959,549
<b>Total Governmental Funds</b>	<b>\$ 87,534,297</b>	<b>\$ 62,101,479</b>	<b>\$ 416,489,270</b>	<b>\$ 566,125,046</b>	<b>\$ 493,031,034</b>	<b>\$ 73,094,012</b>	<b>\$ 566,125,046</b>

<b>Other Funds</b>							
Internal Service Funds	\$ -	\$ 6,048,419	\$ 23,432,955	\$ 29,481,374	\$ 29,275,274	\$ 206,100	\$ 29,481,374
Enterprise Funds	-	10,333,281	21,409,414	31,742,695	29,499,734	2,242,961	31,742,695
Special Districts and Other Agencies	1,744,736	-	13,734,851	15,479,587	15,479,587	-	15,479,587
<b>Total Other Funds</b>	<b>\$ 1,744,736</b>	<b>\$ 16,381,700</b>	<b>\$ 58,577,220</b>	<b>\$ 76,703,656</b>	<b>\$ 74,254,595</b>	<b>\$ 2,449,061</b>	<b>\$ 76,703,656</b>

<b>Total All Funds</b>	<b>\$ 89,279,033</b>	<b>\$ 78,483,179</b>	<b>\$ 475,066,490</b>	<b>\$ 642,828,702</b>	<b>\$ 567,285,629</b>	<b>\$ 75,543,073</b>	<b>\$ 642,828,702</b>
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Arithmetic Results				COL 2+3+4 = COL 5 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 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From		SCH 10, COL 5 Net Assets <Decrease>	If SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 If Net Assets Increase	
Enterprise Fund From		SCH 11, COL 5 Net Assets <Decrease>	If SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 If Net Assets Increase	
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 COL 5 = COL 8

State Controller Schedules County of Shasta  
 County Budget Act Governmental Funds Summary  
 January 2010 Edition, revision #1 Fiscal Year 2020-21 Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	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
0057 IMPACT MITIGATION FEE	\$ -	\$ 990,975	\$ 1,011,000	\$ 2,001,975	\$ 1,179,875	\$ 822,100	\$ 2,001,975
0060 GENERAL	86,579,678	1,181,570	82,036,627	169,797,875	100,349,454	69,448,421	169,797,875
0062 GENERAL - CAPITAL PROJECTS	-	-	154,122	154,122	154,122	-	154,122
0065 GENERAL - FEDERAL TITLE III	-	98,311	3,000	101,311	98,311	3,000	101,311
0100 INTERMOUNTAIN FAIR	4,680	9,266	200	14,146	9,266	4,880	14,146
0120 OPPORTUNITY CENTER	913,603	-	6,119,513	7,033,116	6,623,577	409,539	7,033,116
0150 WILDLIFE	36,336	-	2,400	38,736	886	37,850	38,736
0170 GENERAL RESERVES	-	-	190,000	190,000	-	190,000	190,000
0810 STATHAM-ROBBINS CRIM CONST	-	-	-	-	-	-	-
0854 ENVIRONMENTAL HLTH PERFORM	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 87,534,297</b>	<b>\$ 2,280,122</b>	<b>\$ 89,516,862</b>	<b>\$ 179,331,281</b>	<b>\$ 108,415,491</b>	<b>\$ 70,915,790</b>	<b>\$ 179,331,281</b>
0080 MENTAL HEALTH	\$ -	\$ 7,950,193	\$ 38,070,705	\$ 46,020,898	\$ 44,535,907	\$ 1,484,991	\$ 46,020,898
0081 MENTAL HEALTH SERVICES ACT	-	6,053,853	14,293,242	20,347,095	20,347,095	-	20,347,095
0140 SOCIAL SERVICES	-	8,959,904	132,898,303	141,858,207	141,858,207	-	141,858,207
0185 PHA HOUSING ASSISTANCE PYMTS	-	135,430	5,114,373	5,249,803	5,114,373	135,430	5,249,803
0186 HOUSING HOME IPP	-	477,333	258,598	735,931	255,931	480,000	735,931
0187 HOUSING CALHOME	-	63,195	4,100	67,295	67,295	-	67,295
0188 ENDANGERED SPECIES	-	197,060	3,000	200,060	200,060	-	200,060
0190 ROADS	-	4,937,989	20,284,082	25,222,071	25,222,071	-	25,222,071
0191 ROADS - DUST MITIGATION	-	3,000	2,000	5,000	5,000	-	5,000
0192 CHILD SUPPORT SERVICES	-	77,419	8,064,636	8,142,055	8,142,055	-	8,142,055
0195 PUBLIC SAFETY	-	14,047,231	71,391,823	85,439,054	85,404,054	35,000	85,439,054
0196 PUBLIC HEALTH	-	5,271,249	19,434,980	24,706,229	24,706,229	-	24,706,229
0197 SHASTA HOUSING REHAB	0	93,141	147,988	241,129	225,522	15,607	241,129
0851 IHSS PUBLIC AUTHORITY	-	-	558,548	558,548	531,354	27,194	558,548
<b>Total Special Revenue Funds</b>	<b>\$ 0</b>	<b>\$ 48,266,997</b>	<b>\$ 310,526,378</b>	<b>\$ 358,793,375</b>	<b>\$ 356,615,153</b>	<b>\$ 2,178,222</b>	<b>\$ 358,793,375</b>
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ 145,000	\$ 12,599,025	\$ 12,744,025	\$ 12,744,025	\$ -	\$ 12,744,025
0048 2020 ENERGY RETROFIT PROJECT	-	11,409,360	887,456	12,296,816	12,296,816	-	12,296,816
0047 CAPITAL PROJ ADULT REHAB	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ 11,554,360</b>	<b>\$ 13,486,481</b>	<b>\$ 25,040,841</b>	<b>\$ 25,040,841</b>	<b>\$ -</b>	<b>\$ 25,040,841</b>
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 532,166	\$ 532,166	\$ 532,166	\$ -	\$ 532,166
0071 JUSTICE CENTER BOND	-	-	-	-	-	-	-
0072 ADMIN CENTER BOND	-	-	2,375,600	2,375,600	2,375,600	-	2,375,600
0073 ENERGY RETROFIT	-	-	51,783	51,783	51,783	-	51,783
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,959,549</b>	<b>\$ 2,959,549</b>	<b>\$ 2,959,549</b>	<b>\$ -</b>	<b>\$ 2,959,549</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 87,534,297</b>	<b>\$ 62,101,479</b>	<b>\$ 416,489,270</b>	<b>\$ 566,125,046</b>	<b>\$ 493,031,034</b>	<b>\$ 73,094,012</b>	<b>\$ 566,125,046</b>

APPROPRIATIONS LIMIT \$ 214,862,066  
 APPROPRIATIONS SUBJECT TO LIMIT \$ 16,205,306

Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8		SCH 4, COL 5 / 6 SCH 7, COL 5 Provision for Obligated FB	COL 6+7 = COL 8 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 Uses		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

Fund Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balance			Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>General Fund</b>					
0057 IMPACT MITIGATION FEE	\$ 5,873,837		\$ 5,873,837	\$ -	-
0060 GENERAL	93,452,415		3,406,213	3,466,523	86,579,678
0062 GENERAL - CAPITAL PROJECTS	32,424		-	32,424	-
0065 GENERAL - FEDERAL TITLE III	397,034		397,034	-	-
0100 INTERMOUNTAIN FAIR	4,680		-	-	4,680
0120 OPPORTUNITY CENTER	1,027,631		114,028	-	913,603
0150 WILDLIFE	36,336		-	-	36,336
0170 GENERAL RESERVES	11,270,949		11,270,949	-	-
0810 STRATAM-ROBBINS CRIM CONST	1,169,989		1,169,989	-	-
0854 ENVIRONMENTAL HLTH PERFORM	407		407	-	-
<b>Total General Fund</b>	<b>\$ 113,265,701</b>	<b>\$ -</b>	<b>\$ 22,232,457</b>	<b>\$ 3,498,947</b>	<b>\$ 87,534,297</b>
<b>Special Revenue Funds</b>					
0080 MENTAL HEALTH	\$ 14,358,013		\$ 14,358,013	\$ -	-
0081 MENTAL HEALTH SERVICES ACT	14,207,647		14,207,647	-	-
0140 SOCIAL SERVICES	23,697,475		23,697,475	-	-
0185 PHA HOUSING ASSISTANCE PYMTS	641,163		641,163	-	-
0186 HOUSING HOME IPP	3,662,915		3,662,915	-	-
0187 HOUSING CALHOME	1,162,395		1,162,395	-	-
0188 ENDANGERED SPECIES	203,760		203,760	-	-
0190 ROADS	7,015,743		7,015,743	-	-
0191 ROADS - DUST MITIGATION	1,110,689		1,110,689	-	-
0192 CHILD SUPPORT SERVICES	2,167,497		2,167,497	-	-
0195 PUBLIC SAFETY	22,154,531		22,154,531	-	-
0196 PUBLIC HEALTH	12,253,584		12,253,584	-	-
0197 SHASTA HOUSING REHAB	3,320,595		3,320,595	-	0
0851 IHSS PUBLIC AUTHORITY	213,010		213,010	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 106,169,017</b>	<b>\$ -</b>	<b>\$ 106,169,017</b>	<b>\$ -</b>	<b>0</b>
<b>Capital Project Funds</b>					
0040 ACCUM CAPITAL OUTLAY	\$ 13,135,497		\$ -	\$ 13,135,497	-
0048 2020 ENERGY RETROFIT PROJECT	7,433,824		-	7,433,824	-
0047 CAPITAL PROJ ADULT REHAB CTR	-		-	-	-
<b>Total Capital Project Funds</b>	<b>\$ 20,569,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,569,321</b>	<b>-</b>
<b>Debt Service Funds</b>					
0070 COURTHOUSE BOND	\$ 10,875		\$ 10,875	\$ -	-
0071 JUSTICE CENTER BOND	-		-	-	-
0072 ADMIN CENTER BOND	702		702	-	-
0073 ENERGY RETROFIT	133		133	-	-
<b>Total Debt Service Funds</b>	<b>\$ 11,710</b>	<b>\$ -</b>	<b>\$ 11,710</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 240,015,749</b>	<b>\$ -</b>	<b>\$ 128,413,184</b>	<b>\$ 24,068,268</b>	<b>\$ 87,534,297</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



State Controller Schedules County of Shasta  
 County Budget Act Obligated Fund Balances - By Governmental Funds  
 January 2010 Edition, revision #1 Fiscal Year 2020-21  
Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2020	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>General Fund</b>						
0057 IMPACT MITIGATION FEE						
RESTRICTED - IMP FEE ANIMAL CONTROL	\$ 150,263	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 165,263
RESTRICTED - IMP FEE FIRE PROTECTION	1,045,340	990,975	990,975			54,365
RESTRICTED - IMP FEE GENERAL GOVERNMENT	921,472	-	-	116,000	116,000	1,037,472
RESTRICTED - IMP FEE LIBRARY	90,674	-	-	10,000	10,000	100,674
RESTRICTED - IMP FEE PUBLIC HEALTH	510,782	-	-	51,000	51,000	561,782
RESTRICTED - IMP FEE PUBLIC PROTECTION	1,089,585	-	-	156,950	156,950	1,246,535
RESTRICTED - IMP FEE SHERIFF	623,908	-	-	79,000	79,000	702,908
RESTRICTED - IMP FEE TRAFFIC	1,413,258	-	-	392,000	392,000	1,805,258
RESTRICTED - IMP FEE-ADMINISTRATION	28,554	-	-	2,150	2,150	30,704
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
0057 IMPACT MITIGATION FEE TOTAL	\$ 5,873,837	\$ 990,975	\$ 990,975	\$ 822,100	\$ 822,100	\$ 5,704,962
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 88,125	\$ -	\$ -	\$ -	\$ -	\$ 88,125
RESTRICTED - CLERK VITAL STATS	3,180	-	-	306	306	3,486
RESTRICTED - ANIMAL CNTRL SPAY/NEUTER	-	-	-	-	-	-
RESTRICTED - AG FED GRAZING	28,624	1,800	1,800	-	-	26,824
RESTRICTED - AG QUANTITY CONTROL	29,265	1,500	1,500	-	-	27,765
RESTRICTED - VETERANS HOME DONATION	-	-	-	-	-	-
RESTRICTED - R/F SSN REDACTION	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB109 25600	62,524	-	-	-	-	62,524
RESTRICTED - ST REALIGN LCC AB118 20700	152,150	155,379	152,150	-	-	-
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	116,785	-	-	-	-	116,785
RESTRICTED - R/F MICROGRAPHICS FEE	89,525	-	-	-	-	89,525
RESTRICTED - R/F MODERNIZATION FEE	119,916	-	-	-	-	119,916
RESTRICTED - R/F VITAL/HEALTH STATISTICS	39,142	-	-	-	-	39,142
RESTRICTED - ST REALIGN 2011 AB109 54200	58,736	36,771	36,771	-	-	21,965
RESTRICTED - SMARA	50,498	-	-	3,000	3,000	53,498
RESTRICTED - SOLID WASTE SURCHARGE	624,667	239,009	239,009	-	-	385,658
RESTRICTED - UGT PENALTIES	310,362	10,000	10,000	-	-	300,362
RESTRICTED - COMM EDUC SOLID WASTE	265,180	28,714	28,714	-	-	236,466
RESTRICTED - GEN PLAN MAINTENANCE	324,838	-	-	35,000	35,000	359,838
RESTRICTED - SAFE DRINKING WATER	117,073	55,000	55,000	-	-	62,073
RESTRICTED - CASP CERTIFICATION TRAINING	18,432	-	-	8,500	8,500	26,932
RESTRICTED - PROP 63 CALVET MH OUTREACH	10,000	10,000	10,000	-	-	-
RESTRICTED - ST DOF CENSUS DATA CTR GRT	104,849	5,000	104,849	-	-	0
RESTRICTED - FED FEMA HOMELESS GRT	-	-	-	-	-	-
RESTRICTED - ST AFFORDABLE HOUSING GRT	-	-	-	-	-	-
RESTRICTED - MARRIAGE LICENSE	-	-	-	-	-	-
RESTRICTED - ST HOMELESS EMERG AID PRGM	129,867	124,040	129,867	-	-	-
RESTRICTED - CONTINUUM OF CARE CONTRACT	-	-	-	-	-	-
RESTRICTED - ANDERSON HOME ADMIN	-	-	-	-	-	-
RESTRICTED - DONATION RDG RANCHERIA	7,000	-	-	-	-	7,000
RESTRICTED - ST EMERG SOLUTIONS HSG GRT	112,488	-	-	-	-	112,488
RESTRICTED - WPC PILOT HOUSING	300,000	-	-	-	-	300,000
RESTRICTED - CONTINUUM OF CARE COVID 19	141,650	-	141,650	-	-	-
RESTRICTED - CONT OF CARE CA-516 COVID 19	101,338	-	101,338	-	-	-
ASSIGNED - IMPREST CASH	3,325	-	-	-	-	3,325
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - TRANSIENT OCCUPANCY	-	-	-	-	-	-
ASSIGNED - EQUIP REPLACEMENT AG	5,710	-	-	-	-	5,710
ASSIGNED - ANIMAL CNTRL SHELTER	-	-	-	-	-	-
ASSIGNED - SRMC SART	-	-	-	-	-	-
ASSIGNED - PLANNING EIR CONSULTANT	-	-	-	-	-	-
ASSIGNED - PARKS	-	-	-	-	-	-
ASSIGNED - NDTH CHAT	-	-	-	-	-	-
ASSIGNED - PROP TAX SB1096 ADMIN FEE	-	-	-	-	-	-
ASSIGNED - DEBT SERVICE - 1 YEAR	2,957,550	168,921	168,921	-	-	2,788,629
ASSIGNED - HATCHET COM BNFT AGRMT	499,938	-	-	-	-	499,938
ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY	-	-	-	-	-	-
ASSIGNED - HATCHET COM BNFT-MAYERS HOSPTEL	-	-	-	-	-	-
GENERAL PURPOSE	-	-	-	-	69,401,615	69,401,615
0060 GENERAL TOTAL	\$ 6,872,736	\$ 836,134	\$ 1,181,570	\$ 46,806	\$ 69,448,421	\$ 75,139,587
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424
0062 CAP PROJECTS TOTAL	\$ 32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2020	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
0065 GENERAL - FEDERAL TITLE III						
TITLE III EMERG RESPONSE ACTIVITIES	\$ 19,514	\$ 19,514	\$ 19,514	\$ -	\$ -	(0)
TITLE III CO FIRE MUTUAL AID	38,606	38,606	38,606	-	-	0
TITLE III WSRCD FIRE PROTECTION PLAN	33,191	40,191	33,191	-	-	(1)
RESTRICTED - GENERAL PURPOSE	305,724		7,000	-	3,000	301,724
0065 GEN FOREST TITLE III TOTAL	\$ 397,034	\$ 98,311	\$ 98,311	\$ -	\$ 3,000	\$ 301,723
0100 INTERMOUNTAIN FAIR						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ 9,266	\$ 3,392	\$ 4,880	(4,386)
0100 INTERMOUNTAIN FAIR TOTAL	\$ -	\$ -	\$ 9,266	\$ 3,392	\$ 4,880	(4,386)
0120 OPPORTUNITY CENTER						
NONSPENDABLE - PREPAID/OTHER	\$ 114,028	\$ -	\$ -	\$ -	\$ -	114,028
ASSIGNED - IMPREST CASH	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	516,593	409,539	409,539
0120 OPPORTUNITY CNTR TOTAL	\$ 114,028	\$ -	\$ -	\$ 516,593	\$ 409,539	\$ 523,567
0150 WILDLIFE						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ 35,606	\$ 37,850	37,850
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ 35,606	\$ 37,850	37,850
0170 GENERAL RESERVES						
RESTRICTED - CSA REVOLVING	\$ 50,000	\$ -	\$ -	\$ -	\$ -	50,000
RESTRICTED - GENERAL RESERVE	11,220,949	-	-	190,000	190,000	11,410,949
0170 GENERAL RESERVES TOTAL	\$ 11,270,949	\$ -	\$ -	\$ 190,000	\$ 190,000	\$ 11,460,949
0810 STATHAM-ROBBINS CRIM CONST ADM						
RESTRICTED - GENERAL PURPOSE	\$ 1,169,989					1,169,989
0810 STATHAM-ROBBINS CRIM CONST ADM	\$ 1,169,989	\$ -	\$ -	\$ -	\$ -	1,169,989
0854 ENVIRONMENTAL HLTH PERFORM						
RESTRICTED - GENERAL PURPOSE	\$ 407					407
0854 ENVIRONMENTAL HLTH PERFORM	\$ 407	\$ -	\$ -	\$ -	\$ -	407
<b>Total General Fund</b>	<b>\$ 25,731,404</b>	<b>\$ 1,925,420</b>	<b>\$ 2,280,122</b>	<b>\$ 1,614,497</b>	<b>\$ 70,915,790</b>	<b>\$ 94,367,072</b>

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>County of Shasta</b> <b>Obligated Fund Balances - By Governmental Funds</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2020	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

**Special Revenue Funds**

<b>0080 MENTAL HEALTH</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 25,318	\$ -	\$ -	\$ -	\$ -	\$ 25,318
RESTRICTED - ALCOHOL EDUC/PREVENTION	19,037	-	-	100	100	19,137
RESTRICTED - ALCOHOL PROGRAMS	203,986	-	-	24,000	24,000	227,986
RESTRICTED - ST REALIGNMENT AB109	-	-	-	-	-	-
RESTRICTED - WHOLE PERSON CARE PROG	1,369,954	103,204	1,181,650	-	-	188,304
RESTRICTED HHSA IGT	5,971,176	4,950,578	-	-	1,460,891	7,432,067
RESTRICTED HHSA 1991/2011 STATE REALGNMNT	6,768,543	1,435,520	6,768,543	-	-	-
RESTRICTED - IMPREST CASH	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
<b>0080 MENTAL HEALTH TOTAL</b>	<b>\$ 14,358,013</b>	<b>\$ 6,489,302</b>	<b>\$ 7,950,193</b>	<b>\$ 24,100</b>	<b>\$ 1,484,991</b>	<b>\$ 7,892,811</b>
<b>0081 MENTAL HEALTH SERVICES ACT</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 305	\$ -	\$ -	\$ -	\$ -	\$ 305
RESTRICTED - IMPREST CASH	-	-	-	-	-	-
RESTRICTED - MHSA PRUDENT RESTRICTED	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	14,207,342	6,053,853	6,053,853	-	-	8,153,489
<b>0081 M H SERVICES ACT TOTAL</b>	<b>\$ 14,207,647</b>	<b>\$ 6,053,853</b>	<b>\$ 6,053,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,153,794</b>
<b>0140 SOCIAL SERVICES</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 136,659	\$ -	\$ -	\$ -	\$ -	\$ 136,659
RESTRICTED - CPS DONATIONS	821	821	821	-	-	-
RESTRICTED - ST REALIGN LCC AB109 (HHSA GA)	89,657	-	-	-	-	89,657
RESTRICTED - ST REALIGN 1991/2011	20,908,988	6,981,822	6,397,833	-	-	14,511,155
RESTRICTED - SS RESERVE/REALIGN GEN FUND	2,561,250	1,971,795	2,561,250	-	-	-
RESTRICTED - CMSP ALLOCATION	-	-	-	-	-	-
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - GENERAL PURPOSE	-	5,466	-	-	-	-
<b>0140 SOCIAL SERVICES TOTAL</b>	<b>\$ 23,697,475</b>	<b>\$ 8,959,904</b>	<b>\$ 8,959,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,737,571</b>
<b>0185 PHA HOUSING ASSISTANCE</b>						
RESTRICTED - FED HOUSING CHOICE VOUCHERS	\$ 300,333	\$ -	\$ -	\$ -	\$ -	\$ 300,333
RESTRICTED - FED HOUSING CHOICE ADMIN FEE	168,892	-	-	2,634	-	168,892
RESTRICTED - FED HCV MAINSTREAM HAP	33,496	-	-	-	-	33,496
RESTRICTED - FED HCV MAINSTREAM ADMIN	3,012	2,634	-	-	-	3,012
RESTRICTED - FED HCV CARES ADMIN	135,430	-	135,430	-	135,430	135,430
RESTRICTED - GENERAL PURPOSE	(0)	-	-	-	-	(0)
<b>0185 HOUSING ASSISTANCE TOTAL</b>	<b>\$ 641,163</b>	<b>\$ 2,634</b>	<b>\$ 135,430</b>	<b>\$ 2,634</b>	<b>\$ 135,430</b>	<b>\$ 641,163</b>
<b>0186 HOUSING HOME IPP</b>						
RESTRICTED - HOUSING HOME IPP	\$ 3,056,315	\$ -	\$ -	\$ 480,000	\$ 480,000	\$ 3,536,315
RESTRICTED - GENERAL PURPOSE	606,599	477,333	477,333	-	-	129,266
<b>0186 HOUSING HOME IPP TOTAL</b>	<b>\$ 3,662,915</b>	<b>\$ 477,333</b>	<b>\$ 477,333</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 3,665,582</b>
<b>0187 HOUSING CALHOME</b>						
RESTRICTED - HOUSING CALHOME	\$ 923,384	-	-	-	-	\$ 923,384
RESTRICTED - GENERAL PURPOSE	239,012	63,195	63,195	-	-	175,817
<b>0187 HOUSING CALHOME TOTAL</b>	<b>\$ 1,162,395</b>	<b>\$ 63,195</b>	<b>\$ 63,195</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,099,200</b>
<b>0188 ENDANGERED SPECIES</b>						
RESTRICTED - KNIGHTEN RD BEETLE MITIG	\$ 203,760	\$ 197,060	\$ 197,060	\$ -	\$ -	\$ 6,700
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
<b>0188 ENDANGERED SPECIES TOTAL</b>	<b>\$ 203,760</b>	<b>\$ 197,060</b>	<b>\$ 197,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,700</b>
<b>0190 ROADS</b>						
NONSPENDABLE - INVENTORY	\$ 362,226	\$ -	\$ -	\$ -	\$ -	\$ 362,226
NONSPENDABLE - PREPAID/OTHER	-	-	-	-	-	-
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - ZOB TRAFFIC IMPACT	47,222	-	-	6,000	-	47,222
RESTRICTED - ANDERSON SOLID WASTE MITIG	-	978,621	-	-	-	-
RESTRICTED - ILLEGAL DUMPING	20,050	-	-	-	-	20,050
RESTRICTED - GENERAL PURPOSE	6,586,144	3,965,368	4,937,989	-	-	1,648,155
<b>0190 ROADS TOTAL</b>	<b>\$ 7,015,743</b>	<b>\$ 4,943,989</b>	<b>\$ 4,937,989</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 2,077,754</b>
<b>0191 ROADS - DUST MITIGATION</b>						
RESTRICTED GENERAL PURPOSE	\$ 1,110,689	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 1,107,689

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>County of Shasta</b> <b>Obligated Fund Balances - By Governmental Funds</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2020	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
0191 ROADS DUST MITIGATION TOTAL	\$ 1,110,689	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 1,107,689
0192 CHILD SUPPORT SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 2,186	\$ -	\$ -	\$ -	\$ -	\$ 2,186
RESTRICTED - IMPREST CASH	-	-	-	-	-	-
COMMITTED - LEASE AGREEMENT	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	2,165,310	77,419	77,419	-	-	2,087,891
0192 CHILD SUPPORT SVS TOTAL	\$ 2,167,497	\$ 77,419	\$ 77,419	\$ -	\$ -	\$ 2,090,078
0195 PUBLIC SAFETY						
NONSPENDABLE - PREPAID/OTHER	\$ 70,083	\$ -	\$ -	\$ -	\$ -	\$ 70,083
RESTRICTED - IMPREST CASH	40,770	-	-	-	-	40,770
RESTRICTED - PHOTO LAB	13,151	-	-	-	-	13,151
RESTRICTED - SHRF FED CALMMET ASSET FORF	10,397	-	-	-	-	10,397
RESTRICTED - SHRF ST CALMMET ASSET FORF	161,737	-	-	-	-	161,737
RESTRICTED - SHRF FED ASSET FORFEITURE	1,399	-	-	-	-	1,399
RESTRICTED - PROP 172 SALES TAX	6,202,935	4,393,207	4,393,207	-	-	1,809,728
RESTRICTED - SHRF STATE ASSET FORFEITURE	116,931	69,060	69,060	-	-	47,871
RESTRICTED - DMV REMOTE ACCESS	-	-	-	-	-	-
RESTRICTED - PROBATION DONATION	-	-	-	-	-	-
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	267,687	100,000	100,000	-	-	167,687
RESTRICTED - SHRF FED ASSET FORF MARIJUANA	-	-	-	-	-	-
RESTRICTED - SAFE GRANT	883,669	121,824	121,824	-	-	761,845
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	725,906	486,053	486,053	-	-	239,853
RESTRICTED - ST REALIGN JUVENILE JUSTICE	396,611	41,908	41,908	-	-	354,703
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	886,541	450,000	450,000	-	-	436,541
RESTRICTED - SB678 CCIPF (Comm Correction)	907,201	450,000	450,000	-	-	457,201
RESTRICTED - ST REALIGN LCC AB118	283,286	-	-	-	-	283,286
RESTRICTED - ST REALIGN LCC AB109	3,784,605	2,442,491	2,442,491	-	-	1,342,114
RESTRICTED - CALMMET GRANT	140,170	-	-	-	-	140,170
RESTRICTED - DA CONSUMER PROT ENFORCE	3,000,546	-	-	-	-	3,000,546
RESTRICTED - DA REAL ESTATE FRAUD	98,976	-	-	35,000	35,000	133,976
RESTRICTED - DA COMMUNITY PROSECUTION	8,067	-	-	100,000	-	8,067
RESTRICTED - GENERAL PURPOSE	4,153,864	5,592,688	5,492,688	-	-	(1,338,824)
0195 PUBLIC SAFETY TOTAL	\$ 22,154,531	\$ 14,147,231	\$ 14,047,231	\$ 135,000	\$ 35,000	\$ 8,142,300
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 80,868	\$ -	\$ -	\$ -	\$ -	\$ 80,868
RESTRICTED - IMPREST CASH	250	-	-	-	-	250
RESTRICTED - PH VITAL STATISTICS	-	-	-	-	-	-
RESTRICTED - PH CHILD CAR SEAT	-	-	-	-	-	-
RESTRICTED - CCS DONATION	6,269	4,000	4,000	-	-	2,269
RESTRICTED - ER MEDICAL SRV COMM SYS	96,055	22,250	22,250	-	-	73,805
RESTRICTED - GENERAL PURPOSE	12,070,142	5,244,999	5,244,999	-	-	6,825,143
0196 PUBLIC HEALTH TOTAL	\$ 12,253,585	\$ 5,271,249	\$ 5,271,249	\$ -	\$ -	\$ 6,982,335
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 255
RESTRICTED - IMPREST CASH	7,885	-	-	-	-	7,885
RESTRICTED - NOTES RECEIVABLE	2,558,080	-	-	480,000	15,607	2,573,687
RESTRICTED - GENERAL PURPOSE	754,376	557,534	93,141	-	-	661,235
0197 SHA HOUSING REHAB TOTAL	\$ 3,320,595	\$ 557,534	\$ 93,141	\$ 480,000	\$ 15,607	\$ 3,243,061
0851 IHSS PUBLIC AUTHORITY						
RESTRICTED - GENERAL PURPOSE	\$ 211,861	-	-	\$ 27,194	\$ 27,194	\$ 239,055
NONSPENDABLE - PREPAID/OTHER	1,149	-	-	-	-	1,149
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 213,010	\$ -	\$ -	\$ 27,194	\$ 27,194	\$ 240,204
<b>Total Special Revenue Funds</b>	<b>\$ 106,169,018</b>	<b>\$ 47,243,703</b>	<b>\$ 48,266,997</b>	<b>\$ 1,154,928</b>	<b>\$ 2,178,222</b>	<b>\$ 60,080,242</b>

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>County of Shasta</b> <b>Obligated Fund Balances - By Governmental Funds</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2020	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Capital Project Funds</b>						
0040 ACCUM CAPITAL OUTLAY						
ASSIGNED - GENERAL PURPOSE	\$ 13,135,497	\$ 145,000	\$ 145,000	\$ -	\$ -	12,990,497
0040 ACCUM CAP OUTLAY TOTAL	\$ 13,135,497	\$ 145,000	\$ 145,000	\$ -	\$ -	12,990,497
0048 2020 ENERGY RETROFIT PROJECT						
ASSIGNED - GENERAL PURPOSE	\$ 7,433,824	\$ -	\$ 11,409,360	\$ -	\$ -	(3,975,536)
0048 2020 ENERGY RETROFIT PROJECT	\$ 7,433,824	\$ -	\$ 11,409,360	\$ -	\$ -	(3,975,536)
0047 CAPITAL PROJ ADULT REHAB CENTER						
ASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
0047 CAP PROJ ADULT REHAB CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Project Funds</b>	<b>\$ 20,569,321</b>	<b>\$ 145,000</b>	<b>\$ 11,554,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,014,961</b>

<b>Debt Service Funds</b>						
0070 COURTHOUSE BOND						
RESTRICTED - GENERAL PURPOSE	\$ 10,875	\$ -	\$ -	\$ -	\$ -	10,875
0070 COURTHOUSE BOND TOTAL	\$ 10,875	\$ -	\$ -	\$ -	\$ -	10,875
0071 JUSTICE CENTER BOND						
RESTRICTED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
0071 JUSTICE CENTER BOND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	-
0072 ADMIN CENTER BOND						
RESTRICTED - GENERAL PURPOSE	\$ 702	\$ -	\$ -	\$ -	\$ -	702
0072 ADMIN CENTER BOND TOTAL	\$ 702	\$ -	\$ -	\$ -	\$ -	702
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 133	\$ -	\$ -	\$ -	\$ -	133
0073 ENERGY RETROFIT TOTAL	\$ 133	\$ -	\$ -	\$ -	\$ -	133
<b>Total Debt Service Funds</b>	<b>\$ 11,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,710</b>

<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 152,481,452</b>	<b>\$ 49,314,123</b>	<b>\$ 62,101,479</b>	<b>\$ 2,769,425</b>	<b>\$ 73,094,012</b>	<b>\$ 163,473,985</b>
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Arithmetic Results					COL 2 - 4 + 6
Total Transferred From				SCH 7, COL 5 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 County Budget Act January 2010 Edition, revision #1	<b>County of Shasta</b> <b>Summary of Additional Financing Sources by Source and Fund</b> <b>Governmental Funds</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 5</b>
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Description	2018-19 Actual	2019-20 Actual Estimated <input checked="" type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source					
TAXES	\$ 33,457,259	\$ 34,477,067	\$ 31,925,182	\$ 31,925,182	
LICENSES, PERMITS & FRANCHISES	5,084,568	4,923,210	4,855,756	4,855,756	
FINES, FORFEITURES & PENALTIES	5,942,512	4,370,422	3,289,700	3,289,700	
REVENUE FROM MONEY & PROPERTY	3,848,264	4,788,471	4,574,119	4,574,119	
INTERGOVERNMENTAL REVENUES	272,095,566	270,605,014	293,452,576	293,452,576	
CHARGES FOR SERVICES	18,298,332	18,308,920	16,888,757	16,888,757	
MISCELLANEOUS REVENUES	4,747,760	5,012,824	3,403,350	3,403,350	
<b>TOTAL REVENUES EXCL. OTHER SOURCES</b>	<b>\$ 343,474,261</b>	<b>\$ 342,485,927</b>	<b>\$ 358,389,440</b>	<b>\$ 358,389,440</b>	
OTHR FINANCING SOURCES TRAN IN	47,305,339	38,305,895	58,095,830	58,095,830	
OTHER FINANCING SRCS SALE C/A	95,590	122,405	4,000	4,000	
OTH FINANCE SRCS L/T DEBT PRCD	-	14,416,303	-	-	
CAPITAL CONTRIBUTIONS	-	1,123	-	-	
<b>Total Summarization by Source</b>	<b>\$ 390,875,190</b>	<b>\$ 395,331,653</b>	<b>\$ 416,489,270</b>	<b>\$ 416,489,270</b>	

Summarization by Fund					
0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 7,944,588	\$ 254,559	\$ 12,599,025	\$ 12,599,025	
0048 2020 ENERGY RETROFIT PROJECT	-	14,441,129	887,456	887,456	
0047 CAPITAL PROJ ADULT REHAB CNTR	-	-	-	-	
0057 IMP MITIGATION FEE FND	975,538	1,345,159	1,011,000	1,011,000	
0060 GENERAL	87,611,230	87,934,215	82,036,627	82,036,627	
0062 GENERAL - CAPITAL PROJECTS	1,532,214	591,734	154,122	154,122	
0065 GENERAL - FEDERAL TITLE III	197,527	109,317	3,000	3,000	
0070 CNTY CRTHSE BOND FUND	532,777	535,223	532,166	532,166	
0072 ADMIN CNTR BOND FUND	2,380,361	2,376,518	2,375,600	2,375,600	
0073 ENERGY RETROFIT FUND	51,796	51,786	51,783	51,783	
0080 MENTAL HEALTH	37,429,525	37,417,688	38,070,705	38,070,705	
0081 MENTAL HEALTH SERVICES ACT	14,019,001	12,016,622	14,293,242	14,293,242	
0100 INTERMOUNTAIN FAIR	1,960	172	200	200	
0120 OPPORTUNITY CENTER	5,190,433	5,626,363	6,119,513	6,119,513	
0140 SOCIAL SERVICES	111,436,236	116,466,973	132,898,303	132,898,303	
0150 WILDLIFE	3,277	2,584	2,400	2,400	
0170 GENERAL RESERVES	177,098	211,260	190,000	190,000	
0185 PHA HOUSING ASSISTANCE PYMTS	4,896,070	4,895,600	5,114,373	5,114,373	
0186 HOUSING HOME IPP	131,365	16,317	258,598	258,598	
0187 HOUSING CALHOME	3,057	3,868	4,100	4,100	
0188 ENDANGERED SPECIES	3,203	3,820	3,000	3,000	
0190 ROADS	23,987,032	21,473,644	20,284,082	20,284,082	
0191 ROADS DUST MITIGATION	11,200	3,200	2,000	2,000	
0192 CHILD SUPPORT SERVICES	7,052,947	6,745,216	8,064,636	8,064,636	
0195 PUBLIC SAFETY	66,985,391	61,942,591	71,391,823	71,391,823	
0196 PUBLIC HEALTH	17,836,624	19,068,569	19,434,980	19,434,980	
0197 SHASTA HOUSING REHAB	108,606	155,175	147,988	147,988	
0810 STATHAN-ROBBINSCRIM CONST ADM	-	1,169,989	-	-	
0851 IHSS PUBLIC AUTHORITY	376,136	471,955	558,548	558,548	
0854 ENVIRONMENTAL HLTH PERFORM	-	407	-	-	
<b>Total Summarization By Fund</b>	<b>\$ 390,875,190</b>	<b>\$ 395,331,653</b>	<b>\$ 416,489,270</b>	<b>\$ 416,489,270</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 = Total by Fund

State Controller Schedules	<b>County of Shasta</b>	Schedule 6
County Budget Act	<b>Detail of Additional Financing Sources by Fund and Account</b>	
January 2010 Edition, revision #1	<b>Governmental Funds</b>	
	<b>Fiscal Year 2020-21</b>	

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**Taxes**

101000	CURRENT SECURED TAXES	\$	17,665,043	\$	18,501,259	\$	18,800,000	\$	18,800,000
101001	CURRENT UNITARY TAXES		3,017,696		2,841,372		2,869,785		2,869,785
101011	CURR SEC TAX DEL ADV TEETER		278,329		314,336		267,650		267,650
101012	RDA RESIDUAL PROPERTY TAX		200,093		261,797		180,747		180,747
101013	RDA 1290 PT PROPERTY TAX		3,873,296		4,138,637		2,571,793		2,571,793
101014	RDA OTHER MONEY HS34179		-		-		-		-
101100	SUPPLEMENTAL TAXES CURRENT		263,658		381,671		262,147		262,147
101111	SUPPLEMENTAL TAXES CURR TEETER		30,597		64,837		-		-
102000	CURRENT UNSECURED TAXES		816,392		865,332		970,000		970,000
103000	PRIOR YEAR UNSECURED TAXES		-		-		-		-
103010	SUPPLEMENTAL TAXES PRIOR		486		9,268		9,230		9,230
104000	PRIOR YEAR UNSECURED TAXES		14,993		10,457		10,498		10,498
106000	SALES & USE TAX		4,614,557		4,362,011		4,131,000		4,131,000
108000	DOCUMENTARY TRANSFER TAX		959,610		1,019,881		805,980		805,980
109000	TRANSIENT OCCUPANCY TAXES		1,134,941		1,239,725		802,990		802,990
109100	TIMBER YIELD TAXES		459,885		368,972		153,551		153,551
109102	PMT IN LIEU PROP TAX NON GOVT		37,448		-		-		-

<b>Total Taxes</b>		<b>\$</b>	<b>33,367,022</b>	<b>\$</b>	<b>34,379,555</b>	<b>\$</b>	<b>31,835,371</b>	<b>\$</b>	<b>31,835,371</b>
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**Licenses, Permits, and Franchises**

210000	ANIMAL LICENSE	\$	33,117	\$	32,259	\$	28,500	\$	28,500
211030	SECONDHAND DEALER LICENSE		-		1,022		-		-
211040	UNDERGROUND STORAGE LICENSE		111,022		112,003		80,000		80,000
211050	HAZARDOUS MATERIALS STORAGE		480,413		535,769		730,000		730,000
211060	FOOD ESTABLISHMENT PERMIT		270,466		263,157		241,000		241,000
211080	RECREATION PERMITS		53,028		49,681		73,000		73,000
211300	DEVICE REPAIRMAN LICENSE		1,018		734		1,200		1,200
211320	WEIGH/MEASURE DEVICE REG		172,218		167,852		172,500		172,500
212020	HOUSING PERMITS		12,073		15,312		12,000		12,000
212030	WATER SYSTEMS PERMITS		78,825		76,988		95,000		95,000
212040	WELL PERMITS		67,535		82,877		90,000		90,000
212050	LIQUID WASTE PERMITS		87,282		166,227		175,000		175,000
212060	MEDICAL WASTE PERMITS		17,876		23,625		12,000		12,000
212100	APPLICATION FILING FEE		693,872		332,746		440,000		440,000
212200	BUILDING PERMIT FEES		972,896		904,681		810,000		810,000
212201	BUILDING STANDARD PERMIT FEES		4,684		3,826		5,000		5,000
212210	CASP CERTIFICATION TRNG FEE		5,274		13,158		16,000		16,000
212220	GRADING PERMIT		88,384		83,959		50,000		50,000
212250	PERMIT FEE RENEWAL		83,356		83,821		60,000		60,000
212300	ELECTRIC PERMIT FEES		171,860		127,278		93,000		93,000
212400	GAS PERMIT FEE		45,159		58,617		40,000		40,000
212500	PLUMBING PERMIT FEE		24,956		18,550		20,000		20,000
212600	STRONG MOTION INSTR PROG		14,489		12,625		14,000		14,000
212700	MOBILEHOME UTILITY		15,302		9,561		9,000		9,000
212800	MOBILEHOME INSTALLATION		21,864		18,853		15,000		15,000
212900	PLAN CHECK FEES		317,797		318,806		300,000		300,000
212904	CODE COMPLIANCE FEES		11,517		19,641		12,000		12,000
214000	ZONING APPLICATIONS		1,240		43,653		30,000		30,000
214050	ZONING PLAN REVIEW FEE		75,012		145,132		130,000		130,000
215000	FRANCHISES		758,669		816,665		750,000		750,000
215550	DEVICE PERMIT FEES		-		-		-		-
216100	USE PERMITS		126,548		121,893		120,000		120,000
216300	MARRIAGE LICENSE		89,029		90,445		96,941		96,941
216900	OTHER LICENSES & PERMITS		7,930		8,181		7,500		7,500

<b>Total Licenses, Permits, and Franchises</b>		<b>\$</b>	<b>4,914,713</b>	<b>\$</b>	<b>4,759,598</b>	<b>\$</b>	<b>4,728,641</b>	<b>\$</b>	<b>4,728,641</b>
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**Fines, Forfeitures & Penalties**

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2020-21	

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		317500 VEHICLE CODE FINES	\$ 152,371	\$ 124,224	\$ 148,048	\$ 148,048
		317504 VCF BASE FINES COUNTY	453,083	369,977	438,872	438,872
		318500 COURT FINES	28,226	24,396	28,691	28,691
		318504 CF BASE FINES COUNTY	41,699	36,616	40,781	40,781
		318511 COURT FINES CRIMINALISTIC LAB	-	18,556	-	-
		318525 COURT FINE SARB TRUANCY	156	172	156	156
		318590 RESTITUTION FINES REBATE	704	1,499	857	857
		318600 AG COMM/SEALER FINES	7,805	2,541	4,200	4,200
		318700 FISH & GAME FINES	2,748	1,915	2,000	2,000
		318770 COURT FINES & PENALTIES	94,050	81,808	-	-
		319101 PENALTY ASSESSMENT	368,976	311,428	362,231	362,231
		319102 VCF ADDITIONAL PARKING PENALTY	3,657	3,026	3,814	3,814
		319104 CIVIL PENALTIES	-	-	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	443,427	1,525,321	-	-
		323000 TAX DELINQUENT PENALTIES	457,753	686,989	275,000	275,000
		323001 TEETER DEL PEN & INT	2,296,726	786,424	1,200,000	1,200,000
		323002 PENALTIES FAILURE TO FILE CIO	39,607	8,605	10,000	10,000
		323004 TEETER REDEMPTION FEES	19,910	18,790	20,000	20,000
		323005 TEETER COSTS	81,896	79,534	78,500	78,500
		323006 PENALTY R&T 463	3,954	4,461	3,500	3,500
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 4,496,745</b>	<b>\$ 4,086,284</b>	<b>\$ 2,616,650</b>	<b>\$ 2,616,650</b>
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 1,740,593	\$ 2,285,960	\$ 2,207,289	\$ 2,207,289
		420110 INTEREST ON PAYMENTS	10,412	17,106	5,000	5,000
		420115 EARNINGS PERS PREPAY ER SHARE	499,390	613,389	450,000	450,000
		421100 LAND RENT	10,700	10,609	10,000	10,000
		421200 RENTS/LEASES OF BUILDINGS	3,500	3,000	3,000	3,000
		421431 SCAC PARKING METERS	11,675	9,409	10,000	10,000
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 2,276,270</b>	<b>\$ 2,939,473</b>	<b>\$ 2,685,289</b>	<b>\$ 2,685,289</b>
		<b>Intergovernmental Revenues</b>				
		109101 PROPERTY TAX IN-LIEU OF VLF	\$ 21,977,604	\$ 22,979,153	\$ 22,300,000	\$ 22,300,000
		526000 ST MOTOR VEHICLE IN-LIEU TAX	71,483	118,148	100,000	100,000
		529000 STATE LATOUR FOREST	6,986	7,284	7,000	7,000
		529200 STATE OTHER IN-LIEU TAX	5,800	5,879	5,800	5,800
		533202 STATE IGT	-	-	-	-
		539130 STATE AGRICULTURAL/WTS & MEAS	8,353	7,665	15,500	15,500
		539140 STATE AG CERT FARMERS MKT INSPCTN	-	-	500	500
		539150 STATE DETECTION TRAPPING	140,107	100,685	88,000	88,000
		539160 STATE ORGANIC INSPECTIONS	11,378	11,638	4,500	4,500
		539170 STATE PESTICIDE ENFORCEMENT	1,620	1,620	-	-
		539180 STATE AID NURSERY INSPECTION	5,671	6,031	5,000	5,000
		539190 STATE HIGH RISK PEST EXCLUSION	39,264	87,768	75,000	75,000
		539200 STATE UNCLAIMED GAS TAXES	441,969	433,235	430,000	430,000
		539210 STATE APIARY CONTRACT	9,614	30,325	20,000	20,000
		542603 ST REALIGNMENT 2011 AB109	552,170	602,191	773,317	773,317
		542700 STATE VICTIM/WITNESS PROGRAM	404,104	546,880	536,000	536,000
		542710 STATE BOARD OF CONTROL GRANT	383,117	383,507	400,000	400,000
		542711 STATE BOC RESTITUTION	64,959	67,646	68,000	68,000
		542712 STATE BOC GRT VICTIM REIMB	35,703	70,701	50,000	50,000
		544103 STATE DISASTER RELIEF CAL EMA	-	9,087	-	-
		545000 STATE AID VETERAN AFFAIRS	124,996	124,227	125,000	125,000
		546000 STATE HOMEOWNERS EXEMPTION	277,445	278,007	250,000	250,000
		547500 STATE MANDATED COST REIMB	921,196	363,752	200,000	200,000
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549041 STATE VOTING MODERNIZATION BRD	-	203,667	379,430	379,430
		549130 STATE LOCAL ENFORCE AGCY GRT	18,344	18,522	18,000	18,000
		549140 STATE HSHLD HAZ WASTE GRANT	-	11,152	-	-
		549151 STATE CIWMB TIRE GRANT	-	-	-	-
		549161 STATE CIWMB WASTE OIL OPP GRT	15,987	14,641	-	-



State Controller Schedules	County of Shasta	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		549162 ST EPA CONTRIBUTION	7,100	-	-	-
		549167 STATE DOC PAYMENT PROGRAM	18,837	16,950	26,623	26,623
		549169 ST HOUSING & COMMUNITY DEV	-	411,174	-	-
		549171 STATE EMERG OLUTIONS HSG GRNT	148,154	776,861	301,938	301,938
		549172 STATE AFFORDABLE HOUSING GRT	-	12,128	-	-
		549173 STATE DOF CENSUS DATA CTR GRNT	33,000	131,750	5,000	5,000
		549174 STATE HOMELESS EMERG AID PRGM	2,695,572	-	-	-
		549649 STATE INTEREST/PENALTY	15,311	-	10,000	10,000
		549701 STATE VOCATIONAL REHAB GRANT	2,141,109	2,557,211	3,172,458	3,172,458
		549779 STATE DEPT OF FOOD & AG GRANT	-	4,805	-	-
		552002 FED MAA MEDICAL ADMIN ACTIVITY	15,861	53,184	65,000	65,000
		554000 FEDERAL AID STORM DAMAGE	-	500	-	-
		554101 FED EMERGENCY MGMT ASST (FEMA)	-	117,469	-	-
		556000 FEDERAL GRAZING FEES	1,695	643	1,200	1,200
		559100 FEDERAL LAND IN-LIEU TAXES	1,938,162	2,077,846	2,050,000	2,050,000
		559201 FEDERAL HUD GRANT	27,508	-	-	-
		559210 FED HUD RENT ASST PORTABILITY	-	-	-	-
		560100 FED VOCATIONAL REHAB GRANT	276,896	247,796	253,000	253,000
		560151 FED GLASSY WING SHARP SHOOT	47,599	58,125	52,000	52,000
		560508 FED HELP AMERICA VOTE GRANT	-	67,889	126,477	126,477
		560509 FED HAVA EAID	262,984	22,004	4,771	4,771
		560982 FED FOREST SVS TITLE III GRANT	193,356	103,321	-	-
		561130 FEDERAL CAA GRANT	378,881	402,986	333,998	333,998
		561180 FEDERAL FEMA HOMELESS GRANT	1,810	-	1,810	1,810
		561190 FEDERAL HOMELESS GRANTS	69,285	93,853	207,583	207,583
		563160 ANDERSON HOME ADMIN	2,010	891	891	891
		563163 CITY OF SHASTA LAKE CDBG ADMIN	-	-	-	-
		563164 CITY OF ANDERSON CDBG ADMIN	-	-	-	-
		563165 CITY OF REDDING CDBG	-	20,000	20,000	20,000
		563250 ANDERSON RECAPTURED ADMIN	20,000	20,000	20,000	20,000
		<b>Total Intergovernmental Revenues</b>	<b>\$ 34,149,998</b>	<b>\$ 34,017,799</b>	<b>\$ 32,840,796</b>	<b>\$ 32,840,796</b>
		<b>Charges for Services</b>				
		664000 TAX COLLECTION FEES	\$ 24,316	\$ 24,533	\$ 15,000	\$ 15,000
		664002 TAX DEED REDEMPTION FEE	4,029	3,265	2,900	2,900
		664003 COUNTY TAX SALE FEES	35,324	57,024	20,000	20,000
		664004 SALE OF ROLL	17,873	17,752	6,000	6,000
		664005 UNSECURED COLLECTION FEE	50,694	53,360	34,000	34,000
		664060 SEGREGATION FEE	550	425	1,200	1,200
		664080 PARCEL INFORMATION FEE	1,916	1,427	1,600	1,600
		664081 PROPERTY CHARACTER INFO FEES	700	427	1,000	1,000
		664100 S/A COLLECTION FEE REDDING	10,556	11,186	10,000	10,000
		664300 S/A COLLECTION FEE ANDERSON	8,266	2,912	3,000	3,000
		664310 S/A COLLECTION FEE OTHER DIST	36,457	34,694	35,000	35,000
		664330 SUP ASMT ADMIN FEE SB813	-	422,876	150,000	150,000
		664500 PROPERTY TAX ADMIN FEE	1,203,097	1,311,306	1,217,700	1,217,700
		664502 PROPERTY TAX AB 1X 26	20,326	1,237	2,000	2,000
		665000 AUDIT/ACCOUNTING FEES	-	415	-	-
		665001 AUDITORS FEES PAYROLL	1,026	1,084	1,000	1,000
		667000 ELECTION SERVICES	1,913	2,601	1,500	1,500
		667100 CO CLERK SPECIAL ELECTION	227,884	6,963	150,000	150,000
		667200 CANDIDATE FILING FEES	5,275	13,811	-	-
		667300 STATEMENT FOR QUALIFICATIONS	17,027	20,400	9,000	9,000
		668121 S/A NUISANCE ABATEMENT PRIOR	-	4,685	-	-
		668317 S/A WILLIAMSON ACT GC51244.3	116,899	116,772	110,000	110,000
		669000 LEGAL SERVICES	17,365	9,690	500	500
		669100 PUBLIC DEFENDER FEES	36,502	47,083	23,000	23,000
		671100 PROP LINE ADJ/COMPL CERT	65,578	76,392	75,000	75,000
		671101 PUBLICATION FEES	-	-	500	500
		671102 RECLAMATION PLAN FEES	738	1,355	3,000	3,000
		671103 VARIANCE PERMIT FEES	3,721	3,721	5,000	5,000

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1	2	3	4	5	6	7
		671104 ADDRESSING FEES	21,422	32,426	25,000	25,000
		671105 CDF PROJECT REVIEW FEE	55	140	500	500
		671230 CORNER SURVEY FEES	9,720	16,742	10,000	10,000
		671300 PARCEL & TRACT MAPS	58,685	35,747	42,000	42,000
		671330 PLANNING CHAIN OF DEEDS REVIEW	-	725	-	-
		671710 SURFACE MINING & RECLM ACT FEE	92,250	93,836	93,000	93,000
		671800 GEN & SPECIFIC PLAN FEES	1,445	7,907	8,000	8,000
		671802 GEN PLAN MAINTENANCE FEES	39,544	31,984	35,000	35,000
		673100 LASSEN CO JT FARM ADVISOR	1,703	-	-	-
		673101 AG CERTIFICATE SURCHG CCR 4075	966	940	900	900
		673400 CONTROL A WEED PESTS	40,495	69,168	54,500	54,500
		673401 CDFA QUARANTINE	830	1,104	500	500
		673500 APIARY INSPECTION	-	-	-	-
		673600 PESTICIDE INSPECTION	127,365	120,444	118,500	118,500
		674250 CIVIL PROCESS FEES	85,631	85,304	80,000	80,000
		674260 CIVIL PROCESS FEE \$3	2,728	2,189	2,400	2,400
		674261 CIVIL PROCESS FEE 70% VEHICLE	18,304	13,448	12,000	12,000
		674262 CIVIL PROCESS FEE MAINT 30%	7,844	5,763	5,142	5,142
		674264 CIVIL PROCESS FEE GC26746	45,862	39,214	44,000	44,000
		675100 CLERK FILING FEES	8,390	7,022	6,912	6,912
		675101 RESTITUTION ADMIN FEE	18,253	23,149	20,413	20,413
		675260 FCS FILING FEES	5,000	4,805	5,146	5,146
		675500 COURT FEES	194	96	214	214
		675760 TRAFFIC SCHOOL ADMIN FEE	158,934	152,275	162,754	162,754
		675761 TRAFFIC VIOLATOR (\$24)	124,738	118,710	125,697	125,697
		675762 TRAFFIC VIOLATOR (BAL)	554,827	531,206	572,453	572,453
		675771 PROOF OF CORRECTION (\$10)	119	103	118	118
		675900 DUI SCHOOL ADMIN FEES	10,433	11,752	12,340	12,340
		676000 LPS PETITIONS	27,898	24,564	22,000	22,000
		676010 LPS ACCOUNTING FEES	574	1,722	2,000	2,000
		676020 LPS TRANSPORTATION TREATMENT	21,992	36,940	25,000	25,000
		676050 PROBATE PETITIONS	8,334	615	6,000	6,000
		676060 PROBATE ACCOUNTING FEES	574	1,148	3,500	3,500
		676070 PROBATE TRANSPORTATION REIMB	4,091	4,401	4,000	4,000
		676090 PROBATE PROPERTY SALES FEE	1,824	-	-	-
		676100 BOARD APPEALS	660	1,406	600	600
		676110 LPS TRANSPORTATION COURT	11,406	14,970	3,000	3,000
		676130 IMD MANAGEMENT FEES	7,914	10,924	10,000	10,000
		676140 STATUTORY BOND FEE	3,327	2,695	6,000	6,000
		676170 PERSONAL SERVICES FEES	13,680	11,820	12,000	12,000
		676600 PUBLIC ADMINISTRATOR FEES	109,065	88,083	65,000	65,000
		677110 COMMERCIAL KENNEL FEES	1,655	1,565	550	550
		677130 BOARDING FEES	3,220	2,588	3,050	3,050
		677180 VOLUNTARY IMPOUND FEES	4,261	2,400	3,900	3,900
		677220 DANGEROUS ANIMAL	-	-	-	-
		679200 RECORDERS FEES	776,219	1,015,756	800,000	800,000
		679201 RECORDER FEES DEPTS	(1,003)	5,026	-	-
		679202 RECORDER FEES ELECTRONIC PMTS	(195)	(108)	-	-
		679210 RECORDERS MICROGRAPHICS FEES	38,126	45,170	19,400	19,400
		679220 RECORDERS MODERNIZATION FEES	155,691	207,460	141,500	141,500
		679230 RECORDERS VITAL/HLTH STATISTIC	26,289	24,898	26,200	26,200
		679301 R/F SOCIAL SECURITY FEES	17,549	18,268	17,000	17,000
		679302 R/F REAL ESTATE FEES	-	-	-	-
		679304 R/F ELEC RECORD DELIVRY SYS	37,410	44,169	40,500	40,500
		679500 CERTIFIED COPIES	744	781	660	660
		679501 CERTFD COPIES VITAL HLTH STATS	337	362	306	306
		679800 FICTITIOUS BUSINESS NAME FEES	79,478	79,011	75,092	75,092
		679915 RECORDING & INDEXING FEE	102,507	73,132	77,111	77,111
		681030 WATER FEES	2,978	5,871	6,000	6,000
		681040 LAND USE FEES	8,997	12,195	15,000	15,000

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Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		681050 LIQUID WASTE FEES	37,980	30,459	30,000	30,000
		681060 NEW HOME LOAN INSPECTION FEES	296	-	-	-
		681110 FOOD ESTABLISHMENT FEE	9,080	10,847	12,000	12,000
		681120 COMMERCIAL POOL FEE	891	699	1,200	1,200
		681125 CAFETERIA INSPECTION FEES	10,886	11,693	22,000	22,000
		682005 FAR NO REGIONAL CONTRACT	144,638	184,281	-	-
		684700 COLLECTORS FEES	30,000	30,000	10,000	10,000
		684940 TIPPING FEES	358,304	144,835	130,000	130,000
		684941 COMMUNITY EDUCATION FEES	73,493	64,505	80,000	80,000
		684960 SOLID WASTE SURCHARGE	65,859	68,559	75,000	75,000
		684980 MITIGATION FEES	2,784	4,244	1,200	1,200
		692000 CHGS FOR PROFESSIONAL SVS	71,259	84,956	53,000	53,000
		692050 CSA ADMIN FEES	929,338	929,078	963,286	963,286
		692100 PHOTOCOPIES	1,113	1,394	2,555	2,555
		692110 INVESTMENT SERVICE FEE	681,963	702,081	650,000	650,000
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692200 REIMBURSE TRAVEL	2,884	1,833	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	302,667	(553)	-	-
		692280 DOCUMENTARY HANDLING FEE	5,220	5,292	4,176	4,176
		692460 BOS PUBLIC HEARING PROCESS FEE	-	890	-	-
		692600 ALTERNATE PAYEE PROGRAM	25,514	26,479	20,000	20,000
		692700 REIMB MISC SERVICES	10,030	9,600	5,000	5,000
		692703 REIMB VEHICLE COSTS	2,464	2,552	2,000	2,000
		692704 REIMB CLEANING COSTS	5,061	758	-	-
		692705 REIMB CONSULTING FEES	-	141,793	-	-
		692760 AQMD ADMINISTRATION	110,484	107,361	108,688	108,688
		692850 REIMB FAR NO REGION CONTRACT	46,591	45,505	65,000	65,000
		692900 PASSPORT FEES	62,545	52,605	58,800	58,800
		692910 MISC CLERKS FEES	26,521	19,258	23,820	23,820
		692920 CLERKS NOTARY FEE	9,263	8,083	8,712	8,712
		693001 CHARGES FOR SERVICES	311,737	255,542	236,011	236,011
		693006 CHGS FOR SVS COURT COLLECTIONS	193,772	224,282	225,010	225,010
		693010 RETURNED CHECK SERVICE CHARGE	5,140	4,092	3,420	3,420
		693030 CONTRACT SERVICES REVENUE	2,091,737	2,065,230	2,311,750	2,311,750
		693031 PRODUCTION SERVICES REVENUE	60,565	22,403	500	500
		693032 FNRC MILEAGE REIMB	288,416	348,391	340,000	340,000
		693036 CHARGES FOR SVS ADMIN FEES	18,203	24,901	23,000	23,000
		693056 IMPACT FEE TRAFFIC FACILITIES	160,804	466,632	392,000	392,000
		693057 IMPACT FEE FIRE PROTECT FAC	141,186	214,365	160,000	160,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	29,809	24,702	15,000	15,000
		693059 IMPACT FEE GENERAL GOVT FAC	162,689	168,573	116,000	116,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	231,659	236,612	165,000	165,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	101,933	81,486	51,000	51,000
		693068 IMPACT FEE LIBRARY FACILITIES	18,108	14,538	10,000	10,000
		693069 IMPACT FEE SHERIFF FACILITIES	111,147	113,350	79,000	79,000
		693111 CHARGES FOR SERVICES COST PLAN	28,600	56,937	50,457	50,457
		<b>Total Charges for Services</b>	<b>\$ 11,793,495</b>	<b>\$ 12,404,049</b>	<b>\$ 11,206,843</b>	<b>\$ 11,206,843</b>
		<b>Miscellaneous Revenues</b>				
		792300 SEMINAR/CONFERENCE REIMB	-	-	500	500
		792500 DONATIONS/CONTRIBUTIONS	1,100	2,100	1,000	1,000
		792509 CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792530 DONATION MCCONNELL FOUNDATION	-	-	-	-
		792553 DONATION SHASTA RG COMM FNDTN	-	42,750	-	-
		792567 DONATION REDDING RANCHERIA	7,000	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	2,905	427	-	-
		797200 SALE OF MAPS	-	14	-	-
		797441 SALE OF OFFICIAL RECORDS	48,000	51,000	50,400	50,400
		797600 MISCELLANEOUS SALES	2,815	2,194	1,000	1,000
		799215 UNCLAIMED MONEY	4,273	21,002	4,500	4,500

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1	2	3	4	5	6	7
		799300 MISCELLANEOUS REVENUE	243,635	82,991	10,000	10,000
		799311 LITIGATION SETTLEMENT	-	819	-	-
		799345 TOBACCO SETTLEMENT	1,818,070	1,743,053	1,900,000	1,900,000
		799390 PRIOR PERIOD EXP ADJUSTMENT	117,513	142,552	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	44,483	77,960	20,000	20,000
		799400 JURY & WITNESS FEES	275	275	500	500
		799600 INSURANCE LOSS & REFUNDS	733	500	-	-
		799601 INSURANCE PROCEEDS C/A	27,434	-	-	-
		799606 MISCELLANEOUS INSURANCE REBATE	-	220,752	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	543,350	497,312	450,000	450,000
		799730 REIMB BANK CHARGES	59,196	62,267	55,000	55,000
		799731 MISC CREDIT CARD BANK REVENUES	87,355	110,531	110,000	110,000
		799850 REIMB MISC COSTS	320	246	-	-
		799900 CASH OVER/SHORT	1,806	71,267	(750)	(750)
		<b>Total Miscellaneous Revenues</b>	<b>\$ 3,110,264</b>	<b>\$ 3,230,011</b>	<b>\$ 2,702,150</b>	<b>\$ 2,702,150</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 75,809	\$ 109,486	\$ 154,122	\$ 154,122
		800161 TRANS IN ACCUM CAPITAL OUTLAY	9,367	448,326	140,000	140,000
		800207 TRANS IN PUBLIC DEFENDER	9,367	-	-	-
		800246 TRANS IN DTN ANX WORK FACILITY	3,251	-	-	-
		800260 TRANS IN JAIL	1,396,159	-	-	-
		800263 TRANS IN PROBATION	3,386	-	-	-
		800282 TRANS IN BUILDING	-	-	-	-
		800287 TRANS IN CORONER	-	-	-	-
		800301 TRANS IN ROADS	-	-	-	-
		800402 TRANS IN ENVIRONMENTAL HEALTH	-	-	-	-
		800404 TRANS IN M HLTH SERVICES ACT	-	-	-	-
		800410 TRANS IN MENTAL HEALTH	-	300,000	-	-
		800411 TRANS IN PUBLIC HEALTH	-	50,000	127,000	127,000
		800501 TRANS IN SOCIAL SERVICES	-	-	-	-
		800541 TRANS IN CASH AID GRANTS	-	200,000	480,000	480,000
		800710 TRANS IN VETERANS HALL	-	-	-	-
		800955 TRANS IN FACILITIES MGMT	-	33,922	-	-
		806373 TRANS IN AIR QUALITY	-	-	-	-
		806391 TRANS IN CSA 1 COUNTY FIRE	44,241	-	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 1,541,581</b>	<b>\$ 1,141,734</b>	<b>\$ 901,122</b>	<b>\$ 901,122</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 GAIN ON SALE OF CAPITAL ASSETS	\$ 7,783	\$ 8,158	\$ -	\$ -
		896101 SALE OF SURPLUS PROPERTY	31,404	24,540	-	-
		<b>Total Other Financing Sources Sale F/A</b>	<b>\$ 39,187</b>	<b>\$ 32,698</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Total General Fund Financing Sources</b>	<b>\$ 95,689,276</b>	<b>\$ 96,991,200</b>	<b>\$ 89,516,862</b>	<b>\$ 89,516,862</b>
		<b>Special Revenue Funds</b>				
		<b>Taxes</b>				
		102000 CURRENT UNSECURED TAXES	\$ 89,246	\$ 96,668	\$ 89,811	\$ 89,811
		104000 PRIOR YEAR UNSECURED TAXES	991	844	-	-
		<b>Total Taxes</b>	<b>\$ 90,237</b>	<b>\$ 97,512</b>	<b>\$ 89,811</b>	<b>\$ 89,811</b>
		<b>Licenses, Permits &amp; Franchises</b>				
		211010 LICENSE TO SELL FIREARMS	\$ 306	\$ 306	\$ 240	\$ 240
		213000 TRANSPORTATION PERMITS	61,486	69,489	25,000	25,000
		216200 GUN PERMITS	36,312	24,800	35,000	35,000
		216210 GUN PERMIT RENEWALS	56,707	54,850	53,000	53,000
		216400 EXPLOSIVE PERMITS	325	250	175	175
		216600 BURIAL PERMITS	14,718	13,917	13,700	13,700
		216900 OTHER LICENSES & PERMITS	-	-	-	-
		<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 169,855</b>	<b>\$ 163,612</b>	<b>\$ 127,115</b>	<b>\$ 127,115</b>

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Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Fines, Forfeitures &amp; Penalties</b>						
	317500	VEHICLE CODE FINES	\$ 23,840	\$ 19,981	\$ 21,000	\$ 21,000
	317530	VCF CHILD PASSENGER RESTRAINT	2,158	1,749	800	800
	317531	VCF ALCOHOL PROGRAMS	23,810	19,870	24,000	24,000
	317532	VCF UNATTENDED CHILDREN	20	-	-	-
	318500	COURT FINES	-	-	5,000	5,000
	318501	CF MISDEMEANOR DIVERSION PROG	-	-	500	500
	318510	CF CRIME PREVENTION PROGRAM	180	184	150	150
	318511	COURT FINES CRIMINALISTIC LAB	-	-	-	-
	318512	CF DNA ID PENALTIES	95,927	80,875	70,000	70,000
	319104	CIVIL PENALTIES	1,245,281	98,936	500,000	500,000
	319120	FORFEIT/PENS WRT SYSTEMS	-	23,405	-	-
	319150	PENALTIES ALCOHOL REHAB PROG	63	125	100	100
	319160	FINGERPRINT ID PENALTY ASMT	-	18,902	-	-
	319180	ASSET SEIZURE AND FORFEITURE	8,114	1,414	1,500	1,500
	319181	ASSET SEIZURE/STATE	46,373	18,698	50,000	50,000
	319183	ASSET SEIZURE/FEDERAL	-	-	-	-
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 1,445,767</b>	<b>\$ 284,137</b>	<b>\$ 673,050</b>	<b>\$ 673,050</b>
<b>Revenue from Money &amp; Property</b>						
	420000	INTEREST	\$ 1,196,724	\$ 1,420,990	\$ 1,501,607	\$ 1,501,607
	420110	INTEREST ON PAYMENTS	145,205	34,941	19,000	19,000
	421200	RENTS/LEASES OF BUILDINGS	110,480	112,947	118,223	118,223
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 1,452,410</b>	<b>\$ 1,568,878</b>	<b>\$ 1,638,830</b>	<b>\$ 1,638,830</b>
<b>Intergovernmental Revenues</b>						
	106500	LOCAL TRANSPORTATION FUNDS	2,556,984	2,652,960	2,500,000	2,500,000
	525000	STATE HIGHWAY USERS TAX	\$ 5,732,797	\$ 5,737,825	\$ 7,263,660	\$ 7,263,660
	525001	STATE ROAD MAINTENANCE & REHAB	5,986,017	5,251,847	5,808,254	5,808,254
	530200	ST LICENSING FOSTER FAM HOME	11,512	77,222	42,158	42,158
	530900	ST CHILD WELFARE SERVICES	242,090	1,026,381	698,376	698,376
	530901	STATE MEDI CAL SERVICES	46,781	28,617	75,000	75,000
	530991	STATE CALWORKS	1,163,513	2,187,162	988,010	988,010
	530998	STATE APS	-	-	216,516	216,516
	531200	ST AFDC FGU ASSIST AID	127,463	(43,403)	3,786,908	3,786,908
	531300	ST FOSTER CARE ASST	2,370,735	2,154,366	3,648,266	3,648,266
	531400	ST AID TO ADOPTIVE CHILDREN	650,936	501,566	722,253	722,253
	531500	STATE REALIGNMENT SOCIAL SVS	21,877,411	22,909,589	24,584,914	24,584,914
	531501	STATE REALIGNMENT FAMILY SUPPORT	6,926,476	6,176,263	7,335,139	7,335,139
	531700	STATE IHSS INHOME	1,427,004	1,717,299	1,814,187	1,814,187
	531710	STATE PUBLIC AUTHORITY	104,792	202,599	221,923	221,923
	531800	STATE FOOD STAMPS	4,411,796	3,845,193	3,650,105	3,650,105
	531900	STATE OPTIONS FOR RECOVERY	828,548	786,330	522,883	522,883
	531951	STATE CHILD SUPPORT ADMIN	2,239,549	2,070,884	2,522,626	2,522,626
	531952	STATE CHILD SUPPORT ED	113,230	166,576	116,805	116,805
	532000	STATE AID WIC NUTRITION	1,950,727	1,893,194	1,804,022	1,804,022
	533003	ST BT PREPAREDNESS PAN FLU	55,193	63,918	65,821	65,821
	533010	STATE AID CHRONIC DISEASE	522,721	279,217	254,495	254,495
	533100	STATE MEDICAL MEDI CAL ADMIN	5,385,920	5,485,268	6,587,691	6,587,691
	533125	STATE CHLAMYDIA PREVENTION PRJ	14,379	-	270,061	270,061
	533150	STATE CMSP	81,973	411,922	7,867	7,867
	533201	ST DEPT PUBLIC HEALTH GRANT	-	447,078	354,649	354,649
	533202	STATE IGT	5,277,295	6,882,219	4,000,000	4,000,000
	533210	STATE IMMUNIZATION GRANT	76,520	72,169	72,169	72,169
	533229	STATE OFFICE OF TRAFFIC SAFETY	242,432	220,079	300,000	300,000
	533240	STATE CHILD LEAD PREV GRANT	99,852	(3,639)	125,836	125,836
	533300	STATE AID CHILD HEALTH	-	-	-	-
	533301	STATE CHDP NO COUNTY MATCH	218,850	242,476	331,405	331,405
	533302	STATE CHDP FOSTER CARE	351,692	352,493	411,503	411,503
	533310	STATE MCH ALLOCATION	972,367	1,020,356	1,517,491	1,517,491
	533350	STATE AIDS BLOCK ALLOCATION	6,455	13,286	439,667	439,667

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1	2	3	4	5	6	7
		533510 STATE SB99 PROGRAM TEP	150,000	150,000	150,000	150,000
		533511 STATE SB56 PROGRAM TEP	213,623	264,592	273,500	273,500
		534000 STATE CALIF CHILDREN SERVICES	1,373,683	1,213,652	1,096,518	1,096,518
		536301 STATE FFS MEDI CAL ALLOCATION	-	-	84,400	84,400
		536400 STATE DRUG PROGRAM	74,076	(27,065)	-	-
		536402 STATE PROP 63 MH SVS ACT	9,319,940	8,178,862	10,159,137	10,159,137
		536403 STATE DEPT HEALTH CARE SVS PRG	147,867	165,152	185,677	185,677
		536510 STATE REALIGNMENT MENTAL HLTH	6,656,731	6,181,731	6,656,731	6,656,731
		536520 ST DEPT OF STATE HOSPITALS GRT	-	11,864	550,000	550,000
		537001 STATE TUBERCULOSIS HOUSES	-	21,874	5,000	5,000
		538101 STATE DHS ORAL HEALTH GRANT	191,635	148,472	188,890	188,890
		538102 STATE DHS GRANT	544,678	97,860	-	-
		538500 STATE REALIGNMENT PUBLIC HLTH	6,805,552	7,093,751	7,198,758	7,198,758
		542400 STATE POST REIMBURSEMENT	47,601	114,567	37,500	37,500
		542451 STATE REIMB BOOKING FEES	257,005	235,588	257,000	257,000
		542601 ST CSA JUV PROB CAMP JPCF	974,700	979,569	874,973	874,973
		542602 ST JUVENILE JUSTICE GRANT	672,470	701,493	789,991	789,991
		542603 ST REALIGNMENT 2011 AB109	32,895,132	32,402,427	34,161,939	34,161,939
		542604 ST CCP INCENTIVE ACT SB678	512,037	200,000	200,000	200,000
		542750 STATE MENTAL ILL CRIME RED GRT	-	-	-	-
		542800 STATE CORRECTIONS TRAINING GRT	76,010	120,450	92,860	92,860
		542801 ST BD OF CORRECTIONS PLAN GRT	383,864	445,919	694,070	694,070
		544000 STATE AID STORM DAMAGE	110,541	504,205	-	-
		544101 ST EMERGENCY MGMT ASST	-	-	-	-
		544103 STATE DISASTER RELIEF CAL EMA	-	2,346	-	-
		547500 STATE MANDATED COST REIMB	1,322	-	1,200	1,200
		549035 ST OFF HIGHWAY MOTOR VEHICLE	28,122	28,445	25,000	25,000
		549169 ST HOUSING & COMMUNITY DEV	-	-	-	-
		549250 STATE GRANT OES	10,095	-	-	-
		549251 STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	874,500	874,500
		549400 STATE BOATING SAFETY	697,864	588,516	689,416	689,416
		549560 STATE OCP ANTI DRUG ABUSE	26,522	27,497	25,000	25,000
		549564 STATE RURAL CO LAW ENFORCEMENT	500,000	500,000	500,000	500,000
		549566 STATE COPS GRANT	512,105	215,080	261,000	261,000
		549571 STATE MATCHING FUNDS	929,920	672,168	672,168	672,168
		549575 STATE AUTO THEFT/DUI CRIME	190,615	187,998	185,000	185,000
		549576 STATE WORKERS COMP FRAUD GRANT	156,945	169,953	165,000	165,000
		549577 STATE AUTO INSUR FRAUD GRANT	63,347	50,785	55,000	55,000
		549592 STATE CRIME PREVENTION ACT	785,840	781,862	733,624	733,624
		549601 STATE PROP 172 PUBLIC SFTY FND	16,414,691	16,122,306	15,750,000	15,750,000
		549621 STATE REV FOR SYSTEM UPGRADES	1,520	1,650	-	-
		549781 STATE WATER RESOURCES GRANT	191,034	36,417	-	-
		549961 STATE SB1435 EXCHANGE FUNDS	-	370,423	200,000	200,000
		550210 FED LICENSE FOSTER FAM HOME	(5,952)	24,013	26,610	26,610
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	95,373	-	25,000	25,000
		550310 FEDERAL PUBLIC AUTHORITY	195,401	196,611	265,677	265,677
		550500 FEDERAL ADOPT PROGRAM ADMIN	502,622	643,329	615,750	615,750
		550900 FEDERAL FOOD STAMP PROG ADMIN	5,120,750	5,892,020	7,081,908	7,081,908
		550901 FEDERAL OPTIONS FOR RECOVERY	809,907	604,238	896,486	896,486
		550930 FEDERAL CWS IV E ADMIN	5,465,099	4,508,718	5,760,549	5,760,549
		550935 FED FAMILY PRESERVATION SUPPT	162,625	170,574	62,902	62,902
		550960 FED INDEPEND LIVING SKILL PLAN	107,550	66,137	140,196	140,196
		550980 FED FOOD STAMP EMP TRNG ADMIN	256,352	218,891	638,487	638,487
		550990 FED FOSTER CARE ELIGIBILITY	225,769	188,528	275,946	275,946
		550992 FED COM BASED FAMILY RSRC PGM	14,607	14,179	14,498	14,498
		550993 FED FGU WTW CAL LEARN	10,364,730	11,089,902	14,386,552	14,386,552
		550999 FED SB 933 PLACEMENT REIMB	51,370	31,317	-	-
		551000 FEDERAL AID FAM W/DEP CHILDREN	1,664,001	3,573,427	3,599,044	3,599,044
		551001 FED SUPPLMNTL SECURITY INCOME	101,276	131,051	120,000	120,000
		551100 FEDERAL FOSTER CARE ASST	4,447,450	4,749,162	4,135,819	4,135,819

State Controller Schedules **County of Shasta** Schedule 6  
 County Budget Act **Detail of Additional Financing Sources by Fund and Account**  
 January 2010 Edition, revision #1 **Governmental Funds**  
**Fiscal Year 2020-21**

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		551401	FEDERAL CHILD SUPPORT ADMIN	4,346,438	4,024,395	4,896,863	4,896,863
		551402	FED CHILD SUPPORT MATCH	-	-	150,283	150,283
		551403	FEDERAL CHILD SUPPORT EDP	220,726	318,924	226,738	226,738
		551410	FEDERAL AID TO ADOPTIVE CHILD	7,145,381	7,918,429	7,661,872	7,661,872
		552002	FED MAA MEDICAL ADMIN ACTIVITY	141,775	294,489	280,000	280,000
		552003	FED BIO TERRORISM PREPAREDNESS	234,379	194,858	198,047	198,047
		552004	FED BIO TERRORISM LAB INFRASTR	241,684	290,041	281,933	281,933
		552006	FED BIO TERRORISM HPP BASE	137,076	179,064	155,248	155,248
		552100	FEDERAL MEDI-CAL	16,758,740	12,689,686	17,208,882	17,208,882
		552102	FED MEDICAL ASSISTANCE PROG	9,139,312	8,844,049	11,753,336	11,753,336
		552104	FEDERAL IGT PHCP REVENUE	-	-	-	-
		552110	FED SUBSTANCE ABUSE PREV/TREAT	972,074	1,448,867	1,071,581	1,071,581
		552140	FEDERAL MCKINNEY HOMELESS	48,160	60,599	65,367	65,367
		552151	FEDERAL SAMHSA BLOCK GRANT	359,630	385,531	667,536	667,536
		552900	FEDERAL JUV HALL FOOD PROGRAM	54,750	58,828	85,000	85,000
		553100	FEDERAL BRIDGE REPLACEMENT	2,211,886	230,892	840,000	840,000
		553101	FED HI RISK RURAL ROADS PROG	2,189,791	1,642,105	1,750,000	1,750,000
		554000	FEDERAL AID STORM DAMAGE	622,121	1,840,113	-	-
		554100	FEDERAL DISASTER ASSISTANCE	28,535	-	-	-
		554101	FED EMERGENCY MGMT ASST \FEMA	399,682	329,800	325,273	325,273
		555000	FEDERAL FOREST RESERVE	603,865	627,713	-	-
		559200	FEDERAL HOUSING AUTHORITY	-	141,166	-	-
		559201	FSS GRANT	-	37,939	31,564	31,564
		559202	FED HOUSING CHOICE VOUCHERS	3,997,220	3,766,267	4,100,000	4,100,000
		559203	FED HOUSING CHOICE ADMIN FEE	733,943	783,439	789,925	789,925
		559204	FED HCV MAINSTREAM HAP	81,166	33,923	31,000	31,000
		559205	FED HCV MAINSTREAM ADMIN	-	3,012	10,000	10,000
		560300	FEDERAL PERINATAL GRANT	376,396	376,396	376,396	376,396
		560600	FEDERAL EMERGENCY MGMT AGENCY	160,974	160,975	161,000	161,000
		560621	FED REV FOR SYSTEM UPGRADES	411	-	-	-
		560881	FEDERAL TRANSPORTATION AID	411,640	16,308	521,000	521,000
		560900	FED MARIJUANA SUPPRESSION GRT	26,113	10,179	44,000	44,000
		560903	FEDERAL BUREAU OF RECLAMATION	-	-	-	-
		560951	FEDERAL DOJ BLOCK GRANT	13,314	-	-	-
		560953	FEDERAL DOJ GRANT	2,046	5,654	-	-
		560996	FED DHCS MENTAL HEALTH GRANT	1,302,802	2,825,567	1,230,000	1,230,000
		561163	FED HOME TENANT RENTAL ASSIST	-	-	250,000	250,000
		561164	FEDERAL HOME ADMINISTRATION	-	-	-	-
		561180	FEDERAL FEMA HOMELESS GRANT	-	10,000	10,000	10,000
		561190	FEDERAL HOMELESS GRANTS	200,000	-	200,000	200,000
		562200	FEDERAL CDBG ADMIN	-	-	-	-
		563400	OTHER CO INPATIENT FEES	459	37,235	4,000	4,000
		563700	CONTRIBUTION FROM REDDING	-	100,000	100,000	100,000
		563711	CONTRIB FRM SHASTA CO GEN FUND	-	-	-	-
		563770	CONTRIBUTION FROM SCOE	-	-	-	-
		563775	CONTRIBUTIONS LOCAL SCHOOLS	199,715	133,760	235,000	235,000
		563777	CONTRIB FRM SHASTA COLLEGE	55,555	-	-	-
		563901	FED REGNL TRANS PLNG AGNCY REV	82,587	-	-	-
		<b>Total Intergovernmental Revenues</b>	<b>\$ 237,945,568</b>	<b>\$ 236,587,215</b>	<b>\$ 260,611,780</b>	<b>\$ 260,611,780</b>	
		<b>Charges for Services</b>					
		671250	RIGHT OF WAY ABANDONMENT FEE	\$ 2,000	\$ 1,000	\$ -	\$ -
		671255	ENCROACHMENT PERMIT FEES	11,360	11,681	9,000	9,000
		671260	SUBDIVISION IMPROVE PLAN CHECK	5,234	4,867	7,000	7,000
		671600	PROBATION COSTS	244,350	298,156	140,000	140,000
		671670	CONDITIONAL SENTENCE RPT FEE	19,464	25,363	10,000	10,000
		674251	CIVIL PROC SVS SHRF SUBPOENAS	-	-	-	-
		675450	DIVERSION PROGRAM FEE	7,409	5,928	5,000	5,000
		675801	BOOKING FEES RECOVERY	66,270	66,977	62,500	62,500
		676550	BURIAL SPACE CHARGE	-	-	-	-

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Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		678110 FINGERPRINT PUBLIC ASSIST	25,959	22,770	25,000	25,000
		678112 FINGERPRINT LIVESCAN REPLC FEE	11,846	8,855	9,500	9,500
		678150 CHRISTMAS TREE TAGS	35	27	-	-
		678200 SHERIFF CRIME REPORTS	540	478	300	300
		678210 LOCAL CRIMINAL HISTORY	1,325	675	500	500
		678221 REG SEX NARCOTIC ARSON OFFNDRS	-	-	-	-
		678222 REPORT VEHICLE REPOSSESSION	825	510	650	650
		678250 COMMISSARY ADMIN FEE	-	-	49,288	49,288
		678300 EXTRADITION	1,888	10,909	2,500	2,500
		678400 USE CO CARS STATE TRIPS	4,662	10,356	4,500	4,500
		678600 USFS LAW ENFORCEMENT	9,844	15,947	9,000	9,000
		678620 LASSEN NATIONAL FOREST PATROL	9,201	9,797	9,000	9,000
		678640 SHASTA TRINITY MJ CONTRACT	-	7,870	25,000	25,000
		678720 FED MARIJUANA ERADICATION	-	38,557	150,000	150,000
		678740 SHASTA LAKE CITY PATROL	2,902,791	3,072,499	3,022,672	3,022,672
		679300 R/F BIRTH CERT ABUSE CHILD	45,182	40,851	35,000	35,000
		679400 VITAL STATISTICS	134,051	138,922	130,000	130,000
		679501 CERTFD COPIES VITAL HLTH STATS	23,921	24,743	25,000	25,000
		680030 ROAD SVS ANDERSON SOLID WASTE	545,085	152,229	20,000	20,000
		680042 RELEASE LIEN/RE LETTER	-	85	-	-
		680043 TENTATIVE MAP PROCESSING	1,280	730	2,000	2,000
		680046 DUST MITIGATION FEES	11,200	3,200	2,000	2,000
		680702 ZOB S CENTRAL URBAN REGION #1	5,600	9,238	6,000	6,000
		680703 ZOB S CENTRAL URBAN REGION #2	30,230	32,105	30,000	30,000
		680704 ZOB S CENTRAL URBAN REGION #3	8,000	14,743	10,000	10,000
		680705 ZOB S CENTRAL URBAN REGION E	10,400	10,387	10,000	10,000
		680706 ZOB S CENTRAL URBAN REGION W	2,837	1,254	-	-
		680710 ZOB REGION 3A SOUTH COTTONWOOD	69,700	44,492	50,000	50,000
		681100 IMMUNIZATION FEES	80,842	94,321	80,000	80,000
		681250 REGIONAL LAB CONTRACT	37,338	51,777	43,776	43,776
		681260 TEHAMA CO LAB CONTRACT	752	988	2,000	2,000
		681270 SISKIYOU CO LAB CONTRACT	4,905	2,423	6,000	6,000
		681300 COMPREHENSIVE PERINATAL	2,023	1,230	3,000	3,000
		681400 LAB TESTS BACTERIOLOGY	3,231	2,643	2,500	2,500
		681402 PARASITOLOGY LAB FEES	404	230	-	-
		681502 BREAST PUMP RENTALS	550	888	1,000	1,000
		681513 DRUG TESTING LAB FEES	53,043	16,344	-	-
		681520 RABIES TEST FEES	1,452	753	1,500	1,500
		681901 VENEREAL DISEASE FEE	-	27	-	-
		681904 LAB FEES WATER SAMPLES	9,748	6,538	7,500	7,500
		681905 HIV TESTING LAB	-	66	-	-
		681907 GENERAL REVENUE CLINIC	19	462	1,000	1,000
		681908 TUBERCULOUS CLINIC	6,138	6,290	8,000	8,000
		681909 TARGETED CASE MGMT ENCOUNTERS	42,380	16,230	60,000	60,000
		681914 LAB FEES EH WATER SAMPLES	252	472	300	300
		682000 SELF PAY	90,005	66,460	60,000	60,000
		682001 CLIENT INSURANCE	23,015	30,440	26,000	26,000
		682002 MENTAL HEALTH SERVICES OTHER	38,177	150,015	199,500	199,500
		682007 MENTAL HEALTH MEDICARE	-	-	-	-
		682009 MH SVS SC COURT DRUG GRANT	4,437	-	2,500	2,500
		682015 MEDICAL MARIJUANA PGM ID FEES	1,074	650	1,000	1,000
		683001 CSS ENROLLMENT FEE	-	-	-	-
		684700 COLLECTORS FEES	20,000	20,000	20,000	20,000
		684970 SALE OF RECYCLE MATERIALS	62	-	-	-
		685010 STEPPARENT ADOPTIONS FEES	10,477	3,525	6,800	6,800
		686000 PATIENT REVENUE	839	-	-	-
		686001 REIMBURSE INSTITUTIONAL CARE	123,746	344,164	115,000	115,000
		686100 JUVENILE DETENTION CHARGE	-	-	-	-
		686201 BOARD & CARE OTHER COUNTIES	172,385	156,515	146,913	146,913
		686910 FEDERAL PRISONERS	13,930	8,739	6,500	6,500



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1	2	3	4	5	6	7
		686950 HOUSING OF INMATES	1,775	232	500	500
		686951 INMATE MEDICAL COPAY	5,000	2,513	-	-
		692000 CHGS FOR PROFESSIONAL SVS	-	-	-	-
		692002 REIMBURSE COUNTY BURIALS	795	8,745	-	-
		692003 MORGUE FEES OTHER COUNTIES	-	-	-	-
		692010 X RAY FEES	1,730	1,135	-	-
		692014 EPIDEMIOLOGY SERVICES	52,588	40,392	46,490	46,490
		692030 SOCIAL SECURITY REPORTING FEE	42,700	39,100	37,000	37,000
		692100 PHOTOCOPIES	34,741	35,559	36,410	36,410
		692105 PHOTO LAB FEES	-	6	-	-
		692150 ADMIN FEES	3,921	3,243	10,000	10,000
		692151 DIVERSION FEES	1,650	1,600	4,000	4,000
		692153 ADMIN FEES COURTS	250	1,342	1,000	1,000
		692154 DIVERSION FEES COURTS	-	87	-	-
		692200 REIMBURSE TRAVEL	4,232	-	-	-
		692320 REIMB PROBATION OFFICER SCHOOL	83,413	76,211	112,000	112,000
		692330 ADULT WORK PROGRAM FEES	36,498	35,171	30,000	30,000
		692340 RECORD SEAL/MODIFICATION	420	210	-	-
		692350 ELECTRONIC MONITORING FEE	1,994	923	1,500	1,500
		692352 JUVENILE WORK PROGRAM FEES	-	-	-	-
		692353 ELECTRONIC MONITOR STRAP FEE	-	-	-	-
		692355 SUPERVISED OWN RECOG FEE	-	-	-	-
		692361 TESTING REIMBURSEMENT	-	1,041	10,000	10,000
		692362 REIMBURSE DRUG TESTS AOP	4,038	-	-	-
		692420 REIMBURSE SALARY	-	-	-	-
		692500 REIMB FROM CONTRACTOR	-	-	-	-
		692690 FORENSIC PATHOLOGY SERVICES	18,643	7,259	13,000	13,000
		692700 REIMB MISC SERVICES	722,567	395,024	416,000	416,000
		692702 REIMB SUPPLIES & MAINT	511	-	-	-
		692703 REIMB VEHICLE COSTS	81,347	100,188	80,000	80,000
		692730 REIMB ADMIN SERVICES	36,788	43,844	34,163	34,163
		692950 REPLACEMENT FUND CHARGES	-	1	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	233,910	(127,427)	14,500	14,500
		693001 CHARGES FOR SERVICES	156,676	145,090	118,382	118,382
		693002 CHGS FOR SVS CITY OF ANDERSON	10,077	10,486	14,770	14,770
		693004 CHGS FOR SVS CITY OF REDDING	-	-	-	-
		693030 CONTRACT SERVICES REVENUE	14,861	14,507	40,000	40,000
		<b>Total Charges for Services</b>	<b>\$ 6,504,837</b>	<b>\$ 5,904,871</b>	<b>\$ 5,681,914</b>	<b>\$ 5,681,914</b>
		<b>Miscellaneous Revenues</b>				
		792500 DONATIONS/CONTRIBUTIONS	\$ 4,000	\$ 34,025	\$ 3,000	\$ 3,000
		792512 CONTR FR CAREMARK RV SHR AGRMT	939	1,167	1,000	1,000
		792522 CONTRIBUTION FROM TRUST FUND	47,607	61,667	150,000	150,000
		792530 DONATION MCCONNELL FOUNDATION	-	-	-	-
		792559 PUBLIC HEALTH INSTITUTE GRANT	-	-	-	-
		792579 CONTRIB FROM COMMUNITY GRANTS	60,000	20,000	20,000	20,000
		792583 CONTRIB GRANT NON PROFIT	-	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	12,088	16,447	4,050	4,050
		795120 WELFARE PAYMENTS	308,084	424,111	310,000	310,000
		795121 WELFARE RPYMT FR CHILD SUPPORT	258,685	312,717	150,000	150,000
		795560 RECAPTURED PAYMENTS	34,827	24,079	12,000	12,000
		797600 MISCELLANEOUS SALES	1,863	1,753	-	-
		797710 JUVENILE PROGRAMMING SALES	2,143	6,050	10,000	10,000
		798670 LEGAL ADVERTISING	-	-	-	-
		799215 UNCLAIMED MONEY	23	2,777	50	50
		799300 MISCELLANEOUS REVENUE	19,156	252,001	19,500	19,500
		799390 PRIOR PERIOD EXP ADJUSTMENT	717,543	451,640	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	113,947	111,152	-	-
		799400 JURY & WITNESS FEES	1,952	2,457	600	600
		799600 INSURANCE LOSS & REFUNDS	2,500	2,000	1,000	1,000

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**County of Shasta**  
**Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
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Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		799601 INSURANCE PROCEEDS C/A	43,833	14,175	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	170	1,426	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	6,923	35,686	20,000	20,000
		799750 PARENT PROPERTY DAMAGE REIMB	-	-	-	-
		799851 REIMB DAMAGES COUNTY PROPERTY	1,261	8,174	-	-
		799900 CASH OVER/SHORT	(47)	(690)	-	-
		<b>Total Miscellaneous Revenues</b>	<b>\$ 1,637,496</b>	<b>\$ 1,782,813</b>	<b>\$ 701,200</b>	<b>\$ 701,200</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 29,726,134	\$ 29,850,321	\$ 29,957,857	\$ 29,957,857
		800112 TRANS IN ASSESSOR	1,780	-	-	-
		800157 TRANS IN IMPACT FEES	-	-	8,050	8,050
		800161 TRANS IN ACCUM CAPITAL OUTLAY	1,462,796	-	6,755,000	6,755,000
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	-	-	-
		800176 TRANS IN TITLE III PROJ (GRT)	130,608	-	-	-
		800235 TRANS IN SHERIFF	86,345	85,368	63,264	63,264
		800260 TRANS IN JAIL	169,000	-	-	-
		800261 TRANS IN BURNEY SUBSTATION	155,000	-	-	-
		800263 TRANS IN PROBATION	100,000	-	-	-
		800282 TRANS IN BUILDING	100,000	100,000	100,000	100,000
		800410 TRANS IN MENTAL HEALTH	2,010,063	2,122,758	2,387,500	2,387,500
		800411 TRANS IN PUBLIC HEALTH	323,917	114,915	231,143	231,143
		800530 TRANS IN OPPORTUNITY CENTER	-	1,848	-	-
		800541 TRANS IN CASH AID GRANTS	-	-	1,300,000	1,300,000
		800590 TRANS IN COMMUNITY ACTION AGCY	-	1,067,925	195,864	195,864
		800593 TRANS IN HOUSING AUTHORITY	-	10,000	-	-
		800940 TRANS IN FLEET MGMT	-	77,877	-	-
		800950 TRANS IN RISK MGMT	-	20,357	-	-
		806207 TRANS IN SOLID WASTE DISPOSAL	708,178	750,000	-	-
		806310 T/I DEER FLAT RD PRD	-	-	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 34,973,821</b>	<b>\$ 34,201,369</b>	<b>\$ 40,998,678</b>	<b>\$ 40,998,678</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 SALE OF CAPITAL ASSETS	\$ 27,757	\$ 67,424	\$ 4,000	\$ 4,000
		896101 SALE OF SURPLUS PROPERTY	28,646	22,283	-	-
		<b>Total Other Financing Sources Sale C/A</b>	<b>\$ 56,403</b>	<b>\$ 89,707</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
		<b>Capital Contributions</b>				
		899000 CAPITAL CONTRIBUTIONS C/A	\$ -	\$ 1,123	\$ -	\$ -
		<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ 1,123</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Revenue Funds Financing Sources</b>			<b>\$ 284,276,392</b>	<b>\$ 280,681,238</b>	<b>\$ 310,526,378</b>	<b>\$ 310,526,378</b>
<b>Capital Project Funds</b>						
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 117,238	\$ 279,385	\$ 250,000	\$ 250,000
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 117,238</b>	<b>\$ 279,385</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
		<b>Intergovernmental Revenues</b>				
		541000 STATE FACILITY GRANT	\$ -	\$ -	\$ -	\$ -
		<b>Total Intergovernmental Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 7,827,350	\$ -	\$ 12,349,025	\$ 12,349,025
		800101 TRANS IN BOARD OF SUPERVISORS	-	-	5,330	5,330
		800102 TRANS IN CAO	-	-	18,170	18,170
		800103 TRANS IN CLERK OF THE BOARD	-	-	9,276	9,276
		800110 TRANS IN AUDITOR CONTROLLER	-	-	29,681	29,681
		800111 TRANS IN TREAS TAX COLLECTOR	-	-	22,025	22,025
		800112 TRANS IN ASSESSOR	-	-	47,999	47,999

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2020-21	

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		800113 TRANS IN PURCHASING	-	-	8,107	8,107
		800120 TRANS IN COUNTY COUNSEL	-	-	17,074	17,074
		800130 TRANS IN PERSONNEL	-	-	17,571	17,571
		800157 TRANS IN IMPACT FEES	-	-	-	-
		800161 TRANS IN ACCUM CAPITAL OUTLAY	-	-	-	-
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	-	-	-
		800175 TRANS IN CSA ADMIN	-	-	601	601
		800207 TRANS IN PUBLIC DEFENDER	-	-	15,690	15,690
		800227 TRANS IN DA	-	-	56,277	56,277
		800235 TRANS IN SHERIFF	-	-	81,921	81,921
		800260 TRANS IN JAIL	-	-	70,628	70,628
		800263 TRANS IN PROBATION	-	-	4,024	4,024
		800282 TRANS IN BUILDING	-	-	9,729	9,729
		800286 TRANS IN PLANNING	-	-	12,610	12,610
		800287 TRANS IN CORONER	-	-	22,523	22,523
		800290 TRANS IN RECORDER	-	-	17,577	17,577
		800299 TRANS IN PUBLIC ADMINISTRATOR	-	-	3,328	3,328
		800301 TRANS IN ROADS	-	-	78,794	78,794
		800402 TRANS IN ENVIRONMENTAL HEALTH	-	-	11,015	11,015
		800410 TRANS IN MENTAL HEALTH	-	-	67,395	67,395
		800411 TRANS IN PUBLIC HEALTH	-	-	27,950	27,950
		800501 TRANS IN SOCIAL SERVICES	-	-	47,303	47,303
		800530 TRANS IN OPPORTUNITY CENTER	-	-	31,587	31,587
		800570 TRANS IN VETERANS SVS OFFICER	-	-	4,894	4,894
		800590 TRANS IN COMMUNITY ACTION AGCY	-	-	6,493	6,493
		800593 TRANS IN HOUSING AUTHORITY	-	-	12,698	12,698
		800710 TRANS IN VETERANS HALL	-	-	19,452	19,452
		800925 TRANS IN INFO TECH DEPT	-	-	72,463	72,463
		800950 TRANS IN RISK MGMT	-	-	17,998	17,998
		806200 TRANS IN FALL RIVER AIRPORT	-	-	607	607
		806207 TRANS IN SOLID WASTE DISPOSAL	-	-	3,421	3,421
		806373 TRANS IN AIR QUALITY	-	-	12,944	12,944
		806378 TRANS IN PALO CEDRO SEWER	-	-	645	645
		806387 TRANS IN COTTONWOOD SEWER	-	-	1,656	1,656
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 7,827,350</b>	<b>\$ -</b>	<b>\$ 13,236,481</b>	<b>\$ 13,236,481</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>\$ -</b>	<b>\$ 14,416,303</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Total Capital Project Funds Financing Sources</b>	<b>\$ 7,944,588</b>	<b>\$ 14,695,688</b>	<b>\$ 13,486,481</b>	<b>\$ 13,486,481</b>

<b>Debt Service Funds</b>						
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<b>Revenue from Money &amp; Property</b>						
		420000 INTEREST	\$ 2,347	\$ 735	\$ -	\$ -
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 2,347</b>	<b>\$ 735</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Other Financing Sources Tran In</b>				
		800174 TRANS IN TOBACCO SETTLEMENT	\$ 2,378,197	\$ 2,375,989	\$ 2,375,600	\$ 2,375,600
		800201 TRANS IN TRIAL COURTS	532,606	535,019	532,166	532,166
		800260 TRANS IN JAIL	-	35,423	35,423	35,423
		800287 TRANS IN CORONER	-	1,708	1,708	1,708
		800410 TRANS IN MENTAL HEALTH	-	6,536	6,536	6,536
		800411 TRANS IN PUBLIC HEALTH	-	2,651	2,650	2,650
		800501 TRANS IN SOCIAL SERVICES	-	5,466	5,466	5,466
		806205 TRANS IN SHAS CO UTILITIES ISF	51,784	-	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 2,962,587</b>	<b>\$ 2,962,792</b>	<b>\$ 2,959,549</b>	<b>\$ 2,959,549</b>
		<b>Other Financing Sources L/T Debt Proceeds</b>				
		850000 LONG TERM DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ -

State Controller Schedules	<b>County of Shasta</b>	Schedule 6
County Budget Act	<b>Detail of Additional Financing Sources by Fund and Account</b>	
January 2010 Edition, revision #1	<b>Governmental Funds</b>	
	<b>Fiscal Year 2020-21</b>	

Fund Name	Financing Source Category	Financing Source Account	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Total Other Financing Sources L/T Debt Proceeds</b>			\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service Funds Financing Sources</b>			\$ 2,964,934	\$ 2,963,527	\$ 2,959,549	\$ 2,959,549
<b>TOTAL ALL FUNDS</b>			<b>\$ 390,875,190</b>	<b>\$ 395,331,653</b>	<b>\$ 416,489,270</b>	<b>\$ 416,489,270</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 Budget Act January 2010 Edition, revision #1	<b>County of Shasta</b> <b>Summary of Financing Uses by Function and Fund</b> <b>Governmental Funds</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 7</b>
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Description	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Function**

GENERAL FUNCTION	\$ 54,104,185	\$ 45,792,461	\$ 62,832,805	\$ 62,832,805
GENERAL - CAPITAL PROJECTS	3,004,377	8,047,364	25,194,963	25,194,963
GENERAL - PROMOTION	11,675	7,950	9,266	9,266
PUBLIC PROTECTION	93,132,866	93,395,204	117,687,755	117,687,755
PUBLIC WAYS & FACILITIES	24,232,822	20,417,533	24,927,071	24,927,071
HEALTH & SANITATION	69,002,304	73,847,309	92,813,004	92,813,004
PUBLIC ASSISTANCE	123,061,735	132,899,159	159,004,602	159,004,602
EDUCATION	1,589,695	1,992,901	1,899,498	1,899,498
RECREATION	175,292	240,070	222,521	222,521
DEBT SERVICE	2,964,141	2,965,053	2,959,549	2,959,549

<b>Total Financing Uses by Function</b>	<b>\$ 371,279,092</b>	<b>\$ 379,605,005</b>	<b>\$ 487,551,034</b>	<b>\$ 487,551,034</b>
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**Appropriations for Contingencies**

GENERAL	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
PUBLIC PROTECTION	-	-	150,000	150,000
PUBLIC WAYS & 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>
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<b>Subtotal Financing Uses</b>	<b>\$ 371,279,092</b>	<b>\$ 379,605,005</b>	<b>\$ 493,031,034</b>	<b>\$ 493,031,034</b>
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**EQUITY TRANSFERS**
**Provisions for Obligated Fund Balances**

GENERAL	\$ -	\$ -	\$ 1,015,492	\$ 70,421,595
PUBLIC ASSISTANCE	-	-	1,506,421	1,067,770
PUBLIC PROTECTION	-	-	182,412	84,656
PUBLIC WAYS & FACILITIES	-	-	6,000	-
HEALTH & SANITATION	-	-	59,100	1,519,991
EDUCATION	-	-	-	-
DEBT SERVICE	-	-	-	-

<b>Total Obligated Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,769,425</b>	<b>\$ 73,094,012</b>
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<b>Total Financing Uses</b>	<b>\$ 371,279,092</b>	<b>\$ 379,605,005</b>	<b>\$ 495,800,459</b>	<b>\$ 566,125,046</b>
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**Summarization by Fund**

0040 ACCUM CAPITAL OUTLAY	\$ 1,472,164	\$ 448,326	\$ 12,744,025	\$ 12,744,025
0048 2020 ENERGY RETROFIT PROJECT	-	7,007,305	12,296,816	12,296,816
0047 CAPITAL PROJ ADULT REHAB CENTER	-	-	-	-
0057 IMPACT MITIGATION FEE	4,490	40,214	1,179,875	2,001,975
0060 GENERAL	79,676,169	77,011,287	100,349,454	169,797,875
0062 GENERAL - CAPITAL PROJECTS	1,532,214	591,734	154,122	154,122
0065 GENERAL - FEDERAL TITLE III	159,423	11,760	98,311	101,311
0070 CNTY CRTHSE BOND FUND	532,606	535,019	556,266	532,166
0071 JUSTICE CNTR BOND FUND	-	-	24,100	-
0072 ADMIN CNTR BOND FUND	2,379,751	2,378,251	2,399,700	2,375,600
0073 ENERGY RETROFIT FUND	51,784	51,784	75,883	51,783
0080 MENTAL HEALTH	36,670,649	38,548,022	44,535,907	46,020,898
0081 MENTAL HEALTH SERVICES ACT	11,646,618	12,343,954	20,347,095	20,347,095
0100 INTERMOUNTAIN FAIR	11,675	7,950	9,266	14,146
0120 OPPORTUNITY CENTER	5,396,304	5,658,351	6,623,577	7,033,116

State Controller Schedules	<b>County of Shasta</b>	Schedule 7
County Budget Act	<b>Summary of Financing Uses by Function and Fund</b>	
January 2010 Edition, revision #1	<b>Governmental Funds</b>	
	<b>Fiscal Year 2020-21</b>	

Description	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
0140 SOCIAL SERVICES	107,380,813	115,355,659	141,858,207	141,858,207
0150 WILDLIFE	289	340	886	38,736
0170 GENERAL RESERVES	-	-	-	190,000
0185 PHA HOUSING ASSISTANCE PYMTS	4,698,391	4,639,981	5,114,373	5,249,803
0186 HOUSING HOME IPP ADMIN	1,335,071	180,516	255,931	735,931
0187 HOUSING CALHOME ADMIN	-	-	67,295	67,295
0188 ENDANGERED SPECIES	55	50	200,060	200,060
0190 ROADS	24,232,822	20,417,533	25,222,071	25,222,071
0191 ROAD - DUST MITIGATION	-	-	5,000	5,000
0192 CHILD SUPPORT SVS	7,136,132	7,338,930	8,142,055	8,142,055
0195 PUBLIC SAFETY	67,108,172	66,221,413	85,404,054	85,439,054
0196 PUBLIC HEALTH	18,198,926	20,304,040	24,706,229	24,706,229
0197 SHASTA HOUSING REHAB	1,258,202	120,495	225,522	241,129
0810 STATHAM-ROBBINS CRIM CONST ADM	-	-	-	-
0851 IHSS PUBLIC AUTHORITY	396,371	392,091	531,354	558,548
0854 ENVIRONMENTAL HLTH PERFORM	-	-	-	-

<b>Total Financing Uses</b>	<b>\$ 371,279,092</b>	<b>\$ 379,605,005</b>	<b>\$ 493,127,434</b>	<b>\$ 566,125,046</b>
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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 SCH 4, COL 6
Summarization Totals Must Equal				TOTAL FIN USES = TOTAL FIN USES

State Controller Schedules	County of Shasta				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2020-21				
Function, Activity and Budget Unit	2018-19 Actual	2019-20 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>General</b>					
100 NON-PROG REV/TRANS OUT	\$ 39,592,736	\$ 29,956,544	\$ 42,946,044	\$ 42,946,044	
101 BOARD OF SUPERVISORS	612,429	602,680	636,034	636,034	
102 COUNTY ADMIN OFFICE	2,245,930	2,621,555	2,819,662	2,819,662	
103 CLERK OF THE BOARD	429,591	486,379	510,134	510,134	
110 AUDITOR CONTROLLER	794,892	711,579	1,321,193	1,321,193	
111 TREASURER TAX COLLECTOR	1,750,918	1,817,317	2,067,286	2,067,286	
112 ASSESSOR	4,370,247	4,717,616	5,117,151	5,117,151	
113 PURCHASING	(43,824)	(53,022)	(39,149)	(39,149)	
120 COUNTY COUNSEL	6,647	128,960	498,698	498,698	
130 PERSONNEL	(251,056)	170,263	301,736	301,736	
140 ELECTION ADMIN AND REGISTRATION	2,389,917	2,560,664	2,863,167	2,863,167	
157 IMPACT FEE ADMIN	4,490	40,214	1,179,875	1,179,875	
165 ECONOMIC DEVELOPMENT	70,506	69,918	73,487	73,487	
172 SURVEYOR	11,826	11,351	12,074	12,074	
173 MISCELLANEOUS GENERAL 1	518,795	473,267	660,332	660,332	
174 TOBACCO SETTLEMENT GRANTS	2,560,004	2,498,940	2,565,600	2,565,600	
175 CSA ADMINISTRATION	950,386	930,529	963,285	963,285	
176 TITLE III PROJECTS	159,423	11,760	98,311	98,311	
199 CENTRAL SERVICE COST	(2,069,672)	(1,964,053)	(1,762,115)	(1,762,115)	
W13 ENVIRONMENTAL HLTH PERFORM	-	-	-	-	
<b>Total General</b>	<b>\$ 54,104,185</b>	<b>\$ 45,792,461</b>	<b>\$ 62,832,805</b>	<b>\$ 62,832,805</b>	
<b>General - Capital Projects</b>					
161 ACCUMULATED CAPITAL OUTLAY	\$ 1,472,164	\$ 448,326	\$ 12,744,025	\$ 12,744,025	
166 LAND BUILDINGS AND IMPROVEMENTS	1,532,214	591,734	154,122	154,122	
16B JUVENILE HALL FACILITY	-	7,007,305	12,296,816	12,296,816	
16C ADULT REHAB CENTER	-	-	-	-	
<b>Total General - Capital Projects</b>	<b>\$ 3,004,377</b>	<b>\$ 8,047,364</b>	<b>\$ 25,194,963</b>	<b>\$ 25,194,963</b>	
<b>General Promotion</b>					
159 INTERMOUNTAIN FAIR	\$ 11,675	\$ 7,950	\$ 9,266	\$ 9,266	
<b>Total General Promotion</b>	<b>\$ 11,675</b>	<b>\$ 7,950</b>	<b>\$ 9,266</b>	<b>\$ 9,266</b>	
<b>Public Protection</b>					
201 TRIAL COURTS	\$ 2,449,500	\$ 2,421,673	\$ 2,580,937	\$ 2,580,937	
203 CONFL PUBLIC DEFENDER	2,398,311	2,311,106	2,636,336	2,636,336	
207 PUBLIC DEFENDER	3,489,662	3,597,371	5,044,494	5,044,494	
208 GRAND JURY	88,102	74,077	79,922	79,922	
220 PUBLIC SAFETY GEN REVENUES	-	-	-	-	
221 COUNTY CLERK	483,111	498,285	588,285	588,285	
227 DISTRICT ATTORNEY	7,910,806	8,288,070	9,883,807	9,883,807	
228 CHILD SUPPORT SERVICES	7,136,132	7,338,930	8,142,055	8,142,055	
235 SHERIFF	18,433,459	17,136,804	19,973,812	19,973,812	
236 BOATING SAFETY	884,027	764,395	1,005,136	1,005,136	
237 SHERIFF CIVIL UNIT	456,415	553,367	745,798	745,798	
246 DETENTION ANNEX/WORK FACILITY	482,607	469,211	692,727	692,727	
256 VICTIM WITNESS ASSISTANCE	1,245,720	1,464,730	1,475,318	1,475,318	
260 JAIL	18,383,385	17,706,685	27,070,786	27,070,786	
261 BURNEY SUBSTATION	2,140,160	2,173,461	2,743,419	2,743,419	
262 JUVENILE HALL	5,169,488	5,233,876	7,186,325	7,186,325	
263 PROBATION	10,868,456	11,551,540	13,633,958	13,633,958	
280 AG COMM AND SEALER OF WEIGHTS	1,735,817	1,824,106	2,147,295	2,147,295	
282 BUILDING INSPECTION	2,200,168	2,378,083	3,298,164	3,298,164	
285 KNIGHTON RD BEETLE MITIGATION	55	50	200,060	200,060	
286 PLANNING	1,631,945	1,906,479	2,141,902	2,141,902	
287 CORONER	1,358,026	1,380,733	1,551,046	1,551,046	
288 DISPATCH	1,477,759	1,516,637	1,663,038	1,663,038	
290 RECORDER	1,271,791	1,233,903	1,407,082	1,407,082	
292 PUBLIC GUARDIAN	746,371	878,330	902,862	902,862	
294 WILDLIFE CONTROL	289	340	886	886	
297 ANIMAL CONTROL	447,100	447,853	584,838	584,838	
299 PUBLIC ADMINISTRATOR	244,203	245,106	307,467	307,467	
W02 STATHAM-ROBBINS CRIM CONST ADM	-	-	-	-	

State Controller Schedules		County of Shasta			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2020-21			
Function, Activity and Budget Unit	2018-19 Actual	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Total Public Protection</b>	\$ 93,132,866	\$ 93,395,204	\$ 117,687,755	\$ 117,687,755	
<b>Public Ways &amp; Facilities</b>					
301 ROADS	\$ 24,232,822	\$ 20,417,533	\$ 24,922,071	\$ 24,922,071	
302 SACTO VLY AIR POLLUTION PAVING	-	-	5,000	5,000	
<b>Total Public Ways &amp; Facilities</b>	\$ 24,232,822	\$ 20,417,533	\$ 24,927,071	\$ 24,927,071	
<b>Health &amp; Sanitation</b>					
402 ENVIRONMENTAL HEALTH	\$ 2,486,111	\$ 2,651,293	\$ 3,253,773	\$ 3,253,773	
404 MENTAL HEALTH SERVICES ADMIN	11,646,618	12,343,954	20,347,095	20,347,095	
410 MENTAL HEALTH	31,623,439	33,116,306	38,262,027	38,262,027	
411 PUBLIC HEALTH	15,980,626	17,631,633	21,832,807	21,832,807	
412 SHASTA COUNTY HEALTH CARE	298,803	969,066	566,239	566,239	
417 CALIFORNIA CHILDRENS SERVICES	1,919,497	1,703,341	2,277,183	2,277,183	
422 ALCOHOL AND DRUG PROGRAMS	4,131,455	4,504,819	4,954,527	4,954,527	
425 PERINATAL	915,756	926,897	1,319,353	1,319,353	
<b>Total Health &amp; Sanitation</b>	\$ 69,002,304	\$ 73,847,309	\$ 92,813,004	\$ 92,813,004	
<b>Public Assistance</b>					
501 SOCIAL SERVICES ADMINISTRATION	\$ 56,363,208	\$ 59,927,716	\$ 78,242,151	\$ 78,242,151	
502 HEALTH AND HUMAN SVS AGENCY ADM	15,886	214,799	119,163	119,163	
530 OPPORTUNITY CENTER	5,396,304	5,658,351	6,623,577	6,623,577	
540 COUNTY INDIGENT CASES	-	-	-	-	
541 WELFARE CASH AID PAYMENTS	51,001,719	55,213,145	63,496,893	63,496,893	
542 COUNTY INDIGENT CASES-GEN FND	1,307,111	1,829,759	2,162,243	2,162,243	
543 HOUSING AUTHORITY	97,632	-	-	-	
570 VETERANS SERVICE OFFICER	429,509	515,968	642,592	642,592	
590 COMMUNITY ACTION AGENCY	762,332	4,206,338	1,523,508	1,523,508	
591 HOUSING CALHOME	-	-	67,295	67,295	
592 HOUSING HOME IPP	1,335,071	180,516	255,931	255,931	
593 PHA HOUSING ASSISTANCE	4,698,391	4,639,981	5,114,373	5,114,373	
596 CDBG ADMIN/REHAB	1,258,202	120,495	225,522	225,522	
H51 IHSS PUBL AUTH ADMIN	396,371	392,091	531,354	531,354	
<b>Total Public Assistance</b>	\$ 123,061,735	\$ 132,899,159	\$ 159,004,602	\$ 159,004,602	
<b>Education</b>					
611 LIBRARY ADMINISTRATION	\$ 1,389,729	\$ 1,740,297	\$ 1,635,069	\$ 1,635,069	
620 AGRIC EXT SERVICE FARM ADVISOR	199,910	252,604	264,429	264,429	
621 FARM ADVISOR JT LASSEN SHASTA	56	-	-	-	
<b>Total Education</b>	\$ 1,589,695	\$ 1,992,901	\$ 1,899,498	\$ 1,899,498	
<b>Recreation</b>					
701 RECREATION AND PARK DEVELOPMENT	\$ 47,630	\$ 57,205	\$ 61,941	\$ 61,941	
710 VETERANS HALLS	127,662	182,865	160,580	160,580	
<b>Total Recreation</b>	\$ 175,292	\$ 240,070	\$ 222,521	\$ 222,521	
<b>Debt Service</b>					
803 1998 CRTHSE BOND	\$ 532,606	\$ 535,019	\$ 532,166	\$ 532,166	
804 2003 JUSTICE CTR BOND	-	-	-	-	
805 2003 ADM CTR BOND	2,379,751	2,378,251	2,375,600	2,375,600	
806 ENERGY RETROFIT	51,784	51,784	51,783	51,783	
<b>Total Debt Service</b>	\$ 2,964,141	\$ 2,965,053	\$ 2,959,549	\$ 2,959,549	
<b>Grand Total Financing Uses by Function</b>	\$ 371,279,092	\$ 379,605,005	\$ 487,551,034	\$ 487,551,034	
Total Financing Uses by Function Transferred To	SCH 7, COL 2	SCH 7, COL 3	SCH 7, COL 4	SCH 7, COL 5	



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**General Government  
and  
Support Services**

# GENERAL REVENUE AND TRANSFERS

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

## PROGRAM DESCRIPTION

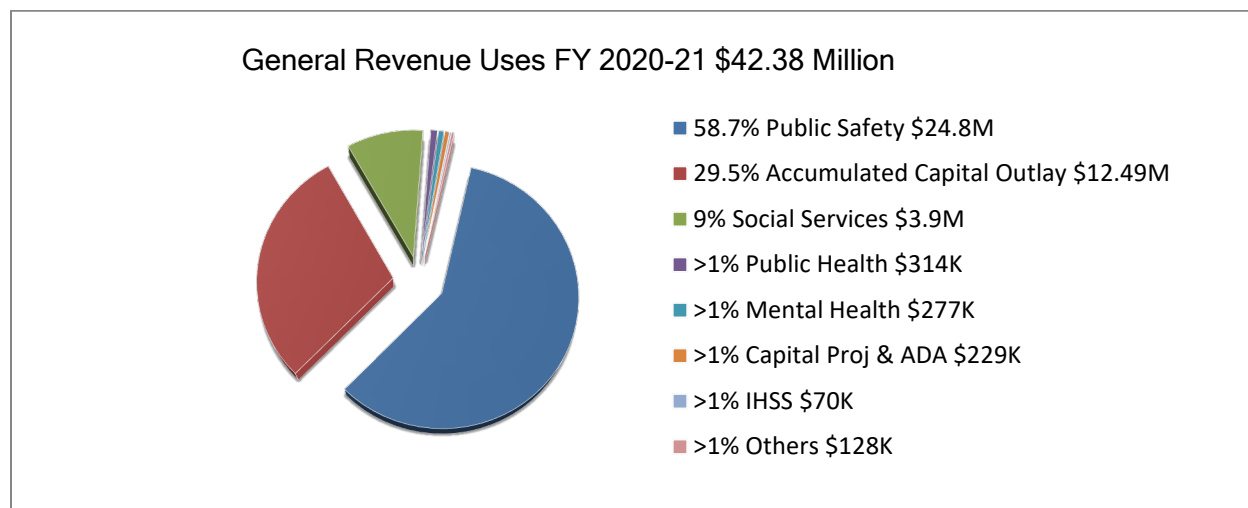
The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) 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

### TRANSFERS OUT

As is illustrated in the following tables, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$24.890 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 (\$12.494 million.)

GENERAL REVENUE USES FY 2019-20		
Public Safety	\$ 24,890,533	58.72%
Accumulated Capital Outlay	12,494,025	29.48%
Social Services	3,955,297	9.33%
Public Health	341,420	0.81%
Mental Health	276,778	0.65%
Capital Project & ADA	229,106	0.54%
IHSS	70,948	0.17%
Others	128,512	0.30%
<b>Total</b>	<b>\$ 42,386,619</b>	<b>100.00%</b>

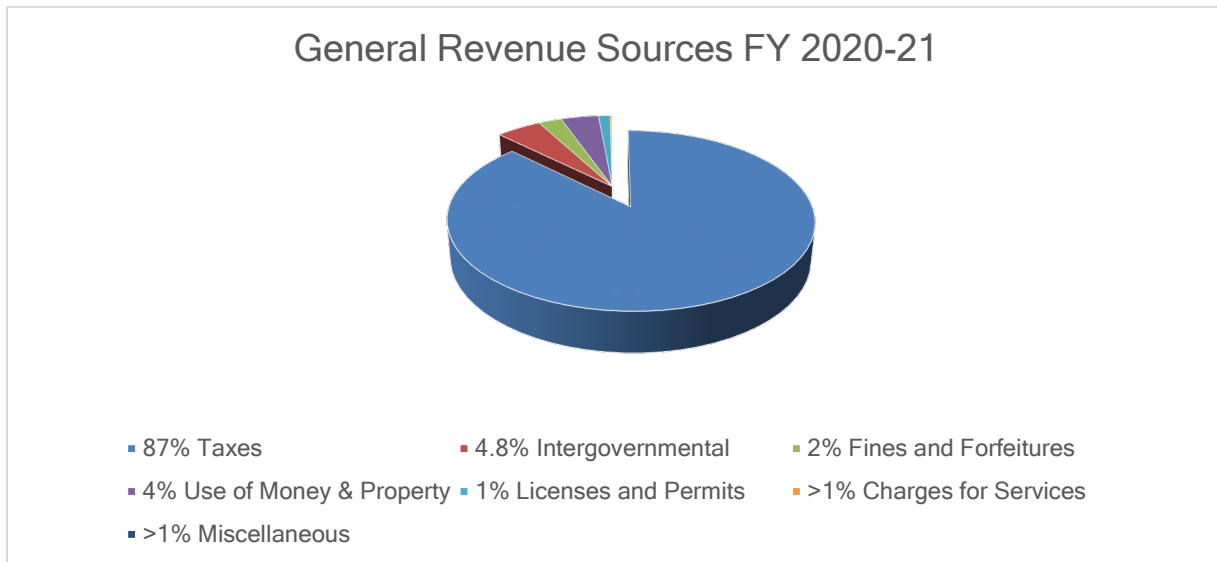


## REVENUES

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 Purpose Revenue budget unit:

<b>General Revenue Sources 2020-21</b>		
87% Taxes	\$ 54,135,371	87.36%
4.8% Intergovernmental	2,959,800	4.78%
2% Fines and Forfeitures	1,508,500	2.43%
4% Use of Money & Property	2,460,000	3.97%
1% Licenses and Permits	750,000	1.21%
>1% Charges for Services	120,000	0.19%
>1% Miscellaneous	34,500	0.06%
<b>Grand Total</b>	<b>\$ 61,968,171</b>	<b>100%</b>



**PENDING ISSUES AND POLICY CONSIDERATIONS**

The FY 2020-21 Recommended Budget relies on use of General Fund/fund balance \$17.8 million. This is concerning due to the State-wide pandemic (COVID).

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$17,665,042	\$18,501,259	\$18,800,000	\$18,800,000	\$18,800,000
101001 CURRENT UNITARY TAXES	\$3,017,696	\$2,841,372	\$2,869,785	\$2,869,785	\$2,869,785
101011 CURR SEC TAX DEL ADV TEETER	\$278,328	\$314,335	\$267,650	\$267,650	\$267,650
101012 RDA RESIDUAL PROP TAX HS34188	\$200,092	\$261,796	\$180,747	\$180,747	\$180,747
101013 RDA 1290 PT PROP TX HS33607.5	\$3,873,296	\$4,138,637	\$2,571,793	\$2,571,793	\$2,571,793
101100 SUPPLEMENTAL TAXES CURRENT	\$263,657	\$381,670	\$262,147	\$262,147	\$262,147
101111 SUPPLEMENTAL TAXES CURR TEETER	\$30,596	\$64,836	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$816,391	\$865,331	\$970,000	\$970,000	\$970,000
103010 SUPPLEMENTAL TAXES PRIOR	\$485	\$9,268	\$9,230	\$9,230	\$9,230
104000 PRIOR YEAR UNSECURED TAXES	\$14,993	\$10,456	\$10,498	\$10,498	\$10,498
106000 SALES & USE TAX	\$4,614,556	\$4,362,010	\$4,131,000	\$4,131,000	\$4,131,000
108000 DOCUMENTARY TRANSFER TAX	\$959,609	\$1,019,881	\$805,980	\$805,980	\$805,980
109000 TRANSIENT OCCUPANCY TAXES	\$1,134,940	\$1,239,724	\$802,990	\$802,990	\$802,990
109100 TIMBER YIELD TAXES	\$459,884	\$368,971	\$153,551	\$153,551	\$153,551
109102 PMT IN LIEU PROP TAX NON GOVT	\$37,448	\$0	\$0	\$0	\$0
<b>TAXES</b>	<b>\$33,367,022</b>	<b>\$34,379,554</b>	<b>\$31,835,371</b>	<b>\$31,835,371</b>	<b>\$31,835,371</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
215000 FRANCHISES	\$758,669	\$816,664	\$750,000	\$750,000	\$750,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$758,669</b>	<b>\$816,664</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318511 COURT FINES CRIMINALISTIC LAB	\$0	\$18,556	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$457,753	\$686,989	\$275,000	\$275,000	\$275,000
323001 TEETER DEL PEN & INT	\$2,296,726	\$786,424	\$1,200,000	\$1,200,000	\$1,200,000
323002 PENALTIES FAILURE TO FILE CIO	\$39,606	\$8,604	\$10,000	\$10,000	\$10,000
323004 TEETER REDEMPTION FEES	\$19,910	\$18,790	\$20,000	\$20,000	\$20,000
323005 TEETER COSTS	\$82	\$0	\$0	\$0	\$0
323006 PENALTY R&T 463	\$3,953	\$4,461	\$3,500	\$3,500	\$3,500
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,818,032</b>	<b>\$1,523,825</b>	<b>\$1,508,500</b>	<b>\$1,508,500</b>	<b>\$1,508,500</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,549,115	\$1,919,669	\$2,000,000	\$2,000,000	\$2,000,000
420115 EARNINGS PERS PREPAY ER SHARE	\$499,389	\$613,388	\$450,000	\$450,000	\$450,000
421100 LAND RENT	\$10,699	\$10,608	\$10,000	\$10,000	\$10,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,059,205</b>	<b>\$2,543,667</b>	<b>\$2,460,000</b>	<b>\$2,460,000</b>	<b>\$2,460,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
109101 PROPERTY TAX IN-LIEU OF VLF	\$21,977,603	\$22,979,153	\$22,300,000	\$22,300,000	\$22,300,000
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$71,482	\$118,147	\$100,000	\$100,000	\$100,000
529000 STATE LATOUR FOREST	\$6,985	\$7,284	\$7,000	\$7,000	\$7,000
529200 STATE OTHER IN-LIEU TAX	\$5,800	\$5,878	\$5,800	\$5,800	\$5,800

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
546000 STATE HOMEOWNERS EXEMPTION	\$277,445	\$278,006	\$250,000	\$250,000
547500 STATE MANDATED COST REIMB	\$921,196	\$363,752	\$200,000	\$200,000
547800 STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
549649 STATE INTEREST/PENALTY	\$15,311	\$0	\$10,000	\$10,000
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1,938,162	\$2,077,846	\$2,050,000	\$2,050,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$25,550,986</b>	<b>\$26,167,068</b>	<b>\$25,259,800</b>	<b>\$25,259,800</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668317 S/A WILLIAMSON ACT GC51244.3	\$116,898	\$116,771	\$110,000	\$110,000
684700 COLLECTORS FEES	\$30,000	\$30,000	\$10,000	\$10,000
692220 EMPLOYEE RETIRE ADMIN FEE	\$302,666	(\$552)	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$449,565</b>	<b>\$146,218</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
792500 DONATIONS/CONTRIBUTIONS	\$1,000	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$4,273	\$14,537	\$4,500	\$4,500
799300 MISCELLANEOUS REVENUE	\$221,854	\$8,422	\$10,000	\$10,000
799311 LITIGATION SETTLEMENT	\$0	\$818	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$34,083	\$47,837	\$20,000	\$20,000
<b>MISCELLANEOUS REVENUES</b>	<b>\$261,211</b>	<b>\$71,615</b>	<b>\$34,500</b>	<b>\$34,500</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896101 SALE OF SURPLUS PROPERTY	\$0	\$24,500	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$24,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$65,264,693</b>	<b>\$65,673,114</b>	<b>\$61,968,171</b>	<b>\$61,968,171</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
033727 MNT STR ADA	\$91,584	\$41,184	\$115,000	\$115,000
034300 MISCELLANEOUS EXPENSE	\$22	\$0	\$200,000	\$200,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,431,545	(\$69,413)	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$18,837	\$0	\$0	\$0
034806 PROF AUDIT SVS	\$9,427	\$24,938	\$25,000	\$25,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,551,417</b>	<b>(\$3,290)</b>	<b>\$340,000</b>	<b>\$340,000</b>
<b>Category: 050 OTHER CHARGES</b>				
050800 TAXES & ASSESSMENTS	\$25	\$26	\$40	\$40
051300 CONTRIB NON COUNTY GOV AGENCY	\$400,000	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$400,025</b>	<b>\$26</b>	<b>\$40</b>	<b>\$40</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$7,827,350	\$0	\$12,494,025	\$12,494,025

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095166 TRANS OUT CAPITAL PROJECTS	\$75,808	\$109,486	\$154,122	\$154,122	
095227 TRAN OUT DISTRICT ATTORNEY	\$3,613,866	\$3,670,987	\$3,733,951	\$3,733,951	
095235 TRAN OUT SHERIFF	\$4,806,360	\$4,806,360	\$4,806,360	\$4,806,360	
095236 TRAN OUT BOATING SAFETY	\$91,770	\$91,770	\$91,771	\$91,771	
095246 TRAN OUT DETENTION ANNEX	\$15,224	\$3,723	\$3,724	\$3,724	
095260 TRAN OUT JAIL	\$9,016,413	\$9,027,912	\$9,027,913	\$9,027,913	
095261 TRAN OUT BURNEY SUBSTATION	\$1,447,551	\$1,447,551	\$1,447,551	\$1,447,551	
095262 TRAN OUT JUVENILE HALL	\$2,666,568	\$2,666,568	\$2,666,568	\$2,666,568	
095263 TRAN OUT PROBATION	\$1,241,328	\$1,241,328	\$1,241,329	\$1,241,329	
095287 TRAN OUT CORONER	\$946,181	\$946,181	\$946,181	\$946,181	
095288 TRAN OUT CENTRAL DISPATCH	\$925,185	\$925,185	\$925,185	\$925,185	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$44,178	\$38,039	\$6,311	\$6,311	
095412 TRAN OUT SCHC CMSP	\$434,240	\$440,379	\$472,107	\$472,107	
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	\$16,872	\$0	\$4,328	\$4,328	
095593 TRAN OUT PHA HOUSING ASST	\$0	\$83,940	\$124,184	\$124,184	
096200 TRANS OUT FALL RVR MILLS AIRPT	\$12,000	\$0	\$0	\$0	
096851 TRANS OUT IHSS	\$70,947	\$70,947	\$70,948	\$70,948	
<b>OTHER FINANCING USES</b>	\$37,641,292	\$29,959,807	\$42,606,004	\$42,606,004	
<b>Total Expenditures/Appropriations:</b>	\$39,592,735	\$29,956,543	\$42,946,044	\$42,946,044	
<b>Net Cost:</b>	(\$25,671,957)	(\$35,716,571)	(\$19,022,127)	(\$19,022,127)	

**BOARD OF SUPERVISORS**  
Fund 0060 General, Budget Unit 101  
Mary Rickert; 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 2020-21 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 2020-21 total \$38,000, and include 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 National 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 in order 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
692200	REIMBURSE TRAVEL	\$2,035	\$1,083	\$0	\$0

<b>CHARGES FOR SERVICES</b>		\$2,035	\$1,083	\$0	\$0
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<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799300	MISCELLANEOUS REVENUE	\$0	\$786	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,002	\$7,528	\$0	\$0
799850	REIMB MISC COSTS	\$95	\$62	\$0	\$0

<b>MISCELLANEOUS REVENUES</b>		\$1,097	\$8,377	\$0	\$0
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<b>Total Revenues:</b>		\$3,133	\$9,461	\$0	\$0
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$259,993	\$269,598	\$269,000	\$269,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,879	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$19,436	\$20,142	\$21,000	\$21,000
018201	EMPLOYER SHARE RETIREMENT	\$30,706	\$35,682	\$38,000	\$38,000
018300	EMPLOYER SHARE HEALTH INSUR	\$59,714	\$66,215	\$71,000	\$71,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$7,799	\$10,835	\$11,000	\$11,000
018500	WORKERS COMP EXPOSURE	\$2,229	\$686	\$1,100	\$1,100
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$2,901	\$2,900	\$2,900

<b>SALARIES AND BENEFITS</b>		\$382,759	\$406,062	\$414,000	\$414,000
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<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032500	COMMUNICATIONS EXPENSE	\$1,879	\$2,023	\$1,936	\$1,936
032590	CHGS FAC MGMT COMM	\$46	\$49	\$50	\$50
032591	CHGS IT COMM	\$1,737	\$1,718	\$2,268	\$2,268
032700	FOOD EXPENSE	\$91	\$337	\$95	\$95
032900	HOUSEHOLD EXPENSE	\$25	\$13	\$26	\$26
032992	CHGS FAC MGMT HSHLD XP	\$3,792	\$5,619	\$4,248	\$4,248
033102	INSUR XP LIABILITY EXPOSURE	\$688	\$629	\$800	\$800
033103	INSUR XP MISCELLANEOUS	\$408	\$372	\$420	\$420
033592	CHGS IT MNT HARD/SOFTWARE	\$1,832	\$5,030	\$1,639	\$1,639
033791	CHGS FAC MGMT MAINT STR	\$25,174	\$8,246	\$28,402	\$28,402
034100	MEMBERSHIPS	\$36,460	\$35,460	\$38,000	\$38,000
034500	OFFICE EXPENSE	\$2,963	\$1,827	\$3,000	\$3,000
034591	CHGS OC POSTAGE SVS	\$19	\$17	\$31	\$31
034592	CHGS OC OTHER SERVICES	\$1,175	\$1,295	\$1,412	\$1,412
034800	PROF & SPECIAL SERVICES	\$800	\$215	\$832	\$832
034828	PROF LEGAL SVS	\$361	\$0	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$211	\$238	\$287	\$287

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$14,236	\$12,858	\$16,458	\$16,458	
035100 RENTS & LEASES OF EQUIPMENT	\$613	\$608	\$700	\$700	
035500 MINOR EQUIPMENT	\$9	\$93	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$4,493	\$0	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$187	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$75	\$0	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$16,303	\$12,756	\$16,792	\$16,792	
036100 UTILITIES	\$5,759	\$6,493	\$5,933	\$5,933	
<b>SERVICES AND SUPPLIES</b>	<b>\$119,346</b>	<b>\$95,905</b>	<b>\$129,929</b>	<b>\$129,929</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27,709	\$24,983	\$32,101	\$32,101	
050003 BUILDING & EQUIP COST PLAN CHG	\$82,604	\$75,720	\$54,574	\$54,574	
050800 TAXES & ASSESSMENTS	\$7	\$8	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$110,322</b>	<b>\$100,712</b>	<b>\$86,775</b>	<b>\$86,775</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$5,330	\$5,330	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,330</b>	<b>\$5,330</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$612,428</b>	<b>\$602,679</b>	<b>\$636,034</b>	<b>\$636,034</b>	
<b>Net Cost:</b>	<b>\$609,295</b>	<b>\$593,218</b>	<b>\$636,034</b>	<b>\$636,034</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 2020-21 request is for a Net County Cost of \$2,801,492. This is primarily due to the County Fire contract at the amount of \$2,507,479.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799300	MISCELLANEOUS REVENUE	\$0	\$2,681	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,418	\$7,845	\$0	\$0
799850	REIMB MISC COSTS	\$43	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$3,461	\$10,526	\$0	\$0
<b>Total Revenues:</b>		\$3,461	\$10,526	\$0	\$0

<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$654,607	\$665,992	\$773,000	\$773,000
011200	TERMINATION/SPECIAL PAY	\$0	\$41,411	\$15,000	\$15,000
017502	OVERTIME PAY	\$766	\$829	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,257	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$44,770	\$48,472	\$52,000	\$52,000
018201	EMPLOYER SHARE RETIREMENT	\$129,072	\$145,086	\$180,000	\$180,000
018204	EMPLOYER SHARE DEFERRED COMP	\$9,552	\$2,205	\$0	\$0
018205	EMPLOYER SHARE 401A	\$0	\$2,611	\$9,500	\$9,500
018300	EMPLOYER SHARE HEALTH INSUR	\$102,691	\$106,911	\$121,000	\$121,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$19,349	\$26,627	\$31,000	\$31,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,037	\$651	\$500	\$500
018500	WORKERS COMP EXPOSURE	\$5,616	\$1,699	\$3,000	\$3,000
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,559	\$900	\$900
<b>SALARIES AND BENEFITS</b>		\$969,721	\$1,044,060	\$1,185,900	\$1,185,900

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$212	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$2,497	\$2,678	\$3,000	\$3,000
032590	CHGS FAC MGMT COMM	\$157	\$171	\$165	\$165
032591	CHGS IT COMM	\$1,827	\$2,032	\$2,247	\$2,247
032700	FOOD EXPENSE	\$4	\$235	\$250	\$250
032900	HOUSEHOLD EXPENSE	\$49	\$44	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$12,929	\$24,624	\$14,535	\$14,535
033102	INSUR XP LIABILITY EXPOSURE	\$1,734	\$1,651	\$2,300	\$2,300
033103	INSUR XP MISCELLANEOUS	\$1,206	\$1,104	\$1,248	\$1,248
033105	INSUR XP LIABILITY EXPERIENCE	\$0	\$108	\$120	\$120
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100
033592	CHGS IT MNT HARD/SOFTWARE	\$711	\$807	\$12,613	\$12,613
033791	CHGS FAC MGMT MAINT STR	\$33,376	\$25,236	\$45,601	\$45,601
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$392	\$0	\$0
034100	MEMBERSHIPS	\$1,588	\$1,338	\$2,000	\$2,000

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$2,668	\$8,229	\$10,000	\$10,000	
034527 OFFICE XP PRINTING	\$128	\$107	\$200	\$200	
034590 CHGS OC PHOTOCOPY SVS	\$1,379	\$1,973	\$1,256	\$1,256	
034591 CHGS OC POSTAGE SVS	\$1,030	\$336	\$360	\$360	
034592 CHGS OC OTHER SERVICES	\$1,357	\$1,494	\$1,682	\$1,682	
034800 PROF & SPECIAL SERVICES	\$27,057	\$21,120	\$28,000	\$28,000	
034822 PROF FIRE/FIRE SAFETY SVS	\$2,507,479	\$2,507,479	\$2,507,479	\$2,507,479	
034837 PROF PREEMPLOYMENT SVS	\$0	\$144	\$150	\$150	
034890 CHGS FAC MGMT PROF SVS	\$722	\$814	\$885	\$885	
034892 CHGS IT PROFESSIONAL SVS	\$15,312	\$20,208	\$19,358	\$19,358	
034900 PUBLICATIONS & LEGAL NOTICES	\$960	\$5,985	\$2,000	\$2,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,214	\$1,204	\$1,500	\$1,500	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$826	\$1,741	\$1,000	\$1,000	
035528 MINOR EQP SOFTWARE	\$0	\$14,700	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$350	\$577	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$3,810	\$10,931	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$149	\$497	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$11,221	\$29,735	\$12,000	\$12,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$319	\$0	\$350	\$350	
036100 UTILITIES	\$19,639	\$22,140	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,652,912</b>	<b>\$2,711,258</b>	<b>\$2,707,099</b>	<b>\$2,707,099</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$27	\$27	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$27</b>	<b>\$27</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,376,730)	(\$1,133,790)	(\$1,091,607)	(\$1,091,607)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,376,730)</b>	<b>(\$1,133,790)</b>	<b>(\$1,091,607)</b>	<b>(\$1,091,607)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$18,170	\$18,170	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,170</b>	<b>\$18,170</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,245,930</b>	<b>\$2,621,555</b>	<b>\$2,819,662</b>	<b>\$2,819,662</b>	
<b>Net Cost:</b>	<b>\$2,242,468</b>	<b>\$2,611,028</b>	<b>\$2,819,662</b>	<b>\$2,819,662</b>	

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 Roster of Public Agencies, 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, and the Mayors' City Selection Committee. The COB also provides support for Nuisance Abatement Hearings and Intermediate Disciplinary Hearings.

BUDGET REQUESTS

The COB budget request remains status quo.

SUMMARY OF RECOMMENDATIONS

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$3,925	\$3,762	\$2,500	\$2,500	
676100 BOARD APPEALS	\$100	\$0	\$100	\$100	
692100 PHOTOCOPIES	\$36	\$131	\$30	\$30	
692460 BOS PUBLIC HEARING PROCESS FEE	\$0	\$890	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$4,062</b>	<b>\$4,783</b>	<b>\$2,630</b>	<b>\$2,630</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$45	\$1,418	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,745	\$1,981	\$0	\$0	
799850 REIMB MISC COSTS	\$45	\$93	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,835</b>	<b>\$3,493</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$5,897</b>	<b>\$8,277</b>	<b>\$2,630</b>	<b>\$2,630</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$158,693	\$177,672	\$192,000	\$192,000	
017502 OVERTIME PAY	\$56	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$11,898	\$13,483	\$15,000	\$15,000	
018201 EMPLOYER SHARE RETIREMENT	\$31,830	\$39,173	\$45,000	\$45,000	
018205 EMPLOYER SHARE 401A	\$0	\$462	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$57,986	\$57,304	\$62,000	\$62,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,760	\$7,139	\$7,700	\$7,700	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$250	\$173	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$1,346	\$448	\$800	\$800	
<b>SALARIES AND BENEFITS</b>	<b>\$266,822</b>	<b>\$295,857</b>	<b>\$322,700</b>	<b>\$322,700</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,702	\$1,727	\$1,800	\$1,800	
032590 CHGS FAC MGMT COMM	\$80	\$85	\$85	\$85	
032591 CHGS IT COMM	\$825	\$790	\$980	\$980	
032900 HOUSEHOLD EXPENSE	\$27	\$15	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$6,602	\$9,720	\$7,396	\$7,396	
033102 INSUR XP LIABILITY EXPOSURE	\$415	\$410	\$600	\$600	
033103 INSUR XP MISCELLANEOUS	\$591	\$552	\$624	\$624	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,683	\$2,686	\$2,508	\$2,508	
033791 CHGS FAC MGMT MAINT STR	\$9,131	\$10,164	\$9,282	\$9,282	
034100 MEMBERSHIPS	\$500	\$500	\$500	\$500	
034500 OFFICE EXPENSE	\$3,839	\$9,746	\$9,210	\$9,210	
034591 CHGS OC POSTAGE SVS	\$696	\$611	\$501	\$501	
034592 CHGS OC OTHER SERVICES	\$1,258	\$1,304	\$1,412	\$1,412	

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$175	\$374	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$169	\$0	\$500	\$500	
034849 PROF TECHNOLOGICAL SVS	\$19,075	\$17,710	\$26,310	\$26,310	
034890 CHGS FAC MGMT PROF SVS	\$368	\$415	\$460	\$460	
034892 CHGS IT PROFESSIONAL SVS	\$14,677	\$16,130	\$16,750	\$16,750	
034900 PUBLICATIONS & LEGAL NOTICES	\$2,025	\$2,391	\$3,000	\$3,000	
035100 RENTS & LEASES OF EQUIPMENT	\$676	\$670	\$800	\$800	
035300 RENTS & LEASES OF STRUCTURES	\$720	\$738	\$800	\$800	
035500 MINOR EQUIPMENT	\$58	\$16	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$2,029	\$2,170	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$247	\$0	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$941	\$2,468	\$2,330	\$2,330	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$50	\$50	
036100 UTILITIES	\$10,027	\$11,304	\$13,586	\$13,586	
<b>SERVICES AND SUPPLIES</b>	<b>\$79,548</b>	<b>\$92,706</b>	<b>\$103,684</b>	<b>\$103,684</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$40,354	\$56,274	\$34,306	\$34,306	
050003 BUILDING & EQUIP COST PLAN CHG	\$42,852	\$41,526	\$40,152	\$40,152	
050800 TAXES & ASSESSMENTS	\$13	\$13	\$16	\$16	
<b>OTHER CHARGES</b>	<b>\$83,220</b>	<b>\$97,814</b>	<b>\$74,474</b>	<b>\$74,474</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$9,276	\$9,276	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,276</b>	<b>\$9,276</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$429,591</b>	<b>\$486,379</b>	<b>\$510,134</b>	<b>\$510,134</b>	
<b>Net Cost:</b>	<b>\$423,694</b>	<b>\$478,101</b>	<b>\$507,504</b>	<b>\$507,504</b>	



**AUDITOR-CONTROLLER**  
Fund 0060 General, Budget Unit 110  
Brian Muir, 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 2020-21 budget requests for the Auditor-Controller reflect an increase in net county cost due to three things; 1) additional labor costs of \$105,900, due to COLAs and the minimum wage adjustments; 2) \$29,222 in expenses related to the County approved energy retrofit project; and 3) a reduction of \$176,805 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 22/23 Cost plan. In addition, there is a 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 \$1,044,834 which includes a \$200,000 carryover from FY 2019-20.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested 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 \$226,332. 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 this budget as recommended.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
664100	S/A COLLECTION FEE REDDING	\$10,555	\$11,185	\$10,000	\$10,000
664300	S/A COLLECTION FEE ANDERSON	\$8,266	\$2,912	\$3,000	\$3,000
664310	S/A COLLECTION FEE OTHER DIST	\$36,456	\$34,693	\$35,000	\$35,000
664330	SUP ASMT ADMIN FEE SB813	\$0	\$78,928	\$15,000	\$15,000
664500	PROPERTY TAX ADMIN FEE	\$31,216	\$68,502	\$50,000	\$50,000
664502	PROPERTY TAX AB 1X 26	\$20,325	\$1,237	\$2,000	\$2,000
665000	AUDIT/ACCOUNTING FEES	\$0	\$414	\$0	\$0
665001	AUDITORS FEES PAYROLL	\$1,025	\$1,084	\$1,000	\$1,000
693111	CHARGES FOR SERVICES COST PLAN	\$30,634	\$55,541	\$50,000	\$50,000

<b>CHARGES FOR SERVICES</b>	\$138,481	\$254,500	\$166,000	\$166,000
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<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215	UNCLAIMED MONEY	\$0	\$6,008	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$21,308	\$8,532	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$5,583	\$10,698	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$30,122	\$0	\$0
799606	MISCELLANOUES INSURANCE REBATE	\$0	\$220,752	\$0	\$0
799731	MISC CREDIT CARD BANK REVENUES	\$87,355	\$110,530	\$110,000	\$110,000
799850	REIMB MISC COSTS	\$136	\$89	\$0	\$0
799900	CASH OVER/SHORT	\$214	\$70,887	(\$100)	(\$100)

<b>MISCELLANEOUS REVENUES</b>	\$114,597	\$457,622	\$109,900	\$109,900
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<b>Total Revenues:</b>	\$253,079	\$712,123	\$275,900	\$275,900
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$1,458,475	\$1,521,769	\$1,646,000	\$1,646,000
011200	TERMINATION/SPECIAL PAY	\$58,378	\$16,331	\$0	\$0
017000	EXTRA HELP	\$48,718	\$43,709	\$15,000	\$15,000
017502	OVERTIME PAY	\$5,589	\$8,961	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$3,960	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$112,838	\$117,453	\$131,000	\$131,000
018201	EMPLOYER SHARE RETIREMENT	\$263,320	\$303,280	\$363,000	\$363,000
018204	EMPLOYER SHARE DEFERRED COMP	\$8,674	\$10,151	\$9,800	\$9,800
018205	EMPLOYER SHARE 401A	\$5,913	\$8,728	\$11,000	\$11,000
018300	EMPLOYER SHARE HEALTH INSUR	\$435,534	\$412,243	\$446,000	\$446,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$43,200	\$60,273	\$67,000	\$67,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,190	\$1,415	\$1,100	\$1,100
018500	WORKERS COMP EXPOSURE	\$12,870	\$3,980	\$6,500	\$6,500
018501	WORKERS COMP EXPERIENCE	\$2,364	\$828	\$4,100	\$4,100
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$4,319	\$4,900	\$4,900

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>SALARIES AND BENEFITS</b>	\$2,462,030	\$2,513,447		\$2,710,400	\$2,710,400
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$26	\$47		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$6,106	\$6,284		\$9,000	\$9,000
032590 CHGS FAC MGMT COMM	\$256	\$274		\$265	\$265
032591 CHGS IT COMM	\$5,319	\$5,247		\$6,559	\$6,559
032700 FOOD EXPENSE	\$179	\$0		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$116	\$369		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$21,335	\$32,748		\$23,915	\$23,915
033100 INSURANCE EXPENSE	\$33	\$33		\$33	\$33
033102 INSUR XP LIABILITY EXPOSURE	\$4,125	\$3,682		\$5,000	\$5,000
033103 INSUR XP MISCELLANEOUS	\$7,323	\$6,516		\$7,176	\$7,176
033500 MAINTENANCE OF EQUIPMENT	\$141,228	\$144,198		\$150,000	\$150,000
033592 CHGS IT MNT HARD/SOFTWARE	\$8,145	\$7,889		\$10,535	\$10,535
033791 CHGS FAC MGMT MAINT STR	\$30,011	\$62,894		\$27,924	\$27,924
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6	\$353		\$0	\$0
034100 MEMBERSHIPS	\$3,343	\$2,801		\$3,500	\$3,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$207		\$0	\$0
034500 OFFICE EXPENSE	\$17,245	\$14,701		\$30,000	\$30,000
034526 OFFICE XP POSTAGE	\$13,755	\$13,808		\$0	\$0
034527 OFFICE XP PRINTING	\$128	\$107		\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$30	\$291		\$238	\$238
034591 CHGS OC POSTAGE SVS	\$2,887	\$262		\$546	\$546
034592 CHGS OC OTHER SERVICES	\$1,349	\$2,171		\$2,690	\$2,690
034800 PROF & SPECIAL SERVICES	\$7,271	\$18,295		\$35,000	\$35,000
034807 PROF BANK SVS	\$404	\$748		\$0	\$0
034828 PROF LEGAL SVS	\$396	\$0		\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,358	\$1,257		\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0		\$200,000	\$200,000
034890 CHGS FAC MGMT PROF SVS	\$1,907	\$1,330		\$2,000	\$2,000
034892 CHGS IT PROFESSIONAL SVS	\$506,720	\$631,327		\$635,862	\$635,862
034900 PUBLICATIONS & LEGAL NOTICES	\$636	\$330		\$300	\$300
035100 RENTS & LEASES OF EQUIPMENT	\$3,482	\$3,482		\$3,500	\$3,500
035300 RENTS & LEASES OF STRUCTURES	\$2,160	\$2,160		\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$805	\$6,010		\$17,441	\$17,441
035590 CHGS IT SOFTWARE EQP	\$6,724	\$1,621		\$0	\$0
035591 CHGS IT HARDWARE EQP	\$10,354	\$9,500		\$0	\$0
035592 CHGS IT TELECOMM EQP	\$42	\$0		\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,980	\$11,767		\$10,000	\$10,000

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$26,975	\$15,999		\$30,000	\$30,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$915	\$621		\$1,000	\$1,000
036100 UTILITIES	\$32,096	\$36,183		\$35,000	\$35,000
<b>SERVICES AND SUPPLIES</b>	<b>\$877,188</b>	<b>\$1,045,529</b>		<b>\$1,249,684</b>	<b>\$1,249,684</b>
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$44	\$44		\$45	\$45
<b>OTHER CHARGES</b>	<b>\$44</b>	<b>\$44</b>		<b>\$45</b>	<b>\$45</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065072 1 SERVER	\$35,233	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$35,233</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	\$0	(\$2,000)		\$0	\$0
088001 C/A COST PLAN CHARGES	(\$2,579,605)	(\$2,845,441)		(\$2,668,617)	(\$2,668,617)
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,579,605)</b>	<b>(\$2,847,441)</b>		<b>(\$2,668,617)</b>	<b>(\$2,668,617)</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$29,681	\$29,681
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$29,681</b>	<b>\$29,681</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$794,891</b>	<b>\$711,579</b>		<b>\$1,321,193</b>	<b>\$1,321,193</b>
<b>Net Cost:</b>	<b>\$541,812</b>	<b>(\$544)</b>		<b>\$1,045,293</b>	<b>\$1,045,293</b>

# TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

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

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## **PROGRAM DESCRIPTION**

The Tax Collector collects property and other tax revenue for county and city governments, school districts, and various special districts. The Treasurer receives and safeguards the monies belonging to the County and other agencies using the treasury. The Treasurer also manages the County's investment program to ensure maximum interest income and adequate cash flow.

## **BUDGET REQUESTS**

The FY 2020-21 requested net-county-cost for this department is \$1,009,213. 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**

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 300 FINES, FORFEITURES & PENALTIES  
 323005 TEETER COSTS \$81,812 \$79,534 \$78,500 \$78,500

**FINES, FORFEITURES & PENALTIES** \$81,812 \$79,534 \$78,500 \$78,500

**Category:** 600 CHARGES FOR SERVICES

664000 TAX COLLECTION FEES \$24,315 \$24,533 \$15,000 \$15,000  
 664002 TAX DEED REDEMPTION FEE \$4,028 \$3,265 \$2,900 \$2,900  
 664003 COUNTY TAX SALE FEES \$35,323 \$57,024 \$20,000 \$20,000  
 664005 UNSECURED COLLECTION FEE \$50,693 \$53,359 \$34,000 \$34,000  
 664330 SUP ASMT ADMIN FEE SB813 \$0 \$37,174 \$35,000 \$35,000  
 664500 PROPERTY TAX ADMIN FEE \$173,932 \$183,117 \$165,000 \$165,000  
 692110 INVESTMENT SERVICE FEE \$681,962 \$702,081 \$650,000 \$650,000  
 692120 FISCAL AGENT FEE SHASTA LK CTY \$1,500 \$1,500 \$1,500 \$1,500  
 693010 RETURNED CHECK SERVICE CHARGE \$3,729 \$3,362 \$2,000 \$2,000  
 693111 CHARGES FOR SERVICES COST PLAN \$38 \$98 \$173 \$173

**CHARGES FOR SERVICES** \$975,525 \$1,065,517 \$925,573 \$925,573

**Category:** 700 MISCELLANEOUS REVENUES

799215 UNCLAIMED MONEY \$0 \$50 \$0 \$0  
 799300 MISCELLANEOUS REVENUE \$414 \$4,235 \$0 \$0  
 799390 PRIOR PERIOD EXP ADJUSTMENT \$4,769 \$6,339 \$0 \$0  
 799730 REIMB BANK CHARGES \$59,195 \$62,267 \$55,000 \$55,000  
 799900 CASH OVER/SHORT (\$515) (\$791) (\$1,000) (\$1,000)

**MISCELLANEOUS REVENUES** \$63,864 \$72,101 \$54,000 \$54,000

<b>Total Revenues:</b>	\$1,121,202	\$1,217,152	\$1,058,073	\$1,058,073
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**Category:** 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$666,071 \$697,575 \$754,000 \$754,000  
 011200 TERMINATION/SPECIAL PAY \$0 \$25,834 \$0 \$0  
 017000 EXTRA HELP \$8,576 \$6,873 \$10,000 \$10,000  
 017517 CELL/PDA COMM ALLOWANCE PROG \$1,295 \$0 \$0 \$0  
 018100 EMPLOYER SHARE FICA \$50,891 \$55,127 \$59,000 \$59,000  
 018201 EMPLOYER SHARE RETIREMENT \$130,524 \$151,562 \$176,000 \$176,000  
 018204 EMPLOYER SHARE DEFERRED COMP \$8,347 \$8,644 \$8,800 \$8,800  
 018205 EMPLOYER SHARE 401A \$0 \$0 \$1,900 \$1,900  
 018300 EMPLOYER SHARE HEALTH INSUR \$210,980 \$209,199 \$239,000 \$239,000  
 018307 EMPLOYR SHR OTHER POST EMP BEN \$19,756 \$27,757 \$30,000 \$30,000  
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$906 \$590 \$600 \$600  
 018500 WORKERS COMP EXPOSURE \$5,728 \$1,773 \$3,300 \$3,300  
 018501 WORKERS COMP EXPERIENCE \$408 \$324 \$600 \$600

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,305	\$1,400	\$1,400	\$1,400
<b>SALARIES AND BENEFITS</b>	\$1,103,485	\$1,186,569	\$1,284,600	\$1,284,600	\$1,284,600
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$634	\$316	\$1,000	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$3,780	\$3,726	\$5,000	\$5,000	\$5,000
032590 CHGS FAC MGMT COMM	\$219	\$234	\$230	\$230	\$230
032591 CHGS IT COMM	\$2,132	\$2,068	\$3,052	\$3,052	\$3,052
032900 HOUSEHOLD EXPENSE	\$581	\$458	\$750	\$750	\$750
032992 CHGS FAC MGMT HSHLD XP	\$19,371	\$26,562	\$21,727	\$21,727	\$21,727
033100 INSURANCE EXPENSE	\$0	\$136	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,768	\$1,686	\$2,500	\$2,500	\$2,500
033103 INSUR XP MISCELLANEOUS	\$1,767	\$1,632	\$1,860	\$1,860	\$1,860
033105 INSUR XP LIABILITY EXPERIENCE	\$1,056	\$912	\$935	\$935	\$935
033500 MAINTENANCE OF EQUIPMENT	\$5,559	\$5,707	\$6,200	\$6,200	\$6,200
033531 MNT EQP IT APRV	\$57,187	\$61,270	\$62,679	\$62,679	\$62,679
033592 CHGS IT MNT HARD/SOFTWARE	\$8,867	\$9,753	\$12,050	\$12,050	\$12,050
033791 CHGS FAC MGMT MAINT STR	\$23,143	\$30,356	\$24,530	\$24,530	\$24,530
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$25	\$393	\$0	\$0	\$0
034100 MEMBERSHIPS	\$575	\$575	\$575	\$575	\$575
034500 OFFICE EXPENSE	\$22,597	\$19,866	\$28,000	\$28,000	\$28,000
034526 OFFICE XP POSTAGE	\$62,249	\$63,685	\$81,000	\$81,000	\$81,000
034527 OFFICE XP PRINTING	\$14,780	\$5,818	\$1,600	\$1,600	\$1,600
034530 OFFICE XP SPEC FORMS	\$0	\$5,925	\$12,000	\$12,000	\$12,000
034532 OFFICE XP ENVELOPES	\$0	\$6,871	\$7,000	\$7,000	\$7,000
034591 CHGS OC POSTAGE SVS	\$214	\$0	\$0	\$0	\$0
034592 CHGS OC OTHER SERVICES	\$1,175	\$1,262	\$1,719	\$1,719	\$1,719
034800 PROF & SPECIAL SERVICES	\$7	\$1,077	\$3,381	\$3,381	\$3,381
034807 PROF BANK SVS	\$48	\$27	\$50	\$50	\$50
034813 PROF CONSULTING SVS	\$973	\$1,246	\$1,000	\$1,000	\$1,000
034825 PROF INVESTMENT SVS	\$224,010	\$221,855	\$229,000	\$229,000	\$229,000
034837 PROF PREEMPLOYMENT SVS	\$169	\$537	\$1,000	\$1,000	\$1,000
034843 PROF RESEARCH SVS	\$16,430	\$15,380	\$26,000	\$26,000	\$26,000
034890 CHGS FAC MGMT PROF SVS	\$1,008	\$1,136	\$1,079	\$1,079	\$1,079
034892 CHGS IT PROFESSIONAL SVS	\$88,855	\$85,240	\$93,094	\$93,094	\$93,094
034900 PUBLICATIONS & LEGAL NOTICES	\$9,671	\$7,676	\$15,000	\$15,000	\$15,000
035100 RENTS & LEASES OF EQUIPMENT	\$14,068	\$15,232	\$21,000	\$21,000	\$21,000
035300 RENTS & LEASES OF STRUCTURES	\$2,850	\$2,850	\$2,850	\$2,850	\$2,850
035500 MINOR EQUIPMENT	\$3,854	\$1,025	\$3,000	\$3,000	\$3,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$5,000	\$5,000	\$5,000



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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035591 CHGS IT HARDWARE EQP	\$4,673	\$0	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$3,400	\$3,400	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$259	\$12	\$1,500	\$1,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,480	\$2,594	\$4,000	\$4,000	
035900 TRANSPORTATION & TRAVEL	\$7,040	\$3,087	\$10,000	\$10,000	
036100 UTILITIES	\$27,411	\$30,902	\$40,000	\$40,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$630,502</b>	<b>\$639,100</b>	<b>\$744,761</b>	<b>\$744,761</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$38	\$38	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$38</b>	<b>\$38</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$25,000	\$0	\$25,000	\$25,000	
<b>CAPITAL ASSETS</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$4,532)	(\$5,689)	(\$2,900)	(\$2,900)	
088001 C/A COST PLAN CHARGES	(\$3,457)	(\$2,603)	(\$6,150)	(\$6,150)	
088110 C/A AUDITOR-CONTROLLER	(\$118)	(\$98)	(\$100)	(\$100)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$8,108)</b>	<b>(\$8,391)</b>	<b>(\$9,150)</b>	<b>(\$9,150)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$22,025	\$22,025	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,025</b>	<b>\$22,025</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,750,917</b>	<b>\$1,817,316</b>	<b>\$2,067,286</b>	<b>\$2,067,286</b>	
<b>Net Cost:</b>	<b>\$629,715</b>	<b>\$600,163</b>	<b>\$1,009,213</b>	<b>\$1,009,213</b>	

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

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**PROGRAM DESCRIPTION**

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.

**BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$5.1 million and revenues in the amount of \$1.1 million which results in a net County cost of \$4 million which is a General Fund expense. The FY 2019-20 Requested net County cost is \$147,975 over the FY 2019-20 Adjusted net County cost; however, this department has enough projected FY 2019-20 "savings" to cover the difference.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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:** 112 - ASSESSOR (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
664004	SALE OF ROLL	\$17,872	\$17,751	\$6,000	\$6,000
664060	SEGREGATION FEE	\$550	\$425	\$1,200	\$1,200
664080	PARCEL INFORMATION FEE	\$1,916	\$1,427	\$1,600	\$1,600
664081	PROPERTY CHARACTER INFO FEES	\$700	\$427	\$1,000	\$1,000
664330	SUP ASMT ADMIN FEE SB813	\$0	\$306,773	\$100,000	\$100,000
664500	PROPERTY TAX ADMIN FEE	\$993,807	\$1,055,802	\$1,000,000	\$1,000,000
692100	PHOTOCOPIES	\$262	\$262	\$500	\$500
693001	CHARGES FOR SERVICES	\$15,121	\$0	\$12,500	\$12,500
<b>CHARGES FOR SERVICES</b>		<b>\$1,030,229</b>	<b>\$1,382,868</b>	<b>\$1,122,800</b>	<b>\$1,122,800</b>

<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300	MISCELLANEOUS REVENUE	\$0	\$7,081	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$9,029	\$18,781	\$0	\$0
799900	CASH OVER/SHORT	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$9,031</b>	<b>\$25,863</b>	<b>\$0</b>	<b>\$0</b>

<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$4,660	\$1,637	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		<b>\$4,660</b>	<b>\$1,637</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>		<b>\$1,043,920</b>	<b>\$1,410,369</b>	<b>\$1,122,800</b>	<b>\$1,122,800</b>
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$2,284,792	\$2,459,476	\$2,616,000	\$2,616,000
011200	TERMINATION/SPECIAL PAY	\$3,761	\$774	\$0	\$0
017502	OVERTIME PAY	\$2,584	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$5,639	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$171,552	\$187,168	\$201,000	\$201,000
018201	EMPLOYER SHARE RETIREMENT	\$452,078	\$533,233	\$603,000	\$603,000
018204	EMPLOYER SHARE DEFERRED COMP	\$8,878	\$9,143	\$9,750	\$9,750
018205	EMPLOYER SHARE 401A	\$2,877	\$5,145	\$7,000	\$7,000
018300	EMPLOYER SHARE HEALTH INSUR	\$631,330	\$674,992	\$736,000	\$736,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$67,705	\$100,017	\$110,000	\$110,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,418	\$2,283	\$1,600	\$1,600
018500	WORKERS COMP EXPOSURE	\$19,452	\$6,222	\$10,000	\$10,000
018501	WORKERS COMP EXPERIENCE	\$2,880	\$2,088	\$4,272	\$4,272
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$5,510	\$6,600	\$6,600
<b>SALARIES AND BENEFITS</b>		<b>\$3,656,952</b>	<b>\$3,986,058</b>	<b>\$4,305,222</b>	<b>\$4,305,222</b>

**Category: 030 SERVICES AND SUPPLIES**

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$47	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$11,600	\$11,565	\$12,260	\$12,260	\$12,260
032590 CHGS FAC MGMT COMM	\$415	\$444	\$420	\$420	\$420
032591 CHGS IT COMM	\$8,671	\$8,398	\$10,535	\$10,535	\$10,535
032900 HOUSEHOLD EXPENSE	\$173	\$1,144	\$150	\$150	\$150
032992 CHGS FAC MGMT HSHLD XP	\$35,764	\$51,241	\$40,098	\$40,098	\$40,098
033102 INSUR XP LIABILITY EXPOSURE	\$6,015	\$5,695	\$7,600	\$7,600	\$7,600
033103 INSUR XP MISCELLANEOUS	\$3,621	\$3,348	\$3,768	\$3,768	\$3,768
033105 INSUR XP LIABILITY EXPERIENCE	\$1,347	\$1,164	\$840	\$840	\$840
033500 MAINTENANCE OF EQUIPMENT	\$1,000	\$2,100	\$2,705	\$2,705	\$2,705
033531 MNT EQP IT APRV	\$126,543	\$122,839	\$129,664	\$129,664	\$129,664
033592 CHGS IT MNT HARD/SOFTWARE	\$4,600	\$4,424	\$17,423	\$17,423	\$17,423
033791 CHGS FAC MGMT MAINT STR	\$41,700	\$55,266	\$45,468	\$45,468	\$45,468
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$268	\$0	\$0	\$0
034100 MEMBERSHIPS	\$1,305	\$1,290	\$1,385	\$1,385	\$1,385
034500 OFFICE EXPENSE	\$34,055	\$19,050	\$20,000	\$20,000	\$20,000
034590 CHGS OC PHOTOCOPY SVS	\$9,992	\$17,926	\$12,500	\$12,500	\$12,500
034591 CHGS OC POSTAGE SVS	\$24,163	\$25,964	\$24,000	\$24,000	\$24,000
034592 CHGS OC OTHER SERVICES	\$1,344	\$1,545	\$1,762	\$1,762	\$1,762
034800 PROF & SPECIAL SERVICES	\$0	\$1,933	\$2,792	\$2,792	\$2,792
034806 PROF AUDIT SVS	\$0	\$0	\$500	\$500	\$500
034837 PROF PREEMPLOYMENT SVS	\$972	\$338	\$500	\$500	\$500
034858 PROF FINGERPRINTING SVS	\$49	\$0	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$1,908	\$2,151	\$2,156	\$2,156	\$2,156
034892 CHGS IT PROFESSIONAL SVS	\$126,367	\$130,727	\$150,004	\$150,004	\$150,004
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	\$500
035100 RENTS & LEASES OF EQUIPMENT	\$2,313	\$2,086	\$2,240	\$2,240	\$2,240
035500 MINOR EQUIPMENT	\$494	\$1,150	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$6,202	\$6,354	\$7,700	\$7,700	\$7,700
035591 CHGS IT HARDWARE EQP	\$5,919	\$8,927	\$15,000	\$15,000	\$15,000
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$300	\$300	\$300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,931	\$6,523	\$11,265	\$11,265	\$11,265
035754 SP DEPT XP ONLINE DATA SUBSCR	\$347	\$348	\$350	\$350	\$350
035900 TRANSPORTATION & TRAVEL	\$24,705	\$21,371	\$27,300	\$27,300	\$27,300
035940 TRANS/TRVL FUEL	\$7,623	\$5,935	\$10,000	\$10,000	\$10,000
035990 CHGS FLEET TRANS/TRVL	\$44,701	\$42,343	\$61,775	\$61,775	\$61,775
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$506	\$859	\$900	\$900	\$900
036100 UTILITIES	\$51,865	\$58,473	\$52,000	\$52,000	\$52,000
<b>SERVICES AND SUPPLIES</b>	<b>\$592,222</b>	<b>\$623,267</b>	<b>\$676,860</b>	<b>\$676,860</b>	<b>\$676,860</b>

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$79,145	\$84,011	\$89,969	\$89,969	
050003 BUILDING & EQUIP COST PLAN CHG	\$239,000	\$234,336	\$227,813	\$227,813	
050800 TAXES & ASSESSMENTS	\$71	\$72	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$318,217</b>	<b>\$318,420</b>	<b>\$317,882</b>	<b>\$317,882</b>	
<b>Category: 070</b> CAPITAL ASSETS					
065317 SOFTWARE	\$2,296	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$2,296</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080</b> INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$203,187)	(\$210,129)	(\$230,812)	(\$230,812)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$203,187)</b>	<b>(\$210,129)</b>	<b>(\$230,812)</b>	<b>(\$230,812)</b>	
<b>Category: 095</b> OTHER FINANCING USES					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$47,999	\$47,999	
095227 TRAN OUT DISTRICT ATTORNEY	\$1,780	\$0	\$0	\$0	
096373 TRAN OUT AIR QUALITY	\$1,965	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$3,745</b>	<b>\$0</b>	<b>\$47,999</b>	<b>\$47,999</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$4,370,246</b>	<b>\$4,717,616</b>	<b>\$5,117,151</b>	<b>\$5,117,151</b>	
<b>Net Cost:</b>	<b>\$3,326,326</b>	<b>\$3,307,246</b>	<b>\$3,994,351</b>	<b>\$3,994,351</b>	

# SUPPORT SERVICES-PURCHASING DIVISION

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**

The requested FY 20/21 Budget increase in Salaries & Benefits and expenditures is offset in its entirety by Central Services (A-87) cost applied expenditures. The overall projected FY 19/20 Budget is expected to generate savings of \$6,439, reverting a total of \$48,519 to the General Fund. The overall proposed FY 20/21 Budget will revert a total of \$38,775 to the General Fund.

Salary & Benefits is increased by \$28,436 as compared to the FY 19/20 Adopted Budget. This is largely the result of a Position Change request, which replaces the Admin Secretary I/II - Confidential position with an Agency Staff Services Analyst I/II - Confidential position. The Position Change request is the result of a greatly increased workload in Purchasing, as Purchasing has taken a more active role in procurements, and Departments have become better informed on policies and recommendations from Purchasing. This change is necessary, in order to continue to provide the same level of support to Departments as the growth continues without overwhelming existing staff or causing delays. Additional factors contributing to the increase are cost of living adjustments, and increased health care costs.

Services and Supplies is increased by \$1,357 as compared to the FY 19/20 Adopted Budget. Increased charges for IT Professional Services and Facilities Management Household Expense are contributing factors. The Department has budgeted for one scanner replacement in FY 20/21. Projected savings for FY 19/20 is \$6,437 as compared to the FY 19/20 Adopted Budget.

Central Services (A-87) cost applied expenditures are based on FY 18/19 Actual expenditures, which increased by \$36,069 as compared to FY 17/18 Actual expenditures reflected on the FY 19/20 Adopted Budget.

## **SUMMARY OF RECOMMENDATIONS**

A minor decrease to services and supplies is recommended as well as a technical adjustment to update the Energy Project estimates.

## **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:** 113 - PURCHASING (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 700 MISCELLANEOUS REVENUES

792500	DONATIONS/CONTRIBUTIONS	\$0	\$2,000	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$1,198	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,525	\$316	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$1,525	\$3,515	\$0	\$0

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

896100	SALE OF CAPITAL ASSETS	\$20	\$0	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$48	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$68	\$0	\$0	\$0

<b>Total Revenues:</b>		\$1,593	\$3,515	\$0	\$0
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**Category:** 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$128,109	\$132,319	\$150,000	\$150,000
017509	HOLIDAY OVERTIME PAY	\$0	\$356	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$85	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$9,329	\$9,733	\$12,000	\$12,000
018201	EMPLOYER SHARE RETIREMENT	\$25,575	\$28,209	\$36,000	\$36,000
018204	EMPLOYER SHARE DEFERRED COMP	\$537	\$460	\$600	\$600
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,600	\$1,600
018300	EMPLOYER SHARE HEALTH INSUR	\$40,618	\$39,941	\$44,000	\$44,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$3,825	\$5,147	\$6,100	\$6,100
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$202	\$130	\$200	\$200
018500	WORKERS COMP EXPOSURE	\$1,086	\$332	\$700	\$700
018501	WORKERS COMP EXPERIENCE	\$5,316	\$1,416	\$1,152	\$1,152
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$93	\$100	\$100
<b>SALARIES AND BENEFITS</b>		\$214,686	\$218,140	\$252,452	\$252,452

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$7	\$2,000	\$35	\$35
032500	COMMUNICATIONS EXPENSE	\$781	\$803	\$900	\$900
032590	CHGS FAC MGMT COMM	\$70	\$75	\$75	\$75
032591	CHGS IT COMM	\$558	\$548	\$714	\$714
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$5,778	\$8,505	\$8,000	\$8,000
033102	INSUR XP LIABILITY EXPOSURE	\$335	\$305	\$600	\$600
033103	INSUR XP MISCELLANEOUS	\$490	\$456	\$516	\$516
033592	CHGS IT MNT HARD/SOFTWARE	\$534	\$528	\$719	\$719
033791	CHGS FAC MGMT MAINT STR	\$8,404	\$8,803	\$10,000	\$10,000
034100	MEMBERSHIPS	\$616	\$1,933	\$600	\$600



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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$776	\$107	\$1,000	\$1,000	
034591 CHGS OC POSTAGE SVS	\$174	\$135	\$300	\$300	
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,313	\$1,421	\$1,421	
034800 PROF & SPECIAL SERVICES	\$0	\$326	\$125	\$125	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$322	\$363	\$350	\$350	
034892 CHGS IT PROFESSIONAL SVS	\$6,513	\$3,720	\$6,537	\$6,537	
035500 MINOR EQUIPMENT	\$0	\$0	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$80	\$115	\$100	\$100	
035591 CHGS IT HARDWARE EQP	\$0	\$883	\$400	\$400	
035592 CHGS IT TELECOMM EQP	\$196	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$199	\$499	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$4,604	\$1,750	\$5,000	\$5,000	
036100 UTILITIES	\$8,778	\$9,896	\$11,000	\$11,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$40,401</b>	<b>\$43,071</b>	<b>\$50,592</b>	<b>\$50,592</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$12	\$12	\$14	\$14	
<b>OTHER CHARGES</b>	<b>\$12</b>	<b>\$12</b>	<b>\$14</b>	<b>\$14</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$298,923)	(\$314,245)	(\$350,314)	(\$350,314)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$298,923)</b>	<b>(\$314,245)</b>	<b>(\$350,314)</b>	<b>(\$350,314)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$8,107	\$8,107	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,107</b>	<b>\$8,107</b>	
<b>Total Expenditures/Appropriations:</b>	<b>(\$43,823)</b>	<b>(\$53,021)</b>	<b>(\$39,149)</b>	<b>(\$39,149)</b>	
<b>Net Cost:</b>	<b>(\$45,417)</b>	<b>(\$56,537)</b>	<b>(\$39,149)</b>	<b>(\$39,149)</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 (HHSA)-related casework. Revenues include Public Administrator fees. The FY 2020-21 net County cost of \$493,884 is a General Fund expense. The FY 2020-21 Requested net County cost is \$269,333 over the FY 2019-20 Adjusted net County cost. A portion can be offset by projected savings of \$70,425, 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. There is a request for one additional attorney, to assist in managing additional County Counsel work half of the time. The other half of the attorney's time, funded by HHSA, will be for HHSA contract reviews.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 600 CHARGES FOR SERVICES

669000	LEGAL SERVICES	\$17,365	\$9,690	\$500	\$500
676600	PUBLIC ADMINISTRATOR FEES	\$29,891	\$26,012	\$4,000	\$4,000
693111	CHARGES FOR SERVICES COST PLAN	(\$2,072)	\$1,295	\$284	\$284

**CHARGES FOR SERVICES** \$45,184 \$36,998 \$4,784 \$4,784

**Category:** 700 MISCELLANEOUS REVENUES

799300	MISCELLANEOUS REVENUE	\$0	\$2,519	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,211	\$12,521	\$0	\$0

**MISCELLANEOUS REVENUES** \$3,211 \$15,041 \$0 \$0

<b>Total Revenues:</b>		\$48,396	\$52,039	\$4,784	\$4,784
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**Category:** 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$1,225,334	\$1,304,244	\$1,473,000	\$1,473,000
011200	TERMINATION/SPECIAL PAY	\$4,983	\$391	\$30,000	\$30,000
017000	EXTRA HELP	\$0	\$0	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,401	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$86,350	\$92,961	\$110,000	\$110,000
018201	EMPLOYER SHARE RETIREMENT	\$241,054	\$281,309	\$338,000	\$338,000
018204	EMPLOYER SHARE DEFERRED COMP	\$9,024	\$9,704	\$9,800	\$9,800
018205	EMPLOYER SHARE 401A	\$0	\$2,214	\$6,800	\$6,800
018300	EMPLOYER SHARE HEALTH INSUR	\$198,833	\$222,619	\$255,000	\$255,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$36,093	\$51,337	\$59,000	\$59,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,937	\$1,277	\$1,100	\$1,100
018500	WORKERS COMP EXPOSURE	\$10,401	\$3,296	\$6,000	\$6,000
018501	WORKERS COMP EXPERIENCE	\$600	\$132	\$100	\$100
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,450	\$1,600	\$1,600

**SALARIES AND BENEFITS** \$1,816,015 \$1,970,939 \$2,295,400 \$2,295,400

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$4,111	\$4,042	\$6,000	\$6,000
032590	CHGS FAC MGMT COMM	\$147	\$158	\$215	\$215
032591	CHGS IT COMM	\$2,208	\$2,128	\$2,941	\$2,941
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$0	\$19	\$300	\$300
032992	CHGS FAC MGMT HSHLD XP	\$12,153	\$17,890	\$21,615	\$21,615
033102	INSUR XP LIABILITY EXPOSURE	\$3,225	\$3,016	\$4,600	\$4,600
033103	INSUR XP MISCELLANEOUS	\$1,284	\$1,200	\$1,466	\$1,466
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$515	\$515

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,593	\$1,479	\$6,000	\$6,000	
033791 CHGS FAC MGMT MAINT STR	\$21,733	\$19,123	\$32,286	\$32,286	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$13	\$0	\$0	
034100 MEMBERSHIPS	\$11,939	\$12,806	\$20,000	\$20,000	
034500 OFFICE EXPENSE	\$6,228	\$2,658	\$15,000	\$15,000	
034529 OFFICE XP PUBLICATIONS	\$16,510	\$18,294	\$18,000	\$18,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$2,500	\$2,500	
034591 CHGS OC POSTAGE SVS	\$516	\$604	\$1,200	\$1,200	
034592 CHGS OC OTHER SERVICES	\$1,175	\$1,308	\$1,602	\$1,602	
034800 PROF & SPECIAL SERVICES	\$391	\$704	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$95	\$1,500	\$1,500	
034890 CHGS FAC MGMT PROF SVS	\$678	\$765	\$1,881	\$1,881	
034892 CHGS IT PROFESSIONAL SVS	\$21,744	\$26,796	\$44,736	\$44,736	
035100 RENTS & LEASES OF EQUIPMENT	\$2,345	\$2,048	\$6,313	\$6,313	
035300 RENTS & LEASES OF STRUCTURES	\$2,476	\$2,538	\$2,942	\$2,942	
035500 MINOR EQUIPMENT	\$218	\$278	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$4,516	\$3,142	\$20,000	\$20,000	
035591 CHGS IT HARDWARE EQP	\$2,813	\$3,575	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$12,000	\$12,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$684	\$284	\$3,000	\$3,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$26,561	\$25,048	\$40,169	\$40,169	
035900 TRANSPORTATION & TRAVEL	(\$15)	\$525	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$20,888	\$12,608	\$53,800	\$53,800	
035990 CHGS FLEET TRANS/TRVL	\$1,810	\$398	\$3,000	\$3,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$785	\$252	\$2,000	\$2,000	
036100 UTILITIES	\$18,459	\$20,810	\$21,716	\$21,716	
<b>SERVICES AND SUPPLIES</b>	<b>\$187,189</b>	<b>\$184,618</b>	<b>\$372,447</b>	<b>\$372,447</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$25	\$25	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$25</b>	<b>\$25</b>	<b>\$30</b>	<b>\$30</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,478,303)	(\$1,468,627)	(\$1,467,745)	(\$1,467,745)	
088501 C/A SOCIAL SERVICES	(\$518,278)	(\$557,994)	(\$617,626)	(\$617,626)	
088502 C/A HEALTH & HUMAN SVS AGENCY	\$0	\$0	(\$100,882)	(\$100,882)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,996,582)</b>	<b>(\$2,026,622)</b>	<b>(\$2,186,253)</b>	<b>(\$2,186,253)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$17,074	\$17,074	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$0	\$0	\$17,074	\$17,074
<b>Total Expenditures/Appropriations:</b>	\$6,647	\$128,960	\$498,698	\$498,698
<b>Net Cost:</b>	(\$41,748)	\$76,920	\$493,914	\$493,914

**SUPPORT SERVICES-PERSONNEL DIVISION**  
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**

The requested FY 20/21 Budget represents an increase of \$65,347 to net county cost, primarily resulting from increased Salary & Benefits expenses, and insufficient A-87 cost applied expenditures, as those figures are calculated based upon FY 18/19 actual expenditures. This increase will be offset in part by FY 19/20 projected savings to net county cost in the amount of \$23,609. The net county cost reflected in the Proposed FY 20/21 Budget is \$301,464, which will be recovered through the Cost Plan in future years.

Salaries & Benefits is increased by \$288,096 as compared to the FY 19/20 Adopted Budget. This reflects a Position Change Request which would replace a vacant Personnel Assistant - Confidential position with an Admin Secretary I/II - Confidential position. The Position Change Request, step increases and promotions, cost of living adjustments, increased retirement, and increased health insurance fees are all contributing factors to the increase. Term pay resulting from two unexpected retirements, cost of living adjustments, and increased health care costs result in a projection that FY 19/20 Salaries & Benefits will be over budget by an estimated \$116,347.

Services and Supplies expenditures is increased by \$15,711 as compared to the FY 19/20 Adopted Budget. Increases in Information Technology and Facilities Management charges are major factors in the increase. The Department has budgeted for the replacement of one ID Card Printer, one Printer, and the addition of one workstation and one laptop. Projected savings for FY 19/20 is \$143,436 as compared to the FY 19/20 Adopted Budget.

Cost Applied expenditures for the Health and Human Services Agency (HHSA) is increased by \$41,318 as compared to the FY 19/20 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 (A-87) cost applied expenditures are based on FY 18/19 Actual expenditures, which increased by \$197,142 as compared to FY 17/18 Actual expenditures reflected on the FY 19/20 Adopted Budget.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

**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:** 130 - PERSONNEL (FUND 0060)

**Function:** GENERAL

**Activity:** PERSONNEL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600 CHARGES FOR SERVICES</b>					
692100 PHOTOCOPIES	\$15	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$15</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$0	\$2,591		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,305	\$9,441		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$3,305</b>	<b>\$12,032</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$30	\$0		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$12	\$0		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$42</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$3,362</b>	<b>\$12,032</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$819,706	\$944,048		\$1,102,000	\$1,102,000
011200 TERMINATION/SPECIAL PAY	\$6,774	\$84,263		\$10,000	\$10,000
017502 OVERTIME PAY	\$8,318	\$8,091		\$9,000	\$9,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,084	\$0		\$0	\$0
018100 EMPLOYER SHARE FICA	\$59,307	\$75,773		\$83,000	\$83,000
018201 EMPLOYER SHARE RETIREMENT	\$161,357	\$202,690		\$250,000	\$250,000
018204 EMPLOYER SHARE DEFERRED COMP	\$6,836	\$4,878		\$7,400	\$7,400
018205 EMPLOYER SHARE 401A	\$0	\$0		\$1,500	\$1,500
018300 EMPLOYER SHARE HEALTH INSUR	\$248,052	\$282,775		\$324,000	\$324,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$24,185	\$37,133		\$43,000	\$43,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,307	\$930		\$900	\$900
018500 WORKERS COMP EXPOSURE	\$7,028	\$2,400		\$4,300	\$4,300
018501 WORKERS COMP EXPERIENCE	\$23,616	\$6,096		\$7,092	\$7,092
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$972		\$1,100	\$1,100
<b>SALARIES AND BENEFITS</b>	<b>\$1,367,576</b>	<b>\$1,650,054</b>		<b>\$1,843,292</b>	<b>\$1,843,292</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7	\$27		\$20	\$20
032500 COMMUNICATIONS EXPENSE	\$5,127	\$4,963		\$5,400	\$5,400
032590 CHGS FAC MGMT COMM	\$151	\$162		\$160	\$160
032591 CHGS IT COMM	\$3,151	\$3,103		\$3,976	\$3,976
032700 FOOD EXPENSE	\$17,431	\$93		\$19,000	\$19,000
032900 HOUSEHOLD EXPENSE	\$12	\$95		\$20	\$20
032992 CHGS FAC MGMT HSHLD XP	\$13,413	\$18,586		\$18,000	\$18,000



**Budget Unit:** 130 - PERSONNEL (FUND 0060)

**Function:** GENERAL

**Activity:** PERSONNEL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$2,187	\$2,393	\$3,400	\$3,400	
033103 INSUR XP MISCELLANEOUS	\$1,272	\$1,200	\$1,392	\$1,392	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,970	\$3,888	\$5,300	\$5,300	
033791 CHGS FAC MGMT MAINT STR	\$19,590	\$21,522	\$24,622	\$24,622	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$380	\$0	\$0	
034100 MEMBERSHIPS	\$5,599	\$4,979	\$5,700	\$5,700	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$260	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$14,846	\$13,105	\$14,000	\$14,000	
034590 CHGS OC PHOTOCOPY SVS	\$15	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$1,148	\$1,186	\$1,500	\$1,500	
034592 CHGS OC OTHER SERVICES	\$1,241	\$1,374	\$1,500	\$1,500	
034800 PROF & SPECIAL SERVICES	\$5,183	\$73,262	\$49,022	\$49,022	
034827 PROF LABOR MGMT SVS	\$73,930	\$102,127	\$199,500	\$199,500	
034837 PROF PREEMPLOYMENT SVS	\$36,505	\$153	\$2,000	\$2,000	
034850 PROF TESTING SVS	\$5,480	\$0	\$0	\$0	
034855 PROF INVESTIGATION SVS	\$0	\$0	\$2,000	\$2,000	
034858 PROF FINGERPRINTING SVS	\$13,497	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$698	\$786	\$700	\$700	
034892 CHGS IT PROFESSIONAL SVS	\$59,015	\$43,384	\$50,477	\$50,477	
034900 PUBLICATIONS & LEGAL NOTICES	\$4,924	\$0	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$5,777	\$4,788	\$4,752	\$4,752	
035300 RENTS & LEASES OF STRUCTURES	\$200	\$0	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$562	\$137	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$600	\$866	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$7,751	\$8,622	\$5,500	\$5,500	
035592 CHGS IT TELECOMM EQP	\$67	\$196	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$28,030	\$32,508	\$80,000	\$80,000	
035900 TRANSPORTATION & TRAVEL	\$17,245	\$11,096	\$23,000	\$23,000	
035943 TRANS/TRVL CONFERENCES	\$0	\$1,060	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$8	\$0	\$0	\$0	
036100 UTILITIES	\$18,980	\$21,397	\$22,800	\$22,800	
<b>SERVICES AND SUPPLIES</b>	<b>\$367,883</b>	<b>\$377,452</b>	<b>\$549,241</b>	<b>\$549,241</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>					
088000 COST APPLIED VARIOUS	(\$59,038)	\$0	\$0	\$0	
088001 C/A COST PLAN CHARGES	(\$1,702,212)	(\$1,501,162)	(\$1,698,303)	(\$1,698,303)	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$225,291)	(\$356,107)		(\$410,100)	(\$410,100)
<b>INTRAFUND TRANSFERS</b>	(\$1,986,542)	(\$1,857,270)		(\$2,108,403)	(\$2,108,403)
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$17,571	\$17,571
<b>OTHER FINANCING USES</b>	\$0	\$0		\$17,571	\$17,571
<b>Total Expenditures/Appropriations:</b>	(\$251,055)	\$170,262		\$301,736	\$301,736
<b>Net Cost:</b>	(\$254,418)	\$158,230		\$301,736	\$301,736

# 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**

For FY 2019-20, the department projects to end the current fiscal year on or under budget in appropriations; depending on fiscal impacts due to COVID-19.

With two additional unplanned Special Elections in August and November 2019, this budget had to request additional General Funds again in FY 2019-20 in the amount of \$450,855 to provide this vital service to our community. The department also received additional General Funds in FY 2018-19 in the amount of \$533,345 for the two Special Elections in March and June 2019; for a total cost of \$984,200 in County discretionary funding to conduct four special elections for state offices. The state has given indication they will reimburse counties for this cost.

In FY 2020-21, the requested expenditure appropriations are \$2,863,167, \$613,785 higher than the 2019-20 Adjusted Budget primarily due to the request to add three full-time positions (one Agency Staff Services Analyst I/II, one Agency Staff Services Analyst I/II-Confidential, and one Clerk/Elections Specialist I/II/III), along with standard and uncontrollable increases to Salaries and Benefit costs. The cost of the new positions is shared between the Elections and the County Clerk budgets. The department requests one new capital asset ballot sorter, with associated software and related support/maintenance; funded with Help America Vote Act (HAVA) and a voting system grant from the state. The Board approved this capital asset in an amount not to exceed \$400,000 at their May 12, 2020 regular meeting. Requested revenue appropriations are \$676,178, \$242,923 more than the FY 2019-20 Adjusted Budget due to estimated revenue from consolidated elections in November 2020 and a state grant for voting equipment.

The overall requested Net County Cost for FY 2020-21 is \$370,862 than the FY 2019-20 Adjusted Budget.

## **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549041 STATE VOTING MODERNIZATION BRD	\$0	\$203,667	\$379,430	\$379,430	\$379,430
560508 FED HELP AMERICA VOTE GRANT	\$0	\$67,889	\$126,477	\$126,477	\$126,477
560509 FED HAVA EAID	\$262,983	\$22,004	\$4,771	\$4,771	\$4,771
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$262,983</b>	<b>\$293,560</b>	<b>\$510,678</b>	<b>\$510,678</b>	<b>\$510,678</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
667000 ELECTION SERVICES	\$1,913	\$2,601	\$1,500	\$1,500	\$1,500
667100 CO CLERK SPECIAL ELECTION	\$227,884	\$6,963	\$150,000	\$150,000	\$150,000
667200 CANDIDATE FILING FEES	\$5,275	\$13,811	\$0	\$0	\$0
667300 STATEMENT FOR QUALIFICATIONS	\$17,027	\$20,400	\$9,000	\$9,000	\$9,000
692200 REIMBURSE TRAVEL	\$848	\$539	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$10,030	\$9,600	\$5,000	\$5,000	\$5,000
<b>CHARGES FOR SERVICES</b>	<b>\$262,977</b>	<b>\$53,914</b>	<b>\$165,500</b>	<b>\$165,500</b>	<b>\$165,500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,300	\$400	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,090	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$2,300</b>	<b>\$3,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$528,261</b>	<b>\$350,966</b>	<b>\$676,178</b>	<b>\$676,178</b>	<b>\$676,178</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$449,154	\$422,922	\$622,000	\$622,000	\$622,000
011200 TERMINATION/SPECIAL PAY	\$2,888	\$0	\$4,700	\$4,700	\$4,700
017000 EXTRA HELP	\$112,895	\$143,474	\$138,000	\$138,000	\$138,000
017502 OVERTIME PAY	\$13,795	\$10,192	\$17,000	\$17,000	\$17,000
017509 HOLIDAY OVERTIME PAY	\$0	\$0	\$4,300	\$4,300	\$4,300
018100 EMPLOYER SHARE FICA	\$37,359	\$35,891	\$52,000	\$52,000	\$52,000
018201 EMPLOYER SHARE RETIREMENT	\$89,296	\$93,495	\$146,000	\$146,000	\$146,000
018204 EMPLOYER SHARE DEFERRED COMP	\$4,422	\$5,808	\$4,900	\$4,900	\$4,900
018205 EMPLOYER SHARE 401A	\$384	\$1,482	\$4,800	\$4,800	\$4,800
018300 EMPLOYER SHARE HEALTH INSUR	\$130,863	\$147,833	\$207,000	\$207,000	\$207,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$13,398	\$16,774	\$24,000	\$24,000	\$24,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$826	\$527	\$600	\$600	\$600
018500 WORKERS COMP EXPOSURE	\$4,923	\$1,496	\$3,200	\$3,200	\$3,200
018501 WORKERS COMP EXPERIENCE	\$8,832	\$2,124	\$2,300	\$2,300	\$2,300
<b>SALARIES AND BENEFITS</b>	<b>\$869,040</b>	<b>\$882,022</b>	<b>\$1,230,800</b>	<b>\$1,230,800</b>	<b>\$1,230,800</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$18	\$130	\$50	\$50	\$50

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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$7,276	\$6,866	\$6,800	\$6,800	\$6,800
032526 COMM CELL PHONES	\$1,373	\$2,048	\$2,400	\$2,400	\$2,400
032591 CHGS IT COMM	\$3,844	\$3,909	\$4,900	\$4,900	\$4,900
032700 FOOD EXPENSE	\$13	\$50	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$0	\$346	\$500	\$500	\$500
032990 CHGS OC HSHLD SVS	\$50	\$6	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$7,182	\$10,544	\$15,000	\$15,000	\$15,000
033102 INSUR XP LIABILITY EXPOSURE	\$1,529	\$1,357	\$2,500	\$2,500	\$2,500
033103 INSUR XP MISCELLANEOUS	\$3,687	\$2,628	\$3,504	\$3,504	\$3,504
033105 INSUR XP LIABILITY EXPERIENCE	\$565	\$492	\$348	\$348	\$348
033500 MAINTENANCE OF EQUIPMENT	\$101,537	\$98,139	\$100,000	\$100,000	\$100,000
033592 CHGS IT MNT HARD/SOFTWARE	\$9,060	\$6,424	\$17,195	\$17,195	\$17,195
033700 MAINTENANCE OF STRUCTURES	\$120	\$120	\$250	\$250	\$250
033727 MNT STR ADA	\$0	\$0	\$1,000	\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$2,591	\$11,104	\$11,000	\$11,000	\$11,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$495	\$0	\$0	\$0
034100 MEMBERSHIPS	\$675	\$962	\$1,200	\$1,200	\$1,200
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$100	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$34,858	\$27,871	\$28,000	\$28,000	\$28,000
034526 OFFICE XP POSTAGE	\$102,604	\$153,098	\$81,000	\$81,000	\$81,000
034527 OFFICE XP PRINTING	\$10,452	\$6,757	\$10,260	\$10,260	\$10,260
034591 CHGS OC POSTAGE SVS	\$2,837	\$3,930	\$3,600	\$3,600	\$3,600
034592 CHGS OC OTHER SERVICES	\$2,897	\$5,648	\$6,000	\$6,000	\$6,000
034800 PROF & SPECIAL SERVICES	\$37,925	\$36,747	\$43,500	\$43,500	\$43,500
034837 PROF PREEMPLOYMENT SVS	\$1,074	\$2,450	\$2,250	\$2,250	\$2,250
034892 CHGS IT PROFESSIONAL SVS	\$75,691	\$88,394	\$106,600	\$106,600	\$106,600
034900 PUBLICATIONS & LEGAL NOTICES	\$1,689	\$1,108	\$1,200	\$1,200	\$1,200
035100 RENTS & LEASES OF EQUIPMENT	\$295,212	\$299,697	\$270,000	\$270,000	\$270,000
035300 RENTS & LEASES OF STRUCTURES	\$122,884	\$126,570	\$130,241	\$130,241	\$130,241
035500 MINOR EQUIPMENT	\$14,528	\$3,769	\$3,680	\$3,680	\$3,680
035526 MNR EQP VOTING EQP	\$1,736	\$0	\$2,500	\$2,500	\$2,500
035590 CHGS IT SOFTWARE EQP	\$3,562	\$728	\$4,000	\$4,000	\$4,000
035591 CHGS IT HARDWARE EQP	\$13,948	\$12,349	\$14,500	\$14,500	\$14,500
035592 CHGS IT TELECOMM EQP	\$234	\$105	\$3,000	\$3,000	\$3,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$963	\$698	\$1,000	\$1,000	\$1,000
035744 SP DEPT XP ELECTION EXPENSES	\$450,904	\$556,114	\$327,000	\$327,000	\$327,000
035745 SP DEPT XP ELECTION WORKER FEE	\$77,832	\$77,911	\$47,000	\$47,000	\$47,000
035900 TRANSPORTATION & TRAVEL	\$27,290	\$20,652	\$43,500	\$43,500	\$43,500
035940 TRANS/TRVL FUEL	\$1,759	\$1,772	\$1,500	\$1,500	\$1,500

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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$180	\$1,289	\$1,500	\$1,500	
035990 CHGS FLEET TRANS/TRVL	\$1,836	\$1,932	\$2,000	\$2,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$528	\$601	\$500	\$500	
036100 UTILITIES	\$17,502	\$15,458	\$20,000	\$20,000	
<b>SERVICES AND SUPPLIES</b>	\$1,440,461	\$1,591,385	\$1,321,178	\$1,321,178	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$80,414	\$87,255	\$83,293	\$83,293	
<b>OTHER CHARGES</b>	\$80,414	\$87,255	\$83,293	\$83,293	
<b>Category: 070 CAPITAL ASSETS</b>					
065373 BALLOT SORTING SYSTEM	\$0	\$0	\$227,896	\$227,896	
<b>CAPITAL ASSETS</b>	\$0	\$0	\$227,896	\$227,896	
<b>Total Expenditures/Appropriations:</b>	\$2,389,916	\$2,560,663	\$2,863,167	\$2,863,167	
<b>Net Cost:</b>	\$1,861,655	\$2,209,697	\$2,186,989	\$2,186,989	

**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 2020-21 requested budget includes \$1,011,000 in revenue and \$1,179,875 in expenditures.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a utilizing funds towards the South County Fire Station Capital Asset and to purchase a dump trailer for Probation.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$18,203	\$24,900	\$23,000	\$23,000	
693056 IMPACT FEE TRAFFIC FACILITIES	\$160,804	\$466,632	\$392,000	\$392,000	
693057 IMPACT FEE FIRE PROTECT FAC	\$141,186	\$214,364	\$160,000	\$160,000	
693058 IMPACT FEE ANIMAL CONTROL FAC	\$29,809	\$24,702	\$15,000	\$15,000	
693059 IMPACT FEE GENERAL GOVT FAC	\$162,688	\$168,572	\$116,000	\$116,000	
693066 IMPACT FEE PUBLIC PROTECT FAC	\$231,658	\$236,611	\$165,000	\$165,000	
693067 IMPACT FEE PUBLIC HEALTH FAC	\$101,932	\$81,485	\$51,000	\$51,000	
693068 IMPACT FEE LIBRARY FACILITIES	\$18,108	\$14,538	\$10,000	\$10,000	
693069 IMPACT FEE SHERIFF FACILITIES	\$111,146	\$113,350	\$79,000	\$79,000	
<b>CHARGES FOR SERVICES</b>	<b>\$975,538</b>	<b>\$1,345,158</b>	<b>\$1,011,000</b>	<b>\$1,011,000</b>	
<b>Total Revenues:</b>	<b>\$975,538</b>	<b>\$1,345,158</b>	<b>\$1,011,000</b>	<b>\$1,011,000</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$4,331	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$0	\$35	\$50	\$50	
034800 PROF & SPECIAL SERVICES	\$0	\$39,829	\$20,000	\$20,000	
034807 PROF BANK SVS	\$0	\$0	\$700	\$700	
034900 PUBLICATIONS & LEGAL NOTICES	\$159	\$349	\$100	\$100	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,490</b>	<b>\$40,213</b>	<b>\$20,850</b>	<b>\$20,850</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095263 TRAN OUT PROBATION	\$0	\$0	\$8,050	\$8,050	
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>\$1,159,025</b>	<b>\$1,159,025</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$4,490</b>	<b>\$40,213</b>	<b>\$1,179,875</b>	<b>\$1,179,875</b>	
<b>Net Cost:</b>	<b>(\$971,047)</b>	<b>(\$1,304,944)</b>	<b>\$168,875</b>	<b>\$168,875</b>	

**INTERMOUNTAIN FAIR**  
Fund 0100 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 2020-21 requested budget includes revenues in the amount of \$200 and expenditures in the amount of \$9,266. The requested budget reflects an increase of \$1,316 when compared to FY 2019-20. The increase is attributed to an increase in Workers Compensation and Insurance Rates. For this cost center, there is budget deficit in the amount of \$9,066. Fund Balance will cover this deficit.

**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:** 159 - INTERMOUNTAIN FAIR (FUND 0100)

**Function:** GENERAL - PROMOTION

**Activity:** PROMOTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$273	\$171		\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$273</b>	<b>\$171</b>		<b>\$200</b>	<b>\$200</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,686	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,686</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,960</b>	<b>\$171</b>		<b>\$200</b>	<b>\$200</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$4,788	\$1,464		\$2,208	\$2,208
<b>SALARIES AND BENEFITS</b>	<b>\$4,788</b>	<b>\$1,464</b>		<b>\$2,208</b>	<b>\$2,208</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$3,918	\$3,780		\$4,248	\$4,248
033105 INSUR XP LIABILITY EXPERIENCE	\$2,971	\$2,556		\$2,556	\$2,556
036100 UTILITIES	(\$55)	\$0		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$6,835</b>	<b>\$6,336</b>		<b>\$6,804</b>	<b>\$6,804</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$52	\$150		\$254	\$254
<b>OTHER CHARGES</b>	<b>\$52</b>	<b>\$150</b>		<b>\$254</b>	<b>\$254</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$11,675</b>	<b>\$7,950</b>		<b>\$9,266</b>	<b>\$9,266</b>
<b>Net Cost:</b>	<b>\$9,715</b>	<b>\$7,778</b>		<b>\$9,066</b>	<b>\$9,066</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 of five percent of unrestricted General Fund resources. 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 (\$190,000). The current balance in the General Reserve is approximately \$11 million.

### **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$177,097	\$211,259	\$190,000	\$190,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$177,097	\$211,259	\$190,000	\$190,000	
<b>Total Revenues:</b>	\$177,097	\$211,259	\$190,000	\$190,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	
<b>Net Cost:</b>	(\$177,097)	(\$211,259)	(\$190,000)	(\$190,000)	

**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 2020-21 requested budget appropriates \$12,744,025 a transfer-out for the following project:

Jail ADA and other Sheriff projects	\$6,755,000
South County Fire Station	\$5,849,025
Burney Library	\$ 140,000

Revenue consists of interest earnings, \$250,000.

**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 \$13.3 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$117,237	\$254,559	\$250,000	\$250,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$117,237	\$254,559	\$250,000	\$250,000	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$7,827,350	\$0	\$12,349,025	\$12,349,025	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$7,827,350	\$0	\$12,349,025	\$12,349,025	
<b>Total Revenues:</b>	\$7,944,587	\$254,559	\$12,599,025	\$12,599,025	
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$448,325	\$0	\$0	
095207 TRANS OUT PUBLIC DEFENDER	\$9,367	\$0	\$0	\$0	
095235 TRAN OUT SHERIFF	\$0	\$0	\$145,000	\$145,000	
095246 TRAN OUT DETENTION ANNEX	\$3,251	\$0	\$0	\$0	
095260 TRAN OUT JAIL	\$1,396,159	\$0	\$6,610,000	\$6,610,000	
095261 TRAN OUT BURNEY SUBSTATION	\$60,000	\$0	\$0	\$0	
095263 TRAN OUT PROBATION	\$3,385	\$0	\$0	\$0	
095611 TRAN OUT LIBRARY	\$0	\$0	\$140,000	\$140,000	
096391 TRAN OUT FIRE ZONE #1	\$0	\$0	\$5,849,025	\$5,849,025	
<b>OTHER FINANCING USES</b>	\$1,472,163	\$448,325	\$12,744,025	\$12,744,025	
<b>Total Expenditures/Appropriations:</b>	\$1,472,163	\$448,325	\$12,744,025	\$12,744,025	
<b>Net Cost:</b>	(\$6,472,424)	\$193,766	\$145,000	\$145,000	

**2020 ENERGY RETROFIT PROJECT**  
Fund 0048 General, Budget Unit 16904  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

On December 10, 2019, the Board approved a \$14M energy retrofit project with Engie Services. The project includes LED lighting replacement and solar installation in 15 county buildings, HVAC replacement in 6 county buildings, HVAC refurbishment in 4 county buildings, EMS controls installation in 6 buildings, a roof replacement and window tint installation. The project is financed through a lease agreement with Banc of America over 20 years at 2.704%. The county will realize energy savings through reduced utility billings from REU and PG&E.

**BUDGET REQUEST**

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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.



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

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 400 REVENUE FROM MONEY & PROPERTY  
 420000 INTEREST \$0 \$24,825 \$0 \$0

**REVENUE FROM MONEY & PROPERTY** \$0 \$24,825 \$0 \$0

**Category:** 800 OTHR FINANCING SOURCES TRAN IN

800101	TRANS IN BOARD OF SUPERVISORS	\$0	\$0	\$5,330	\$5,330
800102	TRANS IN CAO	\$0	\$0	\$18,170	\$18,170
800103	TRANS IN CLERK OF THE BOARD	\$0	\$0	\$9,276	\$9,276
800110	TRANS IN AUDITOR CONTROLLER	\$0	\$0	\$29,681	\$29,681
800111	TRANS IN TREAS TAX COLLECTOR	\$0	\$0	\$22,025	\$22,025
800112	TRANS IN ASSESSOR	\$0	\$0	\$47,999	\$47,999
800113	TRANS IN PURCHASING	\$0	\$0	\$8,107	\$8,107
800120	TRANS IN COUNTY COUNSEL	\$0	\$0	\$17,074	\$17,074
800130	TRANS IN PERSONNEL	\$0	\$0	\$17,571	\$17,571
800175	TRANS IN CSA ADMIN	\$0	\$0	\$601	\$601
800207	TRANS IN PUBLIC DEFENDER	\$0	\$0	\$15,690	\$15,690
800227	TRANS IN DA	\$0	\$0	\$56,277	\$56,277
800235	TRANS IN SHERIFF	\$0	\$0	\$81,921	\$81,921
800260	TRANS IN JAIL	\$0	\$0	\$70,628	\$70,628
800263	TRANS IN PROBATION	\$0	\$0	\$4,024	\$4,024
800282	TRANS IN BUILDING	\$0	\$0	\$9,729	\$9,729
800286	TRANS IN PLANNING	\$0	\$0	\$12,610	\$12,610
800287	TRANS IN CORONER	\$0	\$0	\$22,523	\$22,523
800290	TRANS IN RECORDER	\$0	\$0	\$17,577	\$17,577
800299	TRANS IN PUBLIC ADMINISTRATOR	\$0	\$0	\$3,328	\$3,328
800301	TRANS IN ROADS	\$0	\$0	\$78,794	\$78,794
800402	TRANS IN ENVIRONMENTAL HEALTH	\$0	\$0	\$11,015	\$11,015
800410	TRANS IN MENTAL HEALTH	\$0	\$0	\$67,395	\$67,395
800411	TRANS IN PUBLIC HEALTH	\$0	\$0	\$27,950	\$27,950
800501	TRANS IN SOCIAL SERVICES	\$0	\$0	\$47,303	\$47,303
800530	TRANS IN OPPORTUNITY CENTER	\$0	\$0	\$31,587	\$31,587
800570	TRANS IN VETERANS SVC OFFICER	\$0	\$0	\$4,894	\$4,894
800590	TRANS IN COMMUNITY ACTION AGCY	\$0	\$0	\$6,493	\$6,493
800593	TRANS IN HOUSING AUTHORITY	\$0	\$0	\$12,698	\$12,698
800710	TRANS IN VETERANS HALL	\$0	\$0	\$19,452	\$19,452
800925	TRANS IN INFO TECH DEPT	\$0	\$0	\$72,463	\$72,463
800950	TRANS IN RISK MGMT	\$0	\$0	\$17,998	\$17,998
806200	TRANS IN FALL RIVER AIRPORT	\$0	\$0	\$607	\$607
806207	TRANS IN SOLID WASTE DISPOSAL	\$0	\$0	\$3,421	\$3,421
806373	TRAN IN AIR QUALITY	\$0	\$0	\$12,944	\$12,944
806378	TRANS IN PALO CEDRO SEWER	\$0	\$0	\$645	\$645
806387	TRANS IN COTTONWOOD SEWER	\$0	\$0	\$1,656	\$1,656

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

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$887,456	\$887,456	
<b>Category:</b> 801 OTH FINANCE SRCS L/T DEBT PRCD					
850000 LONG TERM DEBT PROCEEDS	\$0	\$14,416,303	\$0	\$0	
<b>OTHR FINANCE SRCS L/T DEBT PRCD</b>	\$0	\$14,416,303	\$0	\$0	
<b>Total Revenues:</b>	\$0	\$14,441,128	\$887,456	\$887,456	
<b>Category:</b> 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$126,818	\$150,000	\$150,000	
<b>SERVICES AND SUPPLIES</b>	\$0	\$126,818	\$150,000	\$150,000	
<b>Category:</b> 070 CAPITAL ASSETS					
061128 HVAC 1855 PLACER PW/RM BLDG	\$0	\$159,161	\$254,340	\$254,340	
061129 HVAC RDG VETS HALL	\$0	\$98,859	\$158,027	\$158,027	
061130 HVAC SCAC	\$0	\$600,631	\$959,714	\$959,714	
061131 HVAC PUBLIC HLTH WEST	\$0	\$184,103	\$294,256	\$294,256	
061132 HVAC SHERIFF BLDG	\$0	\$110,055	\$175,914	\$175,914	
061133 HVAC CORONER BLDG	\$0	\$70,867	\$113,270	\$113,270	
061134 SOLAR PLACER PW/RM BLDG	\$0	\$226,758	\$541,342	\$541,342	
061135 SOLAR SCAC	\$0	\$1,140,110	\$2,721,797	\$2,721,797	
061136 SOLAR SHERIFF BLDG	\$0	\$101,294	\$240,409	\$240,409	
061137 SOLAR CORONER BLDG	\$0	\$47,780	\$112,655	\$112,655	
061138 SOLAR CASCADE BLDG SS	\$0	\$135,398	\$321,826	\$321,826	
061139 SOLAR PUBLIC HLTH WEST	\$0	\$92,021	\$219,709	\$219,709	
061140 SOLAR MENTAL HEALTH	\$0	\$391,614	\$933,022	\$933,022	
061141 SOLAR PUBLIC HLTH EAST	\$0	\$22,278	\$53,186	\$53,186	
061142 SOLAR DA/VSO BLDG	\$0	\$218,221	\$519,549	\$519,549	
061143 SOLAR REDDING CORP YD	\$0	\$171,249	\$408,825	\$408,825	
061144 SOLAR PUB DEF/PROB BLDG	\$0	\$68,795	\$163,531	\$163,531	
061145 SOLAR OPP CTR BLDG	\$0	\$85,502	\$202,710	\$202,710	
061146 SOLAR FRM CORP YD	\$0	\$25,957	\$61,263	\$61,263	
061147 ROOF SCAC	\$0	\$40,700	\$328,770	\$328,770	
061148 LIGHTING SCAC	\$0	\$646,823	\$643,833	\$643,833	
061149 LIGHTING SHERIFF BLDG	\$0	\$244,866	\$243,656	\$243,656	
061150 LIGHTING JAIL	\$0	\$359,347	\$357,853	\$357,853	
061151 LIGHTING MENTAL HEALTH	\$0	\$158,225	\$157,422	\$157,422	
061152 LIGHTING PUB HLTH WEST	\$0	\$37,213	\$37,070	\$37,070	
061153 LIGHTING PUB HLTH EAST	\$0	\$9,089	\$8,973	\$8,973	
061154 LIGHTING CASCADE SS	\$0	\$138,057	\$137,413	\$137,413	

**Budget Unit:** 16D - 2020 ENERGY RETROFIT PROJECT (FUND 0048)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061155 LIGHTING PLACER PW/RM BLDG	\$0	\$351,961		\$350,394	\$350,394
061156 LIGHTING DA/VSO BLDG	\$0	\$242,310		\$241,265	\$241,265
061157 LIGHTING RDG CORP YARD	\$0	\$177,827		\$177,048	\$177,048
061158 LIGHTING FRM CORP YARD	\$0	\$22,157		\$22,090	\$22,090
061159 LIGHTING PUB DEF/PROB BLDG	\$0	\$83,517		\$83,258	\$83,258
061160 LIGHTING CORONER BLDG	\$0	\$100,559		\$100,054	\$100,054
061161 LIGHTING OPP CTR BLDG	\$0	\$125,559		\$125,127	\$125,127
061162 LIGHTING RDG VETS HALL	\$0	\$80,960		\$80,664	\$80,664
061163 SOLAR FRM AIRPORT	\$0	\$714		\$50,918	\$50,918
061164 LIGHTING FRM AIRPORT	\$0	\$33,236		\$33,136	\$33,136
061165 SOLAR WC LANDFILL	\$0	\$2,323		\$210,821	\$210,821
061166 SOLAR PC SWR WWT	\$0	\$1,518		\$148,815	\$148,815
061167 SOLAR PC SEWER PUMP STATION	\$0	\$677		\$46,505	\$46,505
061168 LIGHTING COTTONWOOD SEWER	\$0	\$28,974		\$28,800	\$28,800
061169 HVAC CONTROLS CASCADE BLDG	\$0	\$21,599		\$38,793	\$38,793
061170 HVAC CONTROLS DA/VSO BLDG	\$0	\$21,599		\$38,793	\$38,793
<b>CAPITAL ASSETS</b>	\$0	\$6,880,485		\$12,146,816	\$12,146,816
<b>Total Expenditures/Appropriations:</b>	\$0	\$7,007,304		\$12,296,816	\$12,296,816
<b>Net Cost:</b>	\$0	(\$7,433,824)		\$11,409,360	\$11,409,360

**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 2020-21 is \$73,487, which is an increase of \$2887 when compared to FY 2019-20. The breakdown of this budget unit is as follows:

\$59,552 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services; and

\$13,935 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$70,506	\$69,918	\$73,487	\$73,487	\$73,487
<b>SERVICES AND SUPPLIES</b>	\$70,506	\$69,918	\$73,487	\$73,487	\$73,487
<b>Total Expenditures/Appropriations:</b>	\$70,506	\$69,918	\$73,487	\$73,487	\$73,487
<b>Net Cost:</b>	\$70,506	\$69,918	\$73,487	\$73,487	\$73,487

# PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS

Fund 0062 General-Capital Projects, Budget Unit 166

Patrick J. Minturn, Director of Public Works

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## 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 2020-21 requested budget:

<b>Project Name</b>	<b>Recommended</b>	<b>Funding Source</b>
Public Works Corp Yard Roof Replacement	\$250,000	Roads
Mental Health and Social Services Roof Replacement	60,000	Mental Health and Social Services
South County Fire Station	7,000,000	Accumulated Capital Outlay and Impact Fees
Public Health Storage Shed	60,000	Public Health
Cascade Building Remodel	2,200,000	Social Services
Court & Sacramento Street Parking Lot	300,000	Public Works and Resource Mgmt
Jail ADA and other Sheriff projects	6,610,000	Accumulated Capital Outlay
<b>Total Project Cost</b>	<b>\$16,480,000</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 \$114,106 for FY 2019-20. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$29,217 for the year, and the A-87 Central Service cost of \$30,526.

Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The \$119,122 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$75,808	\$109,486	\$154,122	\$154,122	
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$448,325	\$0	\$0	
800207 TRANS IN PUBLIC DEFENDER	\$9,367	\$0	\$0	\$0	
800246 TRANS IN DTN ANX WORK FACILITY	\$3,251	\$0	\$0	\$0	
800260 TRANS IN JAIL	\$1,396,159	\$0	\$0	\$0	
800263 TRANS IN PROBATION	\$3,385	\$0	\$0	\$0	
800955 TRANS IN FACILITIES MGMT	\$0	\$33,922	\$0	\$0	
806391 TRAN IN CSA 1 COUNTY FIRE	\$44,241	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$1,532,213</b>	<b>\$591,734</b>	<b>\$154,122</b>	<b>\$154,122</b>	
<b>Total Revenues:</b>					
	\$1,532,213	\$591,734	\$154,122	\$154,122	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$23,052	\$48,937	\$114,106	\$114,106	
034802 PROF ADMIN SVS	\$24,003	\$30,023	\$29,217	\$29,217	
<b>SERVICES AND SUPPLIES</b>	<b>\$47,056</b>	<b>\$78,960</b>	<b>\$143,323</b>	<b>\$143,323</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$28,752	\$30,525	\$10,799	\$10,799	
<b>OTHER CHARGES</b>	<b>\$28,752</b>	<b>\$30,525</b>	<b>\$10,799</b>	<b>\$10,799</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$33,922	\$0	\$0	
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$60,000	\$60,000	
061101 PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$250,000	\$250,000	
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$12,753	\$0	\$0	\$0	
061120 SHERIFF ACP MODULAR BLDG	\$3,251	\$0	\$0	\$0	
061123 STATION 55 STORAGE BLDG	\$44,241	\$0	\$0	\$0	
061124 JAIL REC YARD IMPROVEMENTS	\$1,396,159	\$0	\$0	\$0	
061126 SOUTH COUNTY FIRE STATION	\$0	\$448,325	\$7,000,000	\$7,000,000	
061172 PUBLIC HEALTH STORAGE SHED	\$0	\$0	\$60,000	\$60,000	
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	\$0	\$4,000,000	\$4,000,000	
061176 JAIL DOORS UPGRADE	\$0	\$0	\$610,000	\$610,000	
061177 JAIL SECURITY UPGRADE	\$0	\$0	\$2,000,000	\$2,000,000	
<b>CAPITAL ASSETS</b>	<b>\$1,456,405</b>	<b>\$482,247</b>	<b>\$16,480,000</b>	<b>\$16,480,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	\$0	\$0	(\$16,480,000)	(\$16,480,000)	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>INTRAFUND TRANSFERS</b>	\$0	\$0	(\$16,480,000)	(\$16,480,000)
<b>Total Expenditures/Appropriations:</b>	\$1,532,213	\$591,734	\$154,122	\$154,122
<b>Net Cost:</b>	\$0	(\$0)	\$0	\$0



**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. The office also provides map service for County departments; i.e., the County Clerk. The Road Fund finances the labor necessary to perform these services. The fees charged for these services and contributions from the General Fund are used to offset costs.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes revenue in the amount of \$12,000 and expenditures in the amount of \$12,074. The General Fund request for this budget is \$74.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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.

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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 FEES	\$9,720	\$16,742	\$10,000	\$10,000	
671300 PARCEL & TRACT MAPS	\$2,510	\$400	\$2,000	\$2,000	
<b>CHARGES FOR SERVICES</b>	\$12,230	\$17,142	\$12,000	\$12,000	
<b>Total Revenues:</b>	\$12,230	\$17,142	\$12,000	\$12,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$11,609	\$11,254	\$12,000	\$12,000	
<b>SERVICES AND SUPPLIES</b>	\$11,609	\$11,254	\$12,000	\$12,000	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$216	\$96	\$74	\$74	
<b>OTHER CHARGES</b>	\$216	\$96	\$74	\$74	
<b>Total Expenditures/Appropriations:</b>	\$11,825	\$11,350	\$12,074	\$12,074	
<b>Net Cost:</b>	(\$404)	(\$5,791)	\$74	\$74	

**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 2020-21 budget request reflects a net cost of \$605,132. 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 (\$115,000); the annual county financial audit (\$80,635); employee appeals and nuisance abatement appeals, (\$140,000).

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 (\$81,603) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$10,000 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
421431 SCAC PARKING METERS	\$11,674	\$9,409	\$10,000	\$10,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$11,674</b>	<b>\$9,409</b>	<b>\$10,000</b>	<b>\$10,000</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
664500 PROPERTY TAX ADMIN FEE	\$215	\$121	\$200	\$200	
<b>CHARGES FOR SERVICES</b>	<b>\$215</b>	<b>\$121</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792553 CONTRIB SHASTA RG COMM FNDTN	\$0	\$42,750	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$7,517	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$7,517</b>	<b>\$42,750</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$19,407</b>	<b>\$52,280</b>	<b>\$10,200</b>	<b>\$10,200</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	(\$62)	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	(\$5)	\$0	\$0	\$0	
018201 EMPLOYER SHARE RETIREMENT	(\$11)	\$0	\$0	\$0	
018204 EMPLOYER SHARE DEFERRED COMP	(\$12)	\$0	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	(\$15)	\$0	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	(\$1)	\$0	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	(\$0)	\$0	\$0	\$0	
018500 WORKERS COMP EXPOSURE	(\$0)	\$0	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	<b>(\$109)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200	
033102 INSUR XP LIABILITY EXPOSURE	(\$0)	\$0	\$0	\$0	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,183	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$5,889	\$5,863	\$5,700	\$5,700	
034800 PROF & SPECIAL SERVICES	\$167,514	\$168,328	\$170,000	\$170,000	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$0	\$10,000	\$10,000	
034806 PROF AUDIT SVS	\$80,635	\$80,635	\$80,635	\$80,635	
034828 PROF LEGAL SVS	\$80,087	\$74,564	\$140,000	\$140,000	
034857 PROF BOARD/PANEL SVS	\$120	\$0	\$2,000	\$2,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$10,000	\$10,000	
036100 UTILITIES	\$1,080	\$928	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$337,509</b>	<b>\$330,320</b>	<b>\$423,735</b>	<b>\$423,735</b>	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 050</b> OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$148,003	\$150,695	\$250,000	\$250,000	\$250,000
051351 CONTR TO CITY OF REDDING	\$50,000	\$0	\$0	\$0	\$0
051387 CONTR TO LAFCO	\$62,000	\$68,200	\$68,200	\$68,200	\$68,200
<b>OTHER CHARGES</b>	\$260,003	\$218,895	\$318,200	\$318,200	\$318,200
<b>Category: 080</b> INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$78,608)	(\$75,948)	(\$81,603)	(\$81,603)	(\$81,603)
<b>INTRAFUND TRANSFERS</b>	(\$78,608)	(\$75,948)	(\$81,603)	(\$81,603)	(\$81,603)
<b>Total Expenditures/Appropriations:</b>	\$518,794	\$473,266	\$660,332	\$660,332	\$660,332
<b>Net Cost:</b>	\$499,387	\$420,986	\$650,132	\$650,132	\$650,132

**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 2020-21 budget request anticipates Tobacco Settlement revenue of \$1.9 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.37 million transfer-out is the debt service. The net county cost for this budget unit is \$665,600.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799345 TOBACCO SETTLEMENT	\$1,818,070	\$1,743,052		\$1,900,000	\$1,900,000
<b>MISCELLANEOUS REVENUES</b>	\$1,818,070	\$1,743,052		\$1,900,000	\$1,900,000
<b>Total Revenues:</b>	\$1,818,070	\$1,743,052		\$1,900,000	\$1,900,000
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034823 PROF HEALTH SVS	\$181,807	\$122,950		\$190,000	\$190,000
<b>SERVICES AND SUPPLIES</b>	\$181,807	\$122,950		\$190,000	\$190,000
<b>Category: 095 OTHER FINANCING USES</b>					
095805 TRAN OUT ADMIN CTR BOND	\$2,378,197	\$2,375,989		\$2,375,600	\$2,375,600
<b>OTHER FINANCING USES</b>	\$2,378,197	\$2,375,989		\$2,375,600	\$2,375,600
<b>Total Expenditures/Appropriations:</b>	\$2,560,004	\$2,498,939		\$2,565,600	\$2,565,600
<b>Net Cost:</b>	\$741,933	\$755,886		\$665,600	\$665,600

**PUBLIC WORKS-CSA ADMINISTRATION**  
Fund 00060 General, 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 thirteen active County Service Areas (CSA), four Street Lighting Districts and 81 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 2020-21 requested budget includes \$963,286 in expenditures and \$963,286 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**

A technical adjustment is recommended to update the Energy Project estimates.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
554000 FEDERAL AID STORM DAMAGE	\$0	\$500	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
692050 CSA ADMIN FEES	\$929,337	\$929,077	\$963,286	\$963,286	\$963,286
<b>CHARGES FOR SERVICES</b>	<b>\$929,337</b>	<b>\$929,077</b>	<b>\$963,286</b>	<b>\$963,286</b>	<b>\$963,286</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$92	\$950	\$0	\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$19,000	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$19,092</b>	<b>\$950</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	\$1,917	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$1,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$950,347</b>	<b>\$930,528</b>	<b>\$963,286</b>	<b>\$963,286</b>	<b>\$963,286</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$357,362	\$354,771	\$379,000	\$379,000	\$379,000
011200 TERMINATION/SPECIAL PAY	\$8,911	\$6,474	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$56,873	\$51,386	\$60,000	\$60,000	\$60,000
017502 OVERTIME PAY	\$38,001	\$32,798	\$30,000	\$30,000	\$30,000
017505 STANDBY PAY	\$15,109	\$16,183	\$15,000	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$2,186	\$2,053	\$2,000	\$2,000	\$2,000
018100 EMPLOYER SHARE FICA	\$32,938	\$32,302	\$34,000	\$34,000	\$34,000
018201 EMPLOYER SHARE RETIREMENT	\$71,888	\$77,335	\$87,000	\$87,000	\$87,000
018205 EMPLOYER SHARE 401A	\$0	\$87	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$119,296	\$115,697	\$130,000	\$130,000	\$130,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,705	\$15,241	\$18,000	\$18,000	\$18,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$744	\$448	\$400	\$400	\$400
018500 WORKERS COMP EXPOSURE	\$3,994	\$1,152	\$2,000	\$2,000	\$2,000
018501 WORKERS COMP EXPERIENCE	\$18,264	\$9,468	\$6,600	\$6,600	\$6,600
<b>SALARIES AND BENEFITS</b>	<b>\$736,278</b>	<b>\$715,398</b>	<b>\$774,000</b>	<b>\$774,000</b>	<b>\$774,000</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,892	\$1,551	\$1,400	\$1,400	\$1,400
032500 COMMUNICATIONS EXPENSE	\$3,933	\$3,929	\$4,400	\$4,400	\$4,400
032591 CHGS IT COMM	\$609	\$432	\$553	\$553	\$553
032700 FOOD EXPENSE	\$60	\$0	\$0	\$0	\$0

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$148	\$17	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$706	\$891	\$1,000	\$1,000	
033102 INSUR XP LIABILITY EXPOSURE	\$1,256	\$1,072	\$1,600	\$1,600	
033103 INSUR XP MISCELLANEOUS	\$162	\$144	\$168	\$168	
033105 INSUR XP LIABILITY EXPERIENCE	\$19,892	\$22,860	\$21,240	\$21,240	
033500 MAINTENANCE OF EQUIPMENT	\$597	\$2,714	\$2,000	\$2,000	
033547 MAINT EQP TRUCKS	\$42,721	\$46,510	\$45,000	\$45,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,164	\$3,280	\$2,920	\$2,920	
033791 CHGS FAC MGMT MAINT STR	\$1,544	\$3,753	\$4,261	\$4,261	
034500 OFFICE EXPENSE	\$1,021	\$510	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$3,169	\$2,508	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$14,353	\$21,269	\$15,000	\$15,000	
034837 PROF PREEMPLOYMENT SVS	\$160	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$29	\$36	\$65	\$65	
034892 CHGS IT PROFESSIONAL SVS	\$8,733	\$9,060	\$10,174	\$10,174	
034900 PUBLICATIONS & LEGAL NOTICES	\$119	\$240	\$0	\$0	
035500 MINOR EQUIPMENT	\$7,186	\$2,154	\$3,000	\$3,000	
035590 CHGS IT SOFTWARE EQP	\$318	\$57	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$2,112	\$883	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$925	\$1,180	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$882	\$430	\$0	\$0	
035940 TRANS/TRVL FUEL	\$40,676	\$27,718	\$40,000	\$40,000	
036100 UTILITIES	\$404	\$386	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	<b>\$156,783</b>	<b>\$153,594</b>	<b>\$163,781</b>	<b>\$163,781</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,582	\$20,630	\$24,903	\$24,903	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$19,082</b>	<b>\$20,630</b>	<b>\$24,903</b>	<b>\$24,903</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065083 1 TRUCK W/ ACCESSORIES	\$38,241	\$40,905	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$38,241</b>	<b>\$40,905</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$601	\$601	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$601</b>	<b>\$601</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$950,386</b>	<b>\$930,528</b>	<b>\$963,285</b>	<b>\$963,285</b>	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$38	\$0	(\$1)	(\$1)

**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 20120-21 requested budget includes expenditures in the amount of \$98,311 and \$3,000 in anticipated revenue. Expenditures will be covered by fund balance. Due to additional funding, a solicitation for projects will occur and a budget amendment will be presented to the Board obligating funds at time of award.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The future of the Secure Rural Schools Act is unknown.

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$4,170	\$5,996	\$3,000	\$3,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$4,170	\$5,996	\$3,000	\$3,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$193,355	\$103,321	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	\$193,355	\$103,321	\$0	\$0	
<b>Total Revenues:</b>	\$197,526	\$109,317	\$3,000	\$3,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$23,445	\$7,000	\$40,191	\$40,191	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,120	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	\$23,445	\$8,120	\$40,191	\$40,191	
<b>Category: 095</b> OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$65,000	\$0	\$0	\$0	
095301 TRAN OUT ROADS	\$65,608	\$0	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$5,369	\$3,639	\$58,120	\$58,120	
<b>OTHER FINANCING USES</b>	\$135,977	\$3,639	\$58,120	\$58,120	
<b>Total Expenditures/Appropriations:</b>	\$159,423	\$11,759	\$98,311	\$98,311	
<b>Net Cost:</b>	(\$38,103)	(\$97,557)	\$95,311	\$95,311	

**CENTRAL SERVICE COSTS (A-87)**  
Fund 0060 General, Budget Unit 199  
Brian Muir, 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 \$1.76 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	(\$2,069,672)	(\$1,964,052)	(\$1,762,115)	(\$1,762,115)	(\$1,762,115)
<b>INTRAFUND TRANSFERS</b>	(\$2,069,672)	(\$1,964,052)	(\$1,762,115)	(\$1,762,115)	(\$1,762,115)
<b>Total Expenditures/Appropriations:</b>	(\$2,069,672)	(\$1,964,052)	(\$1,762,115)	(\$1,762,115)	(\$1,762,115)
<b>Net Cost:</b>	(\$2,069,672)	(\$1,964,052)	(\$1,762,115)	(\$1,762,115)	(\$1,762,115)

# 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 2019-20 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 \$258,811.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$152,371	\$124,223	\$148,048	\$148,048	\$148,048
317504 VCF BASE FINES COUNTY	\$453,082	\$369,977	\$438,872	\$438,872	\$438,872
318500 COURT FINES	\$28,225	\$24,395	\$28,691	\$28,691	\$28,691
318504 CF BASE FINES COUNTY	\$41,698	\$36,616	\$40,781	\$40,781	\$40,781
318525 COURT FINE SARB TRUANCY	\$155	\$172	\$156	\$156	\$156
318590 RESTITUTION FINES REBATE	\$703	\$1,499	\$857	\$857	\$857
319101 PENALTY ASSESSMENT	\$368,975	\$311,428	\$362,231	\$362,231	\$362,231
319102 VCF ADDITIONAL PARKING PENALTY	\$3,656	\$3,026	\$3,814	\$3,814	\$3,814
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$443,426	\$374,097	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$1,492,296</b>	<b>\$1,245,436</b>	<b>\$1,023,450</b>	<b>\$1,023,450</b>	<b>\$1,023,450</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
675101 RESTITUTION ADMIN FEE	\$18,252	\$23,149	\$20,413	\$20,413	\$20,413
675260 FCS FILING FEES	\$5,000	\$4,805	\$5,146	\$5,146	\$5,146
675500 COURT FEES	\$193	\$96	\$214	\$214	\$214
675760 TRAFFIC SCHOOL ADMIN FEE	\$158,934	\$152,274	\$162,754	\$162,754	\$162,754
675761 TRAFFIC VIOLATOR (\$24)	\$124,738	\$118,709	\$125,697	\$125,697	\$125,697
675762 TRAFFIC VIOLATOR (BAL)	\$554,826	\$531,206	\$572,453	\$572,453	\$572,453
675771 PROOF OF CORRECTION (\$10)	\$118	\$103	\$118	\$118	\$118
675900 DUI SCHOOL ADMIN FEES	\$10,432	\$11,752	\$12,340	\$12,340	\$12,340
679915 RECORDING & INDEXING FEE	\$102,506	\$73,132	\$77,111	\$77,111	\$77,111
693001 CHARGES FOR SERVICES	\$95,875	\$46,198	\$96,000	\$96,000	\$96,000
693006 CHGS FOR SVS COURT COLLECTIONS	\$193,771	\$224,281	\$225,010	\$225,010	\$225,010
693010 RETURNED CHECK SERVICE CHARGE	\$1,410	\$730	\$1,420	\$1,420	\$1,420
<b>CHARGES FOR SERVICES</b>	<b>\$1,266,060</b>	<b>\$1,186,439</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	\$0	\$24	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$48,409	\$52	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$22	(\$22)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$48,432</b>	<b>\$54</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$2,806,789</b>	<b>\$2,431,930</b>	<b>\$2,322,126</b>	<b>\$2,322,126</b>	<b>\$2,322,126</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
018501 WORKERS COMP EXPERIENCE	\$1,944	\$612	\$804	\$804	\$804
<b>SALARIES AND BENEFITS</b>	<b>\$1,944</b>	<b>\$612</b>	<b>\$804</b>	<b>\$804</b>	<b>\$804</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032590 CHGS FAC MGMT COMM	\$9	\$7	\$12	\$12	\$12
032992 CHGS FAC MGMT HSHLD XP	\$6	\$6	\$3	\$3	\$3

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$6,393	\$6,096	\$8,208	\$8,208	
033700 MAINTENANCE OF STRUCTURES	\$45,248	\$66,356	\$50,000	\$50,000	
033791 CHGS FAC MGMT MAINT STR	\$62,196	\$82,390	\$74,669	\$74,669	
034800 PROF & SPECIAL SERVICES	\$116,272	\$136,459	\$139,770	\$139,770	
034811 PROF COLLECTIONS SVS	\$193,771	\$224,281	\$225,010	\$225,010	
034890 CHGS FAC MGMT PROF SVS	\$1,763	\$1,409	\$2,120	\$2,120	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$50,000	\$50,000	
035940 TRANS/TRVL FUEL	\$2,387	\$1,299	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$9,751	\$5,004	\$5,545	\$5,545	
036100 UTILITIES	\$128,406	\$117,208	\$150,000	\$150,000	
036127 UTIL WATER	\$51	\$158	\$90	\$90	
036128 UTIL SEPTIC	\$57	\$108	\$58	\$58	
<b>SERVICES AND SUPPLIES</b>	<b>\$566,313</b>	<b>\$640,787</b>	<b>\$707,485</b>	<b>\$707,485</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,206	\$16,107	\$17,606	\$17,606	
050003 BUILDING & EQUIP COST PLAN CHG	(\$2,034)	\$71	\$71	\$71	
050800 TAXES & ASSESSMENTS	\$1,040	\$1,042	\$1,046	\$1,046	
051391 CONTR TO STATE OF CALIFORNIA	\$1,331,424	\$1,228,033	\$1,321,759	\$1,321,759	
<b>OTHER CHARGES</b>	<b>\$1,348,636</b>	<b>\$1,245,255</b>	<b>\$1,340,482</b>	<b>\$1,340,482</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095803 TRAN OUT COURTHOUSE BOND	\$532,606	\$535,018	\$532,166	\$532,166	
<b>OTHER FINANCING USES</b>	<b>\$532,606</b>	<b>\$535,018</b>	<b>\$532,166</b>	<b>\$532,166</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,449,500</b>	<b>\$2,421,673</b>	<b>\$2,580,937</b>	<b>\$2,580,937</b>	
<b>Net Cost:</b>	<b>(\$357,289)</b>	<b>(\$10,257)</b>	<b>\$258,811</b>	<b>\$258,811</b>	

**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 2020-21 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 2020-21. The net County cost for FY 2020-21 is \$2.8 million which is the same as the FY 2019-20 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 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:** 203 - CONFL PUBLIC DEFENDER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$7,919	\$13,053		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$7,919	\$13,053		\$0	\$0
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$156	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$156	\$0		\$0	\$0
<b>Total Revenues:</b>	\$8,075	\$13,053		\$0	\$0
<b>Category: 030</b> SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$7,668	\$0		\$0	\$0
034821 PROF EVALUATION SVS	\$8,537	\$0		\$5,000	\$5,000
034828 PROF LEGAL SVS	\$1,831,165	\$1,878,232		\$1,987,957	\$1,987,957
034855 PROF INVESTIGATION SVS	\$264,546	\$186,445		\$340,000	\$340,000
034856 PROF HOMICIDE SVS	\$263,067	\$217,607		\$282,570	\$282,570
<b>SERVICES AND SUPPLIES</b>	\$2,374,984	\$2,282,284		\$2,615,527	\$2,615,527
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,326	\$28,821		\$20,809	\$20,809
<b>OTHER CHARGES</b>	\$23,326	\$28,821		\$20,809	\$20,809
<b>Category: 090</b> APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$150,000	\$150,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0		\$150,000	\$150,000
<b>Total Expenditures/Appropriations:</b>	\$2,398,311	\$2,311,105		\$2,786,336	\$2,786,336
<b>Net Cost:</b>	\$2,390,235	\$2,298,052		\$2,786,336	\$2,786,336

**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 2020-21 Requested Budget includes expenditures in the amount of \$5.5 million and revenues in the amount of \$481,932. This includes a request for six FTE Deputy Public Defender attorney positions estimated at \$808,256 (includes Salaries/Benefits and Services/Supplies). The Public Defender has committed \$223,783 of AB109 District Attorney/Public Defender Subaccount "50/50" funds (use not subject to approval by the Community Corrections Partnership Executive Committee (CCPEC)) toward the cost of two FTE attorneys for FY 2020-21.

A request to purchase one vehicle, funded by AB109 as approved by the CCPEC, is included in the requested budget. Ongoing vehicle maintenance costs are subject to future budget determinations. The department plans to reduce its AB109 Designated Fund Balance (DFB) by \$155,379, leaving a net County cost of \$4.88 million which is a General Fund expense. The FY 2020-21 Requested net County cost is \$524,848 over the FY 2019-20 Adjusted Budget net County cost (includes adding \$48,429 to the AB109 DFB).

**SUMMARY OF RECOMMENDATIONS**

Recommendations include a net zero adjustment for the countywide energy project due to updated estimates. In addition, due to concerns regarding General Fund distribution requests for FY 2020-21, the Public Defender agreed to reduce the requested six FTEs to three FTEs, and omit two Facilities-related projects totaling \$72,000. These modifications reduce the net County cost to \$4.4 million which is a General Fund expense. The County Administrative Office commends the Public Defender for understanding the ongoing concerns related to the General Fund.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Public Defender has relayed concerns regarding the number of attorneys on staff and may return to the Board of Supervisors at a later date to discuss adding more positions to meet business needs of the department. Staff are reviewing developing impacts of a recession, 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**

542603 ST REALIGNMENT 2011 AB109 \$323,719 \$389,214 \$458,932 \$458,932

**INTERGOVERNMENTAL REVENUES** \$323,719 \$389,214 \$458,932 \$458,932

**Category: 600 CHARGES FOR SERVICES**

669100 PUBLIC DEFENDER FEES \$28,581 \$34,029 \$23,000 \$23,000

692100 PHOTOCOPIES \$26 \$0 \$0 \$0

**CHARGES FOR SERVICES** \$28,607 \$34,029 \$23,000 \$23,000

**Category: 700 MISCELLANEOUS REVENUES**

799215 UNCLAIMED MONEY \$0 \$156 \$0 \$0

799300 MISCELLANEOUS REVENUE \$0 \$64 \$0 \$0

799390 PRIOR PERIOD EXP ADJUSTMENT \$4,460 \$12,679 \$0 \$0

799600 INSURANCE LOSS & REFUNDS \$0 \$500 \$0 \$0

**MISCELLANEOUS REVENUES** \$4,460 \$13,400 \$0 \$0

**Category: 800 OTHR FINANCING SOURCES TRAN IN**

800161 TRANS IN ACCUM CAPITAL OUTLAY \$9,367 \$0 \$0 \$0

**OTHR FINANCING SOURCES TRAN IN** \$9,367 \$0 \$0 \$0

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

896101 SALE OF SURPLUS PROPERTY \$9,993 \$0 \$0 \$0

**OTHER FINANCING SRCS SALE C/A** \$9,993 \$0 \$0 \$0

<b>Total Revenues:</b>	\$376,149	\$436,645	\$481,932	\$481,932
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**Category: 010 SALARIES AND BENEFITS**

011000 REGULAR SALARIES \$1,886,057 \$1,969,567 \$2,695,812 \$2,695,812

011200 TERMINATION/SPECIAL PAY \$69,566 \$10,569 \$50,000 \$50,000

017000 EXTRA HELP \$27,709 \$19,277 \$25,000 \$25,000

018100 EMPLOYER SHARE FICA \$146,130 \$148,490 \$209,890 \$209,890

018201 EMPLOYER SHARE RETIREMENT \$360,484 \$417,536 \$617,293 \$617,293

018204 EMPLOYER SHARE DEFERRED COMP \$10,733 \$10,632 \$9,800 \$9,800

018205 EMPLOYER SHARE 401A \$4,390 \$6,195 \$21,502 \$21,502

018300 EMPLOYER SHARE HEALTH INSUR \$360,841 \$365,501 \$497,351 \$497,351

018307 EMPLOYR SHR OTHER POST EMP BEN \$56,408 \$80,068 \$111,008 \$111,008

018400 EMPLOYER SHR UNEMPLOYMENT INS \$3,032 \$1,946 \$2,145 \$2,145

018500 WORKERS COMP EXPOSURE \$16,248 \$5,042 \$10,051 \$10,051

018501 WORKERS COMP EXPERIENCE \$12,504 \$2,376 \$2,400 \$2,400

**SALARIES AND BENEFITS** \$2,954,106 \$3,037,202 \$4,252,252 \$4,252,252

**Category: 030 SERVICES AND SUPPLIES**



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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$252	\$66	\$200	\$200	
032500 COMMUNICATIONS EXPENSE	\$7,416	\$7,188	\$8,920	\$8,920	
032590 CHGS FAC MGMT COMM	\$10	\$13	\$12	\$12	
032591 CHGS IT COMM	\$5,517	\$5,289	\$6,594	\$6,594	
032700 FOOD EXPENSE	\$0	\$102	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$1,933	\$1,909	\$3,000	\$3,000	
032992 CHGS FAC MGMT HSHLD XP	\$23,891	\$35,657	\$31,656	\$31,656	
033102 INSUR XP LIABILITY EXPOSURE	\$5,196	\$4,618	\$8,165	\$8,165	
033103 INSUR XP MISCELLANEOUS	\$1,230	\$1,188	\$1,344	\$1,344	
033105 INSUR XP LIABILITY EXPERIENCE	\$10,426	\$9,456	\$14,628	\$14,628	
033300 JURY & WITNESS EXPENSE	\$0	\$578	\$4,000	\$4,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,627	\$6,331	\$11,769	\$11,769	
033791 CHGS FAC MGMT MAINT STR	\$38,568	\$15,948	\$31,047	\$31,047	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$200	\$0	\$0	
034100 MEMBERSHIPS	\$6,027	\$7,019	\$11,982	\$11,982	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$787	\$0	\$0	
034500 OFFICE EXPENSE	\$15,359	\$20,783	\$19,234	\$19,234	
034535 OFFICE XP EDUCATIONAL ITEMS	\$2,814	\$5,138	\$5,000	\$5,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,519	\$3,222	\$4,000	\$4,000	
034591 CHGS OC POSTAGE SVS	\$1,306	\$903	\$1,053	\$1,053	
034592 CHGS OC OTHER SERVICES	\$1,709	\$1,992	\$2,400	\$2,400	
034800 PROF & SPECIAL SERVICES	\$117,731	\$90,277	\$118,232	\$118,232	
034821 PROF EVALUATION SVS	\$10,122	\$7,876	\$15,000	\$15,000	
034836 PROF PHSYC CONSULTING SVS	\$0	\$50	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$2,627	\$3,543	\$2,700	\$2,700	
034855 PROF INVESTIGATION SVS	\$39,129	\$52,503	\$75,000	\$75,000	
034858 PROF FINGERPRINTING SVS	\$147	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$531	\$531	
034892 CHGS IT PROFESSIONAL SVS	\$58,365	\$59,957	\$163,608	\$163,608	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,013	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$4,078	\$4,682	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,719	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$101	\$580	\$1,500	\$1,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$244	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$14,893	\$15,733	\$6,750	\$6,750	
035592 CHGS IT TELECOMM EQP	\$80	\$22	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,296	\$13,698	\$20,000	\$20,000	
035900 TRANSPORTATION & TRAVEL	\$7,201	\$15,544	\$25,000	\$25,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035940 TRANS/TRVL FUEL	\$5,772	\$5,211	\$8,240	\$8,240	
035941 TRANS/TRVL MILEAGE	\$369	\$348	\$1,500	\$1,500	
035990 CHGS FLEET TRANS/TRVL	\$17,941	\$18,400	\$20,914	\$20,914	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$103	\$188	\$250	\$250	
036100 UTILITIES	\$14,291	\$14,743	\$21,423	\$21,423	
<b>SERVICES AND SUPPLIES</b>	<b>\$436,274</b>	<b>\$433,721</b>	<b>\$656,052</b>	<b>\$656,052</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$69,983	\$106,515	\$70,048	\$70,048	
050003 BUILDING & EQUIP COST PLAN CHG	\$19,849	\$19,848	\$30,802	\$30,802	
050800 TAXES & ASSESSMENTS	\$80	\$81	\$156	\$156	
<b>OTHER CHARGES</b>	<b>\$89,913</b>	<b>\$126,446</b>	<b>\$101,006</b>	<b>\$101,006</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$0	\$19,494	\$19,494	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,494</b>	<b>\$19,494</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$9,367	\$0	\$0	\$0	
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$15,690	\$15,690	
<b>OTHER FINANCING USES</b>	<b>\$9,367</b>	<b>\$0</b>	<b>\$15,690</b>	<b>\$15,690</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,489,662</b>	<b>\$3,597,370</b>	<b>\$5,044,494</b>	<b>\$5,044,494</b>	
<b>Net Cost:</b>	<b>\$3,113,512</b>	<b>\$3,160,724</b>	<b>\$4,562,562</b>	<b>\$4,562,562</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 2020-21 is \$79,922. The requested budget reflects a decrease of \$6,960 when compared to the FY 2019-20 adjusted budget. The decrease is attributed to a decrease of \$10,425 in A-87 Central Service Costs offset by an increase in services and supplies costs of \$3,465. The Grand Jury anticipates ending FY 2019-20 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$0	\$45	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$45	\$0	\$0	\$0
<b>Total Revenues:</b>	\$0	\$45	\$0	\$0	\$0
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$382	\$382	\$382	\$382	\$382
032591 CHGS IT COMM	\$300	\$295	\$357	\$357	\$357
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$200	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$43	\$0	\$0	\$0	\$0
033306 JRY & WTNS MILEAGE	\$5,873	\$8,362	\$11,500	\$11,500	\$11,500
033307 JRY & WTNS PER DIEM	\$14,385	\$16,481	\$19,500	\$19,500	\$19,500
033309 JRY & WTNS TRAINING	\$2,910	\$3,120	\$3,660	\$3,660	\$3,660
033592 CHGS IT MNT HARD/SOFTWARE	\$123	\$164	\$2,243	\$2,243	\$2,243
033791 CHGS FAC MGMT MAINT STR	\$377	\$752	\$500	\$500	\$500
034500 OFFICE EXPENSE	\$868	\$3,873	\$1,500	\$1,500	\$1,500
034590 CHGS OC PHOTOCOPY SVS	\$244	\$0	\$1,500	\$1,500	\$1,500
034592 CHGS OC OTHER SERVICES	\$95	\$0	\$150	\$150	\$150
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$450	\$450	\$450
034892 CHGS IT PROFESSIONAL SVS	\$6,452	\$4,121	\$4,819	\$4,819	\$4,819
034900 PUBLICATIONS & LEGAL NOTICES	\$4,577	\$0	\$5,600	\$5,600	\$5,600
035100 RENTS & LEASES OF EQUIPMENT	\$1,681	\$1,681	\$1,685	\$1,685	\$1,685
035300 RENTS & LEASES OF STRUCTURES	\$12,225	\$12,592	\$12,971	\$12,971	\$12,971
035500 MINOR EQUIPMENT	\$0	\$62	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$597	\$57	\$200	\$200	\$200
035591 CHGS IT HARDWARE EQP	\$1,284	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$52,420	\$51,947	\$68,217	\$68,217	\$68,217
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$35,681	\$22,130	\$11,705	\$11,705	\$11,705
<b>OTHER CHARGES</b>	\$35,681	\$22,130	\$11,705	\$11,705	\$11,705
<b>Total Expenditures/Appropriations:</b>	\$88,101	\$74,077	\$79,922	\$79,922	\$79,922
<b>Net Cost:</b>	\$88,101	\$74,032	\$79,922	\$79,922	\$79,922

# 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.

### BUDGET REQUESTS

The Public Safety fund group anticipates interest earnings of \$375,000 in the fund for FY 2020-21.

### SUMMARY OF RECOMMENDATIONS

The recommended budget is the same as the requested budget.

### 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, 2019 was \$7.0 million. FY 2019-20 and FY 2020-21 will draw down all reserves. The estimated ending reserve balance at June 30, 2020 is \$0.

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

<b>Estimated Beginning Balance, 7/1/2019</b>	<u>\$7,062,201</u>
FY 2019-20, Sheriff, several	\$1,837,394
FY 2019-20, District Attorney 227	\$1,381,604
FY 2019-20, Probation 263	<u>\$ 199,996</u>
Subtract Projected Use	(\$3,418,994)
Add Estimated Interest	<u>\$ 750,000</u>
<b>Estimated Ending Balance, 6/30/2020</b>	<u>\$4,393,207</u>
FY 2020-21, Sheriff, several	\$1,187,721
FY 2020-21, District Attorney 227	\$ 3,437,591
FY 2020-21, Probation 263	<u>\$ 517,895</u>
Subtract Estimated Use	(\$5,143,207)
Add Estimated Interest	<u>\$ 750,000</u>
<b>Estimated Ending Balance, 6/30/2021</b>	<u>\$0 (zero)</u>

### 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 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$368,075	\$412,386	\$375,000	\$375,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$368,075	\$412,386	\$375,000	\$375,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$2,414,691	\$1,047,198	\$750,000	\$750,000	
<b>INTERGOVERNMENTAL REVENUES</b>	\$2,414,691	\$1,047,198	\$750,000	\$750,000	
<b>Total Revenues:</b>	\$2,782,766	\$1,459,584	\$1,125,000	\$1,125,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	
<b>Net Cost:</b>	(\$2,782,766)	(\$1,459,584)	(\$1,125,000)	(\$1,125,000)	

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 2019-20, the department projects to end the fiscal year over budget in overall appropriations and may request a budget amendment prior to fiscal year end to transfer savings from the Election budget. Actual revenue received in FY 2019-20 largely depends on the impacts of the COVID-19 pandemic.

In FY 2020-21, expenditures are requested at \$588,285, which is \$109,833 higher than the FY 2019-20 Adjusted Budget, primarily due to budgeting for one of the three new requested positions in the Elections budget, along with standard and uncontrollable Salaries and Benefits increases. Requested revenue is lower by \$14,907 due to lower revenue projected for marriage licenses and passport applications due to the COVID-19 pandemic; for a total of \$230,046. The overall Net County Cost for FY 2020-21 is \$124,740 higher than the FY 2019-20 Adjusted Budget requested at \$358,239. 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$52,120	\$50,117	\$51,468	\$51,468	\$51,468
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$52,120	\$50,117	\$51,468	\$51,468	\$51,468
<b>Category: 600</b> CHARGES FOR SERVICES					
675100 CLERK FILING FEES	\$8,390	\$7,021	\$6,912	\$6,912	\$6,912
679500 CERTIFIED COPIES	\$744	\$781	\$660	\$660	\$660
679501 CERTFD COPIES VITAL HLTH STATS	\$336	\$362	\$306	\$306	\$306
679800 FICTITIOUS BUSINESS NAME FEES	\$79,478	\$79,011	\$75,092	\$75,092	\$75,092
692200 REIMBURSE TRAVEL	\$0	\$210	\$0	\$0	\$0
692280 DOCUMENTARY HANDLING FEE	\$5,220	\$5,292	\$4,176	\$4,176	\$4,176
692900 PASSPORT FEES	\$62,545	\$52,605	\$58,800	\$58,800	\$58,800
692910 MISC CLERKS FEES	\$26,520	\$19,258	\$23,820	\$23,820	\$23,820
692920 CLERKS NOTARY FEE	\$9,263	\$8,083	\$8,712	\$8,712	\$8,712
<b>CHARGES FOR SERVICES</b>	\$192,497	\$172,623	\$178,478	\$178,478	\$178,478
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,664	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$113)	\$100	\$100	\$100
<b>MISCELLANEOUS REVENUES</b>	\$0	\$1,551	\$100	\$100	\$100
<b>Total Revenues:</b>	\$244,617	\$224,291	\$230,046	\$230,046	\$230,046
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$204,868	\$208,643	\$251,000	\$251,000	\$251,000
017000 EXTRA HELP	\$16,737	\$26,153	\$14,000	\$14,000	\$14,000
017502 OVERTIME PAY	\$1,013	\$901	\$2,500	\$2,500	\$2,500
018100 EMPLOYER SHARE FICA	\$15,864	\$16,524	\$20,000	\$20,000	\$20,000
018201 EMPLOYER SHARE RETIREMENT	\$40,598	\$43,795	\$59,000	\$59,000	\$59,000
018204 EMPLOYER SHARE DEFERRED COMP	\$4,379	\$5,768	\$4,900	\$4,900	\$4,900
018205 EMPLOYER SHARE 401A	\$202	\$479	\$2,000	\$2,000	\$2,000
018300 EMPLOYER SHARE HEALTH INSUR	\$61,833	\$66,176	\$80,000	\$80,000	\$80,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,083	\$8,296	\$10,000	\$10,000	\$10,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$273	\$179	\$300	\$300	\$300
018500 WORKERS COMP EXPOSURE	\$1,894	\$595	\$1,200	\$1,200	\$1,200
<b>SALARIES AND BENEFITS</b>	\$353,749	\$377,513	\$444,900	\$444,900	\$444,900
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$56	\$69	\$100	\$100	\$100
032500 COMMUNICATIONS EXPENSE	\$2,055	\$2,144	\$2,400	\$2,400	\$2,400
032526 COMM CELL PHONES	\$457	\$682	\$800	\$800	\$800



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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$165	\$158	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$0	\$9	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$2,426	\$3,478	\$2,800	\$2,800	
033102 INSUR XP LIABILITY EXPOSURE	\$584	\$543	\$900	\$900	
033103 INSUR XP MISCELLANEOUS	\$60	\$60	\$60	\$60	
033500 MAINTENANCE OF EQUIPMENT	\$12,118	\$15,826	\$16,000	\$16,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$793	\$886	\$2,062	\$2,062	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$180	\$180	
033791 CHGS FAC MGMT MAINT STR	\$291	\$1,103	\$2,900	\$2,900	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$50	\$0	\$0	
034100 MEMBERSHIPS	\$0	\$137	\$200	\$200	
034500 OFFICE EXPENSE	\$5,149	\$4,573	\$4,400	\$4,400	
034526 OFFICE XP POSTAGE	\$59	\$64	\$250	\$250	
034590 CHGS OC PHOTOCOPY SVS	\$10	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$4,959	\$5,032	\$6,600	\$6,600	
034592 CHGS OC OTHER SERVICES	\$834	\$920	\$1,200	\$1,200	
034800 PROF & SPECIAL SERVICES	\$0	\$1,925	\$3,600	\$3,600	
034837 PROF PREEMPLOYMENT SVS	\$0	\$422	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$15,506	\$17,224	\$25,500	\$25,500	
035100 RENTS & LEASES OF EQUIPMENT	\$682	\$698	\$850	\$850	
035300 RENTS & LEASES OF STRUCTURES	\$40,961	\$42,190	\$43,414	\$43,414	
035500 MINOR EQUIPMENT	\$776	\$33	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$250	\$250	
035591 CHGS IT HARDWARE EQP	\$11,113	\$101	\$250	\$250	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$120	\$120	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$261	\$174	\$400	\$400	
035900 TRANSPORTATION & TRAVEL	\$817	\$1,524	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$10	\$38	\$150	\$150	
036100 UTILITIES	\$5,834	\$5,090	\$6,500	\$6,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$105,985</b>	<b>\$105,164</b>	<b>\$125,886</b>	<b>\$125,886</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,376	\$15,606	\$17,499	\$17,499	
<b>OTHER CHARGES</b>	<b>\$23,376</b>	<b>\$15,606</b>	<b>\$17,499</b>	<b>\$17,499</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$483,111</b>	<b>\$498,285</b>	<b>\$588,285</b>	<b>\$588,285</b>	
<b>Net Cost:</b>	<b>\$238,493</b>	<b>\$273,993</b>	<b>\$358,239</b>	<b>\$358,239</b>	

**DISTRICT ATTORNEY**  
Fund 0195 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 2020-21 Requested Budget includes expenditures in the amount of \$10.3 million and revenues in the amount of \$6.5 million. After calculating use of designated fund balances, this results in a net County cost of \$3.9 million.

**SUMMARY OF RECOMMENDATIONS**

The recommendations include net zero modifications to reflect updated estimates for the countywide energy project. Due to the concerns regarding the public safety reserves, the District Attorney volunteered some reductions relative to requested positions, modifying the request from adding net nine FTE to adding net six FTE. That reduction, coupled with correcting some inadvertent data entry errors, modifies the net County cost to \$3.4 million. The District Attorney is commended for her consideration of public safety reserves levels.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

Reductions were provided by the District Attorney and other modifications were provided to the District Attorney for review.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$23,840	\$19,980	\$21,000	\$21,000	\$21,000
318500 COURT FINES	\$0	\$0	\$5,000	\$5,000	\$5,000
318501 CF MISDEMEANOR DIVERSION PROG	\$0	\$0	\$500	\$500	\$500
319104 CIVIL PENALTIES	\$1,245,281	\$98,935	\$500,000	\$500,000	\$500,000
319180 ASSET SEIZURE AND FORFEITURE	\$8,114	\$1,413	\$1,500	\$1,500	\$1,500
319181 ASSET SEIZURE/STATE	\$45,840	\$16,028	\$50,000	\$50,000	\$50,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$1,323,075</b>	<b>\$136,358</b>	<b>\$578,000</b>	<b>\$578,000</b>	<b>\$578,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230	\$55,230
542400 STATE POST REIMBURSEMENT	\$3,984	\$1,974	\$2,500	\$2,500	\$2,500
542603 ST REALIGNMENT 2011 AB109	\$385,658	\$410,677	\$423,935	\$423,935	\$423,935
549566 STATE COPS GRANT	\$101,336	\$49,392	\$60,000	\$60,000	\$60,000
549575 STATE AUTO THEFT/DUI CRIME	\$190,615	\$187,997	\$185,000	\$185,000	\$185,000
549576 STATE WORKERS COMP FRAUD GRANT	\$156,945	\$169,953	\$165,000	\$165,000	\$165,000
549577 STATE AUTO INSUR FRAUD GRANT	\$63,347	\$50,785	\$55,000	\$55,000	\$55,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,090,600	\$1,090,600	\$1,090,600	\$1,090,600	\$1,090,600
554000 FEDERAL AID STORM DAMAGE	\$0	\$500	\$0	\$0	\$0
563700 CONTRIBUTION FROM REDDING	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,047,717</b>	<b>\$2,117,110</b>	<b>\$2,137,265</b>	<b>\$2,137,265</b>	<b>\$2,137,265</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$33,802	\$34,649	\$36,000	\$36,000	\$36,000
692150 ADMIN FEES	\$3,921	\$3,243	\$10,000	\$10,000	\$10,000
692151 DIVERSION FEES	\$1,650	\$1,600	\$4,000	\$4,000	\$4,000
692153 ADMIN FEES COURTS	\$249	\$1,342	\$1,000	\$1,000	\$1,000
692154 DIVERSION FEES COURTS	\$0	\$87	\$0	\$0	\$0
692200 REIMBURSE TRAVEL	\$4,129	\$0	\$0	\$0	\$0
692361 TESTING REIMBURSEMENT	\$0	\$1,041	\$10,000	\$10,000	\$10,000
<b>CHARGES FOR SERVICES</b>	<b>\$43,752</b>	<b>\$41,962</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$61,000</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792522 CONTRIBUTION FROM TRUST FUND	\$42,789	\$61,667	\$60,000	\$60,000	\$60,000
795000 AUDITOR VOID/STALE DATED CHECK	\$98	\$405	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$774	\$5,013	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$14,162	\$24,331	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$2	(\$16)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$57,826</b>	<b>\$91,401</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,613,866	\$3,670,987	\$3,733,951	\$3,733,951	\$3,733,951
800112 TRANS IN ASSESSOR	\$1,780	\$0	\$0	\$0	\$0

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
800235	TRANS IN SHERIFF	\$6,190	\$4,595	\$11,000	\$11,000
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$3,621,836	\$3,675,582	\$3,744,951	\$3,744,951
<b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A					
896100	SALE OF CAPITAL ASSETS	\$3,985	\$0	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$4,098	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$8,083	\$0	\$0	\$0
<b>Total Revenues:</b>		\$7,102,291	\$6,062,415	\$6,581,216	\$6,581,216
<b>Category:</b> 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$4,131,959	\$4,451,562	\$5,186,357	\$5,186,357
011200	TERMINATION/SPECIAL PAY	\$63,075	\$50,778	\$0	\$0
017000	EXTRA HELP	\$72,629	\$96,711	\$76,000	\$76,000
017502	OVERTIME PAY	\$80,732	\$38,312	\$10,000	\$10,000
017508	OVERTIME PAY FIRE FIGHT	\$5,154	\$0	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$1,865	\$212	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$4,080	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$258,382	\$275,339	\$322,000	\$322,000
018201	EMPLOYER SHARE RETIREMENT	\$1,059,861	\$1,327,679	\$1,614,000	\$1,614,000
018204	EMPLOYER SHARE DEFERRED COMP	\$4,133	\$2,739	\$0	\$0
018205	EMPLOYER SHARE 401A	\$4,915	\$11,737	\$21,000	\$21,000
018300	EMPLOYER SHARE HEALTH INSUR	\$792,299	\$860,653	\$1,120,000	\$1,120,000
018301	EMPLOYER SHARE HEALTH INS PERS	\$172,287	\$168,095	\$0	\$0
018307	EMPLYR SHR OTHER POST EMP BEN	\$122,639	\$181,694	\$218,000	\$218,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$6,536	\$4,331	\$3,200	\$3,200
018500	WORKERS COMP EXPOSURE	\$36,479	\$11,592	\$20,000	\$20,000
018501	WORKERS COMP EXPERIENCE	\$106,848	\$33,780	\$56,076	\$56,076
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$3,973	\$4,100	\$4,100
<b>SALARIES AND BENEFITS</b>		\$6,923,880	\$7,519,193	\$8,650,733	\$8,650,733
<b>Category:</b> 030 SERVICES AND SUPPLIES					
032100	AGRICULTURAL EXPENSE	\$0	\$17	\$0	\$0
032300	CLOTHING/PERSONAL SUPPLIES XP	\$14,301	\$5,736	\$4,800	\$4,800
032328	CLTHG/PERS SAFETY CLOTHING	\$997	\$2,576	\$2,000	\$2,000
032500	COMMUNICATIONS EXPENSE	\$32,225	\$38,255	\$30,000	\$30,000
032590	CHGS FAC MGMT COMM	\$1,095	\$1,168	\$1,200	\$1,200
032591	CHGS IT COMM	\$15,276	\$16,321	\$21,000	\$21,000
032700	FOOD EXPENSE	\$1,089	\$422	\$1,500	\$1,500
032900	HOUSEHOLD EXPENSE	\$620	\$1,889	\$300	\$300

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032992 CHGS FAC MGMT HSHLD XP	\$69,683	\$81,742	\$80,315	\$80,315	
033102 INSUR XP LIABILITY EXPOSURE	\$11,428	\$10,724	\$14,000	\$14,000	
033103 INSUR XP MISCELLANEOUS	\$3,348	\$3,180	\$3,588	\$3,588	
033105 INSUR XP LIABILITY EXPERIENCE	\$120,933	\$102,768	\$146,580	\$146,580	
033300 JURY & WITNESS EXPENSE	\$10,413	\$5,948	\$35,000	\$35,000	
033310 JRY & WTNS PROF WITNESS FEES	\$4,947	\$3,587	\$35,000	\$35,000	
033500 MAINTENANCE OF EQUIPMENT	\$1,008	\$183	\$2,500	\$2,500	
033592 CHGS IT MNT HARD/SOFTWARE	\$14,548	\$21,696	\$110,000	\$110,000	
033700 MAINTENANCE OF STRUCTURES	\$36	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$49,479	\$40,889	\$72,243	\$72,243	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$448	\$382	\$0	\$0	
034100 MEMBERSHIPS	\$20,760	\$27,040	\$20,000	\$20,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$66,420	\$20	\$20	
034500 OFFICE EXPENSE	\$137,423	\$106,073	\$89,216	\$89,216	
034527 OFFICE XP PRINTING	\$7,758	\$0	\$4,500	\$4,500	
034529 OFFICE XP PUBLICATIONS	\$0	\$1,975	\$15,000	\$15,000	
034531 OFFICE XP PROMOTIONAL ITEMS	\$2,939	\$1,534	\$0	\$0	
034537 OFFICE XP BOOKS	\$807	\$12,351	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$1,180	\$0	\$2,200	\$2,200	
034591 CHGS OC POSTAGE SVS	\$10,146	\$9,190	\$10,365	\$10,365	
034592 CHGS OC OTHER SERVICES	\$3,213	\$6,063	\$6,045	\$6,045	
034800 PROF & SPECIAL SERVICES	\$7,586	\$12,002	\$20,000	\$20,000	
034807 PROF BANK SVS	\$153	\$486	\$220	\$220	
034810 PROF CLEANUP SVS	\$6,587	\$8,676	\$10,000	\$10,000	
034826 PROF LAB SVS	\$50,000	\$45,240	\$25,000	\$25,000	
034835 PROF PHOTO/FILMING SVS	\$16,979	\$18,897	\$15,000	\$15,000	
034837 PROF PREEMPLOYMENT SVS	\$5,837	\$5,488	\$3,000	\$3,000	
034852 PROF TRANSCRIBING SVS	\$18,320	\$39,021	\$22,000	\$22,000	
034860 PROF BENEFITS ADMIN SVS	\$124,451	\$93,355	\$120,000	\$120,000	
034890 CHGS FAC MGMT PROF SVS	\$6,741	\$5,863	\$6,823	\$6,823	
034892 CHGS IT PROFESSIONAL SVS	\$208,839	\$228,267	\$305,000	\$305,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$3,160	\$3,873	\$4,500	\$4,500	
035100 RENTS & LEASES OF EQUIPMENT	\$17,653	\$18,322	\$14,000	\$14,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,075	\$1,370	\$3,000	\$3,000	
035329 R/L STR STORAGE FACILITIE	\$0	\$0	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$36,908	\$16,430	\$50,000	\$50,000	
035590 CHGS IT SOFTWARE EQP	\$12,982	\$2,887	\$10,000	\$10,000	
035591 CHGS IT HARDWARE EQP	\$48,809	\$52,149	\$55,000	\$55,000	
035592 CHGS IT TELECOMM EQP	\$642	(\$21,216)	\$1,000	\$1,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$20,162	\$28,525	\$15,000	\$15,000	
035740 SP DEPT XP GUN SUPPLIES	\$2,126	\$1,895	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,952	\$20,394	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$81,422	\$80,143	\$90,000	\$90,000	
035940 TRANS/TRVL FUEL	\$23,095	\$19,046	\$30,000	\$30,000	
035990 CHGS FLEET TRANS/TRVL	\$87,771	\$63,059	\$90,000	\$90,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$630	\$385	\$500	\$500	
036100 UTILITIES	\$43,271	\$42,742	\$51,000	\$51,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,363,272</b>	<b>\$1,355,446</b>	<b>\$1,655,415</b>	<b>\$1,655,415</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$377,889	\$213,647	\$170,802	\$170,802	
050003 BUILDING & EQUIP COST PLAN CHG	\$173,050	\$124,243	\$126,738	\$126,738	
050800 TAXES & ASSESSMENTS	\$194	\$194	\$200	\$200	
052000 SUPPORT & CARE OF PERSONS	\$1,350	\$0	\$0	\$0	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$552,984</b>	<b>\$338,085</b>	<b>\$297,740</b>	<b>\$297,740</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$166,197	\$166,197	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,197</b>	<b>\$166,197</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088173 C/A MISCELLANEOUS GENERAL	(\$108,051)	(\$88,027)	(\$115,000)	(\$115,000)	
088235 C/A SHERIFF	\$0	\$0	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$821,280)	(\$836,627)	(\$812,555)	(\$812,555)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$929,332)</b>	<b>(\$924,655)</b>	<b>(\$942,555)</b>	<b>(\$942,555)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$56,277	\$56,277	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,277</b>	<b>\$56,277</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$7,910,805</b>	<b>\$8,288,070</b>	<b>\$9,883,807</b>	<b>\$9,883,807</b>	
<b>Net Cost:</b>	<b>\$808,513</b>	<b>\$2,225,654</b>	<b>\$3,302,591</b>	<b>\$3,302,591</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. Additionally, the Family Law Facilitator is at DCSS one afternoon each week to see case participants regarding visitation, custody, and other matters related to family law concerns.

In fiscal year (FY) 18/19, DCSS collected and distributed almost \$19 million in current child support and arrears payments. DCSS has an open caseload of approximately 10,354 cases; of these, 21 percent are active Temporary Assistance to Needy Families (TANF) cases, 62 percent are former TANF, and 17 percent have never received TANF benefits.

Parents have several options available to make their child support payments, including making cash payments through MoneyGram or PayNearMe at many retail establishments throughout the state. Credit card payments are accepted over the phone, at the kiosk in the lobby, or directly to the State Distribution Unit.

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 72.7 percent of collections are through wage withholding orders.

Customer service remains an important focus demonstrated by walk-in service, a lobby wait time of 10 minutes or less, and telephone calls returned within 24 hours. The Call Center is focused on a 90/10 resolution rate, with only 10 percent or less of the calls being referred for further action. DCSS is a regional call center and a regional training center. DCSS also meets with probationers and parolees at the monthly Successful Transitions of Probation and Parole (STOPP) events and three times a week at new offender orientations.

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. State DCSS adopted a new funding methodology followed by a new funding request in the Governor's FY 19/20 budget for the 21-underfunded local child support agencies. The methodology is a caseload to Full-Time Equivalent (FTE) ratio. Shasta is below the benchmark to be considered underfunded.

### **BUDGET REQUESTS**

FY 2020-21 requested expenditures are \$8.14 million, an increase of \$21,238, compared to the FY 2019-20 Adjusted Budget. Total expenditures are also offset by a cost-applied from the Health and Human Services Agency (HHSA) in the amount of \$23,801 due to a space use agreement. Salaries and Benefits have increased by \$133,831 primarily due to Termination/Special Pay and Overtime cost increases. Services and Supplies are requested at \$1,415,905, a decrease of \$35,711, compared to the FY 2019-20

Adjusted Budget. Central Services Cost Plan (A-87) costs have decreased by \$27,341. Revenues are \$8.06 million at the approved Federal and State ratios. No County General Fund support is requested. The department will balance its FY 2020-21 Requested Budget with the use of Federal Financial Participation funds in the amount of \$150,283 federal match and \$77,419 from the department's fund balance. The department also projects to return \$742,830 to fund balance at the end of FY 2019-20. The department requests to delete four vacant positions: One Supervising Child Support Specialist and three Child Support Assistants I/II. No capital assets are requested.

**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**

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

**Function: PUBLIC PROTECTION**

**Activity: JUDICIAL**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$52,626	\$60,432	\$65,000	\$65,000	\$65,000
421200 RENTS/LEASES OF BUILDINGS	\$80,294	\$81,900	\$86,321	\$86,321	\$86,321
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$132,920</b>	<b>\$142,332</b>	<b>\$151,321</b>	<b>\$151,321</b>	<b>\$151,321</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
531951 STATE CHILD SUPPORT ADMIN	\$2,239,549	\$2,070,883	\$2,522,626	\$2,522,626	\$2,522,626
531952 STATE CHILD SUPPORT EDP	\$113,230	\$166,576	\$116,805	\$116,805	\$116,805
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,346,438	\$4,024,394	\$4,896,863	\$4,896,863	\$4,896,863
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$150,283	\$150,283	\$150,283
551403 FEDERAL CHILD SUPPORT EDP	\$220,726	\$318,923	\$226,738	\$226,738	\$226,738
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$6,919,943</b>	<b>\$6,580,779</b>	<b>\$7,913,315</b>	<b>\$7,913,315</b>	<b>\$7,913,315</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$12	\$0	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$218	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$70	\$26	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$20,010	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$82</b>	<b>\$20,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800530 TRANS IN OPPORTUNITY CENTER	\$0	\$1,848	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$1,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$7,052,946</b>	<b>\$6,745,216</b>	<b>\$8,064,636</b>	<b>\$8,064,636</b>	<b>\$8,064,636</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,421,474	\$3,359,606	\$3,834,003	\$3,834,003	\$3,834,003
011200 TERMINATION/SPECIAL PAY	\$19,180	\$114,991	\$50,000	\$50,000	\$50,000
017502 OVERTIME PAY	\$31,590	\$44,003	\$30,000	\$30,000	\$30,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,439	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$258,096	\$264,718	\$299,746	\$299,746	\$299,746
018201 EMPLOYER SHARE RETIREMENT	\$682,840	\$734,790	\$894,543	\$894,543	\$894,543
018204 EMPLOYER SHARE DEFERRED COMP	\$9,093	\$18,613	\$9,800	\$9,800	\$9,800
018205 EMPLOYER SHARE 401A	\$3,190	\$348	\$3,100	\$3,100	\$3,100
018300 EMPLOYER SHARE HEALTH INSUR	\$1,045,086	\$1,134,539	\$1,287,250	\$1,287,250	\$1,287,250
018307 EMPLOYR SHR OTHER POST EMP BEN	\$102,234	\$135,161	\$156,276	\$156,276	\$156,276
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,454	\$3,326	\$2,520	\$2,520	\$2,520
018500 WORKERS COMP EXPOSURE	\$29,289	\$8,574	\$14,733	\$14,733	\$14,733
018501 WORKERS COMP EXPERIENCE	\$43,260	\$13,992	\$21,000	\$21,000	\$21,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,561	\$1,500	\$1,500	\$1,500

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>SALARIES AND BENEFITS</b>	\$5,652,229	\$5,834,226		\$6,604,471	\$6,604,471
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$9		\$200	\$200
032500 COMMUNICATIONS EXPENSE	\$27,863	\$29,121		\$30,821	\$30,821
032591 CHGS IT COMM	\$13,620	\$14,946		\$24,788	\$24,788
032900 HOUSEHOLD EXPENSE	\$6	\$0		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$74,368	\$77,051		\$92,431	\$92,431
033102 INSUR XP LIABILITY EXPOSURE	\$9,093	\$8,122		\$10,557	\$10,557
033103 INSUR XP MISCELLANEOUS	\$2,828	\$2,273		\$2,405	\$2,405
033105 INSUR XP LIABILITY EXPERIENCE	\$76	\$588		\$612	\$612
033500 MAINTENANCE OF EQUIPMENT	\$102	\$250		\$4,600	\$4,600
033531 MNT EQP IT APRV	\$4,032	\$1,520		\$12,098	\$12,098
033592 CHGS IT MNT HARD/SOFTWARE	\$4,584	\$4,643		\$6,440	\$6,440
033700 MAINTENANCE OF STRUCTURES	\$10	\$0		\$100	\$100
033791 CHGS FAC MGMT MAINT STR	\$20,422	\$98,027		\$28,736	\$28,736
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$790		\$0	\$0
034100 MEMBERSHIPS	\$11,697	\$12,999		\$14,002	\$14,002
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$49)		\$0	\$0
034500 OFFICE EXPENSE	\$41,784	\$42,501		\$45,572	\$45,572
034526 OFFICE XP POSTAGE	\$1,008	\$1,028		\$1,530	\$1,530
034533 OFFICE XP TRAINING MATERIALS	\$0	\$245		\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0		\$500	\$500
034591 CHGS OC POSTAGE SVS	\$27,473	\$30,085		\$37,017	\$37,017
034592 CHGS OC OTHER SERVICES	\$5,131	\$5,019		\$6,200	\$6,200
034800 PROF & SPECIAL SERVICES	\$38,551	\$28,147		\$22,820	\$22,820
034813 PROF CONSULTING SVS	\$0	\$12,600		\$5,000	\$5,000
034817 PROF DRUG TESTING SVS	\$0	\$170		\$0	\$0
034833 PROF PATERNITY TESTING SVS	\$6,950	\$6,960		\$10,500	\$10,500
034837 PROF PREEMPLOYMENT SVS	\$3,847	\$3,035		\$5,909	\$5,909
034838 PROF PROCESSING SVS	\$6,380	\$0		\$0	\$0
034850 PROF TESTING SVS	\$443	\$0		\$0	\$0
034859 PROF LEGAL PROCESS SVS	\$18,457	\$18,608		\$31,400	\$31,400
034892 CHGS IT PROFESSIONAL SVS	\$185,875	\$215,386		\$244,653	\$244,653
034900 PUBLICATIONS & LEGAL NOTICES	\$175	\$75		\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$6,783	\$6,783		\$7,348	\$7,348
035300 RENTS & LEASES OF STRUCTURES	\$617,944	\$587,981		\$588,774	\$588,774
035500 MINOR EQUIPMENT	\$3,637	\$2,094		\$2,000	\$2,000
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$35		\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$2,014	\$3,480		\$4,593	\$4,593

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035591 CHGS IT HARDWARE EQP	\$146	\$20,539	\$2,145	\$2,145	\$2,145
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,030	\$6,047	\$26,544	\$26,544	\$26,544
035900 TRANSPORTATION & TRAVEL	\$39,450	\$16,721	\$36,558	\$36,558	\$36,558
035940 TRANS/TRVL FUEL	\$1,051	\$1,317	\$3,460	\$3,460	\$3,460
035942 TRANS/TRVL TRAINING	\$0	\$8,177	\$8,974	\$8,974	\$8,974
035990 CHGS FLEET TRANS/TRVL	\$5,920	\$7,524	\$5,750	\$5,750	\$5,750
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$878	\$277	\$1,800	\$1,800	\$1,800
036100 UTILITIES	\$68,249	\$63,617	\$89,068	\$89,068	\$89,068
<b>SERVICES AND SUPPLIES</b>	\$1,263,893	\$1,338,758	\$1,415,905	\$1,415,905	\$1,415,905
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$191,517	\$172,821	\$145,480	\$145,480	\$145,480
<b>OTHER CHARGES</b>	\$191,517	\$172,821	\$145,480	\$145,480	\$145,480
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$28,492	\$0	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$28,492	\$0	\$0	\$0	\$0
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088501 C/A SOCIAL SERVICES	\$0	(\$6,875)	(\$23,801)	(\$23,801)	(\$23,801)
<b>INTRAFUND TRANSFERS</b>	\$0	(\$6,875)	(\$23,801)	(\$23,801)	(\$23,801)
<b>Total Expenditures/Appropriations:</b>	\$7,136,132	\$7,338,930	\$8,142,055	\$8,142,055	\$8,142,055
<b>Net Cost:</b>	\$83,185	\$593,714	\$77,419	\$77,419	\$77,419

**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 2020-21 Requested Budget includes expenditures in the amount of \$21.3 million and revenues in the amount of \$17.2 million. After calculating use of designated fund balances, this results in a net County cost of \$3.6 million. The request includes adding one FTE Community Education Specialist position to function as the Sheriff's Office Public Information Officer.

**SUMMARY OF RECOMMENDATIONS**

Net zero modifications in two sub-budgets will include updated estimates for the countywide energy project. Due to issues regarding the public safety reserves, the Sheriff provided reductions to expenditures. The result is a net County cost of \$2.2 million. The Sheriff is commended for his consideration of public safety reserves levels.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff provided the recommended reductions and was provided the other modifications for review.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$306	\$240	\$240	
216200    GUN PERMITS	\$36,312	\$24,799	\$35,000	\$35,000	
216210    GUN PERMIT RENEWALS	\$56,707	\$54,850	\$53,000	\$53,000	
216400    EXPLOSIVE PERMITS	\$325	\$250	\$175	\$175	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$93,650</b>	<b>\$80,205</b>	<b>\$88,415</b>	<b>\$88,415</b>	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318510    CF CRIME PREVENTION PROGRAM	\$179	\$184	\$150	\$150	
319120    FORFEIT/PENS WRT SYSTEMS	\$0	\$23,404	\$0	\$0	
319160    FINGERPRINT ID PENALTY ASMT	\$0	\$18,902	\$0	\$0	
319181    ASSET SEIZURE/STATE	\$532	\$2,669	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$712</b>	<b>\$45,159</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542400    STATE POST REIMBURSEMENT	\$43,616	\$112,592	\$35,000	\$35,000	
542603    ST REALIGNMENT 2011 AB109	\$415,070	\$376,423	\$466,945	\$466,945	
547500    STATE MANDATED COST REIMB	\$1,321	\$0	\$1,200	\$1,200	
549250    STATE GRANT OES	\$10,095	\$0	\$0	\$0	
549251    STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$874,500	\$874,500	
549560    STATE OCJP ANTI DRUG ABUSE	\$26,521	\$27,497	\$25,000	\$25,000	
549564    STATE RURAL CO LAW ENFORCEMENT	\$500,000	\$500,000	\$500,000	\$500,000	
549566    STATE COPS GRANT	\$309,431	\$116,295	\$140,000	\$140,000	
549601    STATE PROP 172 PUBLIC SFTY FND	\$6,211,800	\$6,211,799	\$6,211,800	\$6,211,800	
554100    FEDERAL DISASTER ASSISTANCE	\$28,534	\$0	\$0	\$0	
560600    FEDERAL EMERGENCY MGMT AGENCY	\$160,974	\$160,975	\$161,000	\$161,000	
560900    FED MARIJUANA SUPPRESSION GRT	\$26,113	\$10,178	\$44,000	\$44,000	
560951    FEDERAL DOJ BLOCK GRANT	\$13,314	\$0	\$0	\$0	
563775    CONTRIBUTIONS LOCAL SCHOOLS	\$199,715	\$133,759	\$235,000	\$235,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$8,821,702</b>	<b>\$8,524,716</b>	<b>\$8,694,445</b>	<b>\$8,694,445</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
678110    FINGERPRINT PUBLIC ASSIST	\$25,959	\$22,770	\$25,000	\$25,000	
678112    FINGERPRINT LIVESCAN REPLC FEE	\$11,846	\$8,855	\$9,500	\$9,500	
678150    CHRISTMAS TREE TAGS	\$35	\$27	\$0	\$0	
678200    SHERIFF CRIME REPORTS	\$540	\$477	\$300	\$300	
678210    LOCAL CRIMINAL HISTORY	\$1,325	\$675	\$500	\$500	
678222    REPORT VEHICLE REPOSSESSION	\$825	\$510	\$650	\$650	
678600    USFS LAW ENFORCEMENT	\$9,843	\$15,946	\$9,000	\$9,000	
678640    SHASTA TRINITY MJ CONTRACT	\$0	\$7,870	\$25,000	\$25,000	
678720    FED MARIJUANA ERADICATION	\$0	\$38,557	\$150,000	\$150,000	
678740    SHASTA LAKE CITY PATROL	\$2,902,790	\$3,072,498	\$3,022,672	\$3,022,672	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
692105 PHOTO LAB FEES	\$0	\$6	\$0	\$0	\$0
692950 REPLACEMENT FUND CHARGES	\$0	\$0	\$0	\$0	\$0
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$233,910	(\$127,427)	\$14,500	\$14,500	\$14,500
693001 CHARGES FOR SERVICES	\$84,387	\$59,938	\$8,500	\$8,500	\$8,500
693002 CHGS FOR SVS CITY OF ANDERSON	\$0	\$8,139	\$14,500	\$14,500	\$14,500
<b>CHARGES FOR SERVICES</b>	<b>\$3,271,462</b>	<b>\$3,108,846</b>	<b>\$3,280,122</b>	<b>\$3,280,122</b>	<b>\$3,280,122</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$2,200	\$32,000	\$0	\$0	\$0
792522 CONTRIBUTION FROM TRUST FUND	\$4,817	\$0	\$90,000	\$90,000	\$90,000
795000 AUDITOR VOID/STALE DATED CHECK	\$183	\$0	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$0	\$8	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$25	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$15	\$9,463	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$357,623	\$26,500	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$0	\$829	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$1,000	\$1,000	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$25	\$620	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$20)	(\$73)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$365,845</b>	<b>\$70,373</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$4,806,360	\$4,806,360	\$4,806,360	\$4,806,360	\$4,806,360
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$145,000	\$145,000	\$145,000
800176 TRAN IN TITLE III PROJ (GRT)	\$65,000	\$0	\$0	\$0	\$0
800260 TRANS IN JAIL	\$169,000	\$0	\$0	\$0	\$0
800261 TRANS IN BURNEY SUBSTATION	\$155,000	\$0	\$0	\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$273,917	\$9,418	\$118,155	\$118,155	\$118,155
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$5,469,277</b>	<b>\$4,815,778</b>	<b>\$5,069,515</b>	<b>\$5,069,515</b>	<b>\$5,069,515</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$6,106	\$16,678	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$9,341	\$11,450	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$15,447</b>	<b>\$28,128</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$18,038,097</b>	<b>\$16,673,208</b>	<b>\$17,222,647</b>	<b>\$17,222,647</b>	<b>\$17,222,647</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,733,788	\$5,794,945	\$6,674,740	\$6,674,740	\$6,674,740
011200 TERMINATION/SPECIAL PAY	\$97,642	\$144,692	\$190,000	\$190,000	\$190,000
017000 EXTRA HELP	\$163,899	\$192,677	\$197,000	\$197,000	\$197,000
017501 SEARCH & RESCUE OVERTIME	\$0	\$0	\$55,000	\$55,000	\$55,000

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017502 OVERTIME PAY	\$886,274	\$794,949	\$863,000	\$863,000	
017503 SHIFT DIFFERENTIAL	\$41,246	\$42,033	\$45,800	\$45,800	
017504 DOG PAY	\$15,210	\$0	\$0	\$0	
017505 STANDBY PAY	\$17,353	\$18,201	\$19,000	\$19,000	
017508 OVERTIME PAY FIRE FIGHT	\$543,459	\$45	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$124,099	\$135,411	\$136,500	\$136,500	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,279	\$0	\$0	\$0	
017519 EMPLOYEE AWARDS	\$500	\$500	\$1,000	\$1,000	
018100 EMPLOYER SHARE FICA	\$199,864	\$189,188	\$231,488	\$231,488	
018201 EMPLOYER SHARE RETIREMENT	\$2,334,327	\$2,827,200	\$3,463,569	\$3,463,569	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,882	\$25,078	\$9,750	\$9,750	
018205 EMPLOYER SHARE 401A	\$1,712	\$3,333	\$19,200	\$19,200	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,317,702	\$1,239,139	\$1,786,080	\$1,786,080	
018301 EMPLOYER SHARE HEALTH INS PERS	\$1,159,731	\$1,197,713	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$169,229	\$229,777	\$265,680	\$265,680	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$11,700	\$6,704	\$5,564	\$5,564	
018500 WORKERS COMP EXPOSURE	\$64,215	\$17,779	\$32,378	\$32,378	
018501 WORKERS COMP EXPERIENCE	\$861,504	\$265,224	\$425,000	\$425,000	
018601 HOUSING ALLOWANCE	\$0	\$28	\$0	\$0	
018602 DOG PAY	\$0	\$17,584	\$20,000	\$20,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,558	\$1,500	\$1,500	
<b>SALARIES AND BENEFITS</b>	<b>\$13,754,624</b>	<b>\$13,143,770</b>	<b>\$14,442,249</b>	<b>\$14,442,249</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$47,007	\$38,082	\$47,400	\$47,400	
032328 CLTHG/PERS SAFETY CLOTHING	\$6,310	\$46,500	\$21,300	\$21,300	
032329 CLTHG/PERS UNIFORMS	\$18,295	\$26,906	\$15,900	\$15,900	
032500 COMMUNICATIONS EXPENSE	\$43,142	\$40,189	\$54,530	\$54,530	
032526 COMM CELL PHONES	\$52,350	\$53,915	\$63,870	\$63,870	
032590 CHGS FAC MGMT COMM	\$968	\$558	\$975	\$975	
032591 CHGS IT COMM	\$46,101	\$48,286	\$59,028	\$59,028	
032700 FOOD EXPENSE	\$6,254	\$2,166	\$3,880	\$3,880	
032900 HOUSEHOLD EXPENSE	\$4,895	\$3,809	\$6,550	\$6,550	
032992 CHGS FAC MGMT HSHLD XP	\$41,348	\$45,929	\$40,798	\$40,798	
033100 INSURANCE EXPENSE	\$0	\$0	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$20,043	\$16,586	\$24,600	\$24,600	
033103 INSUR XP MISCELLANEOUS	\$25,332	\$26,389	\$26,266	\$26,266	
033105 INSUR XP LIABILITY EXPERIENCE	\$242,524	\$211,896	\$420,048	\$420,048	
033500 MAINTENANCE OF EQUIPMENT	\$40,994	\$12,326	\$70,150	\$70,150	
033526 MNT EQP VEHICLES	\$3,418	\$1,114	\$2,000	\$2,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033528 MNT EQP SOFTWARE	\$1,525	\$0	\$1,500	\$1,500	
033530 MNT EQP RADIOS	\$3,416	\$506	\$5,000	\$5,000	
033531 MNT EQP IT APRV	\$0	\$1,617	\$0	\$0	
033536 MNT EQP BOATS	\$159	\$0	\$0	\$0	
033537 MNT EQP RESCUE VEHICLES	\$154	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$12,536	\$15,646	\$27,093	\$27,093	
033700 MAINTENANCE OF STRUCTURES	\$1,361	\$33	\$1,190	\$1,190	
033729 MNT STR FAC MGMT APRV	\$1,513	\$0	\$2,300	\$2,300	
033791 CHGS FAC MGMT MAINT STR	\$152,293	\$178,960	\$223,702	\$223,702	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,603	\$39,701	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$12,916	\$26,782	\$21,275	\$21,275	
034300 MISCELLANEOUS EXPENSE	\$246	\$2	\$0	\$0	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,060	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$21	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$50,677	\$41,129	\$45,700	\$45,700	
034590 CHGS OC PHOTOCOPY SVS	\$633	\$603	\$1,277	\$1,277	
034591 CHGS OC POSTAGE SVS	\$7,552	\$7,850	\$8,258	\$8,258	
034592 CHGS OC OTHER SERVICES	\$5,542	\$8,123	\$8,148	\$8,148	
034800 PROF & SPECIAL SERVICES	\$41,779	\$28,203	\$324,022	\$324,022	
034807 PROF BANK SVS	\$402	\$433	\$448	\$448	
034814 PROF COUNSELING SVS	\$0	\$0	\$1,000	\$1,000	
034817 PROF DRUG TESTING SVS	\$0	\$0	\$500	\$500	
034821 PROF EVALUATION SVS	\$1,350	\$0	\$4,200	\$4,200	
034823 PROF HEALTH SVS	\$0	\$0	\$765	\$765	
034832 PROF MONITORING SVS	\$450	\$0	\$0	\$0	
034834 PROF PATHOLOGY SVS	\$1,400	\$81	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$8,045	\$13,135	\$23,748	\$23,748	
034852 PROF TRANSCRIBING SVS	\$14,861	\$8,299	\$22,525	\$22,525	
034853 PROF VETERINARY_ANIMAL SVS	\$2,004	\$12,115	\$6,250	\$6,250	
034855 PROF INVESTIGATION SVS	\$0	\$0	\$1,000	\$1,000	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$1,998	\$2,257	\$2,813	\$2,813	
034892 CHGS IT PROFESSIONAL SVS	\$242,138	\$242,249	\$287,204	\$287,204	
034900 PUBLICATIONS & LEGAL NOTICES	\$40	\$39	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$24,053	\$15,940	\$20,464	\$20,464	
035300 RENTS & LEASES OF STRUCTURES	\$81,364	\$90,782	\$98,267	\$98,267	
035325 R/L STR REDDING	\$28,906	\$29,666	\$31,003	\$31,003	
035329 R/L STR STORAGE FACILITIE	\$2,708	\$26,477	\$38,880	\$38,880	
035500 MINOR EQUIPMENT	\$54,588	\$52,302	\$172,371	\$172,371	



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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035529 MNR EQP COMPUTERS	\$0	\$1,628	\$0	\$0	\$0
035530 MNR EQP IT APRV	\$3,400	\$3,700	\$3,660	\$3,660	\$3,660
035590 CHGS IT SOFTWARE EQP	\$4,368	\$2,279	\$31,662	\$31,662	\$31,662
035591 CHGS IT HARDWARE EQP	\$108,430	\$94,511	\$47,271	\$47,271	\$47,271
035592 CHGS IT TELECOMM EQP	\$320	\$196	\$7,575	\$7,575	\$7,575
035700 SPECIAL DEPARTMENTAL EXPENSE	\$15,234	\$7,358	\$26,217	\$26,217	\$26,217
035740 SP DEPT XP GUN SUPPLIES	\$16,497	\$36,048	\$39,650	\$39,650	\$39,650
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$3,150	\$2,049	\$4,600	\$4,600	\$4,600
035754 SP DEPT XP ONLINE DATA SUBSCR	\$9,833	\$8,942	\$14,075	\$14,075	\$14,075
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$0	\$200	\$200	\$200
035900 TRANSPORTATION & TRAVEL	\$10,270	\$4,122	\$11,100	\$11,100	\$11,100
035940 TRANS/TRVL FUEL	\$232,398	\$174,157	\$241,900	\$241,900	\$241,900
035941 TRANS/TRVL MILEAGE	\$8,453	\$136	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$128,779	\$112,521	\$148,700	\$148,700	\$148,700
035945 TRANS/TRVL BOAT	\$14	\$0	\$0	\$0	\$0
035947 TRANS/TRVL VOLUNTEER	\$5,204	\$1,346	\$6,000	\$6,000	\$6,000
035950 TRANS/TRVL LODGING	\$3,582	\$0	\$4,000	\$4,000	\$4,000
035990 CHGS FLEET TRANS/TRVL	\$584,376	\$602,169	\$554,120	\$554,120	\$554,120
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$488	\$538	\$1,700	\$1,700	\$1,700
036100 UTILITIES	\$109,388	\$104,013	\$136,000	\$136,000	\$136,000
036125 UTIL ELECTRIC	\$12,151	\$7,578	\$13,125	\$13,125	\$13,125
<b>SERVICES AND SUPPLIES</b>	<b>\$2,616,640</b>	<b>\$2,580,900</b>	<b>\$3,533,686</b>	<b>\$3,533,686</b>	<b>\$3,533,686</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$406,601	\$402,897	\$835,781	\$835,781	\$835,781
050003 BUILDING & EQUIP COST PLAN CHG	\$327,811	\$139,017	(\$11,175)	(\$11,175)	(\$11,175)
050800 TAXES & ASSESSMENTS	\$488	\$489	\$580	\$580	\$580
051300 CONTRIB NON COUNTY GOV AGENCY	\$176,365	\$33,213	\$70,000	\$70,000	\$70,000
051351 CONTR TO CITY OF REDDING	\$615,016	\$386,236	\$504,656	\$504,656	\$504,656
051352 CONTR TO CITY OF ANDERSON	\$9,003	\$10,000	\$20,000	\$20,000	\$20,000
051360 CONTR TO TEHAMA COUNTY	\$113,054	\$60,267	\$80,000	\$80,000	\$80,000
051361 CONTR TO TRINITY COUNTY	\$29,143	\$25,402	\$20,000	\$20,000	\$20,000
051362 CONTR TO SISKIYOU COUNTY	\$20,958	\$19,766	\$20,000	\$20,000	\$20,000
051363 CONTR TO BUTTE COUNTY	\$93,427	\$53,000	\$55,000	\$55,000	\$55,000
051364 CONTR TO GLENN COUNTY	\$20,000	\$14,867	\$20,000	\$20,000	\$20,000
051365 CONTR TO LASSEN COUNTY	\$29,547	\$24,101	\$25,000	\$25,000	\$25,000
051366 CONTR TO PLUMAS COUNTY	\$9,235	\$10,862	\$10,000	\$10,000	\$10,000
051367 CONTR TO OTHER COUNTIES	\$127,716	\$86,570	\$100,000	\$100,000	\$100,000
051500 CONTRIBUTION TO OTHER AGENCIES	\$0	\$47,113	\$40,000	\$40,000	\$40,000
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$1,000	\$1,000	\$1,000

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$1,978,870	\$1,313,807		\$1,790,842	\$1,790,842
<b>Category: 070</b> <b>CAPITAL ASSETS</b>					
065056   1 PLOTTER	\$0	\$0		\$7,450	\$7,450
065125   4 RADIOS	\$0	\$21,377		\$0	\$0
065266   1 VOICE ANALYZER SYSTEM	\$6,589	\$0		\$0	\$0
065351   4 SCANNERS	\$0	\$0		\$54,400	\$54,400
<b>CAPITAL ASSETS</b>	\$6,589	\$21,377		\$61,850	\$61,850
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088000   COST APPLIED VARIOUS	\$0	(\$8,000)		\$0	\$0
088112   C/A ASSESSOR	(\$25)	\$0		\$0	\$0
088130   C/A PERSONNEL	(\$9,400)	\$0		\$0	\$0
088227   C/A DISTRICT ATTORNEY	(\$184)	(\$419)		\$0	\$0
088501   C/A SOCIAL SERVICES	(\$2)	\$0		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	(\$9,612)	(\$8,419)		\$0	\$0
<b>Category: 095</b> <b>OTHER FINANCING USES</b>					
095169   TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$81,921	\$81,921
095227   TRAN OUT DISTRICT ATTORNEY	\$6,190	\$4,595		\$11,000	\$11,000
095236   TRAN OUT BOATING SAFETY	\$36,791	\$12,264		\$12,264	\$12,264
095263   TRAN OUT PROBATION	\$43,364	\$45,000		\$40,000	\$40,000
095288   TRAN OUT CENTRAL DISPATCH	\$0	\$23,508		\$0	\$0
<b>OTHER FINANCING USES</b>	\$86,345	\$85,367		\$145,185	\$145,185
<b>Total Expenditures/Appropriations:</b>	\$18,433,459	\$17,136,804		\$19,973,812	\$19,973,812
<b>Net Cost:</b>	\$395,361	\$463,595		\$2,751,165	\$2,751,165

**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 postemployment 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 2020-21 Requested Budget includes expenditures in the amount of \$1,005,136 and revenues in the amount of \$919,662. This results in a net County cost of \$85,474 which will come from public safety reserves.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification is recommended to add two capital assets, a boat and trailer, both offset by State Division of Boating and Waterways revenue.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

Modifications were provided to the Sheriff for review.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
102000 CURRENT UNSECURED TAXES	\$89,246	\$96,667	\$89,811	\$89,811	
104000 PRIOR YEAR UNSECURED TAXES	\$991	\$844	\$0	\$0	
<b>TAXES</b>	<b>\$90,237</b>	<b>\$97,512</b>	<b>\$89,811</b>	<b>\$89,811</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549400 STATE BOATING SAFETY	\$697,863	\$588,516	\$689,416	\$689,416	
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,400	\$36,400	\$36,400	\$36,400	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$734,263</b>	<b>\$624,916</b>	<b>\$725,816</b>	<b>\$725,816</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$475	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$475</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$91,770	\$91,770	\$91,771	\$91,771	
800235 TRANS IN SHERIFF	\$36,791	\$12,264	\$12,264	\$12,264	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$128,561</b>	<b>\$104,034</b>	<b>\$104,035</b>	<b>\$104,035</b>	
<b>Total Revenues:</b>	<b>\$953,062</b>	<b>\$826,939</b>	<b>\$919,662</b>	<b>\$919,662</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$157,857	\$168,510	\$235,000	\$235,000	
011200 TERMINATION/SPECIAL PAY	\$1,897	\$1,016	\$4,000	\$4,000	
017000 EXTRA HELP	\$142,123	\$163,340	\$128,000	\$128,000	
017502 OVERTIME PAY	\$56,971	\$59,230	\$35,000	\$35,000	
017503 SHIFT DIFFERENTIAL	\$217	\$173	\$500	\$500	
017509 HOLIDAY OVERTIME PAY	\$5,709	\$10,543	\$14,000	\$14,000	
018100 EMPLOYER SHARE FICA	\$8,873	\$9,620	\$10,000	\$10,000	
018201 EMPLOYER SHARE RETIREMENT	\$62,970	\$90,361	\$128,000	\$128,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	(\$7,809)	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$32,034	\$31,774	\$50,000	\$50,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,721	\$6,763	\$9,400	\$9,400	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$585	\$383	\$400	\$400	
018500 WORKERS COMP EXPOSURE	\$3,113	\$991	\$1,600	\$1,600	
018501 WORKERS COMP EXPERIENCE	\$93,372	\$31,572	\$58,000	\$58,000	
<b>SALARIES AND BENEFITS</b>	<b>\$570,446</b>	<b>\$566,472</b>	<b>\$673,900</b>	<b>\$673,900</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,030	\$1,077	\$1,600	\$1,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$4,455	\$0	\$2,000	\$2,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032329 CLTHG/PERS UNIFORMS	\$1,182	\$1,062	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$5,052	\$5,094	\$5,703	\$5,703	
032526 COMM CELL PHONES	\$771	\$767	\$840	\$840	
032591 CHGS IT COMM	\$558	\$548	\$714	\$714	
032900 HOUSEHOLD EXPENSE	\$342	\$135	\$140	\$140	
033102 INSUR XP LIABILITY EXPOSURE	\$964	\$939	\$1,300	\$1,300	
033103 INSUR XP MISCELLANEOUS	\$5,019	\$5,124	\$5,340	\$5,340	
033105 INSUR XP LIABILITY EXPERIENCE	\$747	\$648	\$432	\$432	
033500 MAINTENANCE OF EQUIPMENT	\$562	\$5,285	\$1,600	\$1,600	
033526 MNT EQP VEHICLES	\$0	\$41	\$300	\$300	
033530 MNT EQP RADIOS	\$0	\$0	\$350	\$350	
033531 MNT EQP IT APRV	\$0	\$82	\$0	\$0	
033536 MNT EQP BOATS	\$12,629	\$9,942	\$30,000	\$30,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$546	\$611	\$7,800	\$7,800	
033700 MAINTENANCE OF STRUCTURES	\$48	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$1,334	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$926	\$1,967	\$2,000	\$2,000	
034500 OFFICE EXPENSE	\$854	\$577	\$1,100	\$1,100	
034837 PROF PREEMPLOYMENT SVS	\$2,156	\$324	\$1,800	\$1,800	
034852 PROF TRANSCRIBING SVS	\$0	\$68	\$100	\$100	
034892 CHGS IT PROFESSIONAL SVS	\$5,776	\$6,044	\$8,177	\$8,177	
035100 RENTS & LEASES OF EQUIPMENT	\$440	\$590	\$650	\$650	
035300 RENTS & LEASES OF STRUCTURES	\$27,225	\$27,225	\$28,050	\$28,050	
035329 R/L STR STORAGE FACILITIE	\$26,016	\$7,348	\$0	\$0	
035500 MINOR EQUIPMENT	\$25,271	\$6,206	\$5,000	\$5,000	
035536 MNR EQP CAD EQP	\$147	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$1,580	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$488	\$24	\$1,453	\$1,453	
035900 TRANSPORTATION & TRAVEL	\$0	\$236	\$300	\$300	
035940 TRANS/TRVL FUEL	\$12,917	\$10,630	\$19,000	\$19,000	
035942 TRANS/TRVL TRAINING	\$9,464	\$9,740	\$18,000	\$18,000	
035945 TRANS/TRVL BOAT	\$41,380	\$40,916	\$40,000	\$40,000	
035990 CHGS FLEET TRANS/TRVL	\$27,388	\$32,184	\$30,219	\$30,219	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$22	\$25	\$400	\$400	
036125 UTIL ELECTRIC	\$2,400	\$2,400	\$2,600	\$2,600	
<b>SERVICES AND SUPPLIES</b>	<b>\$218,127</b>	<b>\$179,451</b>	<b>\$218,468</b>	<b>\$218,468</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,498	\$18,471	\$23,342	\$23,342	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$15,498	\$18,471		\$23,342	\$23,342
<b>Category: 070 CAPITAL ASSETS</b>					
065011 1 BOAT W/ACCESSORIES	\$71,482	\$0		\$80,953	\$80,953
065081 1 TRAILER	\$8,472	\$0		\$8,473	\$8,473
<b>CAPITAL ASSETS</b>	\$79,954	\$0		\$89,426	\$89,426
<b>Total Expenditures/Appropriations:</b>	\$884,026	\$764,394		\$1,005,136	\$1,005,136
<b>Net Cost:</b>	(\$69,035)	(\$62,544)		\$85,474	\$85,474

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 2020-21 Requested Budget includes expenditures in the amount of \$745,798 and revenues in the amount of \$143,542. This results in a net County cost of \$602,256 which will come from the General Fund. The FY 2020-21 net County cost is over target by \$150,774 and there are no projected savings to cover the overage. The increased net County cost for FY 2020-21 compared to FY 2019-20 Adjusted budget is due to typical salaries/benefits increases 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 a recession, 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
674250	CIVIL PROCESS FEES	\$85,631	\$85,304	\$80,000	\$80,000
674260	CIVIL PROCESS FEE \$3	\$2,728	\$2,188	\$2,400	\$2,400
674261	CIVIL PROCESS FEE 70% VEHICLE	\$18,303	\$13,448	\$12,000	\$12,000
674262	CIVIL PROCESS FEE MAINT 30%	\$7,844	\$5,763	\$5,142	\$5,142
674264	CIVIL PROCESS FEE GC26746	\$45,862	\$39,214	\$44,000	\$44,000

<b>CHARGES FOR SERVICES</b>		\$160,369	\$145,918	\$143,542	\$143,542
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<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$792	\$0	\$0
799900	CASH OVER/SHORT	\$0	(\$65)	\$0	\$0

<b>MISCELLANEOUS REVENUES</b>		\$0	\$727	\$0	\$0
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<b>Total Revenues:</b>		\$160,369	\$146,646	\$143,542	\$143,542
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$171,719	\$244,494	\$277,000	\$277,000
011200	TERMINATION/SPECIAL PAY	\$36,805	\$1,639	\$5,000	\$5,000
017000	EXTRA HELP	\$14,856	\$10,464	\$1,500	\$1,500
017502	OVERTIME PAY	\$15,821	\$7,963	\$3,200	\$3,200
018100	EMPLOYER SHARE FICA	\$7,525	\$9,204	\$11,000	\$11,000
018201	EMPLOYER SHARE RETIREMENT	\$64,772	\$108,249	\$125,000	\$125,000
018205	EMPLOYER SHARE 401A	\$0	\$940	\$2,300	\$2,300
018300	EMPLOYER SHARE HEALTH INSUR	\$35,852	\$60,694	\$83,000	\$83,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$5,115	\$9,790	\$11,000	\$11,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$321	\$258	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$1,724	\$666	\$1,300	\$1,300
018501	WORKERS COMP EXPERIENCE	\$18,564	\$15,912	\$17,000	\$17,000

<b>SALARIES AND BENEFITS</b>		\$373,079	\$470,277	\$537,700	\$537,700
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<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,001	\$1,612	\$1,600	\$1,600
032329	CLTHG/PERS UNIFORMS	\$69	\$84	\$350	\$350
032500	COMMUNICATIONS EXPENSE	\$1,590	\$1,005	\$1,900	\$1,900
032526	COMM CELL PHONES	\$2,233	\$2,210	\$2,276	\$2,276
032590	CHGS FAC MGMT COMM	\$3	\$1	\$5	\$5
032591	CHGS IT COMM	\$860	\$706	\$1,681	\$1,681
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$200	\$200
032992	CHGS FAC MGMT HSHLD XP	\$6,884	\$2,886	\$7,857	\$7,857
033102	INSUR XP LIABILITY EXPOSURE	\$628	\$614	\$1,000	\$1,000
033103	INSUR XP MISCELLANEOUS	\$375	\$348	\$144	\$144



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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$76	\$100	\$100	
033528 MNT EQP SOFTWARE	\$6,755	\$6,755	\$10,500	\$10,500	
033531 MNT EQP IT APRV	\$0	\$54	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$510	\$561	\$1,779	\$1,779	
033700 MAINTENANCE OF STRUCTURES	\$0	\$64	\$70	\$70	
033791 CHGS FAC MGMT MAINT STR	\$900	\$572	\$2,850	\$2,850	
034100 MEMBERSHIPS	\$244	\$1,166	\$520	\$520	
034500 OFFICE EXPENSE	\$4,005	\$2,226	\$2,750	\$2,750	
034590 CHGS OC PHOTOCOPY SVS	\$60	\$75	\$164	\$164	
034591 CHGS OC POSTAGE SVS	\$3,958	\$3,459	\$4,325	\$4,325	
034592 CHGS OC OTHER SERVICES	\$711	\$789	\$866	\$866	
034800 PROF & SPECIAL SERVICES	\$108	\$306	\$8,000	\$8,000	
034837 PROF PREEMPLOYMENT SVS	\$133	\$197	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$12,768	\$9,988	\$16,755	\$16,755	
035100 RENTS & LEASES OF EQUIPMENT	\$1,911	\$1,566	\$2,076	\$2,076	
035500 MINOR EQUIPMENT	\$336	\$142	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$209	\$366	\$1,382	\$1,382	
035591 CHGS IT HARDWARE EQP	\$82	\$5,949	\$7,000	\$7,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$118	\$145	\$128	\$128	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$5	\$16	\$32	\$32	
035940 TRANS/TRVL FUEL	\$8,387	\$9,828	\$11,700	\$11,700	
035942 TRANS/TRVL TRAINING	\$3,425	\$4,258	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$12,744	\$12,912	\$14,868	\$14,868	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$76	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$71,026</b>	<b>\$71,026</b>	<b>\$113,128</b>	<b>\$113,128</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,294	\$11,102	\$10,373	\$10,373	
050003 BUILDING & EQUIP COST PLAN CHG	\$14	\$960	\$961	\$961	
<b>OTHER CHARGES</b>	<b>\$12,308</b>	<b>\$12,063</b>	<b>\$11,334</b>	<b>\$11,334</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$0	\$83,636	\$83,636	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,636</b>	<b>\$83,636</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$456,414</b>	<b>\$553,367</b>	<b>\$745,798</b>	<b>\$745,798</b>	
<b>Net Cost:</b>	<b>\$296,044</b>	<b>\$406,721</b>	<b>\$602,256</b>	<b>\$602,256</b>	

# SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM

Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$715,076 and revenues in the amount of \$394,560. After factoring in use of \$183,943 in AB109 designated fund balance, the resulting net County cost is \$136,573. In previous years, AB109 funded nearly all 246 expenses except for a small transfer in of General Fund.

## **SUMMARY OF RECOMMENDATIONS**

In recognition of issues with the public safety reserves, the Sheriff provided reductions. The resulting net County cost is \$114,224. The Sheriff is commended for his consideration of public safety reserves levels.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

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

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff provided the recommended reductions.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$410,244	\$275,713	\$390,836	\$390,836	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$410,244</b>	<b>\$275,713</b>	<b>\$390,836</b>	<b>\$390,836</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797600 MISCELLANEOUS SALES	\$238	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$48	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$657	\$950	\$0	\$0	
799610 RESTITUTION DAMAGE PAYMENTS	\$0	\$701	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$895</b>	<b>\$1,701</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$15,224	\$3,723	\$3,724	\$3,724	
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$3,251	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$18,475</b>	<b>\$3,723</b>	<b>\$3,724</b>	<b>\$3,724</b>	
<b>Total Revenues:</b>	<b>\$429,614</b>	<b>\$281,139</b>	<b>\$394,560</b>	<b>\$394,560</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$213,363	\$221,769	\$297,223	\$297,223	
011200 TERMINATION/SPECIAL PAY	\$0	\$4,520	\$5,000	\$5,000	
017502 OVERTIME PAY	\$307	\$1,699	\$2,000	\$2,000	
017508 OVERTIME PAY FIRE FIGHT	\$51	\$0	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$312	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$5,295	\$5,930	\$7,328	\$7,328	
018201 EMPLOYER SHARE RETIREMENT	\$87,532	\$105,965	\$155,951	\$155,951	
018300 EMPLOYER SHARE HEALTH INSUR	\$64,687	\$58,038	\$100,309	\$100,309	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,369	\$8,849	\$11,529	\$11,529	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$342	\$219	\$290	\$290	
018500 WORKERS COMP EXPOSURE	\$1,838	\$569	\$1,255	\$1,255	
018501 WORKERS COMP EXPERIENCE	\$2,100	\$636	\$300	\$300	
<b>SALARIES AND BENEFITS</b>	<b>\$382,201</b>	<b>\$408,198</b>	<b>\$581,185</b>	<b>\$581,185</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$1,551	\$2,843	\$2,060	\$2,060	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,524	\$1,925	\$2,666	\$2,666	
032326 CLTHG/PERS INMATES	\$232	\$0	\$800	\$800	
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$400	\$400	
032329 CLTHG/PERS UNIFORMS	\$0	\$308	\$450	\$450	
032500 COMMUNICATIONS EXPENSE	\$509	\$488	\$1,497	\$1,497	
032526 COMM CELL PHONES	\$645	\$562	\$1,320	\$1,320	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$221	\$225	\$264	\$264	
032900 HOUSEHOLD EXPENSE	\$1,035	\$999	\$1,000	\$1,000	
033102 INSUR XP LIABILITY EXPOSURE	\$567	\$531	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$8,901	\$8,724	\$9,672	\$9,672	
033500 MAINTENANCE OF EQUIPMENT	\$995	\$2,174	\$2,400	\$2,400	
033526 MNT EQP VEHICLES	\$0	\$507	\$400	\$400	
033530 MNT EQP RADIOS	\$712	\$0	\$400	\$400	
033531 MNT EQP IT APRV	\$0	\$0	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$524	\$369	\$992	\$992	
033700 MAINTENANCE OF STRUCTURES	\$133	\$1	\$150	\$150	
033729 MNT STR FAC MGMT APRV	\$290	\$48	\$2,000	\$2,000	
033791 CHGS FAC MGMT MAINT STR	\$39,654	\$1,566	\$23,991	\$23,991	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,608	\$0	\$0	
034100 MEMBERSHIPS	\$462	\$908	\$832	\$832	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$100	\$100	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$100	\$100	
034500 OFFICE EXPENSE	\$1,224	\$1,556	\$2,000	\$2,000	
034592 CHGS OC OTHER SERVICES	\$300	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$0	\$26	\$3,000	\$3,000	
034852 PROF TRANSCRIBING SVS	\$0	\$47	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$7,948	\$7,764	\$9,978	\$9,978	
035100 RENTS & LEASES OF EQUIPMENT	\$1,663	\$1,743	\$1,750	\$1,750	
035500 MINOR EQUIPMENT	\$3,266	\$2,688	\$5,000	\$5,000	
035533 MNR EQP SAFETY EQP	\$67	\$0	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,108	\$1,108	
035592 CHGS IT TELECOMM EQP	\$0	\$27	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$87	\$7,000	\$7,000	
035940 TRANS/TRVL FUEL	\$2,481	\$1,697	\$3,200	\$3,200	
035942 TRANS/TRVL TRAINING	\$85	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$6,559	\$6,543	\$7,595	\$7,595	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036100 UTILITIES	\$3,616	\$3,375	\$3,800	\$3,800	
<b>SERVICES AND SUPPLIES</b>	<b>\$86,174</b>	<b>\$49,350</b>	<b>\$97,775</b>	<b>\$97,775</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,467	\$10,082	\$12,181	\$12,181	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,489	\$1,556	\$1,556	\$1,556	
050800 TAXES & ASSESSMENTS	\$23	\$23	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$10,980</b>	<b>\$11,661</b>	<b>\$13,767</b>	<b>\$13,767</b>	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$3,251	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$3,251	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$482,607	\$469,211	\$692,727	\$692,727	\$692,727
<b>Net Cost:</b>	\$52,992	\$188,072	\$298,167	\$298,167	\$298,167

**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 2020-21 Requested Budget includes expenditures in the amount of \$1.48 million and revenues in the amount of \$1.25 million which results in a net County cost of \$221,833 which is a General Fund expense. The FY 2020-21 Requested net County cost is \$34,817 less than the FY 2019-20 Adjusted net County cost. 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 a recession, 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$186,621	\$190,688	\$199,485	\$199,485	
542700 STATE VICTIM/WITNESS PROGRAM	\$404,104	\$546,880	\$536,000	\$536,000	
542710 STATE BOARD OF CONTROL GRANT	\$383,116	\$383,506	\$400,000	\$400,000	
542711 STATE BOC RESTITUTION	\$64,959	\$67,645	\$68,000	\$68,000	
542712 STATE BOC GRT VICTIM REIMB	\$35,702	\$70,701	\$50,000	\$50,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,074,503</b>	<b>\$1,259,421</b>	<b>\$1,253,485</b>	<b>\$1,253,485</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	(\$131)	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$28,069	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$5,071	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>(\$131)</b>	<b>\$33,141</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,074,372</b>	<b>\$1,292,563</b>	<b>\$1,253,485</b>	<b>\$1,253,485</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$543,441	\$660,912	\$633,000	\$633,000	
011200 TERMINATION/SPECIAL PAY	\$0	\$1,555	\$0	\$0	
017000 EXTRA HELP	\$11,968	\$0	\$25,000	\$25,000	
017502 OVERTIME PAY	\$1,548	\$1,635	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$840	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$41,115	\$50,200	\$48,000	\$48,000	
018201 EMPLOYER SHARE RETIREMENT	\$108,391	\$143,938	\$146,000	\$146,000	
018205 EMPLOYER SHARE 401A	\$1,196	\$3,331	\$4,300	\$4,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$171,098	\$221,813	\$213,000	\$213,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$16,203	\$27,114	\$27,000	\$27,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$876	\$648	\$400	\$400	
018500 WORKERS COMP EXPOSURE	\$4,719	\$1,679	\$2,500	\$2,500	
018501 WORKERS COMP EXPERIENCE	\$15,684	\$4,884	\$7,668	\$7,668	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$812	\$1,000	\$1,000	
<b>SALARIES AND BENEFITS</b>	<b>\$917,084</b>	<b>\$1,118,527</b>	<b>\$1,107,868</b>	<b>\$1,107,868</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$270	\$2,066	\$300	\$300	
032500 COMMUNICATIONS EXPENSE	\$2,647	\$0	\$4,000	\$4,000	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$157	\$157	
032591 CHGS IT COMM	\$2,766	\$3,150	\$4,000	\$4,000	
032700 FOOD EXPENSE	\$1,439	\$1,282	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$105	\$270	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$13,445	\$15,775	\$5,000	\$5,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$1,457	\$1,535	\$1,520	\$1,520	
033103 INSUR XP MISCELLANEOUS	\$331	\$324	\$420	\$420	
033300 JURY & WITNESS EXPENSE	\$0	\$605	\$0	\$0	
033531 MNT EQP IT APRV	\$8,217	\$9,576	\$5,000	\$5,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$0	\$16,000	\$16,000	
033700 MAINTENANCE OF STRUCTURES	\$63	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$9,549	\$7,892	\$6,300	\$6,300	
034100 MEMBERSHIPS	\$655	\$100	\$500	\$500	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$17,108	\$0	\$0	
034500 OFFICE EXPENSE	\$17,849	\$7,808	\$3,600	\$3,600	
034527 OFFICE XP PRINTING	\$2,984	\$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	\$1,793	\$2,558	\$2,586	\$2,586	
034800 PROF & SPECIAL SERVICES	\$64,760	\$7,513	\$33,000	\$33,000	
034809 PROF BURIAL/FUNERAL SVS	\$0	\$14,224	\$20,000	\$20,000	
034837 PROF PREEMPLOYMENT SVS	\$732	\$528	\$5,000	\$5,000	
034854 PROF INTERPRETING SVS	\$0	\$0	\$5,000	\$5,000	
034860 PROF BENEFITS ADMIN SVS	\$20,911	\$15,875	\$25,000	\$25,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$800	\$800	
034892 CHGS IT PROFESSIONAL SVS	\$43,587	\$65,488	\$42,000	\$42,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,593	\$0	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$178	\$463	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$0	\$7,763	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,328	\$1,864	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$17,099	\$30,928	\$20,000	\$20,000	
035940 TRANS/TRVL FUEL	\$179	\$32	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$1,236	\$1,476	\$1,470	\$1,470	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$500	\$500	
036100 UTILITIES	\$8,329	\$8,248	\$9,000	\$9,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$223,514</b>	<b>\$224,460</b>	<b>\$234,653</b>	<b>\$234,653</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33,597	\$29,725	\$38,794	\$38,794	
050003 BUILDING & EQUIP COST PLAN CHG	\$33,395	\$34,143	\$30,000	\$30,000	
052010 SUPP/CARE VICTIMS	\$38,127	\$57,875	\$30,200	\$30,200	
<b>OTHER CHARGES</b>	<b>\$105,120</b>	<b>\$121,743</b>	<b>\$98,994</b>	<b>\$98,994</b>	

**Category: 070 CAPITAL ASSETS**



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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065357 CASE MANAGEMENT SYSTEM	\$0	\$0		\$33,803	\$33,803
<b>CAPITAL ASSETS</b>	\$0	\$0		\$33,803	\$33,803
<b>Total Expenditures/Appropriations:</b>	\$1,245,719	\$1,464,730		\$1,475,318	\$1,475,318
<b>Net Cost:</b>	\$171,347	\$172,167		\$221,833	\$221,833

**SHERIFF / CORONER-JAIL**  
Fund 0195 Public Safety, Budget Unit 260  
Eric Magrini, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Main Jail is a maximum-security structure to house sentenced and pre-sentenced inmates from Shasta County and other counties. The facility continues to be an ever-changing, increasingly more efficient component of the Sheriff's Office. 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.

**BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$21.9 million and revenues in the amount of \$17.6 million. After calculations to contribute a small amount to the Jail's AB109 designated fund balance, this results in a net County cost of \$4,331,135.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification to include updated estimates for the countywide energy project is recommended as well as some corrections due to inadvertent data entry errors. The appropriation of \$70,000 for a capital asset has been removed as the item is expected to be received in FY 2019-20. The resulting updated net County cost is \$3,086,243.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The recommendations have been provided to the Sheriff.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$47,963	\$40,437		\$40,000	\$40,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$47,963	\$40,437		\$40,000	\$40,000
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$28,685	\$29,546		\$30,402	\$30,402
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$28,685	\$29,546		\$30,402	\$30,402
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
536520 ST DEPT OF STATE HOSPITALS GRT	\$0	\$11,863		\$550,000	\$550,000
542451 STATE REIMB BOOKING FEES	\$257,005	\$235,587		\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$2,475,141	\$3,007,261		\$3,066,594	\$3,066,594
542800 STATE CORRECTIONS TRAINING GRT	\$33,590	\$59,190		\$37,000	\$37,000
549566 STATE COPS GRANT	\$101,336	\$49,392		\$61,000	\$61,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$3,099,600	\$4,174,708		\$4,099,600	\$4,099,600
<b>INTERGOVERNMENTAL REVENUES</b>	\$5,966,673	\$7,538,003		\$8,071,194	\$8,071,194
<b>Category: 600</b> CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$66,269	\$66,976		\$62,500	\$62,500
678250 COMMISSARY ADMIN FEE	\$0	\$0		\$49,288	\$49,288
678300 EXTRADITION	\$1,887	\$10,909		\$2,500	\$2,500
678400 USE CO CARS STATE TRIPS	\$4,662	\$10,356		\$4,500	\$4,500
686001 REIMBURSE INSTITUTIONAL CARE	\$0	\$302,883		\$0	\$0
686910 FEDERAL PRISONERS	\$13,929	\$8,739		\$6,500	\$6,500
686950 HOUSING OF INMATES	\$1,774	\$231		\$500	\$500
686951 INMATE MEDICAL COPAY	\$5,000	\$2,513		\$0	\$0
692030 SOCIAL SECURITY REPORTING FEE	\$42,700	\$39,100		\$37,000	\$37,000
692100 PHOTOCOPIES	\$451	\$609		\$250	\$250
<b>CHARGES FOR SERVICES</b>	\$136,675	\$442,317		\$163,038	\$163,038
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$10,147	\$31,775		\$7,000	\$7,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$36,540	\$17,672		\$0	\$0
799400 JURY & WITNESS FEES	\$116	\$0		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$144	\$103		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$46,949	\$49,551		\$7,000	\$7,000
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$9,016,413	\$9,027,912		\$9,027,913	\$9,027,913
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$1,396,159	\$0		\$6,610,000	\$6,610,000
800263 TRANS IN PROBATION	\$100,000	\$0		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$10,512,572	\$9,027,912		\$15,637,913	\$15,637,913

**Budget Unit:** 260 - JAIL (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$5,107	\$1,209		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$5,107</b>	<b>\$1,209</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 809</b> CAPITAL CONTRIBUTIONS					
899000 CAPITAL CONTRIBUTIONS C/A	\$0	\$1,123		\$0	\$0
<b>CAPITAL CONTRIBUTIONS</b>	<b>\$0</b>	<b>\$1,123</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$16,744,627</b>	<b>\$17,130,101</b>		<b>\$23,949,547</b>	<b>\$23,949,547</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,847,925	\$4,211,037		\$4,975,000	\$4,975,000
011200 TERMINATION/SPECIAL PAY	\$73,357	\$41,334		\$113,000	\$113,000
017000 EXTRA HELP	\$16,045	\$13,178		\$45,000	\$45,000
017502 OVERTIME PAY	\$1,360,444	\$1,547,342		\$1,087,000	\$1,087,000
017503 SHIFT DIFFERENTIAL	\$50,516	\$52,829		\$52,000	\$52,000
017508 OVERTIME PAY FIRE FIGHT	\$1,020	(\$8)		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$151,258	\$162,877		\$180,000	\$180,000
017511 PSSO TRAIN DIFF	\$61	\$233		\$300	\$300
018100 EMPLOYER SHARE FICA	\$121,094	\$132,942		\$145,000	\$145,000
018201 EMPLOYER SHARE RETIREMENT	\$1,683,090	\$2,164,471		\$2,768,000	\$2,768,000
018205 EMPLOYER SHARE 401A	\$3,089	\$9,579		\$24,000	\$24,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,078,445	\$1,004,616		\$1,499,000	\$1,499,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$114,921	\$170,080		\$203,000	\$203,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,619	\$5,893		\$4,100	\$4,100
018500 WORKERS COMP EXPOSURE	\$46,333	\$15,277		\$25,000	\$25,000
018501 WORKERS COMP EXPERIENCE	\$292,164	\$98,448		\$165,000	\$165,000
<b>SALARIES AND BENEFITS</b>	<b>\$8,848,389</b>	<b>\$9,630,134</b>		<b>\$11,285,400</b>	<b>\$11,285,400</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$72	\$119		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$36,645	\$39,176		\$50,000	\$50,000
032326 CLTHG/PERS INMATES	\$67,969	\$48,687		\$85,000	\$85,000
032328 CLTHG/PERS SAFETY CLOTHING	\$4,218	\$7,862		\$0	\$0
032329 CLTHG/PERS UNIFORMS	\$8,298	\$16,962		\$21,000	\$21,000
032500 COMMUNICATIONS EXPENSE	\$8,918	\$9,153		\$12,630	\$12,630
032526 COMM CELL PHONES	\$3,690	\$3,717		\$3,770	\$3,770
032591 CHGS IT COMM	\$12,318	\$12,214		\$21,629	\$21,629
032700 FOOD EXPENSE	\$544,477	\$632,251		\$665,000	\$665,000
032900 HOUSEHOLD EXPENSE	\$159,750	\$199,991		\$205,000	\$205,000

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032992 CHGS FAC MGMT HSHLD XP	\$15,744	\$18,061	\$19,490	\$19,490	
033102 INSUR XP LIABILITY EXPOSURE	\$14,505	\$14,033	\$19,000	\$19,000	
033103 INSUR XP MISCELLANEOUS	\$21,973	\$21,024	\$23,328	\$23,328	
033105 INSUR XP LIABILITY EXPERIENCE	\$263,275	\$257,520	\$358,092	\$358,092	
033500 MAINTENANCE OF EQUIPMENT	\$11,388	\$11,477	\$15,000	\$15,000	
033526 MNT EQP VEHICLES	\$0	\$235	\$250	\$250	
033528 MNT EQP SOFTWARE	\$383	\$0	\$1,600	\$1,600	
033530 MNT EQP RADIOS	\$0	\$0	\$1,500	\$1,500	
033531 MNT EQP IT APRV	\$0	\$27	\$100	\$100	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,064	\$5,985	\$22,251	\$22,251	
033700 MAINTENANCE OF STRUCTURES	\$0	\$63	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$215,377	\$111,710	\$160,000	\$160,000	
033791 CHGS FAC MGMT MAINT STR	\$460,841	\$655,708	\$655,371	\$655,371	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$99	\$10,174	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$8,390	\$20,729	\$20,300	\$20,300	
034102 MEMBER PROF ORGANIZATIONS	\$0	\$0	\$303	\$303	
034300 MISCELLANEOUS EXPENSE	\$20	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$592)	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$25,502	\$34,294	\$39,157	\$39,157	
034590 CHGS OC PHOTOCOPY SVS	\$2,143	\$2,205	\$4,550	\$4,550	
034591 CHGS OC POSTAGE SVS	\$1,969	\$1,279	\$1,175	\$1,175	
034592 CHGS OC OTHER SERVICES	\$1,962	\$3,569	\$3,085	\$3,085	
034800 PROF & SPECIAL SERVICES	\$692,339	\$873,994	\$650,000	\$650,000	
034823 PROF HEALTH SVS	\$470	\$0	\$90,000	\$90,000	
034826 PROF LAB SVS	\$0	\$0	\$15,000	\$15,000	
034831 PROF MEDICAL SVS	\$3,241,695	\$3,612,956	\$4,161,106	\$4,161,106	
034832 PROF MONITORING SVS	\$32,580	\$41,524	\$50,000	\$50,000	
034837 PROF PREEMPLOYMENT SVS	\$14,723	\$24,828	\$24,000	\$24,000	
034850 PROF TESTING SVS	\$1,069	\$0	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$989	\$1,279	\$1,800	\$1,800	
034890 CHGS FAC MGMT PROF SVS	\$13,358	\$20,111	\$16,546	\$16,546	
034892 CHGS IT PROFESSIONAL SVS	\$67,974	\$71,004	\$200,482	\$200,482	
034900 PUBLICATIONS & LEGAL NOTICES	\$419	\$0	\$400	\$400	
035100 RENTS & LEASES OF EQUIPMENT	\$4,788	\$5,306	\$6,000	\$6,000	
035500 MINOR EQUIPMENT	\$30,054	\$44,618	\$50,000	\$50,000	
035590 CHGS IT SOFTWARE EQP	\$1,712	\$408	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$934	\$2	\$20,000	\$20,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,171	\$2,622	\$4,500	\$4,500	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035740 SP DEPT XP GUN SUPPLIES	\$1,116	\$1,612	\$5,500	\$5,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$8,818	\$9,348	\$9,910	\$9,910	
035900 TRANSPORTATION & TRAVEL	\$12,063	\$13,204	\$16,500	\$16,500	
035940 TRANS/TRVL FUEL	\$32,609	\$25,177	\$36,000	\$36,000	
035942 TRANS/TRVL TRAINING	\$65,960	\$38,955	\$44,000	\$44,000	
035949 TRANS/TRVL MEALS	\$0	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$47,358	\$53,385	\$56,960	\$56,960	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$7,175	\$5,995	\$9,000	\$9,000	
036100 UTILITIES	\$566,932	\$537,275	\$618,000	\$618,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,746,727</b>	<b>\$7,521,847</b>	<b>\$8,503,285</b>	<b>\$8,503,285</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$368,551	\$433,646	\$395,598	\$395,598	
050003 BUILDING & EQUIP COST PLAN CHG	\$9,315	\$7,754	\$8,735	\$8,735	
050600 JUDGEMENTS & DAMAGES	\$765,000	\$0	\$0	\$0	
052002 SUPP/CARE INMATES	\$0	\$7	\$500	\$500	
<b>OTHER CHARGES</b>	<b>\$1,142,866</b>	<b>\$441,407</b>	<b>\$404,833</b>	<b>\$404,833</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061175 JAIL ADA IMPROVEMENTS	\$0	\$0	\$4,000,000	\$4,000,000	
061176 JAIL DOORS UPGRADE	\$0	\$0	\$610,000	\$610,000	
061177 JAIL SECURITY UPGRADE	\$0	\$0	\$2,000,000	\$2,000,000	
065032 1 FOOD CART	\$5,973	\$0	\$0	\$0	
065148 1 CLOTHES WASHER	\$16,633	\$0	\$18,556	\$18,556	
065149 1 CLOTHES DRYER	\$0	\$0	\$18,501	\$18,501	
065258 1 INDUSTRIAL KETTLE	\$24,227	\$0	\$0	\$0	
065307 1 DISH WASHER	\$0	\$0	\$100,000	\$100,000	
065367 7 FOOD CARTS	\$0	\$69,999	\$0	\$0	
065368 FOOD PROCESSOR	\$0	\$7,873	\$0	\$0	
065369 KIOSK	\$0	\$0	\$24,160	\$24,160	
<b>CAPITAL ASSETS</b>	<b>\$46,833</b>	<b>\$77,873</b>	<b>\$6,771,217</b>	<b>\$6,771,217</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$1,429,568	\$0	\$0	\$0	
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$70,628	\$70,628	
095235 TRAN OUT SHERIFF	\$169,000	\$0	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$35,423	\$35,423	\$35,423	
<b>OTHER FINANCING USES</b>	<b>\$1,598,568</b>	<b>\$35,423</b>	<b>\$106,051</b>	<b>\$106,051</b>	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Expenditures/Appropriations:</b>	\$18,383,384	\$17,706,685	\$27,070,786	\$27,070,786	
<b>Net Cost:</b>	\$1,638,757	\$576,583	\$3,121,239	\$3,121,239	

**SHERIFF / CORONER-BURNEY STATION**  
Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$2.73 million and revenues in the amount of \$1.8 million. This results in a net County cost of \$885,626. An increased cost of approximately \$325,000 is due to typical salaries/benefits increases.

**SUMMARY OF RECOMMENDATIONS**

Fuel expense of \$72,000 was inadvertently omitted from the department's budget submission; therefore, it's recommended to include this modification. Due to issues with public safety reserves, the Sheriff provided reductions in this cost center. The net result is an increase of the net County cost to \$897,468.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff provided the reductions and the recommendations were provided to the Sheriff.

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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 and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549601	STATE PROP 172 PUBL C SFTY FND	\$281,400	\$281,400	\$281,400	\$281,400
<b>INTERGOVERNMENTAL REVENUES</b>		\$281,400	\$281,400	\$281,400	\$281,400
<b>Category: 600 CHARGES FOR SERVICES</b>					
678620	LASSEN NATIONAL FOREST PATROL	\$9,200	\$9,796	\$9,000	\$9,000
693001	CHARGES FOR SERVICES	\$7,500	\$8,000	\$8,000	\$8,000
<b>CHARGES FOR SERVICES</b>		\$16,700	\$17,796	\$17,000	\$17,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$73,562	\$3,724	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$73,562	\$3,724	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100	TRANS IN GENERAL FUND	\$1,447,551	\$1,447,551	\$1,447,551	\$1,447,551
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$60,000	\$0	\$0	\$0
800282	TRANS IN BUILDING	\$100,000	\$100,000	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$1,607,551	\$1,547,551	\$1,547,551	\$1,547,551
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$0	\$4,700	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$1,448	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$1,448	\$4,700	\$0	\$0
<b>Total Revenues:</b>		\$1,980,662	\$1,855,172	\$1,845,951	\$1,845,951
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$752,767	\$887,653	\$1,021,000	\$1,021,000
011200	TERMINATION/SPECIAL PAY	\$8,622	\$12,387	\$28,000	\$28,000
017502	OVERTIME PAY	\$160,293	\$147,104	\$182,000	\$182,000
017503	SHIFT DIFFERENTIAL	\$7,802	\$8,731	\$8,800	\$8,800
017504	DOG PAY	\$4,492	\$0	\$0	\$0
017508	OVERTIME PAY FIRE FIGHT	\$404	\$0	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$28,804	\$34,836	\$34,000	\$34,000
017519	EMPLOYEE AWARDS	\$500	\$0	\$500	\$500
018100	EMPLOYER SHARE FICA	\$15,015	\$18,018	\$21,557	\$21,557
018201	EMPLOYER SHARE RETIREMENT	\$354,638	\$486,322	\$615,000	\$615,000
018205	EMPLOYER SHARE 401A	\$130	\$1,131	\$2,700	\$2,700
018300	EMPLOYER SHARE HEALTH INSUR	\$166,531	\$167,832	\$255,500	\$255,500
018307	EMPLYR SHR OTHER POST EMP BEN	\$22,255	\$34,762	\$40,800	\$40,800
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,516	\$1,063	\$1,000	\$1,000
018500	WORKERS COMP EXPOSURE	\$8,347	\$2,832	\$5,285	\$5,285

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$64,524	\$33,000		\$59,000	\$59,000
018601 HOUSING ALLOWANCE	\$21,009	\$34,481		\$45,000	\$45,000
018602 DOG PAY	\$0	\$2,640		\$5,000	\$5,000
<b>SALARIES AND BENEFITS</b>	\$1,617,656	\$1,872,798		\$2,325,142	\$2,325,142
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,438	\$8,519		\$9,600	\$9,600
032328 CLTHG/PERS SAFETY CLOTHING	\$932	\$959		\$2,200	\$2,200
032329 CLTHG/PERS UNIFORMS	\$2,045	\$538		\$950	\$950
032500 COMMUNICATIONS EXPENSE	\$1,253	\$1,271		\$1,820	\$1,820
032526 COMM CELL PHONES	\$10,117	\$10,198		\$11,640	\$11,640
032591 CHGS IT COMM	\$18,009	\$17,988		\$18,913	\$18,913
032900 HOUSEHOLD EXPENSE	\$115	\$60		\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$14,388	\$16,542		\$14,716	\$14,716
033102 INSUR XP LIABILITY EXPOSURE	\$2,600	\$2,622		\$4,100	\$4,100
033103 INSUR XP MISCELLANEOUS	\$706	\$634		\$742	\$742
033105 INSUR XP LIABILITY EXPERIENCE	\$16,581	\$12,540		\$10,296	\$10,296
033500 MAINTENANCE OF EQUIPMENT	\$0	\$266		\$300	\$300
033526 MNT EQP VEHICLES	\$361	\$62		\$250	\$250
033530 MNT EQP RADIOS	\$563	\$0		\$750	\$750
033531 MNT EQP IT APRV	\$0	\$301		\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$1,463	\$1,294		\$3,749	\$3,749
033700 MAINTENANCE OF STRUCTURES	\$5	\$29		\$2,000	\$2,000
033729 MNT STR FAC MGMT APRV	\$4	\$0		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$7,943	\$3,619		\$26,584	\$26,584
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$178	\$0		\$450	\$450
034100 MEMBERSHIPS	\$1,815	\$3,864		\$4,000	\$4,000
034500 OFFICE EXPENSE	\$2,540	\$1,515		\$2,600	\$2,600
034800 PROF & SPECIAL SERVICES	\$69,898	\$1,922		\$1,500	\$1,500
034837 PROF PREEMPLOYMENT SVS	\$19	\$481		\$2,000	\$2,000
034852 PROF TRANSCRIBING SVS	\$1,852	\$1,968		\$2,900	\$2,900
034853 PROF VETERINARY_ANIMAL SVS	\$0	\$219		\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$18,392	\$18,362		\$22,227	\$22,227
035100 RENTS & LEASES OF EQUIPMENT	\$1,737	\$1,737		\$1,830	\$1,830
035500 MINOR EQUIPMENT	\$2,708	\$4,100		\$26,930	\$26,930
035590 CHGS IT SOFTWARE EQP	\$0	\$61		\$2,846	\$2,846
035591 CHGS IT HARDWARE EQP	\$0	\$14,874		\$4,000	\$4,000
035592 CHGS IT TELECOMM EQP	\$0	\$0		\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$978	\$1,014		\$1,000	\$1,000
035740 SP DEPT XP GUN SUPPLIES	\$0	\$423		\$250	\$250

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$30	\$30	
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$300	\$300	
035940 TRANS/TRVL FUEL	\$63,824	\$59,316	\$72,000	\$72,000	
035942 TRANS/TRVL TRAINING	\$3,339	\$5,119	\$7,600	\$7,600	
035990 CHGS FLEET TRANS/TRVL	\$68,597	\$67,828	\$115,205	\$115,205	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$300	\$300	
036100 UTILITIES	\$9,929	\$10,633	\$12,350	\$12,350	
036127 UTIL WATER	\$79	\$243	\$275	\$275	
036128 UTIL SEPTIC	\$87	\$167	\$175	\$175	
<b>SERVICES AND SUPPLIES</b>	<b>\$330,510</b>	<b>\$271,306</b>	<b>\$390,178</b>	<b>\$390,178</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39,211	\$29,357	\$28,099	\$28,099	
050003 BUILDING & EQUIP COST PLAN CHG	(\$2,219)	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$36,992</b>	<b>\$29,357</b>	<b>\$28,099</b>	<b>\$28,099</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095235 TRAN OUT SHERIFF	\$155,000	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$155,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,140,159</b>	<b>\$2,173,461</b>	<b>\$2,743,419</b>	<b>\$2,743,419</b>	
<b>Net Cost:</b>	<b>\$159,496</b>	<b>\$318,289</b>	<b>\$897,468</b>	<b>\$897,468</b>	

# PROBATION-JUVENILE REHABILITATION FACILITY

Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$7.2 million and revenues in the amount of \$6.7 million. This results in a net County cost of \$486,053 which is covered by SB81 Youthful Offender Block Grant funds.

Included in the budget request are 11 new various FTEs to staff an innovative in-custody rehabilitative treatment program in the vacant pod of the Juvenile Rehabilitation Facility. This Short-Term Residential Treatment Program will provide a more effective treatment option for youth previously placed in out-of-county facilities for a higher level of treatment and care. The cost for this program is entirely offset by a transfer in of funds from the Health and Human Services Agency.

In addition, the budget request includes replacing six of the Juvenile Detention Officer I/II FTE positions with six Juvenile Detention Officer III (new classification) FTE positions. The new classification provides for consistent training, lead officer, and a promotional track within the facility. The increased cost may be partially offset by not paying the current stipend for a lead officer and pre-employment process savings due to anticipated longer employee retention.

## **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 a recession, COVID-19, and the State Budget.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Chief Probation Officer provided the budget requests.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
542602 ST JUVENILE JUSTICE GRANT	\$653,878	\$662,076	\$769,991	\$769,991	
544000 STATE AID STORM DAMAGE	\$0	\$9	\$0	\$0	
549601 STATE PROP 172 PUBL C SFTY FND	\$1,731,800	\$1,731,800	\$1,731,800	\$1,731,800	
552900 FEDERAL JUV HALL FOOD PROGRAM	\$54,750	\$58,827	\$85,000	\$85,000	
554000 FEDERAL AID STORM DAMAGE	\$0	\$113	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,440,428</b>	<b>\$2,452,827</b>	<b>\$2,586,791</b>	<b>\$2,586,791</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
686201 BOARD & CARE OTHER COUNTIES	\$172,385	\$156,515	\$146,913	\$146,913	
692700 REIMB MISC SERVICES	\$2,345	\$14,060	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$174,730</b>	<b>\$170,575</b>	<b>\$146,913</b>	<b>\$146,913</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797710 JUVENILE PROGRAMMING SALES	\$1,267	\$284	\$0	\$0	
799215 UNCLAIMED MONEY	\$0	\$55	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$12,112	\$7,052	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$13,380</b>	<b>\$7,392</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$2,666,568	\$2,666,568	\$2,666,568	\$2,666,568	
800541 TRANS IN CASH AID GRANTS	\$0	\$0	\$1,300,000	\$1,300,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,666,568</b>	<b>\$2,666,568</b>	<b>\$3,966,568</b>	<b>\$3,966,568</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$1,810	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$1,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$5,296,917</b>	<b>\$5,297,363</b>	<b>\$6,700,272</b>	<b>\$6,700,272</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,504,622	\$1,532,569	\$2,164,000	\$2,164,000	
011200 TERMINATION/SPECIAL PAY	\$28,788	\$11,334	\$25,000	\$25,000	
017000 EXTRA HELP	\$202,264	\$157,750	\$210,000	\$210,000	
017502 OVERTIME PAY	\$160,039	\$223,005	\$140,000	\$140,000	
017503 SHIFT DIFFERENTIAL	\$28,534	\$28,579	\$43,000	\$43,000	
017505 STANDBY PAY	\$157	\$187	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$48,534	\$61,626	\$80,000	\$80,000	
018100 EMPLOYER SHARE FICA	\$35,746	\$35,251	\$66,000	\$66,000	
018201 EMPLOYER SHARE RETIREMENT	\$692,479	\$854,087	\$1,251,000	\$1,251,000	
018205 EMPLOYER SHARE 401A	\$768	\$2,678	\$13,000	\$13,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$550,118	\$565,946	\$781,000	\$781,000	

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$44,935	\$62,201	\$88,000	\$88,000	\$88,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,073	\$1,959	\$1,700	\$1,700	\$1,700
018500 WORKERS COMP EXPOSURE	\$16,494	\$5,079	\$10,000	\$10,000	\$10,000
018501 WORKERS COMP EXPERIENCE	\$297,300	\$98,268	\$135,240	\$135,240	\$135,240
<b>SALARIES AND BENEFITS</b>	<b>\$3,613,858</b>	<b>\$3,640,526</b>	<b>\$5,007,940</b>	<b>\$5,007,940</b>	<b>\$5,007,940</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$0	\$0	\$450	\$450	\$450
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6,226	\$15,733	\$14,911	\$14,911	\$14,911
032326 CLTHG/PERS INMATES	\$6,742	\$1,013	\$35,000	\$35,000	\$35,000
032500 COMMUNICATIONS EXPENSE	\$3,682	\$5,472	\$3,600	\$3,600	\$3,600
032590 CHGS FAC MGMT COMM	\$554	\$305	\$600	\$600	\$600
032591 CHGS IT COMM	\$96	\$158	\$0	\$0	\$0
032700 FOOD EXPENSE	\$72,672	\$83,180	\$88,210	\$88,210	\$88,210
032900 HOUSEHOLD EXPENSE	\$20,538	\$24,600	\$24,394	\$24,394	\$24,394
032992 CHGS FAC MGMT HSHLD XP	\$16,572	\$23,553	\$18,061	\$18,061	\$18,061
033102 INSUR XP LIABILITY EXPOSURE	\$5,154	\$4,656	\$7,900	\$7,900	\$7,900
033103 INSUR XP MISCELLANEOUS	\$9,750	\$8,904	\$9,672	\$9,672	\$9,672
033105 INSUR XP LIABILITY EXPERIENCE	(\$4,638)	(\$3,996)	(\$4,128)	(\$4,128)	(\$4,128)
033500 MAINTENANCE OF EQUIPMENT	\$2,748	\$750	\$4,500	\$4,500	\$4,500
033592 CHGS IT MNT HARD/SOFTWARE	\$24,288	\$2,419	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$245	\$1,881	\$0	\$0	\$0
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$1,500	\$1,500	\$1,500
033791 CHGS FAC MGMT MAINT STR	\$116,507	\$157,723	\$162,757	\$162,757	\$162,757
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,212	\$2,271	\$1,500	\$1,500	\$1,500
034100 MEMBERSHIPS	\$220	\$0	\$150	\$150	\$150
034390 MISC XP OVER/SHORT ACCOUNT	\$0	(\$0)	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$6,883	\$8,542	\$17,500	\$17,500	\$17,500
034592 CHGS OC OTHER SERVICES	\$570	\$900	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$2,915	\$2,475	\$206,198	\$206,198	\$206,198
034802 PROF ADMIN SVS	\$527,977	\$524,718	\$622,132	\$622,132	\$622,132
034814 PROF COUNSELING SVS	\$55,955	\$51,463	\$128,500	\$128,500	\$128,500
034831 PROF MEDICAL SVS	\$196,530	\$219,974	\$262,607	\$262,607	\$262,607
034890 CHGS FAC MGMT PROF SVS	\$4,792	\$4,377	\$6,000	\$6,000	\$6,000
034892 CHGS IT PROFESSIONAL SVS	\$187,263	\$189,729	\$291,343	\$291,343	\$291,343
035100 RENTS & LEASES OF EQUIPMENT	\$2,095	\$2,119	\$2,500	\$2,500	\$2,500
035500 MINOR EQUIPMENT	\$7,883	\$6,653	\$7,500	\$7,500	\$7,500
035591 CHGS IT HARDWARE EQP	\$0	\$2	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$88	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,799	\$6,378	\$13,184	\$13,184	\$13,184

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$908	\$729	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$1,627	\$1,111	\$1,500	\$1,500	
035942 TRANS/TRVL TRAINING	\$1,805	\$1,058	\$20,588	\$20,588	
035990 CHGS FLEET TRANS/TRVL	\$7,128	\$6,768	\$6,758	\$6,758	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$219	\$354	\$500	\$500	
036100 UTILITIES	\$131,779	\$127,721	\$140,000	\$140,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,424,796</b>	<b>\$1,483,706</b>	<b>\$2,098,887</b>	<b>\$2,098,887</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$128,283	\$107,268	\$74,901	\$74,901	
050003 BUILDING & EQUIP COST PLAN CHG	\$5,135	\$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>\$133,418</b>	<b>\$111,264</b>	<b>\$79,498</b>	<b>\$79,498</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$2,586)	(\$1,621)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,586)</b>	<b>(\$1,621)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,169,487</b>	<b>\$5,233,876</b>	<b>\$7,186,325</b>	<b>\$7,186,325</b>	
<b>Net Cost:</b>	<b>(\$127,429)</b>	<b>(\$63,487)</b>	<b>\$486,053</b>	<b>\$486,053</b>	

# PROBATION

Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$13.8 million and revenues in the amount of \$10.1 million. After calculating use of designated funds, this results in a net County cost of \$701,104. In consideration of use of public safety reserves, the request includes unfunding four various FTE positions for FY 2020-21. This will result in higher caseloads and distributing work to existing positions. One additional FTE position is unfunded due to Community Corrections Partnership Executive Committee reductions for FY 2020-21.

## **SUMMARY OF RECOMMENDATIONS**

Due to the declined level of public safety reserves, the Chief Probation Officer proposed additional reductions. In addition, there's an increased use of Probation designated fund balances of \$50,000 and use of \$8,050 in impact fees. The total reduction results in a net County cost of \$517,895. The Chief Probation Officer is commended for her consideration of public safety reserves levels.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

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

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Chief Probation Officer concurs with this budget as recommended.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$47,963	\$40,437		\$30,000	\$30,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$47,963</b>	<b>\$40,437</b>		<b>\$30,000</b>	<b>\$30,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531500 STATE REALIGNMENT SOCIAL SVS	\$102,440	\$102,440		\$102,440	\$102,440
531900 STATE OPTIONS FOR RECOVERY	\$54,711	\$165,903		\$85,000	\$85,000
542601 ST CSA JUV PROB CAMP JPCF	\$974,700	\$979,569		\$874,973	\$874,973
542602 ST JUVENILE JUSTICE GRANT	\$18,591	\$39,416		\$20,000	\$20,000
542603 ST REALIGNMENT 2011 AB109	\$5,261,205	\$4,123,893		\$4,390,596	\$4,390,596
542604 ST CCP INCENTIVE ACT SB678	\$512,037	\$200,000		\$200,000	\$200,000
542800 STATE CORRECTIONS TRAINING GRT	\$42,420	\$61,260		\$55,860	\$55,860
542801 ST BD OF CORRECTIONS PLAN GRT	\$383,864	\$445,918		\$694,070	\$694,070
544000 STATE AID STORM DAMAGE	\$0	\$2,003		\$0	\$0
549592 STATE CRIME PREVENTION ACT	\$785,840	\$781,861		\$733,624	\$733,624
549601 STATE PROP 172 PUBLIC SFTY FND	\$938,000	\$938,000		\$938,000	\$938,000
550930 FEDERAL CWS IV E ADMIN	\$65,453	\$57,767		\$100,000	\$100,000
550990 FED FOSTER CARE ELIGIBILITY	\$0	\$4,378		\$0	\$0
550999 FED SB 933 PLACEMENT REIMB	\$51,370	\$31,317		\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$24,041		\$0	\$0
560953 FEDERAL DOJ GRANT	\$2,046	\$5,653		\$0	\$0
563777 CONTRIB FRM SHASTA COLLEGE	\$55,554	\$0		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$9,248,234</b>	<b>\$7,963,424</b>		<b>\$8,194,563</b>	<b>\$8,194,563</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
671600 PROBATION COSTS	\$244,349	\$298,156		\$140,000	\$140,000
671670 CONDITIONAL SENTENCE RPT FEE	\$19,464	\$25,363		\$10,000	\$10,000
675450 DIVERSION PROGRAM FEE	\$7,409	\$5,928		\$5,000	\$5,000
692320 REIMB PROBATION OFFICER SCHOOL	\$83,412	\$76,210		\$112,000	\$112,000
692330 ADULT WORK PROGRAM FEES	\$36,498	\$35,171		\$30,000	\$30,000
692340 RECORD SEAL/MODIFICATION	\$420	\$210		\$0	\$0
692350 ELECTRONIC MONITORING FEE	\$1,994	\$923		\$1,500	\$1,500
692362 REIMBURSE DRUG TESTS AOP	\$4,037	\$0		\$0	\$0
693001 CHARGES FOR SERVICES	\$14,852	\$19,555		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$412,438</b>	<b>\$461,518</b>		<b>\$298,500</b>	<b>\$298,500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797710 JUVENILE PROGRAMMING SALES	\$874	\$5,765		\$10,000	\$10,000
799300 MISCELLANEOUS REVENUE	\$750	\$1,034		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$93,142	\$21,555		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$880		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$94,767</b>	<b>\$29,235</b>		<b>\$10,000</b>	<b>\$10,000</b>

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,241,328	\$1,241,328		\$1,241,329	\$1,241,329
800157 TRANS IN IMPACT FEES	\$0	\$0		\$8,050	\$8,050
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$3,385	\$0		\$0	\$0
800235 TRANS IN SHERIFF	\$43,364	\$45,000		\$40,000	\$40,000
800410 TRANS IN MENTAL HEALTH	\$0	\$0		\$312,500	\$312,500
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$1,288,078</b>	<b>\$1,286,328</b>		<b>\$1,601,879</b>	<b>\$1,601,879</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$3,877	\$0		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$3,877</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$11,095,359</b>	<b>\$9,780,944</b>		<b>\$10,134,942</b>	<b>\$10,134,942</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,942,836	\$3,981,679		\$4,544,257	\$4,544,257
011200 TERMINATION/SPECIAL PAY	\$24,422	\$37,190		\$35,000	\$35,000
017000 EXTRA HELP	\$30,316	\$27,924		\$12,000	\$12,000
017502 OVERTIME PAY	\$46,557	\$14,462		\$0	\$0
017503 SHIFT DIFFERENTIAL	\$0	\$5		\$0	\$0
017505 STANDBY PAY	\$0	\$16		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$634	\$1,524		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,279	\$0		\$0	\$0
018100 EMPLOYER SHARE FICA	\$120,539	\$124,607		\$147,119	\$147,119
018201 EMPLOYER SHARE RETIREMENT	\$1,546,831	\$1,835,598		\$2,223,053	\$2,223,053
018204 EMPLOYER SHARE DEFERRED COMP	\$6,450	\$7,860		\$9,800	\$9,800
018205 EMPLOYER SHARE 401A	\$1,258	\$4,602		\$11,000	\$11,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,187,382	\$1,260,099		\$1,439,121	\$1,439,121
018307 EMPLOYR SHR OTHER POST EMP BEN	\$117,321	\$159,973		\$184,570	\$184,570
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,344	\$3,937		\$2,862	\$2,862
018500 WORKERS COMP EXPOSURE	\$34,092	\$10,185		\$16,769	\$16,769
018501 WORKERS COMP EXPERIENCE	\$202,728	\$60,276		\$95,484	\$95,484
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$2,462		\$2,300	\$2,300
<b>SALARIES AND BENEFITS</b>	<b>\$7,269,995</b>	<b>\$7,532,405</b>		<b>\$8,723,335</b>	<b>\$8,723,335</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$114	\$0		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$8,336	\$11,112		\$11,850	\$11,850
032500 COMMUNICATIONS EXPENSE	\$46,283	\$52,605		\$48,700	\$48,700
032590 CHGS FAC MGMT COMM	\$535	\$420		\$552	\$552
032591 CHGS IT COMM	\$29,340	\$31,244		\$36,500	\$36,500

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$6,485	\$2,968		\$6,000	\$6,000
032900 HOUSEHOLD EXPENSE	\$1,149	\$3,739		\$4,475	\$4,475
032990 CHGS OC HSHLD SVS	\$23,997	\$26,086		\$28,647	\$28,647
032991 CHGS OC HSHLD SUPPL	\$2,512	\$2,944		\$3,112	\$3,112
032992 CHGS FAC MGMT HSHLD XP	\$71,336	\$91,353		\$81,898	\$81,898
033102 INSUR XP LIABILITY EXPOSURE	\$10,568	\$9,389		\$15,296	\$15,296
033103 INSUR XP MISCELLANEOUS	\$5,076	\$5,208		\$4,548	\$4,548
033105 INSUR XP LIABILITY EXPERIENCE	\$4,050	\$588		\$864	\$864
033500 MAINTENANCE OF EQUIPMENT	\$1,526	\$8,536		\$26,945	\$26,945
033531 MNT EQP IT APRV	\$0	\$1,513		\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$16,663	\$36,013		\$42,236	\$42,236
033700 MAINTENANCE OF STRUCTURES	\$11,301	\$26,579		\$7,000	\$7,000
033729 MNT STR FAC MGMT APRV	\$0	\$0		\$5,300	\$5,300
033791 CHGS FAC MGMT MAINT STR	\$48,153	\$52,829		\$71,481	\$71,481
033797 ISF MNT STR OTHER DEPT CHGS	\$238	\$682		\$0	\$0
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$906	\$15,159		\$35,500	\$35,500
034100 MEMBERSHIPS	\$7,871	\$10,644		\$5,500	\$5,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$1		\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,038	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$34,269	\$38,523		\$40,476	\$40,476
034590 CHGS OC PHOTOCOPY SVS	\$330	\$997		\$2,120	\$2,120
034591 CHGS OC POSTAGE SVS	\$3,618	\$3,317		\$3,637	\$3,637
034592 CHGS OC OTHER SERVICES	\$4,578	\$6,286		\$6,187	\$6,187
034800 PROF & SPECIAL SERVICES	\$1,903,688	\$2,046,654		\$2,872,671	\$2,872,671
034802 PROF ADMIN SVS	\$1,005,981	\$1,111,317		\$1,185,629	\$1,185,629
034811 PROF COLLECTIONS SVS	\$70,527	\$108,312		\$65,000	\$65,000
034814 PROF COUNSELING SVS	\$173,228	\$250,761		\$250,000	\$250,000
034817 PROF DRUG TESTING SVS	\$30,595	\$3,318		\$35,000	\$35,000
034837 PROF PREEMPLOYMENT SVS	\$32,164	\$35,367		\$35,000	\$35,000
034850 PROF TESTING SVS	\$1,048	\$0		\$0	\$0
034858 PROF FINGERPRINTING SVS	\$98	\$0		\$0	\$0
034860 PROF BENEFITS ADMIN SVS	\$106,188	\$80,617		\$122,996	\$122,996
034890 CHGS FAC MGMT PROF SVS	\$6,775	\$7,798		\$9,190	\$9,190
034892 CHGS IT PROFESSIONAL SVS	\$745,967	\$766,780		\$1,051,621	\$1,051,621
035100 RENTS & LEASES OF EQUIPMENT	\$94,092	\$102,852		\$121,600	\$121,600
035300 RENTS & LEASES OF STRUCTURES	\$85,920	\$86,070		\$86,620	\$86,620
035500 MINOR EQUIPMENT	\$3,596	\$15,337		\$12,400	\$12,400
035590 CHGS IT SOFTWARE EQP	\$736	\$2,845		\$26,692	\$26,692
035591 CHGS IT HARDWARE EQP	\$43,683	\$50,238		\$27,750	\$27,750

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035592 CHGS IT TELECOMM EQP	\$88	\$203	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$106,430	\$106,086	\$74,000	\$74,000	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,225	\$1,503	\$1,300	\$1,300	
035900 TRANSPORTATION & TRAVEL	\$41,811	\$22,473	\$27,446	\$27,446	
035940 TRANS/TRVL FUEL	\$22,659	\$18,470	\$24,150	\$24,150	
035942 TRANS/TRVL TRAINING	\$138,798	\$82,143	\$63,080	\$63,080	
035990 CHGS FLEET TRANS/TRVL	\$58,393	\$68,225	\$74,321	\$74,321	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,236	\$2,378	\$3,250	\$3,250	
036100 UTILITIES	\$41,398	\$49,804	\$48,000	\$48,000	
036131 UTIL MISC UTILITIES	\$18,534	\$15,403	\$20,000	\$20,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,075,155</b>	<b>\$5,473,712</b>	<b>\$6,732,540</b>	<b>\$6,732,540</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$227,529	\$277,050	\$295,989	\$295,989	
050003 BUILDING & EQUIP COST PLAN CHG	\$86,627	\$77,024	\$58,393	\$58,393	
050800 TAXES & ASSESSMENTS	\$1,042	\$1,043	\$1,149	\$1,149	
052004 SUPP/CARE MINORS/WARDS	\$76,248	\$45,435	\$59,000	\$59,000	
052009 SUPP/CARE ADULTS	\$274,158	\$551,682	\$450,000	\$450,000	
<b>OTHER CHARGES</b>	<b>\$665,605</b>	<b>\$952,236</b>	<b>\$864,531</b>	<b>\$864,531</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065274 1 DUMP TRAILER	\$0	\$0	\$8,050	\$8,050	
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$180,000	\$180,000	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188,050</b>	<b>\$188,050</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$711,710)	(\$712,844)	(\$913,475)	(\$913,475)	
088263 C/A PROBATION	(\$1,427,650)	(\$1,546,159)	(\$1,826,347)	(\$1,826,347)	
088422 C/A ALCOHOL & DRUG	(\$94,732)	(\$99,377)	(\$111,700)	(\$111,700)	
088501 C/A SOCIAL SERVICES	(\$11,593)	(\$10,455)	(\$27,000)	(\$27,000)	
088502 C/A HEALTH & HUMAN SVS AGENCY	\$0	(\$37,977)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,245,686)</b>	<b>(\$2,406,814)</b>	<b>(\$2,878,522)</b>	<b>(\$2,878,522)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$3,385	\$0	\$0	\$0	
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$4,024	\$4,024	
095260 TRAN OUT JAIL	\$100,000	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$103,385</b>	<b>\$0</b>	<b>\$4,024</b>	<b>\$4,024</b>	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Expenditures/Appropriations:</b>	\$10,868,456	\$11,551,539	\$13,633,958	\$13,633,958	
<b>Net Cost:</b>	(\$226,903)	\$1,770,595	\$3,499,016	\$3,499,016	

# 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 agency'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 2020-21 Requested Budget includes expenditures in the amount of \$2.1 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 2020-21 Requested net County cost is \$116,996 over the FY 2020-21 Adjusted net County cost; however, this department has sufficient projected FY 2019-20 "savings" to cover the difference.

The duties for which the current Deputy Agricultural Commissioner/Sealer of Weights & Measures position is responsible include the administration, development and coordination of all agriculture and weights and measures programs. These duties are in addition to assisting with the field inspection and enforcement responsibilities of the Department. Considering the diversity of programs for which the department is responsible, and with respect to the dynamics of our regulatory environment, there is a need for an additional middle-management classification to ensure all mandated department programs and activities are being fully executed and appropriate supervision and oversight is available. This results in the following two department requests: (1) Utilize the current Deputy Agricultural Commissioner/Sealer of Weights and Measures classification duties to create a new Assistant Agricultural Commissioner/Sealer of Weights and Measures classification maintaining the same salary range; and (2) the title of Deputy Agricultural Commissioner/Sealer of Weights and Measures will be used for a new mid-management supervisory classification at a lower salary range than the current Deputy classification and will absorb a portion of the management and supervision responsibilities of the department. The total increase in salaries and benefits for the reclassification in FY 2020-21 is \$8,677.

## **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 a recession, COVID-19, and the State Budget.

## **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
211300	DEVICE REPAIRMAN LICENSE	\$1,018	\$734	\$1,200	\$1,200
211320	WEIGH/MEASURE DEVICE REG	\$172,217	\$167,852	\$172,500	\$172,500
216900	OTHER LICENSES & PERMITS	\$7,930	\$8,181	\$7,500	\$7,500
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		\$181,165	\$176,767	\$181,200	\$181,200
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318600	AG COMM/SEALER FINES	\$7,804	\$2,541	\$4,200	\$4,200
<b>FINES, FORFEITURES &amp; PENALTIES</b>		\$7,804	\$2,541	\$4,200	\$4,200
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
539130	STATE AGRICULTURAL/WTS & MEAS	\$8,353	\$7,665	\$15,500	\$15,500
539140	ST AG CERT FARMERS MKT INSPCTN	\$0	\$0	\$500	\$500
539150	STATE DETECTION TRAPPING	\$140,107	\$100,685	\$88,000	\$88,000
539160	STATE ORGANIC INSPECTIONS	\$11,377	\$11,637	\$4,500	\$4,500
539170	STATE PESTICIDE ENFORCEMENT	\$1,620	\$1,620	\$0	\$0
539180	STATE AID NURSERY INSPECTION	\$5,670	\$6,031	\$5,000	\$5,000
539190	STATE HIGH RISK PEST EXCLUSION	\$39,264	\$87,767	\$75,000	\$75,000
539200	STATE UNCLAIMED GAS TAXES	\$441,969	\$433,235	\$430,000	\$430,000
539210	STATE APIARY CONTRACT	\$9,614	\$30,325	\$20,000	\$20,000
549779	STATE DEPT OF FOOD & AG GRANT	\$0	\$4,805	\$0	\$0
556000	FEDERAL GRAZING FEES	\$1,694	\$643	\$1,200	\$1,200
560151	FED GLASSY WING SHARP SHOOT	\$47,599	\$58,125	\$52,000	\$52,000
<b>INTERGOVERNMENTAL REVENUES</b>		\$707,270	\$742,540	\$691,700	\$691,700
<b>Category: 600 CHARGES FOR SERVICES</b>					
673101	AG CERTIFICATE SURCHG CCR 4075	\$966	\$939	\$900	\$900
673400	CONTROL A WEED PESTS	\$40,495	\$69,167	\$54,500	\$54,500
673401	CDFA QUARANTINE	\$829	\$1,103	\$500	\$500
673600	PESTICIDE INSPECTION	\$127,364	\$120,443	\$118,500	\$118,500
692100	PHOTOCOPIES	\$8	\$0	\$25	\$25
693001	CHARGES FOR SERVICES	\$30,208	\$34,633	\$33,500	\$33,500
<b>CHARGES FOR SERVICES</b>		\$199,873	\$226,287	\$207,925	\$207,925
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$15	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$110	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$209	\$4,913	\$0	\$0
799900	CASH OVER/SHORT	\$0	(\$1)	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$209	\$5,037	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$0	\$2,871	\$0	\$0

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

896101 SALE OF SURPLUS PROPERTY	\$6,430	\$40	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$6,430</b>	<b>\$2,911</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>	<b>\$1,102,753</b>	<b>\$1,156,085</b>	<b>\$1,085,025</b>	<b>\$1,085,025</b>
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**Category:** 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES	\$747,935	\$831,817	\$938,000	\$938,000
011200 TERMINATION/SPECIAL PAY	\$15,296	\$859	\$0	\$0
017000 EXTRA HELP	\$67,154	\$62,018	\$65,000	\$65,000
017509 HOLIDAY OVERTIME PAY	\$96	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,141	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$58,128	\$64,329	\$73,000	\$73,000
018201 EMPLOYER SHARE RETIREMENT	\$147,962	\$182,308	\$220,000	\$220,000
018204 EMPLOYER SHARE DEFERRED COMP	\$8,375	\$4,497	\$2,600	\$2,600
018205 EMPLOYER SHARE 401A	\$197	\$5,051	\$8,200	\$8,200
018300 EMPLOYER SHARE HEALTH INSUR	\$196,714	\$236,081	\$269,000	\$269,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$22,162	\$33,265	\$37,000	\$37,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,290	\$872	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$6,932	\$2,259	\$3,700	\$3,700
018501 WORKERS COMP EXPERIENCE	\$45,504	\$11,736	\$14,000	\$14,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$2,290	\$2,300	\$2,300
<b>SALARIES AND BENEFITS</b>	<b>\$1,319,892</b>	<b>\$1,437,388</b>	<b>\$1,633,500</b>	<b>\$1,633,500</b>

**Category:** 030 SERVICES AND SUPPLIES

032100 AGRICULTURAL EXPENSE	\$7,702	\$27,276	\$17,500	\$17,500
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,649	\$680	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$3,698	\$5,538	\$10,500	\$10,500
032591 CHGS IT COMM	\$6,199	\$6,800	\$7,605	\$7,605
032700 FOOD EXPENSE	\$65	\$87	\$1,200	\$1,200
032900 HOUSEHOLD EXPENSE	\$530	\$951	\$800	\$800
032992 CHGS FAC MGMT HSHLD XP	\$0	\$109	\$200	\$200
033102 INSUR XP LIABILITY EXPOSURE	\$2,179	\$2,072	\$2,900	\$2,900
033103 INSUR XP MISCELLANEOUS	\$450	\$420	\$504	\$504
033105 INSUR XP LIABILITY EXPERIENCE	\$2,176	\$3,324	\$2,748	\$2,748
033500 MAINTENANCE OF EQUIPMENT	\$10,358	\$5,955	\$10,000	\$10,000
033533 MNT EQP FLEET MGMT APRV	\$0	\$0	\$850	\$850
033592 CHGS IT MNT HARD/SOFTWARE	\$2,045	\$1,927	\$8,501	\$8,501
033700 MAINTENANCE OF STRUCTURES	\$1,930	\$408	\$500	\$500
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$2,047	\$2,047
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$5	\$8,000	\$8,000



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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$3,185	\$270	\$3,600	\$3,600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$49	\$0	\$0	
034500 OFFICE EXPENSE	\$8,575	\$5,088	\$8,500	\$8,500	
034591 CHGS OC POSTAGE SVS	\$1,154	\$1,478	\$2,013	\$2,013	
034592 CHGS OC OTHER SERVICES	\$1,906	\$2,109	\$2,316	\$2,316	
034800 PROF & SPECIAL SERVICES	\$43,985	\$38,644	\$125,900	\$125,900	
034837 PROF PREEMPLOYMENT SVS	\$3,792	\$2,100	\$2,750	\$2,750	
034858 PROF FINGERPRINTING SVS	\$49	\$0	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$33,993	\$37,351	\$42,959	\$42,959	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,202	\$1,106	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$67,034	\$68,165	\$69,529	\$69,529	
035500 MINOR EQUIPMENT	\$4,750	\$7,290	\$10,000	\$10,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$460	\$173	\$850	\$850	
035591 CHGS IT HARDWARE EQP	\$10,356	\$5,060	\$3,500	\$3,500	
035592 CHGS IT TELECOMM EQP	\$204	\$0	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,288	\$1,566	\$15,000	\$15,000	
035900 TRANSPORTATION & TRAVEL	\$7,636	\$5,784	\$13,000	\$13,000	
035940 TRANS/TRVL FUEL	\$27,239	\$22,128	\$29,750	\$29,750	
035990 CHGS FLEET TRANS/TRVL	\$28,361	\$30,477	\$32,130	\$32,130	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$109	\$821	\$1,000	\$1,000	
036100 UTILITIES	\$9,055	\$8,824	\$10,100	\$10,100	
<b>SERVICES AND SUPPLIES</b>	<b>\$293,327</b>	<b>\$294,046</b>	<b>\$451,652</b>	<b>\$451,652</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$49,437	\$41,412	\$58,271	\$58,271	
050003 BUILDING & EQUIP COST PLAN CHG	\$501	\$4,644	\$3,847	\$3,847	
050800 TAXES & ASSESSMENTS	\$14	\$14	\$25	\$25	
<b>OTHER CHARGES</b>	<b>\$49,953</b>	<b>\$46,071</b>	<b>\$62,143</b>	<b>\$62,143</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065059 1 PRINTER	\$5,931	\$0	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$66,711	\$0	\$0	\$0	
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$46,600	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$72,643</b>	<b>\$46,600</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,735,816</b>	<b>\$1,824,106</b>	<b>\$2,147,295</b>	<b>\$2,147,295</b>	
<b>Net Cost:</b>	<b>\$633,063</b>	<b>\$668,020</b>	<b>\$1,062,270</b>	<b>\$1,062,270</b>	

**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 Division's primary function is to safeguard the life, health, and property of Shasta County residents through the application of uniform building standards. These standards involve design, materials, construction, use, occupancy, and location of all buildings and structures 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 reviews, permits, and inspections for structural, electrical, plumbing and mechanical, and miscellaneous items (signs, fences, and mobile home setups) are provided within the unincorporated area of the County through this Division.

The Division includes the Consolidated Permit Center which 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 Division additionally serves as the code enforcement arm of the Department providing follow-up on building and zoning complaints registered with the Division.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$3.2 million and revenues in the amount of \$1.9 million. Expenditures for FY 2020-21 are increased by \$383,049 and revenues increased by \$251,100 as compared to the FY 2019-20 adjusted budget. Total expenditures exceed total revenue by \$1,309,164 and will be covered by a combination of FY 2019-20 savings, fund balance and the General Fund.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates and paving project.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Building activity has been increasing slowly but steadily since 2011. The long term trend remains positive, but somewhat uncertain. This uncertainty has been exacerbated by the destruction of nearly 1,100 homes and damage to nearly 200 additional homes in the greater Redding area in 2018 as a result of the Carr Fire. To date, of the approximately 800 homes destroyed within the unincorporated area, building permits to rebuild more than 200 homes have been applied for. What percentage of the remaining destroyed homes will ultimately be rebuilt, and how quickly, is unknown.

In December 2019, the Board of Supervisors adopted amendments to building fees in order to bring them in line with the actual costs incurred by the Building Division to process applications and perform inspections. However, because the Building Division provides services and performs functions for which fees cannot be charged, including code enforcement and public assistance, it is not possible for building 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:** 282 - BUILDING INSPECTION (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$693,872	\$332,746	\$440,000	\$440,000	\$440,000
212200 BUILDING PERMIT FEES	\$972,895	\$904,680	\$810,000	\$810,000	\$810,000
212201 BUILDING STANDARD PERMIT FEES	\$4,684	\$3,826	\$5,000	\$5,000	\$5,000
212210 CASP CERTIFICATION TRNG FEE	\$5,274	\$13,158	\$16,000	\$16,000	\$16,000
212220 GRADING PERMIT	\$87,309	\$83,959	\$50,000	\$50,000	\$50,000
212250 PERMIT FEE RENEWAL	\$83,356	\$83,820	\$60,000	\$60,000	\$60,000
212300 ELECTRIC PERMIT FEES	\$171,860	\$127,278	\$93,000	\$93,000	\$93,000
212400 GAS PERMIT FEE	\$45,159	\$58,617	\$40,000	\$40,000	\$40,000
212500 PLUMBING PERMIT FEE	\$24,955	\$18,550	\$20,000	\$20,000	\$20,000
212600 STRONG MOTION INSTR PROG	\$14,488	\$12,625	\$14,000	\$14,000	\$14,000
212700 MOBILEHOME UTILITY	\$15,302	\$9,561	\$9,000	\$9,000	\$9,000
212800 MOBILEHOME INSTALLATION	\$21,863	\$18,852	\$15,000	\$15,000	\$15,000
212900 PLAN CHECK FEES	\$317,797	\$318,806	\$300,000	\$300,000	\$300,000
212904 CODE COMPLIANCE FEES	\$11,517	\$19,641	\$12,000	\$12,000	\$12,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$2,470,335</b>	<b>\$2,006,123</b>	<b>\$1,884,000</b>	<b>\$1,884,000</b>	<b>\$1,884,000</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$89,849	\$56,157	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$89,849</b>	<b>\$56,157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
668121 S/A NUISANCE ABATEMENT PRIOR	\$0	\$4,684	\$0	\$0	\$0
692000 CHGS FOR PROFESSIONAL SVS	\$8,755	\$28,306	\$3,000	\$3,000	\$3,000
692100 PHOTOCOPIES	\$148	\$718	\$500	\$500	\$500
<b>CHARGES FOR SERVICES</b>	<b>\$8,903</b>	<b>\$33,710</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</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	\$2,815	\$2,194	\$1,000	\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,500	\$3,169	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$275	\$275	\$500	\$500	\$500
799900 CASH OVER/SHORT	\$0	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$104,590</b>	<b>\$105,638</b>	<b>\$101,500</b>	<b>\$101,500</b>	<b>\$101,500</b>
<b>Category: 802</b> <b>OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$0	\$3,650	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$2,855	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$2,855</b>	<b>\$3,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$2,676,536</b>	<b>\$2,205,280</b>	<b>\$1,989,000</b>	<b>\$1,989,000</b>	<b>\$1,989,000</b>

**Category: 010**                      **SALARIES AND BENEFITS**

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
011000 REGULAR SALARIES	\$981,123	\$940,093	\$1,332,000	\$1,332,000	
011200 TERMINATION/SPECIAL PAY	\$0	\$4,578	\$0	\$0	
017000 EXTRA HELP	\$59,695	\$51,333	\$50,000	\$50,000	
017502 OVERTIME PAY	\$979	\$523	\$5,000	\$5,000	
017509 HOLIDAY OVERTIME PAY	\$0	\$1,959	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,036	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$73,316	\$70,302	\$105,000	\$105,000	
018201 EMPLOYER SHARE RETIREMENT	\$197,502	\$209,119	\$308,000	\$308,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$146	\$0	\$2,900	\$2,900	
018205 EMPLOYER SHARE 401A	\$0	\$1,270	\$7,600	\$7,600	
018300 EMPLOYER SHARE HEALTH INSUR	\$257,274	\$259,809	\$358,000	\$358,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$29,545	\$37,547	\$55,000	\$55,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,655	\$971	\$1,000	\$1,000	
018500 WORKERS COMP EXPOSURE	\$8,863	\$2,516	\$5,400	\$5,400	
018501 WORKERS COMP EXPERIENCE	\$16,656	\$6,348	\$13,000	\$13,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,104	\$1,300	\$1,300	
<b>SALARIES AND BENEFITS</b>	<b>\$1,627,795</b>	<b>\$1,587,478</b>	<b>\$2,244,200</b>	<b>\$2,244,200</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$14,642	\$14,712	\$17,000	\$17,000	
032590 CHGS FAC MGMT COMM	\$31	\$33	\$65	\$65	
032591 CHGS IT COMM	\$2,880	\$2,792	\$3,549	\$3,549	
032900 HOUSEHOLD EXPENSE	\$31	\$0	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$12,228	\$14,968	\$14,115	\$14,115	
033102 INSUR XP LIABILITY EXPOSURE	\$2,735	\$2,307	\$4,100	\$4,100	
033103 INSUR XP MISCELLANEOUS	\$762	\$720	\$852	\$852	
033105 INSUR XP LIABILITY EXPERIENCE	(\$8,856)	\$5,040	(\$28,632)	(\$28,632)	
033528 MNT EQP SOFTWARE	\$14,122	\$17,566	\$27,500	\$27,500	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,408	\$8,238	\$8,227	\$8,227	
033791 CHGS FAC MGMT MAINT STR	\$11,116	\$10,968	\$16,884	\$16,884	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$466	\$0	\$0	
034100 MEMBERSHIPS	\$1,220	\$1,020	\$1,500	\$1,500	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,026	\$132,386	\$5,000	\$5,000	
034500 OFFICE EXPENSE	\$14,163	\$13,761	\$18,000	\$18,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$500	\$500	
034590 CHGS OC PHOTOCOPY SVS	\$896	\$1,376	\$2,875	\$2,875	
034591 CHGS OC POSTAGE SVS	\$3,177	\$3,786	\$4,056	\$4,056	
034592 CHGS OC OTHER SERVICES	\$1,463	\$1,580	\$1,723	\$1,723	
034800 PROF & SPECIAL SERVICES	\$108,778	\$148,701	\$313,219	\$313,219	
034807 PROF BANK SVS	\$1,796	\$2,982	\$5,000	\$5,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034810 PROF CLEANUP SVS	\$63,180	\$71,678	\$150,000	\$150,000	
034837 PROF PREEMPLOYMENT SVS	\$1,807	\$1,149	\$1,500	\$1,500	
034839 PROF PROGRAM SVS	\$0	\$300	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$505	\$591	\$600	\$600	
034892 CHGS IT PROFESSIONAL SVS	\$65,788	\$66,075	\$75,257	\$75,257	
034900 PUBLICATIONS & LEGAL NOTICES	\$211	\$135	\$800	\$800	
035100 RENTS & LEASES OF EQUIPMENT	\$1,640	\$1,640	\$1,805	\$1,805	
035500 MINOR EQUIPMENT	\$125	\$708	\$500	\$500	
035535 MNR EQP COMM EQP	\$0	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$876	\$1,233	\$13,000	\$13,000	
035591 CHGS IT HARDWARE EQP	\$9,559	\$6,976	\$16,950	\$16,950	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$2,310	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$389	\$314	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$18,291	\$16,062	\$23,000	\$23,000	
035947 TRANS/TRVL VOLUNTEER	\$0	\$50	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$91,174	\$82,868	\$76,847	\$76,847	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$32	\$0	\$200	\$200	
036100 UTILITIES	\$7,203	\$6,250	\$9,680	\$9,680	
<b>SERVICES AND SUPPLIES</b>	<b>\$447,409</b>	<b>\$641,755</b>	<b>\$797,722</b>	<b>\$797,722</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,252	\$39,914	\$62,426	\$62,426	
050003 BUILDING & EQUIP COST PLAN CHG	\$5,405	\$8,901	\$9,047	\$9,047	
050800 TAXES & ASSESSMENTS	\$33	\$33	\$40	\$40	
<b>OTHER CHARGES</b>	<b>\$24,690</b>	<b>\$48,848</b>	<b>\$71,513</b>	<b>\$71,513</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061174 COURT & SAC PARKING LOT	\$0	\$0	\$75,000	\$75,000	
065317 SOFTWARE	\$271	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$271</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$9,729	\$9,729	
095261 TRAN OUT BURNEY SUBSTATION	\$100,000	\$100,000	\$100,000	\$100,000	
<b>OTHER FINANCING USES</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$109,729</b>	<b>\$109,729</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,200,168</b>	<b>\$2,378,082</b>	<b>\$3,298,164</b>	<b>\$3,298,164</b>	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$476,367)	\$172,802	\$1,309,164	\$1,309,164

**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 deposited and a contract entered into with the Western Shasta Resource Conservation District. The deposited funds 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 expenditures after this period and any residual funds need to be returned to the State of California. Upon final notification from the State, funds will be returned to the State.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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.

**Budget Unit:** 285 - KNIGHTON RD BEETLE MITIGATION (FUND 0188)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$3,202	\$3,819	\$3,000	\$3,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$3,202	\$3,819	\$3,000	\$3,000	
<b>Total Revenues:</b>	\$3,202	\$3,819	\$3,000	\$3,000	
<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	\$55	\$50	\$60	\$60	
<b>OTHER CHARGES</b>	\$55	\$50	\$60	\$60	
<b>Total Expenditures/Appropriations:</b>	\$55	\$50	\$200,060	\$200,060	
<b>Net Cost:</b>	(\$3,147)	(\$3,769)	\$197,060	\$197,060	



**RESOURCE MANAGEMENT-PLANNING DIVISION**  
Fund 0064 General-Resource Management, Budget Unit 286  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Planning Division serves as the land use permitting and information center for the County. The Division, as a component of the Resource Management Department, 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 also serves as staff to the Shasta County 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. The Division also assists the Board of Supervisors, Planning Commission and Airport Land Use Commission in the analysis, development and implementation of appropriate planning policy (General Plan, Specific Plans, Airport Land Use Plans, Resource Plans, etc.). The Division develops and regularly updates and amends the zoning and subdivision ordinances as well as other related ordinances and policies as directed by the Planning Commission and Board of Supervisors.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$2.1 million and revenues in the amount of \$606,000. Total expenditures exceed total revenues by \$1.5 million and will be covered by a combination of FY 2019-20 savings, fund balance, and the General Fund.

Salaries & Benefits is increased by \$59,700 as compared to the FY 19/20 Adopted Budget. This reflects a Position Change Request which would replace a Typist Clerk III - Confidential position with an Admin Secretary I/II - Confidential position. The Position Change Request, step increases and promotions, cost of living adjustments, increased retirement, and increased health insurance fees are all contributing factors to the increase.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Applicant-driven, fee-supported planning activity has been very slow to rebound from the recession, but is beginning to show signs of increasing. The Division is concentrating on projects including the Housing Element Program Implementation, the General Plan Update, a substantial residential development project and associated Environmental Impact Report (EIR), a major wind energy project and associated EIR, and the expansion of an aggregate mining facility (including a new asphalt batch plant) and associated EIR. The Division is currently working on several County Sponsored new ordinances and amendments to existing ordinance (short term rentals, agritourism, industrial hemp, and wireless internet facilities).

The expenditure for the overall General Plan Update (including mandatory general plan amendments associated with the recent Housing Element Update and the pending 2020- 2028 Housing Element Update to be completed in 2020) has been included in the budget with approximately \$200,000 coming from the General Fund. Non General Fund revenues are anticipated to remain similar to the previous year.

In December 2019, the Board of Supervisors adopted amendments to planning fees in order to bring them 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 this budget as recommended.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 200	LICENSES, PERMITS & FRANCHISES				
214000	ZONING APPLICATIONS	\$1,240	\$43,653	\$30,000	\$30,000
214050	ZONING PLAN REVIEW FEE	\$75,011	\$145,131	\$130,000	\$130,000
216100	USE PERMITS	\$126,548	\$121,892	\$120,000	\$120,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		<b>\$202,800</b>	<b>\$310,677</b>	<b>\$280,000</b>	<b>\$280,000</b>

<b>Category:</b> 600	CHARGES FOR SERVICES				
671100	PROP LINE ADJ/COMPL CERT	\$65,577	\$76,392	\$75,000	\$75,000
671101	PUBLICATION FEES	\$0	\$0	\$500	\$500
671102	RECLAMATION PLAN FEES	\$737	\$1,354	\$3,000	\$3,000
671103	VARIANCE PERMIT FEES	\$3,721	\$3,721	\$5,000	\$5,000
671104	ADDRESSING FEES	\$21,422	\$32,425	\$25,000	\$25,000
671105	CDF PROJECT REVIEW FEE	\$55	\$140	\$500	\$500
671300	PARCEL & TRACT MAPS	\$56,174	\$35,346	\$40,000	\$40,000
671330	PLANNING CHAIN OF DEEDS REVIEW	\$0	\$725	\$0	\$0
671710	SURFACE MINING & RECLM ACT FEE	\$92,250	\$93,836	\$93,000	\$93,000
671800	GEN & SPECIFIC PLAN FEES	\$1,444	\$7,906	\$8,000	\$8,000
671802	GEN PLAN MAINTENANCE FEES	\$39,544	\$31,984	\$35,000	\$35,000
676100	BOARD APPEALS	\$559	\$0	\$500	\$500
692000	CHGS FOR PROFESSIONAL SVS	\$56,985	\$51,608	\$40,000	\$40,000
692100	PHOTOCOPIES	\$519	\$0	\$500	\$500
692705	REIMB CONSULTING SVS	\$0	\$141,792	\$0	\$0
<b>CHARGES FOR SERVICES</b>		<b>\$338,992</b>	<b>\$477,234</b>	<b>\$326,000</b>	<b>\$326,000</b>

<b>Category:</b> 700	MISCELLANEOUS REVENUES				
797200	SALE OF MAPS	\$0	\$14	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,944	\$4,596	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$1,944</b>	<b>\$4,610</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>		<b>\$543,737</b>	<b>\$792,522</b>	<b>\$606,000</b>	<b>\$606,000</b>
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$848,856	\$822,119	\$887,000	\$887,000
011200	TERMINATION/SPECIAL PAY	\$449	\$14,962	\$0	\$0
017000	EXTRA HELP	\$26,981	\$34,984	\$25,000	\$25,000
017502	OVERTIME PAY	\$1,089	\$674	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,686	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$62,620	\$62,506	\$70,000	\$70,000
018201	EMPLOYER SHARE RETIREMENT	\$165,523	\$177,169	\$206,000	\$206,000
018204	EMPLOYER SHARE DEFERRED COMP	\$146	\$0	\$2,900	\$2,900
018205	EMPLOYER SHARE 401A	\$1,909	\$3,442	\$3,700	\$3,700
018300	EMPLOYER SHARE HEALTH INSUR	\$175,791	\$182,675	\$208,000	\$208,000

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018307 EMPLYR SHR OTHER POST EMP BEN	\$24,760	\$33,367	\$36,000	\$36,000	\$36,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,383	\$836	\$700	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$7,438	\$2,125	\$3,600	\$3,600	\$3,600
018501 WORKERS COMP EXPERIENCE	\$408	\$108	\$100	\$100	\$100
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,202	\$1,700	\$1,700	\$1,700
<b>SALARIES AND BENEFITS</b>	<b>\$1,319,045</b>	<b>\$1,336,174</b>	<b>\$1,449,700</b>	<b>\$1,449,700</b>	<b>\$1,449,700</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$4,692	\$4,828	\$7,000	\$7,000	\$7,000
032590 CHGS FAC MGMT COMM	\$40	\$42	\$84	\$84	\$84
032591 CHGS IT COMM	\$2,696	\$2,476	\$3,157	\$3,157	\$3,157
032700 FOOD EXPENSE	\$0	\$99	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$32	\$17	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$15,829	\$19,301	\$18,432	\$18,432	\$18,432
033102 INSUR XP LIABILITY EXPOSURE	\$2,298	\$2,014	\$2,800	\$2,800	\$2,800
033103 INSUR XP MISCELLANEOUS	\$712	\$672	\$756	\$756	\$756
033105 INSUR XP LIABILITY EXPERIENCE	\$71,118	\$58,152	\$39,768	\$39,768	\$39,768
033528 MNT EQP SOFTWARE	\$10,972	\$17,566	\$20,000	\$20,000	\$20,000
033592 CHGS IT MNT HARD/SOFTWARE	\$1,248	\$4,426	\$3,700	\$3,700	\$3,700
033700 MAINTENANCE OF STRUCTURES	\$0	\$32	\$50	\$50	\$50
033791 CHGS FAC MGMT MAINT STR	\$13,579	\$13,400	\$33,414	\$33,414	\$33,414
034100 MEMBERSHIPS	\$860	\$375	\$1,800	\$1,800	\$1,800
034309 MISC XP PRIOR PERIOD REV ADJ	\$165	\$0	\$4,000	\$4,000	\$4,000
034500 OFFICE EXPENSE	\$11,625	\$11,299	\$13,000	\$13,000	\$13,000
034590 CHGS OC PHOTOCOPY SVS	\$1,194	\$2,899	\$3,375	\$3,375	\$3,375
034591 CHGS OC POSTAGE SVS	\$2,824	\$4,256	\$5,511	\$5,511	\$5,511
034592 CHGS OC OTHER SERVICES	\$1,422	\$1,570	\$1,712	\$1,712	\$1,712
034800 PROF & SPECIAL SERVICES	\$37,094	\$64,045	\$200,000	\$200,000	\$200,000
034807 PROF BANK SVS	\$0	\$0	\$2,000	\$2,000	\$2,000
034813 PROF CONSULTING SVS	\$0	\$141,792	\$0	\$0	\$0
034828 PROF LEGAL SVS	\$24,164	\$5,216	\$34,000	\$34,000	\$34,000
034837 PROF PREEMPLOYMENT SVS	\$169	\$255	\$300	\$300	\$300
034839 PROF PROGRAM SVS	\$3,825	\$3,075	\$4,000	\$4,000	\$4,000
034890 CHGS FAC MGMT PROF SVS	\$654	\$767	\$700	\$700	\$700
034892 CHGS IT PROFESSIONAL SVS	\$26,183	\$28,752	\$36,204	\$36,204	\$36,204
034900 PUBLICATIONS & LEGAL NOTICES	\$10,726	\$9,699	\$10,000	\$10,000	\$10,000
035100 RENTS & LEASES OF EQUIPMENT	\$2,542	\$2,542	\$3,800	\$3,800	\$3,800
035300 RENTS & LEASES OF STRUCTURES	\$1,056	\$1,104	\$1,260	\$1,260	\$1,260
035500 MINOR EQUIPMENT	\$235	\$209	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$4,000	\$4,000	\$4,000

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035591 CHGS IT HARDWARE EQP	\$3,525	\$69	\$6,120	\$6,120	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$400	\$40	\$40	
035900 TRANSPORTATION & TRAVEL	\$3,278	\$1,057	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$497	\$294	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$604	\$573	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$1,644	\$1,704	\$1,673	\$1,673	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$145	\$49	\$200	\$200	
036100 UTILITIES	\$9,336	\$8,101	\$13,117	\$13,117	
<b>SERVICES AND SUPPLIES</b>	<b>\$266,998</b>	<b>\$413,141</b>	<b>\$484,573</b>	<b>\$484,573</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$35,895	\$145,509	\$183,197	\$183,197	
050003 BUILDING & EQUIP COST PLAN CHG	\$9,704	\$11,624	\$11,770	\$11,770	
050800 TAXES & ASSESSMENTS	\$29	\$29	\$52	\$52	
<b>OTHER CHARGES</b>	<b>\$45,628</b>	<b>\$157,163</b>	<b>\$195,019</b>	<b>\$195,019</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$271	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$12,610	\$12,610	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,610</b>	<b>\$12,610</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,631,944</b>	<b>\$1,906,479</b>	<b>\$2,141,902</b>	<b>\$2,141,902</b>	
<b>Net Cost:</b>	<b>\$1,088,206</b>	<b>\$1,113,956</b>	<b>\$1,535,902</b>	<b>\$1,535,902</b>	

**SHERIFF / CORONER-CORONER**  
Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$1.6 million and revenues in the amount of \$1.2 million. This results in a net County cost of \$350,897.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification is recommended to update the energy project revised estimates.

**PENDING ISSUES AND POLICY CONSIDERATION**

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

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The recommendations were provided to the Sheriff.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 287 - CORONER (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$7,789	\$6,437		\$6,200	\$6,200
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$7,789	\$6,437		\$6,200	\$6,200
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$259,000	\$259,000		\$259,000	\$259,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$259,000	\$259,000		\$259,000	\$259,000
<b>Category: 600</b> CHARGES FOR SERVICES					
692002 REIMBURSE COUNTY BURIALS	\$795	\$8,745		\$0	\$0
692010 X RAY FEES	\$1,730	\$1,135		\$0	\$0
692100 PHOTOCOPIES	\$227	\$72		\$60	\$60
692690 FORENSIC PATHOLOGY SERVICES	\$18,643	\$7,258		\$13,000	\$13,000
692700 REIMB MISC SERVICES	\$25,600	\$21,400		\$16,000	\$16,000
692702 REIMB SUPPLIES & MAINT	\$511	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$47,506	\$38,610		\$29,060	\$29,060
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$2,386	\$1,150		\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$22,543	\$3,918		\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$25)		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$24,929	\$5,043		\$1,000	\$1,000
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$946,181	\$946,181		\$946,181	\$946,181
800950 TRANS IN RISK MGMT	\$0	\$20,356		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$946,181	\$966,537		\$946,181	\$946,181
<b>Total Revenues:</b>	\$1,285,406	\$1,275,629		\$1,241,441	\$1,241,441
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$564,232	\$568,668		\$642,000	\$642,000
011200 TERMINATION/SPECIAL PAY	\$0	\$7,576		\$13,000	\$13,000
017502 OVERTIME PAY	\$47,477	\$54,641		\$58,000	\$58,000
017505 STANDBY PAY	\$14,077	\$16,138		\$18,000	\$18,000
017508 OVERTIME PAY FIRE FIGHT	\$261	\$0		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$216	\$1,186		\$1,000	\$1,000
018100 EMPLOYER SHARE FICA	\$36,100	\$37,091		\$43,000	\$43,000
018201 EMPLOYER SHARE RETIREMENT	\$137,937	\$151,364		\$186,000	\$186,000
018300 EMPLOYER SHARE HEALTH INSUR	\$114,549	\$99,131		\$118,000	\$118,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$16,608	\$22,515		\$26,000	\$26,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$989	\$626		\$500	\$500

**Budget Unit:** 287 - CORONER (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$5,313	\$1,616	\$2,900	\$2,900	
018501 WORKERS COMP EXPERIENCE	\$93,600	\$31,812	\$47,000	\$47,000	
<b>SALARIES AND BENEFITS</b>	<b>\$1,031,363</b>	<b>\$992,368</b>	<b>\$1,155,400</b>	<b>\$1,155,400</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$800	\$806	\$800	\$800	
032329 CLTHG/PERS UNIFORMS	\$0	\$1,084	\$1,200	\$1,200	
032500 COMMUNICATIONS EXPENSE	\$2,415	\$2,391	\$2,900	\$2,900	
032526 COMM CELL PHONES	\$652	\$686	\$696	\$696	
032591 CHGS IT COMM	\$1,998	\$1,924	\$2,397	\$2,397	
032900 HOUSEHOLD EXPENSE	\$5,444	\$4,410	\$5,700	\$5,700	
032928 HSHLD XP LAUNDRY SVS	\$6,464	\$4,757	\$6,000	\$6,000	
032992 CHGS FAC MGMT HSHLD XP	\$4,195	\$5,271	\$3,614	\$3,614	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$0	\$15	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$1,641	\$1,499	\$2,200	\$2,200	
033103 INSUR XP MISCELLANEOUS	\$768	\$865	\$468	\$468	
033105 INSUR XP LIABILITY EXPERIENCE	\$6,673	\$5,220	\$5,916	\$5,916	
033500 MAINTENANCE OF EQUIPMENT	\$1,344	\$1,310	\$3,000	\$3,000	
033526 MNT EQP VEHICLES	\$3	\$0	\$0	\$0	
033530 MNT EQP RADIOS	\$0	\$0	\$700	\$700	
033531 MNT EQP IT APRV	\$0	\$137	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$774	\$665	\$1,896	\$1,896	
033700 MAINTENANCE OF STRUCTURES	\$0	\$5	\$100	\$100	
033729 MNT STR FAC MGMT APRV	\$7	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$14,641	\$17,177	\$26,860	\$26,860	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$16,867	\$17,406	\$18,500	\$18,500	
034100 MEMBERSHIPS	\$845	\$1,173	\$1,200	\$1,200	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$1,000	\$1,000	
034500 OFFICE EXPENSE	\$3,009	\$3,840	\$3,900	\$3,900	
034526 OFFICE XP POSTAGE	\$0	\$0	\$55	\$55	
034590 CHGS OC PHOTOCOPY SVS	\$30	\$68	\$75	\$75	
034591 CHGS OC POSTAGE SVS	\$0	\$9	\$0	\$0	
034592 CHGS OC OTHER SERVICES	\$89	\$101	\$136	\$136	
034800 PROF & SPECIAL SERVICES	\$12,364	\$11,827	\$814	\$814	
034809 PROF BURIAL/FUNERAL SVS	\$39,762	\$58,035	\$43,725	\$43,725	
034823 PROF HEALTH SVS	\$0	\$0	\$300	\$300	
034834 PROF PATHOLOGY SVS	\$57,645	\$54,582	\$60,000	\$60,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$928	\$1,600	\$1,600	
034852 PROF TRANSCRIBING SVS	\$2,141	\$1,079	\$2,300	\$2,300	
034892 CHGS IT PROFESSIONAL SVS	\$19,252	\$21,598	\$30,357	\$30,357	

**Budget Unit:** 287 - CORONER (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$1,898	\$1,639	\$1,800	\$1,800	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$350	\$350	
035500 MINOR EQUIPMENT	\$7,907	\$1,550	\$15,500	\$15,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,800	\$1,800	
035591 CHGS IT HARDWARE EQP	\$0	\$681	\$900	\$900	
035592 CHGS IT TELECOMM EQP	\$0	\$90	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$511	\$586	\$2,443	\$2,443	
035743 SP DEPT XP PERMITS/LICENSES	\$0	\$820	\$850	\$850	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$421	\$349	\$800	\$800	
035900 TRANSPORTATION & TRAVEL	\$544	\$61	\$100	\$100	
035940 TRANS/TRVL FUEL	\$7,313	\$6,025	\$7,300	\$7,300	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$100	\$100	
035942 TRANS/TRVL TRAINING	\$2,303	\$4,989	\$8,652	\$8,652	
035990 CHGS FLEET TRANS/TRVL	\$20,465	\$20,908	\$30,945	\$30,945	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$88	\$50	\$300	\$300	
036100 UTILITIES	\$16,372	\$13,235	\$13,500	\$13,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$257,657</b>	<b>\$269,867</b>	<b>\$313,949</b>	<b>\$313,949</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54,117	\$38,283	\$20,949	\$20,949	
050003 BUILDING & EQUIP COST PLAN CHG	\$14,801	\$37,707	\$36,417	\$36,417	
050800 TAXES & ASSESSMENTS	\$85	\$85	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$69,004</b>	<b>\$76,075</b>	<b>\$57,466</b>	<b>\$57,466</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065047 1 LIFT	\$0	\$16,991	\$0	\$0	
065302 1 COT	\$0	\$23,721	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$40,713</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$22,523	\$22,523	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$1,708	\$1,708	\$1,708	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$1,708</b>	<b>\$24,231</b>	<b>\$24,231</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,358,026</b>	<b>\$1,380,732</b>	<b>\$1,551,046</b>	<b>\$1,551,046</b>	
<b>Net Cost:</b>	<b>\$72,619</b>	<b>\$105,103</b>	<b>\$309,605</b>	<b>\$309,605</b>	



**SHERIFF / CORONER-CENTRAL DISPATCH**  
Fund 0195 Public Safety, 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 2020-21 Requested Budget includes expenditures in the amount of \$1.7 million and revenues in the amount of \$1.3 million. This results in a net County cost of \$386,453.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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 0195)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$925,185		\$925,185	\$925,185
800235 TRANS IN SHERIFF	\$0	\$23,508		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$925,185	\$948,693		\$925,185	\$925,185
<b>Total Revenues:</b>	\$1,276,585	\$1,300,093		\$1,276,585	\$1,276,585
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$806	\$95		\$1,000	\$1,000
<b>SERVICES AND SUPPLIES</b>	\$806	\$95		\$1,000	\$1,000
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,987	\$4,791		\$5,060	\$5,060
051351 CONTR TO CITY OF REDDING	\$66,491	\$68,448		\$66,967	\$66,967
051386 CONTR TO SHASCOM	\$1,411,344	\$1,450,239		\$1,590,011	\$1,590,011
<b>OTHER CHARGES</b>	\$1,483,823	\$1,523,479		\$1,662,038	\$1,662,038
<b>Category: 080</b> INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$3,435)	(\$3,469)		\$0	\$0
088263 C/A PROBATION	(\$3,435)	(\$3,469)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	(\$6,870)	(\$6,938)		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$1,477,759	\$1,516,637		\$1,663,038	\$1,663,038
<b>Net Cost:</b>	\$201,174	\$216,544		\$386,453	\$386,453

**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 2020-21 Requested Budget includes expenditures in the amount of \$1.4 million and revenues in the amount of \$1 million. There is no proposed use of designated fund balances, this results in a net County cost of \$311,332 which is a General Fund expense. This amount is below the directed net County cost target.

**SUMMARY OF RECOMMENDATIONS**

A net zero modification is recommended to update the energy project revised estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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:** 290 - RECORDER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
216300 MARRIAGE LICENSE	\$976	\$932	\$500	\$500	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$976</b>	<b>\$932</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
679200 RECORDERS FEES	\$776,219	\$1,015,756	\$800,000	\$800,000	
679201 RECORDER FEES DEPTS	(\$1,003)	\$5,025	\$0	\$0	
679202 RECORDER FEES ELECTRONIC PMTS	(\$195)	(\$107)	\$0	\$0	
679210 RECORDERS MICROGRAPHICS FEES	\$38,126	\$45,170	\$19,400	\$19,400	
679220 RECORDERS MODERNIZATION FEES	\$155,691	\$207,460	\$141,500	\$141,500	
679230 RECORDERS VITAL/HLTH STATISTIC	\$26,288	\$24,897	\$26,200	\$26,200	
679301 R/F SOCIAL SECURITY FEES	\$17,549	\$18,268	\$17,000	\$17,000	
679304 R/F ELEC RECORD DELIVRY SYS	\$37,410	\$44,169	\$40,500	\$40,500	
<b>CHARGES FOR SERVICES</b>	<b>\$1,050,085</b>	<b>\$1,360,638</b>	<b>\$1,044,600</b>	<b>\$1,044,600</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797441 SALE OF OFFICIAL RECORDS	\$48,000	\$51,000	\$50,400	\$50,400	
799215 UNCLAIMED MONEY	\$0	\$150	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$2,603	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,306	\$2,773	\$0	\$0	
799900 CASH OVER/SHORT	\$2,083	\$1,373	\$250	\$250	
<b>MISCELLANEOUS REVENUES</b>	<b>\$53,390</b>	<b>\$57,900</b>	<b>\$50,650</b>	<b>\$50,650</b>	
<b>Total Revenues:</b>					
	<b>\$1,104,452</b>	<b>\$1,419,471</b>	<b>\$1,095,750</b>	<b>\$1,095,750</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$318,297	\$339,582	\$410,000	\$410,000	
011200 TERMINATION/SPECIAL PAY	\$6	\$2,069	\$0	\$0	
017503 SHIFT DIFFERENTIAL	\$0	\$27	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$840	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$23,532	\$25,616	\$31,000	\$31,000	
018201 EMPLOYER SHARE RETIREMENT	\$63,209	\$74,151	\$95,000	\$95,000	
018205 EMPLOYER SHARE 401A	\$3,295	\$3,761	\$4,600	\$4,600	
018300 EMPLOYER SHARE HEALTH INSUR	\$138,483	\$149,903	\$175,000	\$175,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,449	\$13,895	\$17,000	\$17,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$502	\$332	\$300	\$300	
018500 WORKERS COMP EXPOSURE	\$2,703	\$856	\$1,600	\$1,600	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$812	\$900	\$900	
<b>SALARIES AND BENEFITS</b>	<b>\$560,319</b>	<b>\$611,010</b>	<b>\$735,400</b>	<b>\$735,400</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$3,455	\$3,486	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$152	\$162	\$160	\$160	
032591 CHGS IT COMM	\$2,271	\$2,202	\$2,800	\$2,800	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$26	\$6	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$12,517	\$18,428	\$14,023	\$14,023	
033102 INSUR XP LIABILITY EXPOSURE	\$834	\$790	\$1,200	\$1,200	
033103 INSUR XP MISCELLANEOUS	\$1,149	\$1,068	\$1,200	\$1,200	
033500 MAINTENANCE OF EQUIPMENT	\$19,914	\$38,344	\$42,022	\$42,022	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,938	\$1,834	\$6,394	\$6,394	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$500	\$500	
033791 CHGS FAC MGMT MAINT STR	\$16,343	\$19,222	\$15,491	\$15,491	
034100 MEMBERSHIPS	\$734	\$799	\$800	\$800	
034500 OFFICE EXPENSE	\$6,663	\$7,347	\$9,200	\$9,200	
034526 OFFICE XP POSTAGE	\$66	\$0	\$50	\$50	
034534 OFFICE XP MICROFILM SPLY	\$6,027	\$0	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,180	\$1,145	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$8,301	\$9,600	\$14,500	\$14,500	
034592 CHGS OC OTHER SERVICES	\$1,287	\$1,602	\$2,200	\$2,200	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$50	\$50	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$100	\$100	
034800 PROF & SPECIAL SERVICES	\$6,345	\$1,738	\$1,823	\$1,823	
034802 PROF ADMIN SVS	\$203,187	\$210,129	\$230,812	\$230,812	
034805 PROF ARCHIVING SVS	\$5,716	\$7,879	\$9,000	\$9,000	
034835 PROF PHOTO/FILMING SVS	\$0	\$23,712	\$1,600	\$1,600	
034837 PROF PREEMPLOYMENT SVS	\$0	\$169	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$699	\$788	\$759	\$759	
034892 CHGS IT PROFESSIONAL SVS	\$63,011	\$60,598	\$63,456	\$63,456	
035100 RENTS & LEASES OF EQUIPMENT	\$79,440	\$24,460	\$31,600	\$31,600	
035300 RENTS & LEASES OF STRUCTURES	\$6,560	\$7,260	\$8,500	\$8,500	
035500 MINOR EQUIPMENT	\$112	\$0	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$3,013	\$70	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$16,224	\$3,736	\$12,000	\$12,000	
035900 TRANSPORTATION & TRAVEL	\$10,195	\$8,197	\$15,000	\$15,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$70	\$100	\$100	
036100 UTILITIES	\$19,014	\$21,436	\$26,500	\$26,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$496,406</b>	<b>\$476,290</b>	<b>\$530,490</b>	<b>\$530,490</b>	

**Category:** 050 OTHER CHARGES

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST PLAN CHGS	\$42,644	\$59,148		\$38,740	\$38,740
050003 BUILDING & EQUIP COST PLAN CHG	\$86,057	\$87,428		\$84,825	\$84,825
050800 TAXES & ASSESSMENTS	\$26	\$26		\$50	\$50
<b>OTHER CHARGES</b>	\$128,728	\$146,602		\$123,615	\$123,615
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$86,337	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	\$86,337	\$0		\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$17,577	\$17,577
<b>OTHER FINANCING USES</b>	\$0	\$0		\$17,577	\$17,577
<b>Total Expenditures/Appropriations:</b>	\$1,271,791	\$1,233,903		\$1,407,082	\$1,407,082
<b>Net Cost:</b>	\$167,339	(\$185,568)		\$311,332	\$311,332

## **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 2020-21 expenditures are requested at \$902,862, a decrease of \$62,552, compared to the FY 2019-20 Adjusted Budget due to lower Central Service Cost Plan (A-87) charges. FY 2020-20 revenue is requested at \$178,500, a decrease of \$8,000, predominantly due to a decrease in Federal Medical Administrative revenues. 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 \$724,362 approximately \$54,552 less than the FY 2019-20 Adjusted Budget. There are no requested position changes or capital assets.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

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

As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. The Health and Human Services Agency (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 (Cost Center 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.

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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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 \$15,861 \$53,184 \$65,000 \$65,000

**INTERGOVERNMENTAL REVENUES** \$15,861 \$53,184 \$65,000 \$65,000

**Category: 600 CHARGES FOR SERVICES**

676000	LPS PETITIONS	\$27,898	\$24,563	\$22,000	\$22,000
676010	LPS ACCOUNTING FEES	\$574	\$1,722	\$2,000	\$2,000
676020	LPS TRANSPORTATION TREATMENT	\$21,992	\$36,939	\$25,000	\$25,000
676050	PROBATE PETITIONS	\$8,333	\$615	\$6,000	\$6,000
676060	PROBATE ACCOUNTING FEES	\$574	\$1,148	\$3,500	\$3,500
676070	PROBATE TRANSPORTATION REIMB	\$4,090	\$4,400	\$4,000	\$4,000
676090	PROBATE PROPERTY SALES FEE	\$1,823	\$0	\$0	\$0
676100	BOARD APPEALS	\$0	\$1,406	\$0	\$0
676110	LPS TRANSPORTATION COURT	\$11,405	\$14,969	\$3,000	\$3,000
676130	IMD MANAGEMENT FEES	\$7,914	\$10,924	\$10,000	\$10,000
676140	STATUTORY BOND FEE	\$3,326	\$2,694	\$6,000	\$6,000
676170	PERSONAL SERVICES FEES	\$13,680	\$11,820	\$12,000	\$12,000
692600	ALTERNATE PAYEE PROGRAM	\$25,514	\$26,479	\$20,000	\$20,000

**CHARGES FOR SERVICES** \$127,127 \$137,682 \$113,500 \$113,500

**Category: 700 MISCELLANEOUS REVENUES**

799300	MISCELLANEOUS REVENUE	\$0	\$175	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$10,399	\$0	\$0	\$0

**MISCELLANEOUS REVENUES** \$10,399 \$175 \$0 \$0

<b>Total Revenues:</b>		\$153,387	\$191,042	\$178,500	\$178,500
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**Category: 030 SERVICES AND SUPPLIES**

033528	MNT EQP SOFTWARE	\$24,000	\$27,000	\$32,000	\$32,000
034300	MISCELLANEOUS EXPENSE	\$112	\$0	\$250	\$250
034309	MISC XP PRIOR PERIOD REV ADJ	\$168	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$0	\$18	\$500	\$500
034800	PROF & SPECIAL SERVICES	\$185,316	\$185,323	\$277,337	\$277,337
034802	PROF ADMIN SVS	\$529,558	\$713,112	\$773,774	\$773,774
034807	PROF BANK SVS	\$2,383	\$2,335	\$3,500	\$3,500
035591	CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000
035900	TRANSPORTATION & TRAVEL	\$1,668	\$519	\$2,500	\$2,500

**SERVICES AND SUPPLIES** \$743,206 \$928,307 \$1,094,861 \$1,094,861

**Category: 050 OTHER CHARGES**

050001	CENTRAL SERVICE COST PLAN CHGS	\$93,382	\$40,239	(\$101,781)	(\$101,781)
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**Budget Unit:** 292 - PUBLIC GUARDIAN (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER CHARGES</b>	\$93,382	\$40,239	(\$101,781)	(\$101,781)
<b>Category: 080</b> INTRAFUND TRANSFERS				
088410 C/A MENTAL HEALTH	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
<b>INTRAFUND TRANSFERS</b>	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
<b>Total Expenditures/Appropriations:</b>	\$746,371	\$878,329	\$902,862	\$902,862
<b>Net Cost:</b>	\$592,983	\$687,287	\$724,362	\$724,362

**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 2020-21 requested budget includes expenditures in the amount of \$5,386 and revenues in the amount of \$2,400. The budget deficit will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff anticipates that the next call for projects will be in 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 and Expenditure Object  1	2018-19 Actuals  2	2019-20		2020-21 Recommended  4	2020-21 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318700 FISH & GAME FINES	\$2,747	\$1,915		\$2,000	\$2,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$2,747	\$1,915		\$2,000	\$2,000
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$528	\$668		\$400	\$400
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$528	\$668		\$400	\$400
<b>Total Revenues:</b>	\$3,276	\$2,584		\$2,400	\$2,400
<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	\$289	\$340		\$386	\$386
<b>OTHER CHARGES</b>	\$289	\$340		\$386	\$386
<b>Total Expenditures/Appropriations:</b>	\$289	\$340		\$886	\$886
<b>Net Cost:</b>	(\$2,987)	(\$2,244)		(\$1,514)	(\$1,514)

**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 2020-21 Requested Budget includes expenditures in the amount of \$584,838 and revenues in the amount of \$36,000 which results in a net County cost of \$548,838 which is a General Fund expense. The FY 2020-21 Requested net County cost is \$65,881 over the FY 2019-20 Adjusted net County cost and can be partially offset by use of projected FY 2019-20 savings. Increased costs are primarily due to typical salaries/benefits increases and a cost plan increase.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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:** 297 - ANIMAL CONTROL (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$33,117	\$32,259	\$28,500	\$28,500	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$33,117	\$32,259	\$28,500	\$28,500	
<b>Category: 600</b> CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$1,655	\$1,565	\$550	\$550	
677130 BOARDING FEES	\$3,220	\$2,588	\$3,050	\$3,050	
677180 VOLUNTARY IMPOUND FEES	\$4,260	\$2,400	\$3,900	\$3,900	
<b>CHARGES FOR SERVICES</b>	\$9,135	\$6,553	\$7,500	\$7,500	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$100	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$6	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$85	\$633	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$191	\$633	\$0	\$0	
<b>Total Revenues:</b>	\$42,444	\$39,446	\$36,000	\$36,000	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$109,190	\$118,020	\$153,000	\$153,000	
011200 TERMINATION/SPECIAL PAY	\$2,082	\$2,415	\$16,000	\$16,000	
017502 OVERTIME PAY	\$5,765	\$8,110	\$12,000	\$12,000	
017505 STANDBY PAY	\$10,511	\$11,133	\$14,000	\$14,000	
017509 HOLIDAY OVERTIME PAY	\$2,799	\$4,290	\$5,500	\$5,500	
018100 EMPLOYER SHARE FICA	\$9,712	\$10,811	\$16,000	\$16,000	
018201 EMPLOYER SHARE RETIREMENT	\$22,317	\$26,987	\$35,000	\$35,000	
018205 EMPLOYER SHARE 401A	\$0	\$114	\$400	\$400	
018300 EMPLOYER SHARE HEALTH INSUR	\$45,047	\$55,865	\$73,000	\$73,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,263	\$4,741	\$6,200	\$6,200	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$201	\$137	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$1,085	\$360	\$800	\$800	
018501 WORKERS COMP EXPERIENCE	\$30,540	\$9,084	\$11,000	\$11,000	
<b>SALARIES AND BENEFITS</b>	\$242,518	\$252,070	\$343,100	\$343,100	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032329 CLTHG/PERS UNIFORMS	\$1,185	\$1,650	\$1,300	\$1,300	
032500 COMMUNICATIONS EXPENSE	\$664	\$659	\$1,000	\$1,000	
032526 COMM CELL PHONES	\$4,411	\$4,423	\$4,500	\$4,500	
032591 CHGS IT COMM	\$551	\$541	\$635	\$635	
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$49	\$75	\$50	\$50	

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$340	\$333	\$700	\$700	
033103 INSUR XP MISCELLANEOUS	\$90	\$84	\$96	\$96	
033105 INSUR XP LIABILITY EXPERIENCE	\$20,268	\$19,008	\$19,512	\$19,512	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$152	\$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	\$396	\$357	\$1,161	\$1,161	
033791 CHGS FAC MGMT MAINT STR	\$301	\$273	\$500	\$500	
034100 MEMBERSHIPS	\$0	\$101	\$380	\$380	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$3,384	\$180	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$101,524	\$104,305	\$120,000	\$120,000	
034823 PROF HEALTH SVS	\$0	\$0	\$300	\$300	
034837 PROF PREEMPLOYMENT SVS	\$770	\$693	\$750	\$750	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$150	\$150	
034853 PROF VETERINARY_ANIMAL SVS	\$4,616	\$11,139	\$12,000	\$12,000	
034892 CHGS IT PROFESSIONAL SVS	\$5,217	\$6,146	\$5,843	\$5,843	
035500 MINOR EQUIPMENT	\$72	\$763	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$700	\$700	
035591 CHGS IT HARDWARE EQP	\$0	\$8,924	\$3,300	\$3,300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$64	\$3,980	\$80	\$80	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$250	\$250	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$117	\$0	\$150	\$150	
035940 TRANS/TRVL FUEL	\$18,066	\$21,124	\$26,000	\$26,000	
035942 TRANS/TRVL TRAINING	\$997	\$500	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$47,041	\$23,364	\$25,462	\$25,462	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$41	\$100	\$100	
036100 UTILITIES	\$609	\$517	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$210,742</b>	<b>\$209,343</b>	<b>\$233,869</b>	<b>\$233,869</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,670	(\$5,840)	\$6,211	\$6,211	
050003 BUILDING & EQUIP COST PLAN CHG	(\$7,843)	(\$7,731)	\$1,638	\$1,638	
050800 TAXES & ASSESSMENTS	\$11	\$11	\$20	\$20	
<b>OTHER CHARGES</b>	<b>(\$6,161)</b>	<b>(\$13,560)</b>	<b>\$7,869</b>	<b>\$7,869</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$447,100</b>	<b>\$447,853</b>	<b>\$584,838</b>	<b>\$584,838</b>	
<b>Net Cost:</b>	<b>\$404,655</b>	<b>\$408,407</b>	<b>\$548,838</b>	<b>\$548,838</b>	

**PUBLIC ADMINISTRATOR**  
Fund 0060 General, Budget Unit 299  
Lori J. Scott, Treasurer/Tax Collector/Public Administrator

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**PROGRAM DESCRIPTION**

The Public Administrator is responsible for the disposition of the estates of decedents in cases where there is no executor or other personal representative qualified to perform that task. Public Administrator activities are performed by staff within the Treasurer-Tax Collector/Public Administrator departments.

**BUDGET REQUEST**

The FY 2020-21 requested net-county-cost for this department is \$241,467. Salaries and Benefits reflects a slight increase primarily due to cost of living increases, employer share of health insurance and retirement costs.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The department is researching the purchase of an enclosed box van or similar vehicle due to the growing number of cases.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$10,412	\$17,105	\$5,000	\$5,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$10,412	\$17,105	\$5,000	\$5,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$79,173	\$62,070	\$61,000	\$61,000	
<b>CHARGES FOR SERVICES</b>	\$79,173	\$62,070	\$61,000	\$61,000	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$237	\$0	\$0	
799900 CASH OVER/SHORT	(\$0)	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	(\$0)	\$237	\$0	\$0	
<b>Total Revenues:</b>	\$89,585	\$79,413	\$66,000	\$66,000	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$125,379	\$135,916	\$163,000	\$163,000	
017000 EXTRA HELP	\$9,062	\$0	\$5,000	\$5,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$144	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$9,777	\$10,466	\$10,000	\$10,000	
018201 EMPLOYER SHARE RETIREMENT	\$25,161	\$30,311	\$30,000	\$30,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$927	\$960	\$1,000	\$1,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$18,150	\$20,931	\$18,000	\$18,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,761	\$5,462	\$5,300	\$5,300	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$193	\$122	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$1,138	\$343	\$600	\$600	
018501 WORKERS COMP EXPERIENCE	\$0	\$0	\$70	\$70	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$145	\$200	\$200	
<b>SALARIES AND BENEFITS</b>	\$193,695	\$204,658	\$233,370	\$233,370	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$871	\$551	\$500	\$500	
032500 COMMUNICATIONS EXPENSE	\$569	\$753	\$800	\$800	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$30	\$30	
032591 CHGS IT COMM	\$395	\$439	\$700	\$700	
032900 HOUSEHOLD EXPENSE	\$36	\$150	\$200	\$200	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$2,850	\$2,850	
033102 INSUR XP LIABILITY EXPOSURE	\$351	\$314	\$500	\$500	
033103 INSUR XP MISCELLANEOUS	\$0	\$0	\$245	\$245	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	\$120	\$120	
033500 MAINTENANCE OF EQUIPMENT	\$4	\$0	\$100	\$100	

**Budget Unit:** 299 - PUBLIC ADMINISTRATOR (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$276	\$391	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$1,745	\$1,945	\$1,865	\$1,865	
034500 OFFICE EXPENSE	\$1,846	\$1,907	\$5,000	\$5,000	
034526 OFFICE XP POSTAGE	\$691	\$667	\$1,250	\$1,250	
034527 OFFICE XP PRINTING	\$211	\$0	\$250	\$250	
034591 CHGS OC POSTAGE SVS	\$18	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$320	\$0	\$1,194	\$1,194	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$250	\$250	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$150	\$150	
034892 CHGS IT PROFESSIONAL SVS	\$7,606	\$8,313	\$9,600	\$9,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$651	\$649	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$2,850	\$2,850	\$3,400	\$3,400	
035500 MINOR EQUIPMENT	\$919	\$16	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,200	\$1,200	
035591 CHGS IT HARDWARE EQP	\$2,750	\$0	\$2,100	\$2,100	
035592 CHGS IT TELECOMM EQP	\$67	\$0	\$750	\$750	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$122	\$241	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$724	\$849	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$4,067	\$5,468	\$8,500	\$8,500	
035940 TRANS/TRVL FUEL	\$540	\$542	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$1,031	\$756	\$3,500	\$3,500	
036100 UTILITIES	\$0	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$28,669</b>	<b>\$26,809</b>	<b>\$58,704</b>	<b>\$58,704</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,838	\$13,638	\$12,058	\$12,058	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$7	\$7	
<b>OTHER CHARGES</b>	<b>\$21,838</b>	<b>\$13,638</b>	<b>\$12,065</b>	<b>\$12,065</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$3,328	\$3,328	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,328</b>	<b>\$3,328</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$244,203</b>	<b>\$245,105</b>	<b>\$307,467</b>	<b>\$307,467</b>	
<b>Net Cost:</b>	<b>\$154,617</b>	<b>\$165,692</b>	<b>\$241,467</b>	<b>\$241,467</b>	

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# **Public Ways and Facilities**

**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 budget is financed entirely by State and Federal subventions and user fees. Projects and activities range from paving, overlays and other road improvements; maintenance of all County-owned and contracted private roads, including grading, patching, snow removal, storm damage repairs, road signs and weed abatement; engineering, including planning and engineering of new roads and bridge projects; issuing encroachment permits and inspecting encroachment permits on County roads; acquisition of right-of-way on existing and new road projects.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$25.2 million and revenues in the amount of \$20.2 million. FY 2020-21 expenditures exceed revenue by approximately \$5 million including a contingency appropriation of \$300,000 and will be covered by fund balance.

Some of the larger projects that the department plans to undertake in FY 2020-21 are:

- Shasta County Overlay
- Deschutes Road Improvements
- Gas Point Road Improvements
- Old Oregon Trail Road Improvements

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

On April 13, 2017, the California Legislation 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$61,486	\$69,488	\$25,000	\$25,000	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$61,486	\$69,488	\$25,000	\$25,000	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$61,086	\$62,595	\$35,000	\$35,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$61,086	\$62,595	\$35,000	\$35,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
106500 LOCAL TRANSPORTATION FUNDS	\$2,556,984	\$2,652,960	\$2,500,000	\$2,500,000	
525000 STATE HIGHWAY USERS TAX	\$5,732,797	\$5,737,825	\$7,263,660	\$7,263,660	
525001 STATE ROAD MAINTENANCE & REHAB	\$5,986,016	\$5,251,846	\$5,808,254	\$5,808,254	
544000 STATE AID STORM DAMAGE	\$110,541	\$502,192	\$0	\$0	
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$28,121	\$28,444	\$25,000	\$25,000	
549571 STATE MATCHING FUNDS	\$929,920	\$672,168	\$672,168	\$672,168	
549781 STATE WATER RESOURCES GRANT	\$191,033	\$36,417	\$0	\$0	
549961 STATE SB1435 EXCHANGE FUNDS	\$0	\$370,423	\$200,000	\$200,000	
553100 FEDERAL BRIDGE REPLACEMENT	\$2,211,886	\$257,257	\$840,000	\$840,000	
553101 FED HI RISK RURAL ROADS PROG	\$2,189,791	\$1,642,104	\$1,750,000	\$1,750,000	
554000 FEDERAL AID STORM DAMAGE	\$622,121	\$1,815,457	\$0	\$0	
555000 FEDERAL FOREST RESERVE	\$603,865	\$627,712	\$0	\$0	
560881 FEDERAL TRANSPORTATION AID	\$411,640	\$16,308	\$521,000	\$521,000	
<b>INTERGOVERNMENTAL REVENUES</b>	\$21,574,718	\$19,611,117	\$19,580,082	\$19,580,082	
<b>Category: 600</b> CHARGES FOR SERVICES					
671250 RIGHT OF WAY ABANDONMENT FEE	\$2,000	\$1,000	\$0	\$0	
671255 ENCROACHMENT PERMIT FEES	\$11,360	\$11,681	\$9,000	\$9,000	
671260 SUBDIVISION IMPROVE PLAN CHECK	\$5,234	\$4,867	\$7,000	\$7,000	
680030 ROAD SVS ANDERSON SOLID WASTE	\$545,084	\$152,228	\$20,000	\$20,000	
680042 RELEASE LIEN/RE LETTER	\$0	\$85	\$0	\$0	
680043 TENTATIVE MAP PROCESSING	\$1,280	\$730	\$2,000	\$2,000	
680702 ZOB S CENTRAL URBAN REGION #1	\$5,600	\$9,237	\$6,000	\$6,000	
680703 ZOB S CENTRAL URBAN REGION #2	\$30,230	\$32,105	\$30,000	\$30,000	
680704 ZOB S CENTRAL URBAN REGION #3	\$8,000	\$14,743	\$10,000	\$10,000	
680705 ZOB S CENTRAL URBAN REGION E	\$10,400	\$10,387	\$10,000	\$10,000	
680706 ZOB S CENTRAL URBAN REGION W	\$2,836	\$1,254	\$0	\$0	
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$69,700	\$44,491	\$50,000	\$50,000	
684700 COLLECTORS FEES	\$20,000	\$20,000	\$20,000	\$20,000	
692100 PHOTOCOPIES	\$151	\$188	\$0	\$0	
692700 REIMB MISC SERVICES	\$694,622	\$359,563	\$400,000	\$400,000	
692703 REIMB VEHICLE COSTS	\$81,346	\$100,188	\$80,000	\$80,000	
<b>CHARGES FOR SERVICES</b>	\$1,487,847	\$762,751	\$644,000	\$644,000	

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
795000	AUDITOR VOID/STALE DATED CHECK	\$1,878	\$2,471	\$0	\$0
797600	MISCELLANEOUS SALES	\$1,625	\$1,744	\$0	\$0
799215	UNCLAIMED MONEY	\$0	\$2,259	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$3,701	\$76,201	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$16,856	\$25,597	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$43,851	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$0	\$9,286	\$0	\$0
799851	REIMB DAMAGES COUNTY PROPERTY	\$1,261	\$8,174	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$25,323</b>	<b>\$169,586</b>	<b>\$0</b>	<b>\$0</b>

<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800176	TRAN IN TITLE III PROJ (GRT)	\$65,608	\$0	\$0	\$0
806207	TRANS IN SOLID WASTE DISPOSAL	\$708,177	\$750,000	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$773,785</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896100	SALE OF CAPITAL ASSETS	\$1,398	\$40,255	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$1,385	\$7,848	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		<b>\$2,784</b>	<b>\$48,104</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>		<b>\$23,987,031</b>	<b>\$21,473,644</b>	<b>\$20,284,082</b>	<b>\$20,284,082</b>
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$5,386,741	\$5,561,089	\$6,061,000	\$6,061,000
011200	TERMINATION/SPECIAL PAY	\$130,381	\$29,818	\$50,000	\$50,000
017000	EXTRA HELP	\$226,660	\$185,506	\$250,000	\$250,000
017502	OVERTIME PAY	\$273,556	\$132,647	\$150,000	\$150,000
017503	SHIFT DIFFERENTIAL	\$3,861	\$3,280	\$5,000	\$5,000
017505	STANDBY PAY	\$15,758	\$16,440	\$17,000	\$17,000
017509	HOLIDAY OVERTIME PAY	\$4,810	\$731	\$5,000	\$5,000
017512	CLASS A LIC DIFF	\$45,846	\$48,047	\$50,000	\$50,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$3,043	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$440,908	\$437,168	\$482,000	\$482,000
018201	EMPLOYER SHARE RETIREMENT	\$1,079,251	\$1,209,267	\$1,393,000	\$1,393,000
018204	EMPLOYER SHARE DEFERRED COMP	\$9,488	\$13,850	\$9,500	\$9,500
018205	EMPLOYER SHARE 401A	\$12,021	\$18,666	\$25,000	\$25,000
018300	EMPLOYER SHARE HEALTH INSUR	\$1,504,008	\$1,542,220	\$1,672,000	\$1,672,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$160,278	\$236,959	\$275,000	\$275,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$9,492	\$5,828	\$4,000	\$4,000
018500	WORKERS COMP EXPOSURE	\$50,860	\$15,040	\$25,000	\$25,000

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$457,920	\$140,736	\$220,056	\$220,056	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$2,889	\$3,200	\$3,200	
<b>SALARIES AND BENEFITS</b>	<b>\$9,814,888</b>	<b>\$9,600,189</b>	<b>\$10,696,756</b>	<b>\$10,696,756</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$43,418	\$40,085	\$40,000	\$40,000	
032500 COMMUNICATIONS EXPENSE	\$35,355	\$35,957	\$36,000	\$36,000	
032590 CHGS FAC MGMT COMM	\$1,037	\$1,060	\$1,060	\$1,060	
032591 CHGS IT COMM	\$9,341	\$9,053	\$11,542	\$11,542	
032700 FOOD EXPENSE	\$4,653	\$5,604	\$5,000	\$5,000	
032900 HOUSEHOLD EXPENSE	\$35,178	\$31,280	\$40,000	\$40,000	
032992 CHGS FAC MGMT HSHLD XP	\$77,349	\$95,642	\$81,751	\$81,751	
033102 INSUR XP LIABILITY EXPOSURE	\$16,003	\$13,857	\$19,000	\$19,000	
033103 INSUR XP MISCELLANEOUS	\$5,637	\$4,944	\$5,616	\$5,616	
033105 INSUR XP LIABILITY EXPERIENCE	\$292,890	\$241,116	\$243,084	\$243,084	
033500 MAINTENANCE OF EQUIPMENT	\$1,008,075	\$889,518	\$1,000,000	\$1,000,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$26,895	\$33,575	\$21,314	\$21,314	
033791 CHGS FAC MGMT MAINT STR	\$160,331	\$195,507	\$303,118	\$303,118	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,288	\$1,789	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$5,654	\$6,167	\$6,000	\$6,000	
034500 OFFICE EXPENSE	\$25,989	\$27,159	\$27,000	\$27,000	
034590 CHGS OC PHOTOCOPY SVS	\$970	\$224	\$423	\$423	
034591 CHGS OC POSTAGE SVS	\$2,126	\$1,917	\$1,368	\$1,368	
034592 CHGS OC OTHER SERVICES	\$2,996	\$3,603	\$3,584	\$3,584	
034800 PROF & SPECIAL SERVICES	\$1,916,815	\$1,594,454	\$1,500,000	\$1,500,000	
034817 PROF DRUG TESTING SVS	\$170	\$0	\$0	\$0	
034831 PROF MEDICAL SVS	\$840	\$340	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$6,251	\$4,430	\$5,000	\$5,000	
034844 PROF ROAD CONSTR & MAINT SVS	\$7,595,545	\$3,367,753	\$6,600,000	\$6,600,000	
034858 PROF FINGERPRINTING SVS	\$113	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$15,068	\$16,334	\$21,501	\$21,501	
034892 CHGS IT PROFESSIONAL SVS	\$130,176	\$135,769	\$157,822	\$157,822	
034900 PUBLICATIONS & LEGAL NOTICES	\$22,645	\$9,995	\$25,000	\$25,000	
035100 RENTS & LEASES OF EQUIPMENT	\$93,852	\$82,034	\$100,000	\$100,000	
035187 GASB 87 LEASE PMT EQUIPMENT	\$0	\$468	\$0	\$0	
035300 RENTS & LEASES OF STRUCTURES	\$17,463	\$5,647	\$15,000	\$15,000	
035500 MINOR EQUIPMENT	\$52,510	\$70,458	\$50,000	\$50,000	
035528 MINOR EQP SOFTWARE	\$3,205	\$6,945	\$3,000	\$3,000	
035590 CHGS IT SOFTWARE EQP	\$6,126	\$2,929	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$10,267	\$37,107	\$50,000	\$50,000	



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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035592 CHGS IT TELECOMM EQP	\$297	\$300	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,204,324	\$1,529,539	\$1,500,000	\$1,500,000	
035743 SP DEPT XP PERMITS/LICENSES	\$428	\$788	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$21,238	\$28,705	\$30,000	\$30,000	
035940 TRANS/TRVL FUEL	\$401,080	\$320,606	\$400,000	\$400,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$14,703	\$4,450	\$5,000	\$5,000	
036100 UTILITIES	\$122,450	\$118,202	\$125,000	\$125,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$14,391,767</b>	<b>\$8,975,323</b>	<b>\$12,440,683</b>	<b>\$12,440,683</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$471,958	\$446,466	\$229,711	\$229,711	
050003 BUILDING & EQUIP COST PLAN CHG	\$22,203	\$41,138	\$41,138	\$41,138	
050700 RIGHTS OF WAY	\$76,562	\$332,608	\$300,000	\$300,000	
050800 TAXES & ASSESSMENTS	\$1,706	\$2,076	\$3,000	\$3,000	
<b>OTHER CHARGES</b>	<b>\$572,430</b>	<b>\$822,288</b>	<b>\$573,849</b>	<b>\$573,849</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061101 PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$250,000	\$250,000	
061174 COURT & SAC PARKING LOT	\$0	\$0	\$150,000	\$150,000	
065051 1 MOWER W ATTACHMENTS	\$0	\$24,453	\$0	\$0	
065107 1 LOADER	\$0	\$0	\$100,000	\$100,000	
065113 BOBCAT W/ ACCESSORIES	\$0	\$90,335	\$0	\$0	
065114 2 ELECTRONIC MESSAGE BOARDS	\$0	\$18,876	\$0	\$0	
065118 2 DUMP TRUCKS W/ ACCESSORIES	\$0	\$0	\$385,000	\$385,000	
065123 3 VEHICLES W/ACCESS	\$0	\$0	\$190,000	\$190,000	
065163 1 POWER BROOM	\$0	\$70,988	\$0	\$0	
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$166,795	\$0	\$0	
065200 1 AIR COMPRESSOR	\$0	\$26,292	\$0	\$0	
065232 1 FOLDER INSERTER SYSTEM	\$0	\$0	\$14,000	\$14,000	
065287 1 LATHE	\$0	\$12,081	\$0	\$0	
065341 11 VEHICLES W/ACCESS	\$0	\$626,501	\$0	\$0	
065359 OVERHEAD SHOP CRANE	\$0	\$43,197	\$0	\$0	
065360 3 DUMP TRUCKS W/ ACCESSORIES	\$0	\$576,093	\$0	\$0	
065361 2 TRANSFER TRUCKS	\$0	\$166,353	\$0	\$0	
065372 4 TRAILERS	\$0	\$161,209	\$0	\$0	
065374 1 ROAD STRIPER	\$0	\$0	\$515,000	\$515,000	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$1,983,178</b>	<b>\$1,604,000</b>	<b>\$1,604,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$539,677)	(\$954,770)	(\$500,000)	(\$500,000)	

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

Detail By Revenue Category and Expenditure Object  1	2018-19 Actuals  2	2019-20		2020-21 Recommended  4	2020-21 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
088227 C/A DISTRICT ATTORNEY	(\$6,587)		(\$8,676)	(\$10,000)	(\$10,000)
<b>INTRAFUND TRANSFERS</b>	(\$546,265)		(\$963,447)	(\$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					
095169 TRAN OUT 169 CONSTRUCTION	\$0		\$0	\$78,794	\$78,794
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0		\$0	\$37,389	\$37,389
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$0		\$0	\$600	\$600
<b>OTHER FINANCING USES</b>	\$0		\$0	\$116,783	\$116,783
<b>Total Expenditures/Appropriations:</b>	\$24,232,821		\$20,417,533	\$25,222,071	\$25,222,071
<b>Net Cost:</b>	\$245,789		(\$1,056,111)	\$4,937,989	\$4,937,989

**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 2020-21 requested budget includes expenditures in the amount of \$5,000 and revenue in the amount of \$2,000. The budget estimates \$5,000 to provide services to prospective groups seeking to have their private roads improved or paved, thereby reducing dust particles in the air, or air pollution. These costs include meeting with the groups, preparing preliminary engineering and cost estimates, and conducting the authorizing elections. The SVAP Fund intends to use existing fund balance to cover the budget deficit in FY 2020-21.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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.

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$11,200	\$3,200	\$2,000	\$2,000	
<b>CHARGES FOR SERVICES</b>	\$11,200	\$3,200	\$2,000	\$2,000	
<b>Total Revenues:</b>	\$11,200	\$3,200	\$2,000	\$2,000	
<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/Appropriations:</b>	\$0	\$0	\$5,000	\$5,000	
<b>Net Cost:</b>	(\$11,200)	(\$3,200)	\$3,000	\$3,000	

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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 is charged with enforcement of pertinent California and Shasta County health laws, rules, and regulations. This responsibility covers the unincorporated area of Shasta County as well as the three incorporated cities within the County.

The Division provides specific permit and inspection programs addressing 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, and medical waste management. The Division additionally performs a comprehensive review of proposed land use projects relative to its regulatory programs and also serves as the enforcement agency responsible for solid waste facility permitting and garbage code enforcement.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$3.25 million and revenues in the amount of \$1.89 million. The FY 2019-20 expenditures increased by \$146,653 and revenues decreased by \$32,021 as compared to the FY 2019-20 Adjusted Budget. The FY 2020-21 requested budget expenditures exceed revenue by \$1,36 million and will be covered by a combination of FY 2019-20 savings, fund balance and the General Fund.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates and paving project.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Community Education Section of the Division has been successful in obtaining grants to continue the Beverage Container Recycling, the Used Oil Recycling, and Household Hazardous Waste events.

In December 2019, the Board of Supervisors adopted amendments to planning fees in order to bring them 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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>					
211030    SECONDHAND DEALERS LICENSE	\$0	\$1,022	\$0	\$0	\$0
211040    UNDERGROUND STORAGE LICENSE	\$111,022	\$112,002	\$80,000	\$80,000	\$80,000
211050    HAZARDOUS MATERIALS STORAGE	\$480,412	\$535,769	\$730,000	\$730,000	\$730,000
211060    FOOD FACILITY PERMIT	\$270,465	\$263,157	\$241,000	\$241,000	\$241,000
211080    RECREATION PERMITS	\$53,028	\$49,680	\$73,000	\$73,000	\$73,000
212020    HOUSING PERMITS	\$12,073	\$15,311	\$12,000	\$12,000	\$12,000
212030    WATER SYSTEMS PERMITS	\$78,825	\$76,987	\$95,000	\$95,000	\$95,000
212040    WELL PERMITS	\$67,535	\$82,876	\$90,000	\$90,000	\$90,000
212050    LIQUID WASTE PERMITS	\$87,281	\$166,226	\$175,000	\$175,000	\$175,000
212060    MEDICAL WASTE PERMITS	\$17,876	\$23,625	\$12,000	\$12,000	\$12,000
212220    GRADING PERMIT	\$1,074	\$0	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,179,595</b>	<b>\$1,326,660</b>	<b>\$1,508,000</b>	<b>\$1,508,000</b>	<b>\$1,508,000</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770    COURT FINES & PENALTIES	\$4,200	\$25,650	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$4,200</b>	<b>\$25,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
544103    STATE DISASTER RELIEF CAL EMA	\$0	\$9,087	\$0	\$0	\$0
549130    STATE LOCAL ENFORCE AGCY GRT	\$18,343	\$18,522	\$18,000	\$18,000	\$18,000
549140    STATE HSEHLD HAZ WASTE GRANT	\$0	\$11,152	\$0	\$0	\$0
549161    STATE OIL GRANT	\$15,987	\$14,641	\$0	\$0	\$0
549162    ST EPA CONTRIBUTION	\$7,100	\$0	\$0	\$0	\$0
549167    STATE CCPP GRANT	\$18,836	\$16,950	\$26,623	\$26,623	\$26,623
554101    FED EMERGENCY MGMT ASST (FEMA)	\$0	\$117,469	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$60,267</b>	<b>\$187,822</b>	<b>\$44,623</b>	<b>\$44,623</b>	<b>\$44,623</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
681030    WATER FEES	\$2,977	\$5,871	\$6,000	\$6,000	\$6,000
681040    LAND USE FEES	\$8,996	\$12,194	\$15,000	\$15,000	\$15,000
681050    LIQUID WASTE FEES	\$37,979	\$30,459	\$30,000	\$30,000	\$30,000
681060    NEW HOME LOAN INSPECTION FEES	\$295	\$0	\$0	\$0	\$0
681110    FOOD FACILITY FEES	\$9,080	\$10,846	\$12,000	\$12,000	\$12,000
681120    POOL FEES	\$890	\$698	\$1,200	\$1,200	\$1,200
681125    CAFETERIA INSPECTION FEES	\$10,885	\$11,693	\$22,000	\$22,000	\$22,000
684940    TIPPING FEES	\$358,304	\$144,834	\$130,000	\$130,000	\$130,000
684941    COMMUNITY EDUCATION FEES	\$73,493	\$64,505	\$80,000	\$80,000	\$80,000
684960    SOLID WASTE SURCHARGE	\$65,858	\$68,559	\$75,000	\$75,000	\$75,000
684980    MITIGATION FEES	\$2,783	\$4,243	\$1,200	\$1,200	\$1,200
692000    CHGS FOR PROFESSIONAL SVS	\$5,517	\$5,040	\$10,000	\$10,000	\$10,000
692100    PHOTOCOPIES	\$95	\$281	\$1,000	\$1,000	\$1,000



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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
692760 AQMD ADMINISTRATION	\$110,484	\$107,360	\$108,688	\$108,688	
<b>CHARGES FOR SERVICES</b>	\$687,644	\$466,589	\$492,088	\$492,088	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$579	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$0	\$75	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$6	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,698	\$7,211	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$233	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$2,517	\$7,286	\$0	\$0	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$8,873	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$8,873	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$1,943,098	\$2,014,008	\$2,044,711	\$2,044,711	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,219,184	\$1,333,759	\$1,477,000	\$1,477,000	
011200 TERMINATION/SPECIAL PAY	\$25,217	\$0	\$0	\$0	
017000 EXTRA HELP	\$31,011	\$13,218	\$15,000	\$15,000	
017502 OVERTIME PAY	\$25,758	\$1,579	\$5,000	\$5,000	
017509 HOLIDAY OVERTIME PAY	\$97	\$226	\$500	\$500	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,656	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$95,093	\$99,303	\$114,000	\$114,000	
018201 EMPLOYER SHARE RETIREMENT	\$240,718	\$289,837	\$343,000	\$343,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$591	\$112	\$5,700	\$5,700	
018205 EMPLOYER SHARE 401A	\$834	\$3,138	\$5,100	\$5,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$255,438	\$301,336	\$341,000	\$341,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$36,044	\$53,655	\$61,000	\$61,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,014	\$1,318	\$1,000	\$1,000	
018500 WORKERS COMP EXPOSURE	\$10,826	\$3,409	\$5,700	\$5,700	
018501 WORKERS COMP EXPERIENCE	\$36	\$12	\$100	\$100	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,566	\$1,600	\$1,600	
<b>SALARIES AND BENEFITS</b>	\$1,944,523	\$2,102,474	\$2,375,700	\$2,375,700	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$204	\$500	\$500	
032500 COMMUNICATIONS EXPENSE	\$13,452	\$13,536	\$14,000	\$14,000	
032590 CHGS FAC MGMT COMM	\$35	\$37	\$35	\$35	
032591 CHGS IT COMM	\$4,194	\$4,289	\$2,730	\$2,730	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$22	\$38	\$2,724	\$2,724	
032992 CHGS FAC MGMT HSHLD XP	\$13,835	\$16,902	\$19,233	\$19,233	
033102 INSUR XP LIABILITY EXPOSURE	\$3,408	\$3,119	\$4,300	\$4,300	
033103 INSUR XP MISCELLANEOUS	\$831	\$792	\$888	\$888	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,820	\$2,172	\$5,196	\$5,196	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$19	\$500	\$500	
033528 MNT EQP SOFTWARE	\$14,122	\$17,566	\$20,000	\$20,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,462	\$8,617	\$3,000	\$3,000	
033700 MAINTENANCE OF STRUCTURES	\$588	\$0	\$3,500	\$3,500	
033791 CHGS FAC MGMT MAINT STR	\$21,749	\$14,889	\$26,662	\$26,662	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$444	\$100	\$100	
034100 MEMBERSHIPS	\$2,594	\$6,355	\$8,400	\$8,400	
034500 OFFICE EXPENSE	\$15,118	\$18,170	\$23,800	\$23,800	
034590 CHGS OC PHOTOCOPY SVS	\$744	\$882	\$1,292	\$1,292	
034591 CHGS OC POSTAGE SVS	\$5,114	\$4,254	\$4,169	\$4,169	
034592 CHGS OC OTHER SERVICES	\$2,232	\$1,846	\$1,927	\$1,927	
034800 PROF & SPECIAL SERVICES	\$156,984	\$163,909	\$286,928	\$286,928	
034803 PROF ADVERTISING & MKTG SVS	\$7,080	\$6,425	\$15,630	\$15,630	
034807 PROF BANK SVS	\$1,796	\$2,981	\$3,000	\$3,000	
034811 PROF COLLECTIONS SVS	\$2,765	\$2,110	\$3,500	\$3,500	
034837 PROF PREEMPLOYMENT SVS	\$757	\$49	\$1,500	\$1,500	
034890 CHGS FAC MGMT PROF SVS	\$571	\$670	\$682	\$682	
034892 CHGS IT PROFESSIONAL SVS	\$62,799	\$73,871	\$87,029	\$87,029	
034900 PUBLICATIONS & LEGAL NOTICES	\$100	\$100	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$5,204	\$3,821	\$4,600	\$4,600	
035300 RENTS & LEASES OF STRUCTURES	\$2,162	\$2,208	\$6,100	\$6,100	
035500 MINOR EQUIPMENT	\$4,050	\$2,375	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$438	\$664	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$4,263	\$3,966	\$20,175	\$20,175	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,885	\$2,775	\$2,700	\$2,700	
035753 SP DEPT XP RECYCLING CONTAINER	\$2,271	\$945	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$5,878	\$4,526	\$12,500	\$12,500	
035940 TRANS/TRVL FUEL	\$9,574	\$7,951	\$11,000	\$11,000	
035990 CHGS FLEET TRANS/TRVL	\$75,334	\$77,262	\$98,699	\$98,699	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$172	\$190	\$300	\$300	
036100 UTILITIES	\$8,155	\$7,076	\$9,570	\$9,570	
<b>SERVICES AND SUPPLIES</b>	<b>\$458,577</b>	<b>\$478,022</b>	<b>\$713,619</b>	<b>\$713,619</b>	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$75,024	\$59,841		\$67,007	\$67,007
050003 BUILDING & EQUIP COST PLAN CHG	\$7,502	\$11,244		\$11,390	\$11,390
050800 TAXES & ASSESSMENTS	\$33	\$33		\$42	\$42
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0		\$0	\$0
<b>OTHER CHARGES</b>	<b>\$83,060</b>	<b>\$71,118</b>		<b>\$78,439</b>	<b>\$78,439</b>
<b>Category: 070</b> CAPITAL ASSETS					
061174 COURT & SAC PARKING LOT	\$0	\$0		\$75,000	\$75,000
065317 SOFTWARE	\$271	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$271</b>	<b>\$0</b>		<b>\$75,000</b>	<b>\$75,000</b>
<b>Category: 080</b> INTRAFUND TRANSFERS					
088402 C/A ENVIRONMENTAL HEALTH	(\$322)	(\$322)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$322)</b>	<b>(\$322)</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 095</b> OTHER FINANCING USES					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$11,015	\$11,015
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$11,015</b>	<b>\$11,015</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$2,486,110</b>	<b>\$2,651,293</b>		<b>\$3,253,773</b>	<b>\$3,253,773</b>
<b>Net Cost:</b>	<b>\$543,012</b>	<b>\$637,285</b>		<b>\$1,209,062</b>	<b>\$1,209,062</b>

# 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 2019-20 requested expenditures total \$14.8 million, a \$54,910 increase compared to the FY 2018-19 Adjusted Budget. Requested revenues totaling \$13.4 million (a \$208,715 increase over FY 2018-19) 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 \$1.4 million, a \$153,805 decrease in the Net County Cost compared to FY 2018-19, 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 \$5.7 million, an 8.5 percent \$530,033 decrease. Services and Supplies are requested at \$8.7 million, a 10.7 percent (\$839,854) increase largely due to increased contracted services and administration charges. Other Charges are requested at \$1.1 million, a 20 percent (\$278,238) decrease due to decreased costs for the support and care of clients. The cost-applied charges to Mental Health (410) are requested to increase by \$76,673, from \$761,900 to \$838,573.

Position Changes Requested: Include the addition of 3.0 Full-Time Equivalent (FTE) Assistant Social Worker/Social Worker to assist with discharge planning for care coordination for clients and 1.0 FTE Mental Health Clinician I/II. Additionally, the requested Position Changes include the transfer of positions between HSA cost centers to more closely reflect the assignment of duties.

Requested Capital Assets include: Three replacement sedans (\$25,000/each) and one replacement SUV (\$25,000).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Each year, bills are introduced by members of the state legislature that impact MHSA. The 2019 legislative year is no exception, with over a dozen bills under consideration related to MHSA.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 400</b>	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000	INTEREST	\$194,898	\$272,725	\$453,807	\$453,807

<b>REVENUE FROM MONEY &amp; PROPERTY</b>		\$194,898	\$272,725	\$453,807	\$453,807
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<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
536402	STATE PROP 63 MH SVS ACT	\$9,319,939	\$8,178,862	\$10,159,137	\$10,159,137
552100	FEDERAL MEDI-CAL	\$4,043,031	\$3,005,443	\$3,110,298	\$3,110,298

<b>INTERGOVERNMENTAL REVENUES</b>		\$13,362,970	\$11,184,305	\$13,269,435	\$13,269,435
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<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
795000	AUDITOR VOID/STALE DATED CHECK	\$1,500	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$51,865	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$731	\$7,924	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$500	\$500	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$8,157	\$4,888	\$0	\$0

<b>MISCELLANEOUS REVENUES</b>		\$10,888	\$65,178	\$0	\$0
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<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800410	TRANS IN MENTAL HEALTH	\$450,243	\$492,837	\$570,000	\$570,000

<b>OTHR FINANCING SOURCES TRAN IN</b>		\$450,243	\$492,837	\$570,000	\$570,000
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<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896101	SALE OF SURPLUS PROPERTY	\$0	\$1,575	\$0	\$0

<b>OTHER FINANCING SRCS SALE C/A</b>		\$0	\$1,575	\$0	\$0
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<b>Total Revenues:</b>		\$14,019,000	\$12,016,622	\$14,293,242	\$14,293,242
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$2,868,211	\$3,293,521	\$4,217,000	\$4,217,000
011200	TERMINATION/SPECIAL PAY	\$14,474	\$16,754	\$25,000	\$25,000
017000	EXTRA HELP	\$76,120	\$68,003	\$69,000	\$69,000
017502	OVERTIME PAY	\$111,573	\$109,777	\$120,000	\$120,000
017503	SHIFT DIFFERENTIAL	\$12,929	\$13,318	\$15,000	\$15,000
017505	STANDBY PAY	\$51,134	\$45,404	\$60,000	\$60,000
017509	HOLIDAY OVERTIME PAY	\$22,169	\$32,027	\$30,000	\$30,000
018100	EMPLOYER SHARE FICA	\$230,074	\$265,457	\$338,000	\$338,000
018201	EMPLOYER SHARE RETIREMENT	\$581,831	\$736,270	\$989,000	\$989,000
018205	EMPLOYER SHARE 401A	\$2,544	\$9,617	\$25,000	\$25,000
018300	EMPLOYER SHARE HEALTH INSUR	\$768,064	\$904,544	\$1,106,000	\$1,106,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$85,988	\$132,696	\$170,000	\$170,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,977	\$3,485	\$2,900	\$2,900
018500	WORKERS COMP EXPOSURE	\$26,710	\$9,036	\$18,000	\$18,000

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

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$168	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	\$4,856,806	\$5,640,082	\$7,184,900	\$7,184,900	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$240	\$460	\$851	\$851	
032500 COMMUNICATIONS EXPENSE	\$9,319	\$15,741	\$16,442	\$16,442	
032590 CHGS FAC MGMT COMM	\$31	\$0	\$0	\$0	
032591 CHGS IT COMM	\$22,557	\$19,223	\$24,435	\$24,435	
032700 FOOD EXPENSE	\$3,978	\$1,155	\$6,255	\$6,255	
032900 HOUSEHOLD EXPENSE	\$4,943	\$6,963	\$2,204	\$2,204	
032990 CHGS OC HSHLD SVS	\$34,173	\$40,890	\$44,583	\$44,583	
032991 CHGS OC HSHLD SUPPL	\$1,485	\$1,686	\$2,240	\$2,240	
032992 CHGS FAC MGMT HSHLD XP	\$4,847	\$3,422	\$16,253	\$16,253	
033102 INSUR XP LIABILITY EXPOSURE	\$8,288	\$8,282	\$15,000	\$15,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$13	\$934	\$934	
033528 MNT EQP SOFTWARE	\$15,384	\$16,201	\$16,200	\$16,200	
033592 CHGS IT MNT HARD/SOFTWARE	\$680	\$650	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$284	\$0	\$121,000	\$121,000	
033791 CHGS FAC MGMT MAINT STR	\$89,328	\$97,598	\$359,046	\$359,046	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,019	\$1,930	\$4,251	\$4,251	
034100 MEMBERSHIPS	\$7,622	\$5,089	\$15,751	\$15,751	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$21,737	\$0	\$0	
034500 OFFICE EXPENSE	\$60,993	\$54,042	\$84,800	\$84,800	
034527 OFFICE XP PRINTING	\$5,944	\$3,579	\$8,259	\$8,259	
034590 CHGS OC PHOTOCOPY SVS	\$77	\$50	\$65	\$65	
034592 CHGS OC OTHER SERVICES	\$1,995	\$3,181	\$2,434	\$2,434	
034800 PROF & SPECIAL SERVICES	\$3,774,081	\$3,412,780	\$8,367,006	\$8,367,006	
034801 PROF ACCOUNTING SVS	\$1,715,056	\$1,686,522	\$2,241,830	\$2,241,830	
034803 PROF ADVERTISING & MKTG SVS	\$11,727	\$800	\$20,000	\$20,000	
034808 PROF BILLING SVS	\$21,869	\$22,493	\$16,330	\$16,330	
034837 PROF PREEMPLOYMENT SVS	\$6,450	\$9,401	\$2,851	\$2,851	
034851 PROF TRAINING SVS	\$8,226	\$3,064	\$11,900	\$11,900	
034854 PROF INTERPRETING SVS	\$58	\$175	\$340	\$340	
034858 PROF FINGERPRINTING SVS	\$294	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,646	\$7,847	\$1,252	\$1,252	
034892 CHGS IT PROFESSIONAL SVS	\$226,750	\$206,427	\$238,833	\$238,833	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$600	\$600	
035100 RENTS & LEASES OF EQUIPMENT	\$6,397	\$9,285	\$9,093	\$9,093	
035300 RENTS & LEASES OF STRUCTURES	\$51,347	\$64,566	\$64,224	\$64,224	
035500 MINOR EQUIPMENT	\$2,481	\$5,282	\$13,700	\$13,700	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035528 MINOR EQP SOFTWARE	\$0	\$813	\$1,000	\$1,000	
035529 MNR EQP COMPUTERS	\$252	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,742	\$244	\$1,700	\$1,700	
035591 CHGS IT HARDWARE EQP	\$10,326	\$11,255	\$20,400	\$20,400	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$18,819	\$9,680	\$20,500	\$20,500	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$560	\$560	
035900 TRANSPORTATION & TRAVEL	\$25,566	\$8,260	\$28,000	\$28,000	
035940 TRANS/TRVL FUEL	\$34,456	\$27,625	\$42,659	\$42,659	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$425	\$425	
035942 TRANS/TRVL TRAINING	\$1,677	\$0	\$0	\$0	
035952 TRANS/TRVL PROGRAM RELATED	\$394	\$0	\$851	\$851	
035990 CHGS FLEET TRANS/TRVL	\$43,276	\$44,604	\$41,024	\$41,024	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$7,421	\$4,841	\$6,000	\$6,000	
036100 UTILITIES	\$24,755	\$25,459	\$29,467	\$29,467	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,270,270</b>	<b>\$5,863,332</b>	<b>\$11,921,548</b>	<b>\$11,921,548</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$169,008	\$158,633	\$152,841	\$152,841	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,173	\$800	\$800	\$800	
052000 SUPPORT & CARE OF PERSONS	\$2,040	\$0	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$90,812	\$81,469	\$72,000	\$72,000	
052015 SUPP/CARE ADULT RESIDENTIAL	\$577,070	\$770,282	\$1,071,600	\$1,071,600	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$182,970	\$155,971	\$173,156	\$173,156	
052020 SUPP/CARE CLIENT TRANSP SVS	\$1,755	\$503	\$5,250	\$5,250	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$1,025,329</b>	<b>\$1,167,659</b>	<b>\$1,475,647</b>	<b>\$1,475,647</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$50,346)	(\$76,990)	(\$100,000)	(\$100,000)	
088410 C/A MENTAL HEALTH	(\$455,441)	(\$245,667)	(\$135,000)	(\$135,000)	
088422 C/A ALCOHOL & DRUG	\$0	(\$1,979)	\$0	\$0	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$2,483)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$505,787)</b>	<b>(\$327,121)</b>	<b>(\$235,000)</b>	<b>(\$235,000)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$11,646,617</b>	<b>\$12,343,953</b>	<b>\$20,347,095</b>	<b>\$20,347,095</b>	
<b>Net Cost:</b>	<b>(\$2,372,382)</b>	<b>\$327,331</b>	<b>\$6,053,853</b>	<b>\$6,053,853</b>	



## 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 2020-21 requested expenditures total \$38.3 million, a 0.5 percent increase, or \$180,426, and requested revenue totals \$33.1 million, a 1.7 percent decrease, or \$586,260, compared to the FY 2019-20 Adjusted Budget. Expenditures exceed revenues by \$5.2 million and will be funded with Mental Health fund balance. The General Fund contribution to this budget remains status quo at \$276,778.

FY 2020-21 Salaries and Benefits are requested at \$8.9 million, an increase of \$24,400 compared to the FY 2019-20 Adjusted Budget. Staff members routinely work in both Mental Health (Cost Center 410) and MHS (Cost Center 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 \$470,128 (4.3 percent) and Other Charges are requested at an increase of \$534,701. There are no requested capital assets.

Position Changes Requested: Include adding 1.0 Full Time Equivalent (FTE) Social Service Aide and 1.0 FTE Staff Services Analyst I/II. Additionally, the requested Position Changes include the transfer of positions between HHS cost centers to more closely reflect the assignment of duties.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget with one minor technical change resulting in a decrease of \$2,576.

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

Institutes for Mental Disease

Since March 2012, 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 have been 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. This has reduced IMD placements from about 55 to an average monthly census of approximately 40.

#### CCR - Continuum of Care Reform

On October 11, 2015 Governor Edmund G. Brown Jr. signed legislation that comprehensively reforms placement and treatment options for youth in foster care. Assembly Bill 403 builds upon years of policy changes to improve outcomes for youth in foster care and provides the statutory and policy framework to ensure services and supports provided to the child or youth and his or her family are tailored toward the ultimate goal of maintaining a stable permanent family. Reliance on congregate care (group homes) is now limited to short-term, therapeutic interventions that are just one part of a continuum of care available for children, youth and young adults. The new CCR regulations have been implemented by Counties over the last year and half including working with group homes rate classification level (RCL) 9-14 to convert to Short Term Therapeutic Residential Treatment Programs (STRTP).

#### 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. In the second quarter of FY 18/19 (quarter ending 12/31/2018) there were an average of 130 children/youth from other counties that were placed in Shasta County with an average of 51 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.

#### IHSS MOE and 1991 Realignment Transfers

A significant positive change to this budget lies in the governor's proposed budget changes related to the IHSS MOE, providing additional state general fund to fund the IHSS program, and thus, eliminating three years of transfers of 1991 realignment growth from Public Health and Mental Health to Social Services. This change will increase realignment revenue during the budget year and two out years that was unexpected.

#### 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$134,031	\$131,244	\$120,000	\$120,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$134,031</b>	<b>\$131,244</b>	<b>\$120,000</b>	<b>\$120,000</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
533150 STATE CMSP	\$0	\$150,000	\$0	\$0	
533202 STATE IGT	\$5,263,120	\$6,830,980	\$4,000,000	\$4,000,000	
536301 STATE FFS MEDI CAL ALLOCATION	\$0	\$0	\$84,400	\$84,400	
536510 STATE REALIGNMENT MENTAL HLTH	\$6,656,730	\$6,181,731	\$6,656,731	\$6,656,731	
538102 STATE DHS GRANT	\$544,677	\$97,860	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$6,695,632	\$6,760,309	\$7,185,981	\$7,185,981	
552100 FEDERAL MEDI-CAL	\$10,857,562	\$7,337,201	\$12,418,062	\$12,418,062	
552140 FEDERAL MCKINNEY HOMELESS	\$48,160	\$60,599	\$65,367	\$65,367	
552151 FEDERAL SAMHSA BLOCK GRANT	\$359,630	\$385,531	\$667,536	\$667,536	
560996 FED DHCS MENTAL HEALTH GRANT	\$1,302,801	\$2,825,566	\$1,230,000	\$1,230,000	
563400 OTHER CO INPATIENT FEES	\$459	\$37,234	\$4,000	\$4,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$31,728,774</b>	<b>\$30,667,015</b>	<b>\$32,312,077</b>	<b>\$32,312,077</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
682000 SELF PAY	\$90,004	\$66,459	\$60,000	\$60,000	
682001 CLIENT INSURANCE	\$23,015	\$30,439	\$26,000	\$26,000	
682002 MENTAL HEALTH SERVICES OTHER	\$27,571	\$143,384	\$187,500	\$187,500	
686000 PATIENT REVENUE	\$838	\$0	\$0	\$0	
686001 REIMBURSE INSTITUTIONAL CARE	\$123,745	\$41,281	\$115,000	\$115,000	
<b>CHARGES FOR SERVICES</b>	<b>\$265,176</b>	<b>\$281,565</b>	<b>\$388,500</b>	<b>\$388,500</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$613	\$550	\$50	\$50	
799215 UNCLAIMED MONEY	\$23	\$15	\$50	\$50	
799300 MISCELLANEOUS REVENUE	\$0	\$10,403	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$34,001	\$25,256	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$7,817	\$0	\$0	\$0	
799400 JURY & WITNESS FEES	\$0	\$15	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$1,000	\$1,000	
799900 CASH OVER/SHORT	\$0	(\$77)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$42,954</b>	<b>\$36,163</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	\$3,739	\$555	\$0	\$0	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

896101 SALE OF SURPLUS PROPERTY	\$3,350	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$7,089</b>	<b>\$555</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>	<b>\$32,454,804</b>	<b>\$31,393,321</b>	<b>\$33,098,455</b>	<b>\$33,098,455</b>
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**Category:** 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES	\$4,789,921	\$5,241,615	\$5,377,000	\$5,377,000
011200 TERMINATION/SPECIAL PAY	\$32,337	\$4,167	\$3,000	\$3,000
017000 EXTRA HELP	\$94,085	\$40,825	\$132,000	\$132,000
017502 OVERTIME PAY	\$31,338	\$45,572	\$50,000	\$50,000
017503 SHIFT DIFFERENTIAL	\$0	\$1,559	\$0	\$0
017505 STANDBY PAY	\$10,199	\$19,910	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$927	\$1,499	\$20,000	\$20,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,704	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$357,023	\$391,602	\$401,000	\$401,000
018201 EMPLOYER SHARE RETIREMENT	\$962,014	\$1,156,060	\$1,269,000	\$1,269,000
018204 EMPLOYER SHARE DEFERRED COMP	\$244	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$11,637	\$16,710	\$31,000	\$31,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,140,049	\$1,279,697	\$1,266,000	\$1,266,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$143,578	\$212,203	\$219,000	\$219,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$7,783	\$5,234	\$2,800	\$2,800
018500 WORKERS COMP EXPOSURE	\$41,782	\$13,486	\$21,000	\$21,000
018501 WORKERS COMP EXPERIENCE	\$180,420	\$49,548	\$72,000	\$72,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,667	\$1,300	\$1,300
<b>SALARIES AND BENEFITS</b>	<b>\$7,805,048</b>	<b>\$8,481,359</b>	<b>\$8,865,100</b>	<b>\$8,865,100</b>

**Category:** 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,540	\$1,358	\$3,600	\$3,600
032500 COMMUNICATIONS EXPENSE	\$46,642	\$60,424	\$63,490	\$63,490
032590 CHGS FAC MGMT COMM	\$379	\$508	\$500	\$500
032591 CHGS IT COMM	\$26,340	\$25,895	\$21,295	\$21,295
032700 FOOD EXPENSE	\$95	\$114	\$1,100	\$1,100
032900 HOUSEHOLD EXPENSE	\$3,510	\$2,310	\$5,890	\$5,890
032990 CHGS OC HSHLD SVS	\$199,878	\$188,714	\$192,982	\$192,982
032991 CHGS OC HSHLD SUPPL	\$13,199	\$12,172	\$13,742	\$13,742
032992 CHGS FAC MGMT HSHLD XP	\$3,727	\$4,079	\$13,092	\$13,092
033102 INSUR XP LIABILITY EXPOSURE	\$12,984	\$12,366	\$22,000	\$22,000
033103 INSUR XP MISCELLANEOUS	\$7,311	\$6,816	\$7,776	\$7,776
033104 INSUR XP MALPRACTICE	\$31,524	\$45,810	\$50,000	\$50,000
033105 INSUR XP LIABILITY EXPERIENCE	\$13,156	\$13,116	\$15,960	\$15,960

**Budget Unit:** 410 - MENTAL HEALTH (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$90	\$0	\$2,800	\$2,800	
033528 MNT EQP SOFTWARE	\$5,243	\$8,679	\$60,500	\$60,500	
033592 CHGS IT MNT HARD/SOFTWARE	\$21,986	\$27,960	\$30,204	\$30,204	
033700 MAINTENANCE OF STRUCTURES	\$80	\$2	\$22,000	\$22,000	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$96,000	\$96,000	
033791 CHGS FAC MGMT MAINT STR	\$113,078	\$66,946	\$74,897	\$74,897	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,811	\$13,811	\$8,000	\$8,000	
034100 MEMBERSHIPS	\$11,205	\$10,801	\$12,000	\$12,000	
034300 MISCELLANEOUS EXPENSE	\$0	\$28	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,164	\$0	\$0	
034500 OFFICE EXPENSE	\$62,819	\$49,633	\$68,800	\$68,800	
034527 OFFICE XP PRINTING	\$5,998	\$593	\$1,400	\$1,400	
034590 CHGS OC PHOTOCOPY SVS	\$20,600	\$3,877	\$4,373	\$4,373	
034591 CHGS OC POSTAGE SVS	\$3,784	\$3,591	\$3,236	\$3,236	
034592 CHGS OC OTHER SERVICES	\$18,463	\$23,437	\$24,745	\$24,745	
034800 PROF & SPECIAL SERVICES	\$2,197,124	\$1,585,659	\$3,756,976	\$3,756,976	
034801 PROF ACCOUNTING SVS	\$3,669,304	\$4,293,665	\$4,818,321	\$4,818,321	
034803 PROF ADVERTISING & MKTG SVS	\$2,018	\$0	\$0	\$0	
034808 PROF BILLING SVS	\$55,383	\$53,980	\$65,000	\$65,000	
034828 PROF LEGAL SVS	\$18,273	\$17,200	\$24,000	\$24,000	
034837 PROF PREEMPLOYMENT SVS	\$5,139	\$4,963	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$12,461	\$12,461	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$14,606	\$11,739	\$116,825	\$116,825	
034854 PROF INTERPRETING SVS	\$153	\$49	\$1,600	\$1,600	
034858 PROF FINGERPRINTING SVS	\$147	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,956	\$2,360	\$1,063	\$1,063	
034892 CHGS IT PROFESSIONAL SVS	\$299,477	\$286,411	\$209,975	\$209,975	
034900 PUBLICATIONS & LEGAL NOTICES	\$400	\$30	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$24,848	\$25,250	\$28,419	\$28,419	
035300 RENTS & LEASES OF STRUCTURES	\$124,908	\$123,154	\$123,736	\$123,736	
035500 MINOR EQUIPMENT	\$12,148	\$5,281	\$41,950	\$41,950	
035528 MINOR EQP SOFTWARE	\$0	\$997	\$63,137	\$63,137	
035529 MNR EQP COMPUTERS	\$1,163	\$0	\$50,764	\$50,764	
035530 MNR EQP IT APRV	\$1,197	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$16,159	\$6,156	\$38,200	\$38,200	
035591 CHGS IT HARDWARE EQP	\$152,219	\$18,675	\$83,575	\$83,575	
035592 CHGS IT TELECOMM EQP	\$443	\$806	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,968	\$3,713	\$21,900	\$21,900	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$190	\$0	\$8,410	\$8,410	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$35,570	\$19,091	\$97,000	\$97,000	\$97,000
035940 TRANS/TRVL FUEL	\$16,493	\$12,042	\$22,085	\$22,085	\$22,085
035941 TRANS/TRVL MILEAGE	\$958	\$31	\$5,100	\$5,100	\$5,100
035942 TRANS/TRVL TRAINING	\$6,619	\$7,055	\$16,500	\$16,500	\$16,500
035990 CHGS FLEET TRANS/TRVL	\$29,351	\$28,574	\$26,332	\$26,332	\$26,332
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,292	\$930	\$4,000	\$4,000	\$4,000
036100 UTILITIES	\$49,171	\$33,509	\$43,488	\$43,488	\$43,488
<b>SERVICES AND SUPPLIES</b>	<b>\$7,382,605</b>	<b>\$7,139,010</b>	<b>\$10,524,738</b>	<b>\$10,524,738</b>	<b>\$10,524,738</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$323,057	\$317,028	\$338,971	\$338,971	\$338,971
050003 BUILDING & EQUIP COST PLAN CHG	\$46,451	\$138,705	\$138,705	\$138,705	\$138,705
052000 SUPPORT & CARE OF PERSONS	\$22,537	\$189,927	\$500	\$500	\$500
052001 SUPP/CARE CLIENTS	\$530,286	\$114,029	\$19,544	\$19,544	\$19,544
052007 SUPP/CARE PATIENTS	\$25,246	\$45,993	\$125,000	\$125,000	\$125,000
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,548,566	\$1,998,492	\$1,575,000	\$1,575,000	\$1,575,000
052016 SUPP/CARE INPATIENT CARE	\$5,005,731	\$4,905,321	\$5,500,000	\$5,500,000	\$5,500,000
052017 SUPP/CARE INSTITUTIONALIZED	\$2,715,314	\$3,442,859	\$3,980,000	\$3,980,000	\$3,980,000
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218	\$90,218
052019 SUPP/CARE CLIENT CONTRACT SVS	\$5,835,744	\$5,165,263	\$6,740,001	\$6,740,001	\$6,740,001
052020 SUPP/CARE CLIENT TRANSPOR SVS	\$809	\$727	\$4,725	\$4,725	\$4,725
<b>OTHER CHARGES</b>	<b>\$16,143,963</b>	<b>\$16,408,566</b>	<b>\$18,512,664</b>	<b>\$18,512,664</b>	<b>\$18,512,664</b>
<b>Category: 070 CAPITAL ASSETS</b>					
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$60,000	\$60,000	\$60,000
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	\$0	\$0	(\$105,906)	(\$105,906)	(\$105,906)
088263 C/A PROBATION	(\$54,439)	(\$60,396)	(\$80,000)	(\$80,000)	(\$80,000)
088404 C/A MHSA	(\$784,032)	(\$176,065)	(\$742,000)	(\$742,000)	(\$742,000)
088410 C/A MENTAL HEALTH	(\$27,805)	(\$39,027)	(\$34,000)	(\$34,000)	(\$34,000)
088412 C/A SCHC CMSP	(\$15,000)	(\$15,000)	\$0	\$0	\$0
088422 C/A ALCOHOL & DRUG	\$0	(\$1,516)	\$0	\$0	\$0
088501 C/A SOCIAL SERVICES	(\$836,963)	(\$1,028,181)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$21,737)	\$0	\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,718,242)</b>	<b>(\$1,341,924)</b>	<b>(\$2,161,906)</b>	<b>(\$2,161,906)</b>	<b>(\$2,161,906)</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$67,395	\$67,395	\$67,395

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095263 TRAN OUT PROBATION	\$0	\$0		\$312,500	\$312,500
095404 TRANS OUT MHSA	\$450,243	\$492,837		\$570,000	\$570,000
095411 TRAN OUT PUBLIC HEALTH	\$1,023,677	\$959,921		\$770,000	\$770,000
095422 TRAN OUT SUBSTANCE ABUSE	\$336,143	\$430,000		\$480,000	\$480,000
095501 TRAN OUT SOCIAL SERVICES	\$200,000	\$240,000		\$255,000	\$255,000
095590 TRAN OUT COMMUNITY ACTION AGCY	\$0	\$300,000		\$0	\$0
095806 TRAN OUT ENERGY RETROFIT	\$0	\$6,535		\$6,536	\$6,536
<b>OTHER FINANCING USES</b>	\$2,010,063	\$2,429,293		\$2,461,431	\$2,461,431
<b>Total Expenditures/Appropriations:</b>	\$31,623,438	\$33,116,305		\$38,262,027	\$38,262,027
<b>Net Cost:</b>	(\$831,365)	\$1,722,983		\$5,163,572	\$5,163,572

## 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 1991 health realignment revenue. As in the past, the majority of the General Fund contribution (\$177,738 for FY 2020-21) goes into the Shasta County Healthcare (Cost Center 412). The remaining County General Fund contribution of \$6,311 supports activities in this main Public Health budget. FY 2020-21 requested expenditures total \$21.8 million, a 14.3 percent (\$2,742,123) increase over the FY 2019-20 Adjusted Budget. FY 2020-21 requested Salaries and Benefits have increased 8.9 percent (\$1,173,298), Services and Supplies have increased 18.2 percent (\$1,687,426), and Other Charges have decreased 15.5 percent due to a decrease in anticipated client costs. FY 2020-21 requested revenue is increasing by \$960,742 to \$17 million. The department anticipates using \$2.7 million of fund balance for FY 2020-21. In addition, the department plans on ending FY 2019-20 under budget by approximately \$1.1 million.

Position Changes Requests: Include adding 1.0 Full-Time Equivalent (FTE) Community Education Specialist I/II, 1.0 FTE Community Health Advocate, 1.0 FTE Community Mental Health Worker, 1.0 FTE Public Health Nurse III, and 1.0 FTE Staff Nurse I/II/Licensed Vocational Nurse. The department requests deleting 1.0 FTE Office Assistant I/II and 1.0 FTE Public Health Nurse I/II. There are several other position transfers between HHSA cost centers to more closely reflect the assignment of duties.

Capital Assets Requests include: One replacement autoclave \$75,000, one replacement Lab Freezer \$10,000, one replacement Lab Refrigerator \$10,000, and one new Specialized Response Vehicle \$399,688 for a Mobile Clinic.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested with one minor technical changes that overall decrease expenditures and net cost by \$22,036.

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

The COVID-19 pandemic is in its infancy, with changes occurring on a daily and even hourly 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.

The Public Health Branch has achieved accreditation from the National Public Health Accreditation Board. To maintain accreditation, requirements will need to be maintained, annual reports will be submitted, and preparation will begin 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.

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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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$6,928	\$7,479		\$7,500	\$7,500
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$6,928	\$7,479		\$7,500	\$7,500
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317530 VCF CHILD PASSENGER RESTRAINT	\$2,158	\$1,748		\$800	\$800
317532 VCF UNATTENDED CHILDREN	\$20	\$0		\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$2,178	\$1,748		\$800	\$800
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$173,915	\$197,957		\$270,000	\$270,000
421200 RENTS/LEASES OF BUILDINGS	\$1,500	\$1,500		\$1,500	\$1,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$175,415	\$199,457		\$271,500	\$271,500
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,950,727	\$1,893,193		\$1,804,022	\$1,804,022
533003 ST BT PREPAREDNESS PAN FLU	\$55,193	\$63,917		\$65,821	\$65,821
533010 STATE AID CHRONIC DISEASE	\$522,721	\$279,216		\$254,495	\$254,495
533125 STATE CHLAMYDIA PREVENTION PRJ	\$14,379	\$0		\$270,061	\$270,061
533150 STATE CMSP	\$0	\$223,694		\$0	\$0
533201 ST DEPT PUBLIC HEALTH GRANT	\$0	\$447,078		\$354,649	\$354,649
533210 STATE IMMUNIZATION GRANT	\$76,520	\$72,169		\$72,169	\$72,169
533229 STATE OFFICE OF TRAFFIC SAFETY	\$242,432	\$220,079		\$300,000	\$300,000
533240 STATE CHILD LEAD PREV GRANT	\$99,852	(\$3,639)		\$125,836	\$125,836
533301 STATE CHDP NO COUNTY MATCH	\$218,850	\$242,476		\$331,405	\$331,405
533302 STATE CHDP FOSTER CARE	\$351,692	\$352,493		\$411,503	\$411,503
533310 STATE MCH ALLOCATION	\$972,367	\$1,020,356		\$1,517,491	\$1,517,491
533350 STATE AIDS BLOCK ALLOCATION	\$6,455	\$13,286		\$439,667	\$439,667
533510 STATE SB99 PROGRAM TEP	\$150,000	\$150,000		\$150,000	\$150,000
533511 STATE SB56 PROGRAM TEP	\$213,623	\$264,591		\$273,500	\$273,500
536400 STATE DRUG PROGRAM	\$74,076	(\$27,065)		\$0	\$0
536403 STATE DEPT HEALTH CARE SVS PRG	\$0	\$102,863		\$100,000	\$100,000
537001 STATE TUBERCULOSIS HOUSES	\$0	\$21,874		\$5,000	\$5,000
538101 STATE DHS ORAL HEALTH GRANT	\$191,635	\$148,471		\$188,890	\$188,890
538500 STATE REALIGNMENT PUBLIC HLTH	\$6,805,551	\$7,093,751		\$7,198,758	\$7,198,758
544103 STATE DISASTER RELIEF CAL EMA	\$0	\$2,346		\$0	\$0
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$141,774	\$294,489		\$280,000	\$280,000
552003 FED BIO TERRORISM PREPAREDNESS	\$234,379	\$194,858		\$198,047	\$198,047
552004 FED BIO TERRORISM LAB INFRASTR	\$241,683	\$290,041		\$281,933	\$281,933
552006 FED BIO TERRORISM HPP BASE	\$137,076	\$179,063		\$155,248	\$155,248
554101 FED EMERGENCY MGMT ASST (FEMA)	\$399,682	\$329,800		\$325,273	\$325,273
561190 FEDERAL HOMELESS GRANTS	\$200,000	\$0		\$200,000	\$200,000

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
563901 REGIONAL TRANS AGENCY REV	\$82,586	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$13,383,258</b>	<b>\$13,869,405</b>	<b>\$15,303,768</b>	<b>\$15,303,768</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
679400 VITAL STATISTICS	\$134,051	\$138,922	\$130,000	\$130,000	\$130,000
679501 CERTFD COPIES VITAL HLTH STATS	\$23,920	\$24,743	\$25,000	\$25,000	\$25,000
681100 IMMUNIZATION FEES	\$80,842	\$94,320	\$80,000	\$80,000	\$80,000
681250 REGIONAL LAB CONTRACT	\$37,338	\$51,777	\$43,776	\$43,776	\$43,776
681260 TEHAMA CO LAB CONTRACT	\$752	\$988	\$2,000	\$2,000	\$2,000
681270 SISKIYOU CO LAB CONTRACT	\$4,905	\$2,423	\$6,000	\$6,000	\$6,000
681300 COMPREHENSIVE PERINATAL	\$2,022	\$1,230	\$3,000	\$3,000	\$3,000
681400 LAB TESTS BACTERIOLOGY	\$3,231	\$2,643	\$2,500	\$2,500	\$2,500
681402 PARASITOLOGY LAB FEES	\$404	\$230	\$0	\$0	\$0
681502 BREAST PUMP RENTALS	\$549	\$887	\$1,000	\$1,000	\$1,000
681513 DRUG TESTING LAB FEES	\$53,043	\$16,343	\$0	\$0	\$0
681520 RABIES TEST FEES	\$1,452	\$753	\$1,500	\$1,500	\$1,500
681901 VENEREAL DISEASE FEE	\$0	\$27	\$0	\$0	\$0
681904 LAB FEES WATER SAMPLES	\$9,748	\$6,538	\$7,500	\$7,500	\$7,500
681905 HIV TESTING LAB	\$0	\$66	\$0	\$0	\$0
681907 GENERAL REVENUE CLINIC	\$19	\$462	\$1,000	\$1,000	\$1,000
681908 TUBERCULOUS CLINIC	\$6,138	\$6,290	\$8,000	\$8,000	\$8,000
681909 TARGETED CASE MGMT ENCOUNTERS	\$42,380	\$16,229	\$60,000	\$60,000	\$60,000
681914 LAB FEES EH WATER SAMPLES	\$252	\$472	\$300	\$300	\$300
692014 EPIDEMIOLOGY SERVICES	\$52,587	\$40,392	\$46,490	\$46,490	\$46,490
692200 REIMBURSE TRAVEL	\$102	\$0	\$0	\$0	\$0
693030 CONTRACT SERVICES REVENUE	\$14,861	\$14,506	\$40,000	\$40,000	\$40,000
<b>CHARGES FOR SERVICES</b>	<b>\$468,599</b>	<b>\$420,245</b>	<b>\$458,066</b>	<b>\$458,066</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$1,300	\$1,025	\$2,000	\$2,000	\$2,000
792512 CONTR FR CAREMARK RV SHR AGRMT	\$939	\$1,167	\$1,000	\$1,000	\$1,000
792579 CONTRIB FROM COMMUNITY GRANTS	\$60,000	\$20,000	\$20,000	\$20,000	\$20,000
795000 AUDITOR VOID/STALE DATED CHECK	\$25	\$4,577	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$33	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,309	\$5,840	\$11,500	\$11,500	\$11,500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$12,801	\$36,612	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$202	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$20,676	\$0	\$0	\$0	\$0
799710 GENERAL ASSISTANCE COLLECTIONS	\$6,922	\$35,686	\$20,000	\$20,000	\$20,000
799900 CASH OVER/SHORT	(\$29)	(\$11)	\$0	\$0	\$0

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>MISCELLANEOUS REVENUES</b>	\$104,146	\$105,431	\$54,500	\$54,500	
<b>Category:</b> 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$44,178	\$38,039	\$6,311	\$6,311	
800410 TRANS IN MENTAL HEALTH	\$1,023,677	\$959,921	\$770,000	\$770,000	
800590 TRANS IN COMMUNITY ACTION AGCY	\$0	\$367,925	\$195,864	\$195,864	
800593 TRANS IN HOUSING AUTHORITY	\$0	\$10,000	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,067,855	\$1,375,885	\$972,175	\$972,175	
<b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$2,105	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$2,105	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$15,210,488	\$15,979,653	\$17,068,309	\$17,068,309	
<b>Category:</b> 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$7,069,832	\$7,725,804	\$8,614,000	\$8,614,000	
011200 TERMINATION/SPECIAL PAY	\$124,296	\$47,544	\$29,000	\$29,000	
017000 EXTRA HELP	\$113,672	\$334,899	\$225,000	\$225,000	
017502 OVERTIME PAY	\$50,512	\$115,129	\$11,000	\$11,000	
017505 STANDBY PAY	\$1,936	\$6,573	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$1,041	\$4,423	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,537	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$539,497	\$588,933	\$660,000	\$660,000	
018201 EMPLOYER SHARE RETIREMENT	\$1,415,358	\$1,697,547	\$2,019,000	\$2,019,000	
018204 EMPLOYER SHARE DEFERRED COMP	(\$244)	\$2	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$14,585	\$27,583	\$50,000	\$50,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,861,591	\$2,095,480	\$2,307,000	\$2,307,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$211,477	\$312,144	\$345,000	\$345,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$11,430	\$7,994	\$5,300	\$5,300	
018500 WORKERS COMP EXPOSURE	\$61,373	\$20,809	\$33,000	\$33,000	
018501 WORKERS COMP EXPERIENCE	\$35,700	\$11,856	\$22,000	\$22,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$2,748	\$2,700	\$2,700	
<b>SALARIES AND BENEFITS</b>	\$11,515,599	\$12,999,472	\$14,323,000	\$14,323,000	
<b>Category:</b> 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,852	\$71,321	\$25,545	\$25,545	
032500 COMMUNICATIONS EXPENSE	\$91,941	\$101,455	\$144,021	\$144,021	
032590 CHGS FAC MGMT COMM	\$98	\$98	\$100	\$100	
032591 CHGS IT COMM	\$47,634	\$49,938	\$67,469	\$67,469	
032700 FOOD EXPENSE	\$21,643	\$60,680	\$65,500	\$65,500	

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$16,050	\$32,004	\$25,735	\$25,735	
032928 HSHLD XP LAUNDRY SVS	\$1,364	\$857	\$2,500	\$2,500	
032990 CHGS OC HSHLD SVS	\$93,116	\$93,722	\$113,383	\$113,383	
032991 CHGS OC HSHLD SUPPL	\$2,527	\$3,357	\$4,753	\$4,753	
032992 CHGS FAC MGMT HSHLD XP	\$101,551	\$135,390	\$37,254	\$37,254	
033100 INSURANCE EXPENSE	\$20	\$0	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$19,272	\$19,038	\$26,000	\$26,000	
033103 INSUR XP MISCELLANEOUS	\$6,939	\$6,348	\$7,320	\$7,320	
033104 INSUR XP MALPRACTICE	\$19,460	\$22,214	\$43,000	\$43,000	
033105 INSUR XP LIABILITY EXPERIENCE	\$4,888	\$2,568	\$9,204	\$9,204	
033500 MAINTENANCE OF EQUIPMENT	\$48,016	\$24,616	\$35,720	\$35,720	
033528 MNT EQP SOFTWARE	\$3,688	\$1,627	\$4,000	\$4,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$18,953	\$19,558	\$26,128	\$26,128	
033700 MAINTENANCE OF STRUCTURES	\$3,471	\$5,297	\$155,600	\$155,600	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$3,000	\$3,000	
033791 CHGS FAC MGMT MAINT STR	\$128,418	\$162,256	\$74,328	\$74,328	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$156,007	\$245,016	\$231,175	\$231,175	
033904 MED SPLY IMMUNIZATIONS	\$65,915	\$47,697	\$95,000	\$95,000	
034100 MEMBERSHIPS	\$15,828	\$18,475	\$19,175	\$19,175	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$3,000	\$3,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$16	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$263	\$587	\$0	\$0	
034500 OFFICE EXPENSE	\$106,568	\$97,218	\$171,865	\$171,865	
034526 OFFICE XP POSTAGE	\$1,972	\$2,086	\$7,000	\$7,000	
034527 OFFICE XP PRINTING	\$14,830	\$4,933	\$56,530	\$56,530	
034528 OFFICE XP SUPPLIES	\$0	\$0	\$500	\$500	
034535 OFFICE XP EDUCATIONAL ITEMS	\$12,214	\$9,897	\$70,900	\$70,900	
034536 OFFICE XP OFFICE FURNITURE	\$56	\$0	\$19,100	\$19,100	
034537 OFFICE XP BOOKS	\$117	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$7,747	\$5,025	\$7,714	\$7,714	
034591 CHGS OC POSTAGE SVS	\$6,515	\$6,875	\$5,047	\$5,047	
034592 CHGS OC OTHER SERVICES	\$8,842	\$10,742	\$12,838	\$12,838	
034800 PROF & SPECIAL SERVICES	\$763,018	\$860,993	\$2,555,885	\$2,555,885	
034801 PROF ACCOUNTING SVS	\$2,113,741	\$2,055,225	\$2,572,305	\$2,572,305	
034802 PROF ADMIN SVS	\$1,720,434	\$1,938,397	\$1,953,044	\$1,953,044	
034803 PROF ADVERTISING & MKTG SVS	\$85,620	\$164,506	\$340,500	\$340,500	
034807 PROF BANK SVS	\$1,502	\$1,671	\$2,100	\$2,100	
034823 PROF HEALTH SVS	\$169,632	(\$37,753)	\$67,000	\$67,000	
034826 PROF LAB SVS	\$13,805	\$3,925	\$5,500	\$5,500	

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$6,457	\$14,679	\$10,000	\$10,000	
034849 PROF TECHNOLOGICAL SVS	\$0	\$0	\$1,000	\$1,000	
034851 PROF TRAINING SVS	\$1,560	\$921	\$15,450	\$15,450	
034854 PROF INTERPRETING SVS	(\$6)	\$4,183	\$2,750	\$2,750	
034858 PROF FINGERPRINTING SVS	\$98	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$4,579	\$5,703	\$106,563	\$106,563	
034892 CHGS IT PROFESSIONAL SVS	\$468,594	\$522,891	\$572,956	\$572,956	
034900 PUBLICATIONS & LEGAL NOTICES	\$499	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$39,021	\$43,598	\$46,947	\$46,947	
035300 RENTS & LEASES OF STRUCTURES	\$184,328	\$479,847	\$183,303	\$183,303	
035500 MINOR EQUIPMENT	\$17,723	\$15,836	\$49,950	\$49,950	
035528 MINOR EQP SOFTWARE	\$14,716	\$8,700	\$48,750	\$48,750	
035529 MNR EQP COMPUTERS	\$0	\$0	\$18,500	\$18,500	
035530 MNR EQP IT APRV	\$0	\$0	\$2,000	\$2,000	
035535 MNR EQP COMM EQP	\$0	\$2,642	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$5,266	\$6,269	\$34,300	\$34,300	
035591 CHGS IT HARDWARE EQP	\$151,144	\$91,124	\$120,800	\$120,800	
035592 CHGS IT TELECOMM EQP	\$378	\$700	\$550	\$550	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$99,511	\$73,199	\$179,620	\$179,620	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$50	\$0	\$1,330	\$1,330	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$586	\$0	\$1,100	\$1,100	
035900 TRANSPORTATION & TRAVEL	\$185,858	\$78,968	\$280,825	\$280,825	
035940 TRANS/TRVL FUEL	\$18,403	\$14,518	\$22,160	\$22,160	
035941 TRANS/TRVL MILEAGE	\$6,369	\$2,065	\$8,300	\$8,300	
035942 TRANS/TRVL TRAINING	\$9,536	\$1,877	\$13,800	\$13,800	
035990 CHGS FLEET TRANS/TRVL	\$72,129	\$50,605	\$42,007	\$42,007	
035991 CHGS FLEET BOAT FUEL	\$0	(\$16)	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$2,614	\$2,585	\$3,200	\$3,200	
036100 UTILITIES	\$114,622	\$104,788	\$123,981	\$123,981	
<b>SERVICES AND SUPPLIES</b>	<b>\$7,305,608</b>	<b>\$7,773,567</b>	<b>\$10,957,880</b>	<b>\$10,957,880</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$419,366	\$431,928	\$396,673	\$396,673	
050003 BUILDING & EQUIP COST PLAN CHG	\$129,354	\$150,373	\$141,040	\$141,040	
050800 TAXES & ASSESSMENTS	\$2,098	\$2,089	\$5,000	\$5,000	
051351 CONTR TO CITY OF REDDING	\$8,304	\$104,987	\$100,000	\$100,000	
051352 CONTR TO CITY OF ANDERSON	\$0	\$0	\$31,467	\$31,467	
052000 SUPPORT & CARE OF PERSONS	\$4,082	\$84,659	\$6,010	\$6,010	
052001 SUPP/CARE CLIENTS	\$338,244	\$280,264	\$600,000	\$600,000	
052006 SUPP/CARE FOSTER CHILDREN	\$0	\$20	\$0	\$0	

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
052009 SUPP/CARE ADULTS	\$1,056	\$704	\$2,000	\$2,000
052015 SUPP/CARE ADULT RESIDENTIAL	\$0	\$12,230	\$10,000	\$10,000
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	(\$500)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$903,006</b>	<b>\$1,066,756</b>	<b>\$1,292,190</b>	<b>\$1,292,190</b>
<b>Category: 070 CAPITAL ASSETS</b>				
061172 PUBLIC HEALTH STORAGE SHED	\$0	\$0	\$60,000	\$60,000
065008 1 AUTOCLAVE	\$0	\$0	\$75,000	\$75,000
065035 1 FREEZER	\$0	\$0	\$10,000	\$10,000
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000
065048 1 LAB TESTING MACHINE	\$0	\$36,164	\$0	\$0
065095 1 VEHICLE W/ ACCESSORIES	\$19,186	\$0	\$0	\$0
065102 1 WORKSTATION	\$0	\$6,593	\$0	\$0
065122 2 VEHICLES W/ ACCESSORIES	\$39,076	\$0	\$0	\$0
065248 1 PLATE WASHER	\$0	\$7,905	\$0	\$0
065277 1 SPECIALIZED RESPONSE VEHICLE	\$0	\$0	\$399,688	\$399,688
065349 1 MICROSCOPE	\$32,648	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$90,911</b>	<b>\$50,663</b>	<b>\$554,688</b>	<b>\$554,688</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>				
088260 C/A/ JAIL	(\$275)	(\$250)	(\$1,000)	(\$1,000)
088262 C/A JUVENILE HALL	\$0	\$0	(\$1,000)	(\$1,000)
088263 C/A PROBATION	(\$30,595)	(\$3,318)	\$0	\$0
088404 C/A MHSA	(\$396,063)	(\$431,502)	(\$675,808)	(\$675,808)
088411 C/A PUBLIC HEALTH	(\$1,720,434)	(\$1,938,397)	(\$1,953,044)	(\$1,953,044)
088412 C/A SCHC CMSP	(\$85,000)	(\$85,000)	\$0	\$0
088417 C/A CA CHILD SERVICES	(\$192,024)	(\$176,434)	(\$160,984)	(\$160,984)
088422 C/A ALCOHOL & DRUG	(\$484,087)	(\$443,454)	(\$343,373)	(\$343,373)
088501 C/A SOCIAL SERVICES	(\$1,219,652)	(\$1,512,885)	(\$2,625,641)	(\$2,625,641)
088590 C/A CAA	(\$112,689)	\$0	\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$4,240,821)</b>	<b>(\$4,591,242)</b>	<b>(\$5,760,850)</b>	<b>(\$5,760,850)</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$27,950	\$27,950
095235 TRAN OUT SHERIFF	\$273,917	\$74,419	\$118,155	\$118,155
095590 TRAN OUT COMMUNITY ACTION AGCY	\$0	\$50,000	\$127,000	\$127,000
095592 TRAN OUT HOUSING HOME IPP	\$50,000	\$0	\$0	\$0
095596 TRAN OUT CDBG	\$0	\$105,497	\$112,988	\$112,988
095806 TRAN OUT ENERGY RETROFIT	\$0	\$2,650	\$2,650	\$2,650
096391 TRAN OUT FIRE ZONE #1	\$82,405	\$99,848	\$77,156	\$77,156

**Budget Unit:** 411 - PUBLIC HEALTH (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$406,322	\$332,415	\$465,899	\$465,899
<b>Total Expenditures/Appropriations:</b>	\$15,980,626	\$17,631,632	\$21,832,807	\$21,832,807
<b>Net Cost:</b>	\$770,138	\$1,651,979	\$4,764,498	\$4,764,498



# 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 2020-21 requested expenditures are \$596,239, a decrease of \$796,224 compared to the FY 2019-20 Adjusted Budget. The requested budget includes capital asset appropriations to replace two base radios (\$32,000) which are used in the EMS communications system. FY 2020-21 requested revenue is \$573,989, 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 of \$67,000, which is \$20,000 less than the 2019-20 fiscal year cost due to a reduction in contracted amounts. The budget includes 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. 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 2020-21 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 2019-20, 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 \$177,738, a 7.2 percent increase compared to the FY 2019-20 Adjusted Budget with a corresponding reduction in the Public Health (Cost Center 411) budget. There are no position 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:** 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533150 STATE CMSP	\$75,000	\$25,000		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$75,000</b>	<b>\$25,000</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$49,937	\$57,596		\$101,882	\$101,882
<b>CHARGES FOR SERVICES</b>	<b>\$49,937</b>	<b>\$57,596</b>		<b>\$101,882</b>	<b>\$101,882</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$434,240	\$440,379		\$472,107	\$472,107
800590 TRANS IN COMMUNITY ACTION AGCY	\$0	\$700,000		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$434,240</b>	<b>\$1,140,379</b>		<b>\$472,107</b>	<b>\$472,107</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$200		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$200</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$559,177</b>	<b>\$1,223,175</b>		<b>\$573,989</b>	<b>\$573,989</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033500 MAINTENANCE OF EQUIPMENT	\$14,608	\$7,499		\$67,000	\$67,000
034800 PROF & SPECIAL SERVICES	\$101,140	\$800,000		\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0		\$23,120	\$23,120
035300 RENTS & LEASES OF STRUCTURES	\$43,266	\$45,123		\$46,378	\$46,378
035500 MINOR EQUIPMENT	\$4,493	\$803		\$0	\$0
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0		\$2,012	\$2,012
<b>SERVICES AND SUPPLIES</b>	<b>\$163,508</b>	<b>\$853,426</b>		<b>\$138,510</b>	<b>\$138,510</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,385	\$6,102		\$12,572	\$12,572
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$0		\$1,788	\$1,788
052000 SUPPORT & CARE OF PERSONS	\$84,874	\$85,084		\$87,000	\$87,000
052003 SUPP/CARE INDIGENTS	\$0	\$0		\$294,369	\$294,369
<b>OTHER CHARGES</b>	<b>\$86,259</b>	<b>\$91,186</b>		<b>\$395,729</b>	<b>\$395,729</b>
<b>Category: 070</b> CAPITAL ASSETS					
065179 2 RADIOS	\$0	\$0		\$32,000	\$32,000
065256 1 BASE RADIO	\$12,355	\$0		\$0	\$0
065265 3 BASE RADIOS	\$36,679	\$0		\$0	\$0
065366 2 REPEATERS	\$0	\$24,453		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$49,034</b>	<b>\$24,453</b>		<b>\$32,000</b>	<b>\$32,000</b>

**Budget Unit:** 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 090					
APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	\$30,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$30,000	\$30,000	\$30,000
<b>Total Expenditures/Appropriations:</b>	\$298,802	\$969,066	\$596,239	\$596,239	\$596,239
<b>Net Cost:</b>	(\$260,374)	(\$254,108)	\$22,250	\$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 2020-21 expenditure request in the amount of \$2.2 million represents a decrease of \$166,963 from the FY 2019-20 Adjusted Budget, due to decreases in Salaries and Benefits as well as Services and Supplies as a result of the transfer of most case management functions as part of the "Whole Child Model" (see additional information below). FY 2020-21 revenue is requested at nearly \$1.8 million; a decrease of \$334,197 compared to the FY 2019-20 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 \$484,501 to fund the Net County Cost to operate the CCS program. There are no requested capital assets.

The department requests to delete one full-time Occupational Therapist (OT) I/II/Physical Therapist I/II/Certified OT Assistant position in this budget.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is in its infancy, 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, diagnostic, and treatment services. As in previous years, these costs are somewhat unpredictable due to fluctuations in Medi-Cal client ratios and varying high-risk medical needs among CCS children. Therefore, due to the possibility of additional medical care costs, increased Medi-Cal caseload, particularly related to the implementation of health care reform, and the decline in prior years of 1991 Realignment revenues, Public Health bears the risk for the additional costs.

The Department of Health Care Services (DHCS), which oversees the CCS program, has "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", started in January 2019. Case management functions that were previously the County's responsibility have transitioned to PHC, while others, such as the medical therapy unit, as well as medical and financial eligibility, remain the County's responsibility. The County lost part of their funding, which went to PHC, because of the transfer of these program responsibilities. As a result, the department is reducing staffing through attrition and by filling some vacancies with part-time staff.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
530901 STATE MEDICAL SERVICES	\$46,781	\$28,617	\$75,000	\$75,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$468,685	\$481,005	\$481,005	\$481,005	
534000 STATE CALIF CHILDREN SERVICES	\$1,373,683	\$1,213,652	\$1,096,518	\$1,096,518	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,889,149</b>	<b>\$1,723,274</b>	<b>\$1,652,523</b>	<b>\$1,652,523</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$1,000	\$1,000	\$1,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$388	\$54	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,060	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$38,261	\$0	\$0	\$0	
799400 JURY & WITNESS FEES	\$0	\$193	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$38,650</b>	<b>\$3,307</b>	<b>\$1,000</b>	<b>\$1,000</b>	
<b>Category: 800 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>	<b>\$139,158</b>	<b>\$139,158</b>	<b>\$139,159</b>	<b>\$139,159</b>	
<b>Total Revenues:</b>					
	<b>\$2,066,958</b>	<b>\$1,865,741</b>	<b>\$1,792,682</b>	<b>\$1,792,682</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$891,635	\$819,822	\$936,000	\$936,000	
011200 TERMINATION/SPECIAL PAY	\$9,525	(\$2,195)	\$0	\$0	
017502 OVERTIME PAY	\$4,761	\$1,535	\$0	\$0	
017505 STANDBY PAY	\$0	\$216	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$531	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$66,946	\$61,958	\$71,000	\$71,000	
018201 EMPLOYER SHARE RETIREMENT	\$178,571	\$181,105	\$216,000	\$216,000	
018205 EMPLOYER SHARE 401A	\$950	\$3,178	\$3,700	\$3,700	
018300 EMPLOYER SHARE HEALTH INSUR	\$193,828	\$184,453	\$188,000	\$188,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$26,726	\$33,049	\$37,000	\$37,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,418	\$802	\$600	\$600	
018500 WORKERS COMP EXPOSURE	\$7,610	\$2,078	\$3,600	\$3,600	
018501 WORKERS COMP EXPERIENCE	\$12,276	\$1,296	\$800	\$800	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$186	\$300	\$300	
<b>SALARIES AND BENEFITS</b>	<b>\$1,394,782</b>	<b>\$1,287,488</b>	<b>\$1,457,000</b>	<b>\$1,457,000</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$0	\$14	\$0	\$0	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$1,399	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$2,833	\$0	\$2,000	\$2,000	

**Budget Unit:** 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$5,527	\$5,542	\$7,833	\$7,833	
032700 FOOD EXPENSE	\$434	\$97	\$400	\$400	
032900 HOUSEHOLD EXPENSE	\$161	\$932	\$2,000	\$2,000	
032992 CHGS FAC MGMT HSHLD XP	\$10,624	\$6,029	\$2,830	\$2,830	
033102 INSUR XP LIABILITY EXPOSURE	\$2,374	\$1,893	\$3,100	\$3,100	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,248	\$708	\$372	\$372	
033500 MAINTENANCE OF EQUIPMENT	\$15	\$35	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,527	\$1,269	\$2,788	\$2,788	
033700 MAINTENANCE OF STRUCTURES	\$3,635	\$0	\$8,500	\$8,500	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$35,500	\$35,500	
033791 CHGS FAC MGMT MAINT STR	\$17,632	\$6,702	\$3,804	\$3,804	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$743	\$94	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$2,000	\$2,000	\$2,000	\$2,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$430	\$0	\$1,000	\$1,000	
034500 OFFICE EXPENSE	\$5,152	\$3,088	\$8,000	\$8,000	
034526 OFFICE XP POSTAGE	\$273	\$165	\$2,000	\$2,000	
034527 OFFICE XP PRINTING	\$172	\$10	\$300	\$300	
034590 CHGS OC PHOTOCOPY SVS	\$121	\$100	\$218	\$218	
034591 CHGS OC POSTAGE SVS	\$3,024	\$1,241	\$1,610	\$1,610	
034592 CHGS OC OTHER SERVICES	\$4,000	\$4,670	\$5,212	\$5,212	
034800 PROF & SPECIAL SERVICES	\$2,852	\$2,224	\$20,000	\$20,000	
034801 PROF ACCOUNTING SVS	\$116,173	\$86,826	\$95,177	\$95,177	
034802 PROF ADMIN SVS	\$192,024	\$176,434	\$160,984	\$160,984	
034837 PROF PREEMPLOYMENT SVS	\$574	\$463	\$2,000	\$2,000	
034851 PROF TRAINING SVS	\$85	\$0	\$4,000	\$4,000	
034854 PROF INTERPRETING SVS	\$0	\$35	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$522	\$277	\$96	\$96	
034892 CHGS IT PROFESSIONAL SVS	\$53,732	\$38,343	\$38,533	\$38,533	
035100 RENTS & LEASES OF EQUIPMENT	\$3,957	\$3,996	\$3,884	\$3,884	
035500 MINOR EQUIPMENT	\$138	\$151	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$40	\$144	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$7,901	\$12,501	\$7,500	\$7,500	
035592 CHGS IT TELECOMM EQP	\$42	\$131	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,150	\$5,228	\$9,000	\$9,000	
035900 TRANSPORTATION & TRAVEL	\$327	\$1,938	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$387	\$437	\$700	\$700	
035941 TRANS/TRVL MILEAGE	\$1,093	\$552	\$2,000	\$2,000	
035942 TRANS/TRVL TRAINING	\$1,463	\$0	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$6,372	\$5,362	\$2,011	\$2,011	

**Budget Unit:** 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$584	\$0		\$700	\$700
036100 UTILITIES	\$8,295	\$3,470		\$3,650	\$3,650
<b>SERVICES AND SUPPLIES</b>	\$464,651	\$374,512		\$447,702	\$447,702
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41,765	\$40,653		\$32,981	\$32,981
052000 SUPPORT & CARE OF PERSONS	\$0	\$452		\$4,500	\$4,500
052001 SUPP/CARE CLIENTS	\$15,253	\$233		\$85,000	\$85,000
052007 SUPP/CARE PATIENTS	\$3,043	\$0		\$250,000	\$250,000
<b>OTHER CHARGES</b>	\$60,062	\$41,339		\$372,481	\$372,481
<b>Total Expenditures/Appropriations:</b>	\$1,919,497	\$1,703,340		\$2,277,183	\$2,277,183
<b>Net Cost:</b>	(\$147,461)	(\$162,400)		\$484,501	\$484,501



# 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 Health and Human Services Agency (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 2020-21 expenditures are requested at nearly \$5.0 million, a 7.0 percent decrease, and revenue is requested at almost \$4.2 million, a 4.6 percent decrease, compared to the FY 2019-20 Adjusted Budget amount. The FY 2020-21 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 cost of \$755,268 to the Mental Health fund for FY 2020-21, which is a decrease of \$172,427 compared to the FY 2019-20 Adjusted Budget. There are no requested capital assets included in this budget request.

The requested budget includes continued appropriations for funding for methadone treatment, which is a service that HHSA contracts for secondary to the state changing the responsible party from county-of-service to county-of-residence for narcotic treatment programs. In April 2017, methadone treatment became available in Shasta County through a medication-only satellite clinic of a full clinic in Chico, with a full clinic opening in May 2019. Previously, Shasta County residents sought treatment in Butte County.

Position Changes Requested: Include deleting 2.0 Full Time Equivalent (FTE) Social Worker/Assistant Social Worker positions. Additionally, the requested Position Changes include the transfer of positions between HHSA cost centers to more closely reflect the assignment of duties

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is in its infancy, 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) 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:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
317531 VCF ALCOHOL PROGRAMS	\$23,810	\$19,870	\$24,000	\$24,000	\$24,000
319150 PENALTIES ALCOHOL REHAB PROG	\$62	\$124	\$100	\$100	\$100
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$23,873</b>	<b>\$19,994</b>	<b>\$24,100</b>	<b>\$24,100</b>	<b>\$24,100</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
533202 STATE IGT	\$0	\$37,484	\$0	\$0	\$0
536403 STATE DEPT HEALTH CARE SVS PRG	\$147,867	\$62,289	\$85,677	\$85,677	\$85,677
542603 ST REALIGNMENT 2011 AB109	\$911,326	\$967,069	\$910,684	\$910,684	\$910,684
552100 FEDERAL MEDI-CAL	\$1,797,595	\$2,243,364	\$1,608,522	\$1,608,522	\$1,608,522
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$972,073	\$1,448,867	\$1,071,581	\$1,071,581	\$1,071,581
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$3,828,862</b>	<b>\$4,759,074</b>	<b>\$3,676,464</b>	<b>\$3,676,464</b>	<b>\$3,676,464</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
682002 MENTAL HEALTH SERVICES OTHER	\$10,605	\$6,630	\$12,000	\$12,000	\$12,000
682009 MH SVS SC COURT DRUG GRANT	\$4,436	\$0	\$2,500	\$2,500	\$2,500
682015 MEDICAL MARIJUANA PGM ID FEES	\$1,074	\$650	\$1,000	\$1,000	\$1,000
<b>CHARGES FOR SERVICES</b>	<b>\$16,115</b>	<b>\$7,280</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$15,500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$6,022	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$29,394	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$29,394</b>	<b>\$6,022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	\$3,195
800410 TRANS IN MENTAL HEALTH	\$336,143	\$430,000	\$480,000	\$480,000	\$480,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$339,338</b>	<b>\$433,195</b>	<b>\$483,195</b>	<b>\$483,195</b>	<b>\$483,195</b>
<b>Total Revenues:</b>					
	<b>\$4,237,584</b>	<b>\$5,225,567</b>	<b>\$4,199,259</b>	<b>\$4,199,259</b>	<b>\$4,199,259</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$670,016	\$696,627	\$925,000	\$925,000	\$925,000
011200 TERMINATION/SPECIAL PAY	\$9,809	\$586	\$1,500	\$1,500	\$1,500
017000 EXTRA HELP	\$4,125	\$17,831	\$0	\$0	\$0
017502 OVERTIME PAY	\$4,331	\$935	\$2,300	\$2,300	\$2,300
017517 CELL/PDA COMM ALLOWANCE PROG	\$234	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$50,422	\$51,970	\$71,000	\$71,000	\$71,000
018201 EMPLOYER SHARE RETIREMENT	\$134,540	\$150,088	\$217,000	\$217,000	\$217,000
018205 EMPLOYER SHARE 401A	\$1,262	\$5,859	\$12,000	\$12,000	\$12,000
018300 EMPLOYER SHARE HEALTH INSUR	\$202,938	\$208,661	\$291,000	\$291,000	\$291,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$20,094	\$28,282	\$38,000	\$38,000	\$38,000

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,076	\$700	\$699	\$699
018500	WORKERS COMP EXPOSURE	\$5,767	\$1,823	\$3,600	\$3,600
018501	WORKERS COMP EXPERIENCE	\$15,084	\$4,608	\$7,100	\$7,100
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$231	\$300	\$300
<b>SALARIES AND BENEFITS</b>		\$1,119,702	\$1,168,208	\$1,569,499	\$1,569,499
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$6	\$290	\$310	\$310
032500	COMMUNICATIONS EXPENSE	\$3,409	\$4,757	\$4,828	\$4,828
032590	CHGS FAC MGMT COMM	\$7	\$0	\$0	\$0
032591	CHGS IT COMM	\$4,261	\$4,073	\$5,342	\$5,342
032900	HOUSEHOLD EXPENSE	\$1,731	\$1,565	\$1,100	\$1,100
032990	CHGS OC HSHLD SVS	\$103	\$8,631	\$22,495	\$22,495
032991	CHGS OC HSHLD SUPPL	\$0	\$479	\$962	\$962
032992	CHGS FAC MGMT HSHLD XP	\$453	\$374	\$3,709	\$3,709
033102	INSUR XP LIABILITY EXPOSURE	\$1,810	\$1,654	\$2,800	\$2,800
033103	INSUR XP MISCELLANEOUS	\$741	\$696	\$792	\$792
033105	INSUR XP LIABILITY EXPERIENCE	\$1,041	\$1,344	\$444	\$444
033500	MAINTENANCE OF EQUIPMENT	\$0	\$109	\$0	\$0
033528	MNT EQP SOFTWARE	\$310	\$620	\$1,500	\$1,500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,866	\$1,843	\$1,874	\$1,874
033700	MAINTENANCE OF STRUCTURES	\$898	\$712	\$500	\$500
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$10,000	\$10,000
033791	CHGS FAC MGMT MAINT STR	\$11,327	\$13,387	\$11,964	\$11,964
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$875	\$2,306	\$0	\$0
034100	MEMBERSHIPS	\$500	\$5,835	\$6,000	\$6,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$363	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$7,069	\$18,548	\$12,291	\$12,291
034526	OFFICE XP POSTAGE	\$0	\$407	\$100	\$100
034527	OFFICE XP PRINTING	\$537	\$487	\$300	\$300
034590	CHGS OC PHOTOCOPY SVS	\$850	\$976	\$115	\$115
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$251	\$251
034592	CHGS OC OTHER SERVICES	\$8	\$18	\$906	\$906
034800	PROF & SPECIAL SERVICES	\$101,544	\$128,887	\$212,204	\$212,204
034801	PROF ACCOUNTING SVS	\$556,113	\$590,726	\$707,857	\$707,857
034808	PROF BILLING SVS	\$2,952	\$3,036	\$4,200	\$4,200
034815	PROF DATA PROCESSING SVS	\$11,680	\$11,000	\$15,000	\$15,000
034817	PROF DRUG TESTING SVS	\$17,132	\$2,466	\$25,000	\$25,000
034823	PROF HEALTH SVS	\$484,087	\$488,078	\$343,373	\$343,373
034837	PROF PREEMPLOYMENT SVS	\$2,527	\$1,948	\$5,000	\$5,000

**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034851 PROF TRAINING SVS	\$407	\$438	\$106,250	\$106,250	
034854 PROF INTERPRETING SVS	\$1	\$3	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$278	\$298	\$277	\$277	
034892 CHGS IT PROFESSIONAL SVS	\$41,166	\$42,679	\$52,078	\$52,078	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$480	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$3,050	\$3,154	\$3,047	\$3,047	
035300 RENTS & LEASES OF STRUCTURES	\$23,458	\$27,687	\$27,660	\$27,660	
035500 MINOR EQUIPMENT	\$492	\$1,161	\$500	\$500	
035528 MINOR EQP SOFTWARE	\$5,346	\$4,350	\$8,000	\$8,000	
035529 MNR EQP COMPUTERS	\$147	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$3,663	\$0	\$11,000	\$11,000	
035591 CHGS IT HARDWARE EQP	\$13,947	\$3,612	\$10,625	\$10,625	
035592 CHGS IT TELECOMM EQP	\$42	\$0	\$50	\$50	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$70,426	\$42,937	\$2,118	\$2,118	
035900 TRANSPORTATION & TRAVEL	\$14,070	\$17,730	\$21,182	\$21,182	
035940 TRANS/TRVL FUEL	\$171	\$2,090	\$2,500	\$2,500	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$1,844	\$30	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$3,072	\$3,408	\$3,319	\$3,319	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,133	\$363	\$1,300	\$1,300	
036100 UTILITIES	\$4,849	\$3,911	\$3,764	\$3,764	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,401,781</b>	<b>\$1,449,602</b>	<b>\$1,658,587</b>	<b>\$1,658,587</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$55,352	\$67,533	\$63,091	\$63,091	
052015 SUPP/CARE ADULT RESIDENTIAL	\$79,500	\$108,570	\$375,343	\$375,343	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$2,072,538	\$2,369,590	\$2,105,000	\$2,105,000	
<b>OTHER CHARGES</b>	<b>\$2,207,390</b>	<b>\$2,545,693</b>	<b>\$2,543,434</b>	<b>\$2,543,434</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088422 C/A ALCOHOL & DRUG	\$0	(\$41,128)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$597,419)	(\$617,557)	(\$816,993)	(\$816,993)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$597,419)</b>	<b>(\$658,685)</b>	<b>(\$816,993)</b>	<b>(\$816,993)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$4,131,454</b>	<b>\$4,504,818</b>	<b>\$4,954,527</b>	<b>\$4,954,527</b>	
<b>Net Cost:</b>	<b>(\$106,130)</b>	<b>(\$720,748)</b>	<b>\$755,268</b>	<b>\$755,268</b>	

# 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 drug-free lifestyle with an emphasis on developing a strong mother/child relationship. Funding for services is a combination of Perinatal State General Fund, Federal Substance Abuse Prevention and Treatment Block Grant Perinatal Set-Aside funds, Federal Drug Medi-Cal, and 2011 Realignments funds that are allocated to Shasta County specifically for women's perinatal services.

## **BUDGET REQUESTS**

Overall expenditures are requested at \$1,319,353, a decrease of \$88,622 and requested revenue is \$772,991, a decrease of \$45,705, when compared to the FY 2019-20 Adjusted Budget. The General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$546,362 will be funded with Mental Health fund balance. There are no requested capital assets.

Position Changes Requested: Include deleting 1.0 Full Time Equivalent (FTE) Social Worker/Assistant Social Worker. Additionally, the requested Position Changes include the transfer of positions between HSA cost centers to more closely reflect the assignment of duties.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The COVID-19 pandemic is in its infancy, 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) 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:** 425 - PERINATAL (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
542603	ST REALIGNMENT 2011 AB109	\$285,172	\$302,283	\$309,578	\$309,578
552100	FEDERAL MEDI-CAL	\$60,550	\$103,676	\$72,000	\$72,000
560300	FEDERAL PERINATAL GRANT	\$376,396	\$376,396	\$376,396	\$376,396
<b>INTERGOVERNMENTAL REVENUES</b>		\$722,118	\$782,355	\$757,974	\$757,974

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,426	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$0	\$1,426	\$0	\$0

<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100	TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$15,017	\$15,017	\$15,017	\$15,017

<b>Total Revenues:</b>		\$737,135	\$798,798	\$772,991	\$772,991
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$249,906	\$267,422	\$318,000	\$318,000
011200	TERMINATION/SPECIAL PAY	\$536	\$680	\$1,500	\$1,500
017000	EXTRA HELP	\$0	\$0	\$13,000	\$13,000
017502	OVERTIME PAY	\$182	\$329	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$231	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$18,467	\$19,182	\$24,000	\$24,000
018201	EMPLOYER SHARE RETIREMENT	\$49,295	\$57,614	\$73,000	\$73,000
018205	EMPLOYER SHARE 401A	\$337	\$203	\$900	\$900
018300	EMPLOYER SHARE HEALTH INSUR	\$78,939	\$75,465	\$91,000	\$91,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$7,465	\$10,851	\$13,000	\$13,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$393	\$261	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$2,118	\$681	\$1,300	\$1,300
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$230	\$300	\$300
<b>SALARIES AND BENEFITS</b>		\$407,874	\$432,923	\$536,300	\$536,300

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$105	\$0	\$200	\$200
032500	COMMUNICATIONS EXPENSE	\$1,309	\$2,108	\$1,809	\$1,809
032590	CHGS FAC MGMT COMM	\$0	\$0	\$0	\$0
032591	CHGS IT COMM	\$1,924	\$3,043	\$1,891	\$1,891
032700	FOOD EXPENSE	\$105	\$115	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$636	\$502	\$1,000	\$1,000
032990	CHGS OC HSHLD SVS	\$31,500	\$25,751	\$14,970	\$14,970
032991	CHGS OC HSHLD SUPPL	\$1,110	\$1,055	\$641	\$641

**Budget Unit:** 425 - PERINATAL (FUND 0080)

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032992 CHGS FAC MGMT HSHLD XP	\$77	\$219	\$1,724	\$1,724	
033102 INSUR XP LIABILITY EXPOSURE	\$655	\$621	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$168	\$156	\$204	\$204	
033528 MNT EQP SOFTWARE	\$155	\$310	\$550	\$550	
033592 CHGS IT MNT HARD/SOFTWARE	\$971	\$769	\$873	\$873	
033791 CHGS FAC MGMT MAINT STR	\$3,062	\$5,210	\$12,121	\$12,121	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$195	\$433	\$500	\$500	
034500 OFFICE EXPENSE	\$3,257	\$5,576	\$5,000	\$5,000	
034527 OFFICE XP PRINTING	\$189	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$108	\$177	\$77	\$77	
034591 CHGS OC POSTAGE SVS	\$202	\$382	\$168	\$168	
034592 CHGS OC OTHER SERVICES	\$929	\$1,065	\$594	\$594	
034800 PROF & SPECIAL SERVICES	\$2,778	\$365	\$115,789	\$115,789	
034801 PROF ACCOUNTING SVS	\$114,865	\$145,764	\$142,317	\$142,317	
034808 PROF BILLING SVS	\$2,952	\$3,036	\$4,200	\$4,200	
034817 PROF DRUG TESTING SVS	\$4,483	\$906	\$7,000	\$7,000	
034837 PROF PREEMPLOYMENT SVS	\$529	\$797	\$700	\$700	
034851 PROF TRAINING SVS	\$367	\$148	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$7	\$9	\$101	\$101	
034892 CHGS IT PROFESSIONAL SVS	\$18,596	\$21,751	\$18,111	\$18,111	
035100 RENTS & LEASES OF EQUIPMENT	\$518	\$610	\$519	\$519	
035300 RENTS & LEASES OF STRUCTURES	\$19,609	\$29,263	\$29,192	\$29,192	
035500 MINOR EQUIPMENT	\$100	\$173	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$40	\$57	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$8,640	\$1,672	\$3,750	\$3,750	
035592 CHGS IT TELECOMM EQP	\$0	\$103	\$253	\$253	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$232	\$207	\$250	\$250	
035900 TRANSPORTATION & TRAVEL	\$423	\$1,066	\$1,500	\$1,500	
035940 TRANS/TRVL FUEL	\$2,004	\$1,189	\$3,000	\$3,000	
035942 TRANS/TRVL TRAINING	\$433	\$30	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$5,904	\$4,980	\$4,651	\$4,651	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036100 UTILITIES	\$2,716	\$3,226	\$2,953	\$2,953	
<b>SERVICES AND SUPPLIES</b>	<b>\$231,868</b>	<b>\$262,856</b>	<b>\$385,908</b>	<b>\$385,908</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,958	\$18,498	\$21,145	\$21,145	
052001 SUPP/CARE CLIENTS	\$66	\$1,648	\$1,000	\$1,000	
052015 SUPP/CARE ADULT RESIDENTIAL	\$255,986	\$210,970	\$375,000	\$375,000	

**Budget Unit:** 425 - PERINATAL (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER CHARGES</b>	\$276,012	\$231,117	\$397,145	\$397,145
<b>Total Expenditures/Appropriations:</b>	\$915,755	\$926,897	\$1,319,353	\$1,319,353
<b>Net Cost:</b>	\$178,620	\$128,098	\$546,362	\$546,362



## 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 human service 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 2020-21 requested expenditures total \$78.2 million, a 16 percent (\$10,789,998) increase over the FY 2019-20 Adjusted Budget. The department is requesting an increase of 14 percent (\$5.4 million) in Salaries and Benefits, primarily due to wage and insurance increases and adding additional Eligibility units. The request for Services and Supplies includes an increase of 9.4% (\$1.9 million). FY 2020-21 requested revenue totals \$71.9 million a 12.9 percent (\$8.2 million) increase when compared to the FY 2019-20 Adjusted Budget. Intergovernmental Revenue increased by \$8.1 million (13 percent). The General Fund contribution (\$1 million) remains status quo. Expenditures exceed revenue by \$6.3 million as requested for FY 2020-21 and will be funded with Social Services fund balance.

There are three capital projects requested in the FY 2020-21 budget in the amount of \$2.2 million for a remodel of the Cascade Office Building lobby as well as two modular buildings.

Requested Position Changes: Includes adding 2.0 Full-Time Equivalent (FTE) Assistant/Social Worker (Adult Services), 1.0 FTE Community Mental Health Worker (Economic Mobility), 1.0 FTE Deputy Public Guardian (Adult Services), 1.0 FTE Social Service Aide (Economic Mobility), 7.0 FTE Eligibility Worker I/II positions (Economic Mobility), 1.0 FTE Eligibility Worker III (Economic Mobility), 1.0 FTE Eligibility Supervisor (Economic Mobility), and 1.0 FTE Social Worker/Assistant Social Worker (Economic Mobility). Moving 1.0 FTE Social Service Aide from 411 to 501 (Adult Services). Additionally, the requested Position Changes include the transfer of positions between HHS cost centers to more closely reflect the assignment of duties.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested with one minor technical adjustment in the amount of \$468.

### PENDING ISSUES AND POLICY CONSIDERATIONS

The COVID-19 pandemic is in its infancy, with changes occurring on a daily and even hourly basis. As such, the budget submission contains a best estimate of Social Services needs with the knowledge that changes will most likely be necessary. Some of the potential impacts of COVID 19 could be an increase in Eligibility Services due to some in the community losing income during this pandemic. Additionally, 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.

A CalFresh expansion was implemented to include SSI recipients which resulted in additional salary costs

to address the caseload increase.

The ABAWD (Able Bodied Adults Without Dependents) work criteria waiver was effective through August 31, 2019. The waiver was eliminated by new proposed federal regulations which requires clients to participate in other qualifying work experience programs. This will increase the number of participants in the Employment and Training programs provided by HHSA staff and may require the implementation of additional programs.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 400** REVENUE FROM MONEY & PROPERTY  
 420000 INTEREST \$175,476 \$241,391 \$150,000 \$150,000

**REVENUE FROM MONEY & PROPERTY** \$175,476 \$241,391 \$150,000 \$150,000

**Category: 500** INTERGOVERNMENTAL REVENUES

530200	ST LICENSING FOSTER FAM HOME	\$11,512	\$77,222	\$42,158	\$42,158
530900	ST CHILD WELFARE SERVICES	\$242,090	\$1,026,381	\$698,376	\$698,376
530991	STATE CALWORKS	\$1,163,513	\$2,187,162	\$988,010	\$988,010
530998	STATE APS	\$0	\$0	\$216,516	\$216,516
531500	STATE REALIGNMENT SOCIAL SVS	\$4,616,338	\$6,090,506	\$6,178,368	\$6,178,368
531501	STATE REALGNMNT FAMILY SUPPORT	\$1,271,016	\$651,037	\$651,037	\$651,037
531700	STATE IHSS INHOME	\$1,427,004	\$1,717,299	\$1,814,187	\$1,814,187
531800	STATE FOOD STAMPS	\$4,234,628	\$3,683,293	\$3,450,105	\$3,450,105
531900	STATE OPTIONS FOR RECOVERY	\$773,837	\$620,427	\$437,883	\$437,883
533100	STATE MEDICAL MEDI CAL ADMIN	\$5,385,919	\$5,485,268	\$6,587,691	\$6,587,691
533150	STATE CMSP	\$6,973	\$13,228	\$7,867	\$7,867
533202	STATE IGT	\$14,174	\$13,754	\$0	\$0
542603	ST REALIGNMENT 2011 AB109	\$7,470,906	\$7,089,629	\$7,637,358	\$7,637,358
549621	STATE REV FOR SYSTEM UPGRADES	\$1,520	\$1,650	\$0	\$0
550210	FED LICENSE FOSTER FAM HOME	(\$5,952)	\$24,013	\$26,610	\$26,610
550220	FEDERAL FRAUD/FRED GRANT ADMIN	\$95,373	\$0	\$25,000	\$25,000
550500	FEDERAL ADOPT PROGRAM ADMIN	\$502,622	\$643,329	\$615,750	\$615,750
550900	FEDERAL FOOD STAMP PROG ADMIN	\$5,120,750	\$5,892,020	\$7,081,908	\$7,081,908
550901	FEDERAL OPTIONS FOR RECOVERY	\$809,907	\$604,238	\$896,486	\$896,486
550930	FEDERAL CWS IV E ADMIN	\$5,399,646	\$4,450,951	\$5,660,549	\$5,660,549
550935	FED FAMILY PRESERVATION SUPPT	\$162,625	\$170,574	\$62,902	\$62,902
550960	FED INDEPEND LIVING SKILL PLAN	\$107,550	\$66,137	\$140,196	\$140,196
550980	FED FOOD STAMP EMP TRNG ADMIN	\$256,352	\$218,891	\$638,487	\$638,487
550990	FED FOSTER CARE ELIGIBILITY	\$225,769	\$184,150	\$275,946	\$275,946
550992	FED COM BASED FAMILY RSRC PGM	\$14,607	\$14,179	\$14,498	\$14,498
550993	FED FGU WTW CAL LEARN	\$10,364,730	\$11,089,902	\$14,386,552	\$14,386,552
552102	FED MEDICAL ASSISTANCE PROG	\$9,139,311	\$8,844,048	\$11,753,336	\$11,753,336
553100	FEDERAL BRIDGE REPLACEMENT	\$0	(\$26,365)	\$0	\$0
560621	FED REV FOR SYSTEM UPGRADES	\$411	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$58,813,133</b>	<b>\$60,832,923</b>	<b>\$70,287,776</b>	<b>\$70,287,776</b>

**Category: 600** CHARGES FOR SERVICES

679300	R/F BIRTH CERT ABUSE CHILD	\$45,182	\$40,850	\$35,000	\$35,000
685010	STEPPARENT ADOPTIONS FEES	\$10,476	\$3,525	\$6,800	\$6,800
692100	PHOTOCOPIES	\$0	\$39	\$100	\$100
692730	REIMB ADMIN SERVICES	\$21,352	\$23,994	\$15,000	\$15,000

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**CHARGES FOR SERVICES**

\$77,011      \$68,409      \$56,900      \$56,900

**Category:** 700 MISCELLANEOUS REVENUES

792500	DONATIONS/CONTRIBUTIONS	\$500	\$0	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$3,238	\$5,218	\$4,000	\$4,000
795120	WELFARE REPAYMENTS	\$52,592	\$91,205	\$110,000	\$110,000
799215	UNCLAIMED MONEY	\$0	\$169	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$57,302	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$41,865	\$168,982	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$66,420	\$0	\$0
799400	JURY & WITNESS FEES	\$1,835	\$1,420	\$600	\$600
799600	INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$15,000	\$0	\$0	\$0
799900	CASH OVER/SHORT	\$0	(\$487)	\$0	\$0

**MISCELLANEOUS REVENUES**

\$115,533      \$390,231      \$114,600      \$114,600

**Category:** 800 OTHR FINANCING SOURCES TRAN IN

800100	TRANS IN GENERAL FUND	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735
800410	TRANS IN MENTAL HEALTH	\$200,000	\$240,000	\$255,000	\$255,000
800940	TRANS IN FLEET MGMT	\$0	\$77,877	\$0	\$0

**OTHR FINANCING SOURCES TRAN IN**

\$1,238,735      \$1,356,612      \$1,293,735      \$1,293,735

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

896100	SALE OF CAPITAL ASSETS	\$8,651	\$5,235	\$4,000	\$4,000
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**OTHER FINANCING SRCS SALE C/A**

\$8,651      \$5,235      \$4,000      \$4,000

<b>Total Revenues:</b>		\$60,428,540	\$62,894,803	\$71,907,011	\$71,907,011
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**Category:** 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$20,480,615	\$22,016,202	\$25,866,000	\$25,866,000
011200	TERMINATION/SPECIAL PAY	\$138,337	\$120,518	\$100,000	\$100,000
017000	EXTRA HELP	\$66,389	\$71,423	\$83,000	\$83,000
017502	OVERTIME PAY	\$280,774	\$312,788	\$332,000	\$332,000
017505	STANDBY PAY	\$76,119	\$75,648	\$87,000	\$87,000
017509	HOLIDAY OVERTIME PAY	\$7,067	\$5,999	\$4,000	\$4,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$5,292	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$1,568,797	\$1,691,301	\$2,022,000	\$2,022,000
018201	EMPLOYER SHARE RETIREMENT	\$4,098,147	\$4,837,688	\$6,060,000	\$6,060,000
018205	EMPLOYER SHARE 401A	\$17,275	\$33,429	\$110,000	\$110,000
018300	EMPLOYER SHARE HEALTH INSUR	\$6,777,067	\$7,480,310	\$8,608,000	\$8,608,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$612,859	\$886,722	\$1,043,000	\$1,043,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$33,054	\$21,966	\$16,000	\$16,000

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
018500	WORKERS COMP EXPOSURE	\$177,470	\$56,746	\$101,000	\$101,000
018501	WORKERS COMP EXPERIENCE	\$328,884	\$87,216	\$111,000	\$111,000
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$5,045	\$5,300	\$5,300
<b>SALARIES AND BENEFITS</b>		\$34,668,152	\$37,703,008	\$44,548,300	\$44,548,300
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$4,643	\$5,307	\$5,150	\$5,150
032500	COMMUNICATIONS EXPENSE	\$259,564	\$280,264	\$321,639	\$321,639
032590	CHGS FAC MGMT COMM	\$544	\$511	\$555	\$555
032591	CHGS IT COMM	\$155,133	\$155,786	\$236,704	\$236,704
032700	FOOD EXPENSE	\$14,466	\$9,544	\$21,580	\$21,580
032900	HOUSEHOLD EXPENSE	\$32,346	\$21,029	\$37,820	\$37,820
032990	CHGS OC HSHLD SVS	\$354,412	\$380,457	\$425,232	\$425,232
032991	CHGS OC HSHLD SUPPL	\$35,485	\$35,033	\$38,879	\$38,879
032992	CHGS FAC MGMT HSHLD XP	\$96,765	\$109,585	\$179,984	\$179,984
032997	ISF HSHLD XP OTHER DEPT CHGS	\$391	\$391	\$1,411	\$1,411
033100	INSURANCE EXPENSE	\$38	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$55,150	\$52,177	\$82,000	\$82,000
033103	INSUR XP MISCELLANEOUS	\$16,683	\$15,072	\$17,292	\$17,292
033105	INSUR XP LIABILITY EXPERIENCE	\$52,434	\$39,456	\$36,732	\$36,732
033300	JURY & WITNESS EXPENSE	\$0	\$0	\$100	\$100
033500	MAINTENANCE OF EQUIPMENT	\$84,918	\$76,792	\$106,900	\$106,900
033528	MNT EQP SOFTWARE	\$41,444	\$4,888	\$63,000	\$63,000
033592	CHGS IT MNT HARD/SOFTWARE	\$74,608	\$93,852	\$111,525	\$111,525
033700	MAINTENANCE OF STRUCTURES	\$10,242	\$33,728	\$44,856	\$44,856
033729	MNT STR FAC MGMT APRV	\$0	\$6	\$129,000	\$129,000
033790	CHGS OC MAINT STR	\$2,504	\$2,729	\$2,975	\$2,975
033791	CHGS FAC MGMT MAINT STR	\$422,107	\$413,543	\$888,786	\$888,786
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$628	\$17,963	\$2,800	\$2,800
034100	MEMBERSHIPS	\$54,172	\$57,160	\$55,600	\$55,600
034300	MISCELLANEOUS EXPENSE	\$0	\$1,329	\$6,000	\$6,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$5,563	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$286,920	\$263,567	\$483,951	\$483,951
034526	OFFICE XP POSTAGE	\$137,130	\$147,406	\$213,150	\$213,150
034527	OFFICE XP PRINTING	\$16,637	\$9,514	\$25,350	\$25,350
034590	CHGS OC PHOTOCOPY SVS	\$104,493	\$148,106	\$198,278	\$198,278
034591	CHGS OC POSTAGE SVS	\$185,497	\$207,413	\$259,321	\$259,321
034592	CHGS OC OTHER SERVICES	\$94,815	\$120,828	\$120,602	\$120,602
034800	PROF & SPECIAL SERVICES	\$4,500,732	\$5,009,708	\$7,438,795	\$7,438,795
034801	PROF ACCOUNTING SVS	\$4,074,641	\$4,119,251	\$5,323,243	\$5,323,243

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034803 PROF ADVERTISING & MKTG SVS	\$7,856	\$2,923	\$11,600	\$11,600	
034807 PROF BANK SVS	\$571	\$1,051	\$2,400	\$2,400	
034835 PROF PHOTO/FILMING SVS	\$0	\$0	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$29,744	\$27,689	\$37,320	\$37,320	
034849 PROF TECHNOLOGICAL SVS	\$6,650	\$14,402	\$15,000	\$15,000	
034850 PROF TESTING SVS	\$1,401	\$0	\$0	\$0	
034851 PROF TRAINING SVS	\$211,387	\$173,247	\$315,141	\$315,141	
034858 PROF FINGERPRINTING SVS	\$588	\$0	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$220	\$0	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$8,508	\$10,329	\$15,936	\$15,936	
034892 CHGS IT PROFESSIONAL SVS	\$1,544,318	\$1,567,662	\$1,898,112	\$1,898,112	
034899 PROF INDPNDNT CNTR EMPLEE SVS	\$9,187	\$0	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$5,594	\$4,429	\$9,500	\$9,500	
035100 RENTS & LEASES OF EQUIPMENT	\$115,707	\$127,851	\$144,219	\$144,219	
035300 RENTS & LEASES OF STRUCTURES	\$815,766	\$836,628	\$844,002	\$844,002	
035500 MINOR EQUIPMENT	\$32,035	\$45,559	\$119,134	\$119,134	
035528 MINOR EQP SOFTWARE	\$48,485	\$34,071	\$82,136	\$82,136	
035529 MNR EQP COMPUTERS	\$0	\$2,580	\$25,000	\$25,000	
035530 MNR EQP IT APRV	\$673	\$3,601	\$22,800	\$22,800	
035590 CHGS IT SOFTWARE EQP	\$8,356	\$26,487	\$179,835	\$179,835	
035591 CHGS IT HARDWARE EQP	\$269,226	\$105,134	\$660,317	\$660,317	
035592 CHGS IT TELECOMM EQP	\$2,569	\$1,638	\$6,200	\$6,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$28,583	\$6,110	\$19,000	\$19,000	
035900 TRANSPORTATION & TRAVEL	\$129,071	\$104,297	\$159,100	\$159,100	
035940 TRANS/TRVL FUEL	\$82,130	\$67,587	\$116,100	\$116,100	
035941 TRANS/TRVL MILEAGE	(\$218)	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$52,440	\$43,631	\$119,000	\$119,000	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$7,000	\$7,000	
035990 CHGS FLEET TRANS/TRVL	\$131,137	\$143,599	\$186,434	\$186,434	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$22,018	\$12,179	\$21,000	\$21,000	
036100 UTILITIES	\$318,975	\$271,335	\$363,382	\$363,382	
<b>SERVICES AND SUPPLIES</b>	<b>\$15,058,105</b>	<b>\$15,466,441</b>	<b>\$22,260,078</b>	<b>\$22,260,078</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,562,206	\$1,282,515	\$1,081,042	\$1,081,042	
050003 BUILDING & EQUIP COST PLAN CHG	\$208,463	\$172,605	\$125,292	\$125,292	
050800 TAXES & ASSESSMENTS	\$1,088	\$1,089	\$2,615	\$2,615	
052000 SUPPORT & CARE OF PERSONS	\$1,256,235	\$1,334,134	\$2,360,152	\$2,360,152	
052001 SUPP/CARE CLIENTS	\$3,217,957	\$3,287,824	\$4,965,626	\$4,965,626	
052004 SUPP/CARE MINORS/WARDS	\$64,493	\$56,835	\$131,000	\$131,000	

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$793,576	\$715,645	\$1,025,993	\$1,025,993	
052006 SUPP/CARE FOSTER CHILDREN	\$231,097	\$865,235	\$590,300	\$590,300	
052009 SUPP/CARE ADULTS	\$193,151	\$199,674	\$340,353	\$340,353	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$7,528,770</b>	<b>\$7,915,562</b>	<b>\$10,622,373</b>	<b>\$10,622,373</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061173 CASCADE BLDG REMODEL	\$0	\$0	\$2,200,000	\$2,200,000	
065088 1 VAN W/ ACCESSORIES	\$22,062	\$0	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$78,153	\$0	\$0	\$0	
065336 2 VANS	\$0	\$51,709	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$100,215</b>	<b>\$51,709</b>	<b>\$2,200,000</b>	<b>\$2,200,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088228 C/A CHILD SUPPORT SVS	\$0	(\$461)	(\$504)	(\$504)	
088292 C/A PUBLIC GUARDIAN	(\$714,874)	(\$897,735)	(\$1,051,111)	(\$1,051,111)	
088542 C/A COUNTY INDIGENTS-GEN	(\$277,162)	(\$316,276)	(\$389,754)	(\$389,754)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$992,036)</b>	<b>(\$1,214,472)</b>	<b>(\$1,441,369)</b>	<b>(\$1,441,369)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$47,303	\$47,303	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$5,466	\$5,466	\$5,466	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$5,466</b>	<b>\$52,769</b>	<b>\$52,769</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$56,363,208</b>	<b>\$59,927,715</b>	<b>\$78,242,151</b>	<b>\$78,242,151</b>	
<b>Net Cost:</b>	<b>(\$4,065,332)</b>	<b>(\$2,967,087)</b>	<b>\$6,335,140</b>	<b>\$6,335,140</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 cost center. 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 2020-21 expenditures are requested at \$119,163 and revenues are requested at \$19,163. Salary and Benefit expenditures are budgeted at \$12.7 million, an increase of \$879,295 from the FY 2019-20 Adjusted Budget, predominantly attributable to increases in regular salary and benefit accounts, but also in requested new positions. Services and Supplies are budgeted at \$3,257,657, an increase of \$380,500, over the FY 2019-20 Adjusted Budget, predominantly due to increased professional and information technology purchases and services. These costs will be reallocated to programs based upon their actual use of administrative services. There are no requested capital assets.

Small revenue sources for this budget unit include administrative charges paid by the IHSS Public Authority, which is increasing from \$18,888 to \$19,163. 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 \$15.2 million to \$16.7 million in the FY 2020-21 Requested Budget. The FY 2019-20 HHS administrative expenditures are projected to end the year under budget by \$205,776 which represents a savings for other HHS programs.

Requested Position Changes include: adding 2.0 Full-Time Equivalent (FTE) Staff Services Analyst I/II (Business & Support Services and Adult Services) for technology and electronic health record activities, policy, fiscal, space allocation activities, and performance outcome activities; 2.0 FTE Accountant/Auditor I/II (Business & Support Services) to assist with increases in internal audits, policy, oversight of payroll and accounts payable/contract payment processing, and accounting for new/additional revenue and grant funding; 1.0 FTE Community Education Specialist (Office of the Director) for increased communication capacity, including emergent issues; and 1.0 FTE Epidemiologist (Office of the Director) assigned to social epidemiology, focusing on the effects of social-structural factors on states of health. Additionally, the requested Position Changes include the transfer of positions between HHS cost centers to more closely reflect assignment of duties.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

To help ensure financial and program sustainability, the HHS continues to focus on development of sufficient reserves. A key threat on the horizon is the potential of another economic downturn due to the financial impacts of the COVID-19 pandemic. When this occurs, social service and safety net caseloads will again grow and expand. As the economic climate changes and discussions about a recession occur, HHS 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. It should be noted that there are no



Realignment shifts proposed as part of this 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:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**  
 542603 ST REALIGNMENT 2011 AB109 \$0 \$71,817 \$0 \$0

**INTERGOVERNMENTAL REVENUES** \$0 \$71,817 \$0 \$0

**Category: 600 CHARGES FOR SERVICES**  
 684970 SALE OF RECYCLE MATERIALS \$61 \$0 \$0 \$0  
 692100 PHOTOCOPIES \$109 \$0 \$0 \$0  
 692730 REIMB ADMIN SERVICES \$15,436 \$19,849 \$19,163 \$19,163

**CHARGES FOR SERVICES** \$15,606 \$19,849 \$19,163 \$19,163

**Category: 700 MISCELLANEOUS REVENUES**  
 795000 AUDITOR VOID/STALE DATED CHECK \$90 \$0 \$0 \$0  
 799390 PRIOR PERIOD EXP ADJUSTMENT \$0 \$48,536 \$0 \$0

**MISCELLANEOUS REVENUES** \$90 \$48,536 \$0 \$0

<b>Total Revenues:</b>	\$15,696	\$140,202	\$19,163	\$19,163
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**Category: 010 SALARIES AND BENEFITS**  
 011000 REGULAR SALARIES \$6,647,272 \$6,863,492 \$7,735,000 \$7,735,000  
 011200 TERMINATION/SPECIAL PAY \$71,547 \$120,638 \$25,000 \$25,000  
 017000 EXTRA HELP \$27,355 \$5,754 \$39,000 \$39,000  
 017502 OVERTIME PAY \$94,516 \$94,221 \$25,000 \$25,000  
 017509 HOLIDAY OVERTIME PAY \$2,531 \$2,912 \$5,000 \$5,000  
 017517 CELL/PDA COMM ALLOWANCE PROG \$13,831 \$0 \$0 \$0  
 018100 EMPLOYER SHARE FICA \$501,028 \$526,257 \$589,000 \$589,000  
 018201 EMPLOYER SHARE RETIREMENT \$1,321,109 \$1,495,667 \$1,797,000 \$1,797,000  
 018204 EMPLOYER SHARE DEFERRED COMP \$8,803 \$10,012 \$0 \$0  
 018205 EMPLOYER SHARE 401A \$2,384 \$19,480 \$29,000 \$29,000  
 018300 EMPLOYER SHARE HEALTH INSUR \$1,652,425 \$1,736,734 \$2,023,000 \$2,023,000  
 018307 EMPLOYR SHR OTHER POST EMP BEN \$197,768 \$277,637 \$316,000 \$316,000  
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$10,711 \$6,816 \$5,000 \$5,000  
 018500 WORKERS COMP EXPOSURE \$57,520 \$17,632 \$30,000 \$30,000  
 018501 WORKERS COMP EXPERIENCE \$38,364 \$15,792 \$31,000 \$31,000  
 018603 CELL/PDA COMM ALLOWANCE PROG \$0 \$10,315 \$10,000 \$10,000

**SALARIES AND BENEFITS** \$10,647,171 \$11,203,365 \$12,659,000 \$12,659,000

**Category: 030 SERVICES AND SUPPLIES**  
 032300 CLOTHING/PERSONAL SUPPLIES XP \$851 \$1,167 \$1,300 \$1,300  
 032500 COMMUNICATIONS EXPENSE \$26,844 \$28,899 \$31,900 \$31,900  
 032590 CHGS FAC MGMT COMM \$16 \$0 \$0 \$0  
 032591 CHGS IT COMM \$33,370 \$34,323 \$14,800 \$14,800

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$1,642	\$0	\$900	\$900	
032900 HOUSEHOLD EXPENSE	\$2,501	\$1,156	\$2,900	\$2,900	
032990 CHGS OC HSHLD SVS	\$42,430	\$46,336	\$50,423	\$50,423	
032991 CHGS OC HSHLD SUPPL	\$5,750	\$5,837	\$6,357	\$6,357	
032992 CHGS FAC MGMT HSHLD XP	\$18,051	\$20,518	\$7,504	\$7,504	
033100 INSURANCE EXPENSE	\$166	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$17,943	\$16,392	\$23,000	\$23,000	
033103 INSUR XP MISCELLANEOUS	\$4,783	\$4,860	\$4,992	\$4,992	
033105 INSUR XP LIABILITY EXPERIENCE	\$5,262	\$5,052	\$12,984	\$12,984	
033500 MAINTENANCE OF EQUIPMENT	\$132	\$124	\$1,100	\$1,100	
033528 MNT EQP SOFTWARE	\$0	\$0	\$5,300	\$5,300	
033592 CHGS IT MNT HARD/SOFTWARE	\$175,549	\$176,490	\$220,405	\$220,405	
033790 CHGS OC MAINT STR	\$1,575	\$1,716	\$1,871	\$1,871	
033791 CHGS FAC MGMT MAINT STR	\$66,780	\$74,375	\$56,649	\$56,649	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$19	\$3,329	\$0	\$0	
034100 MEMBERSHIPS	\$2,781	\$3,387	\$4,500	\$4,500	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$484	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$66,243	\$80,004	\$116,000	\$116,000	
034526 OFFICE XP POSTAGE	\$139	\$0	\$200	\$200	
034527 OFFICE XP PRINTING	\$260	\$0	\$1,000	\$1,000	
034590 CHGS OC PHOTOCOPY SVS	\$266	\$610	\$1,112	\$1,112	
034591 CHGS OC POSTAGE SVS	\$14,321	\$9,292	\$10,406	\$10,406	
034592 CHGS OC OTHER SERVICES	\$16,472	\$20,094	\$21,201	\$21,201	
034800 PROF & SPECIAL SERVICES	\$413,851	\$556,593	\$1,142,125	\$1,142,125	
034803 PROF ADVERTISING & MKTG SVS	\$4,755	\$2,968	\$40,000	\$40,000	
034837 PROF PREEMPLOYMENT SVS	\$1,284	\$3,622	\$10,000	\$10,000	
034851 PROF TRAINING SVS	\$1,606	\$6,153	\$30,000	\$30,000	
034854 PROF INTERPRETING SVS	\$0	\$2	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$805	\$1,510	\$236	\$236	
034892 CHGS IT PROFESSIONAL SVS	\$325,500	\$437,841	\$653,529	\$653,529	
034900 PUBLICATIONS & LEGAL NOTICES	\$75	\$506	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$28,902	\$28,238	\$26,594	\$26,594	
035300 RENTS & LEASES OF STRUCTURES	\$128,997	\$110,648	\$111,363	\$111,363	
035500 MINOR EQUIPMENT	\$8,075	\$9,432	\$9,400	\$9,400	
035528 MINOR EQP SOFTWARE	\$11,290	\$21,593	\$148,680	\$148,680	
035529 MNR EQP COMPUTERS	\$522	\$0	\$1,500	\$1,500	
035530 MNR EQP IT APRV	\$0	\$0	\$16,500	\$16,500	
035590 CHGS IT SOFTWARE EQP	\$15,921	\$10,436	\$111,000	\$111,000	
035591 CHGS IT HARDWARE EQP	\$91,127	\$30,593	\$102,000	\$102,000	

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035592 CHGS IT TELECOMM EQP	\$298	\$335	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,052	\$10,051	\$30,500	\$30,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$916	\$37,652	\$40,000	\$40,000	
035900 TRANSPORTATION & TRAVEL	\$33,714	\$21,145	\$41,500	\$41,500	
035940 TRANS/TRVL FUEL	\$2,191	\$1,921	\$2,500	\$2,500	
035941 TRANS/TRVL MILEAGE	\$441	\$132	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$13,133	\$1,128	\$65,000	\$65,000	
035990 CHGS FLEET TRANS/TRVL	\$7,608	\$8,229	\$6,926	\$6,926	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,690	\$1,139	\$3,700	\$3,700	
036100 UTILITIES	\$52,259	\$114,002	\$66,300	\$66,300	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,662,663</b>	<b>\$1,950,015</b>	<b>\$3,257,657</b>	<b>\$3,257,657</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$658,451	\$712,083	\$857,220	\$857,220	
<b>OTHER CHARGES</b>	<b>\$658,451</b>	<b>\$712,083</b>	<b>\$857,220</b>	<b>\$857,220</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$1,720,998)	(\$1,690,061)	(\$2,241,830)	(\$2,241,830)	
088410 C/A MENTAL HEALTH	(\$3,686,102)	(\$4,303,176)	(\$4,818,321)	(\$4,818,321)	
088411 C/A PUBLIC HEALTH	(\$2,128,114)	(\$2,060,158)	(\$2,572,305)	(\$2,572,305)	
088417 C/A CA CHILD SERVICES	(\$116,196)	(\$86,836)	(\$95,177)	(\$95,177)	
088422 C/A ALCOHOL & DRUG	(\$556,651)	(\$591,168)	(\$707,857)	(\$707,857)	
088425 C/A PERINATAL	(\$115,054)	(\$145,764)	(\$142,317)	(\$142,317)	
088501 C/A SOCIAL SERVICES	(\$4,077,849)	(\$4,121,574)	(\$5,321,591)	(\$5,321,591)	
088530 C/A OPPORTUNITY CENTER	(\$551,434)	(\$651,928)	(\$755,316)	(\$755,316)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$12,952,400)</b>	<b>(\$13,650,666)</b>	<b>(\$16,654,714)</b>	<b>(\$16,654,714)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$15,885</b>	<b>\$214,798</b>	<b>\$119,163</b>	<b>\$119,163</b>	
<b>Net Cost:</b>	<b>\$189</b>	<b>\$74,595</b>	<b>\$100,000</b>	<b>\$100,000</b>	

**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 2020-21 expenditures are increasing by \$969,145, from \$5.7 million to \$6.6 million, compared to the FY 2019-20 Adjusted Budget. FY 2020-21 revenues are requested to increase by \$670,458, from \$5.4 million to \$6.1 million, compared to the FY 2019-20 Adjusted Budget. The OC budgets a FY 2019-20 net cost of \$503,588 to be covered by fund balance reserves. The Opportunity Center anticipates a fund balance for June 30, 2020 of \$869,558, and \$365,970 for June 30, 2021

Requested Position Changes include: The department requests to move one Full-Time Equivalent Office Assistant I/II from the Social Services cost center (501) to the Opportunity Center (530) cost center to better align the duties of this position with the correct cost center.

Requested Capital Assets include: The department requests to replace four vans capital assets (\$159,000)

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget with one minor technical change that increases overall expenditures by \$476.

**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. This effort continues and all clients are expected to be transitioned to the CIT program no later than July 1, 2020.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$9,406	\$8,348	\$13,689	\$13,689	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$9,406</b>	<b>\$8,348</b>	<b>\$13,689</b>	<b>\$13,689</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$2,141,109	\$2,557,210	\$3,172,458	\$3,172,458	
560100 FED VOCATIONAL REHAB GRANT	\$276,895	\$247,795	\$253,000	\$253,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,418,005</b>	<b>\$2,805,006</b>	<b>\$3,425,458</b>	<b>\$3,425,458</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
682005 FAR NO REGIONAL CONTRACT	\$144,637	\$184,280	\$0	\$0	
692850 REIMB FAR NO REGION CONTRACT	\$46,590	\$45,505	\$65,000	\$65,000	
693001 CHARGES FOR SERVICES	\$170,532	\$174,710	\$94,011	\$94,011	
693030 CONTRACT SERVICES REVENUE	\$2,038,096	\$2,016,065	\$2,180,355	\$2,180,355	
693031 PRODUCTION SERVICES REVENUE	\$60,565	\$22,402	\$500	\$500	
693032 FNRC MILEAGE REIMB	\$288,415	\$348,390	\$340,000	\$340,000	
<b>CHARGES FOR SERVICES</b>	<b>\$2,748,837</b>	<b>\$2,791,355</b>	<b>\$2,679,866</b>	<b>\$2,679,866</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0	\$500	\$500	
799300 MISCELLANEOUS REVENUE	\$0	\$7,546	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,468	\$14,106	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$8,434	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$10,402</b>	<b>\$21,652</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$930	\$0	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$2,850	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$3,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$5,190,432</b>	<b>\$5,626,363</b>	<b>\$6,119,513</b>	<b>\$6,119,513</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,623,698	\$1,919,493	\$2,054,000	\$2,054,000	
011200 TERMINATION/SPECIAL PAY	\$6,600	\$583	\$1,000	\$1,000	
017000 EXTRA HELP	\$3,014	\$0	\$29,000	\$29,000	
017502 OVERTIME PAY	\$126,929	\$131,782	\$153,000	\$153,000	
017503 SHIFT DIFFERENTIAL	\$13,014	\$14,395	\$14,000	\$14,000	
017509 HOLIDAY OVERTIME PAY	\$10,203	\$12,830	\$11,000	\$11,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$840	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$252,771	\$272,160	\$291,000	\$291,000	

**Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)**

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018201	EMPLOYER SHARE RETIREMENT	\$327,272	\$427,004	\$480,000	\$480,000	
018205	EMPLOYER SHARE 401A	\$1,809	\$3,094	\$11,000	\$11,000	
018300	EMPLOYER SHARE HEALTH INSUR	\$703,110	\$756,262	\$799,000	\$799,000	
018307	EMPLYR SHR OTHER POST EMP BEN	\$48,309	\$77,594	\$83,000	\$83,000	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,800	\$2,030	\$1,400	\$1,400	
018500	WORKERS COMP EXPOSURE	\$28,344	\$9,095	\$16,000	\$16,000	
018501	WORKERS COMP EXPERIENCE	\$120,096	\$39,516	\$58,000	\$58,000	
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$812	\$800	\$800	
<b>SALARIES AND BENEFITS</b>		\$3,268,815	\$3,666,655	\$4,002,200	\$4,002,200	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032100	AGRICULTURAL EXPENSE	\$1,072	\$951	\$0	\$0	
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,160	\$3,603	\$2,400	\$2,400	
032500	COMMUNICATIONS EXPENSE	\$5,039	\$5,332	\$6,009	\$6,009	
032526	COMM CELL PHONES	\$1,135	\$3,241	\$2,200	\$2,200	
032590	CHGS FAC MGMT COMM	\$0	\$0	\$75	\$75	
032591	CHGS IT COMM	\$17,784	\$16,364	\$8,672	\$8,672	
032700	FOOD EXPENSE	\$653	\$426	\$3,500	\$3,500	
032900	HOUSEHOLD EXPENSE	\$26,054	\$16,029	\$9,000	\$9,000	
032929	HSHLD XP SUPPLIES	\$114,068	\$100,917	\$130,000	\$130,000	
032992	CHGS FAC MGMT HSHLD XP	\$6,483	\$10,046	\$7,281	\$7,281	
033102	INSUR XP LIABILITY EXPOSURE	\$8,758	\$8,323	\$13,000	\$13,000	
033103	INSUR XP MISCELLANEOUS	\$2,719	\$2,472	\$2,760	\$2,760	
033105	INSUR XP LIABILITY EXPERIENCE	\$6,163	\$4,728	\$7,920	\$7,920	
033500	MAINTENANCE OF EQUIPMENT	\$912	\$5,717	\$4,500	\$4,500	
033528	MNT EQP SOFTWARE	\$26,784	\$30,978	\$35,000	\$35,000	
033533	MNT EQP FLEET MGMT APRV	\$0	\$0	\$350	\$350	
033534	MNT EQP PARTS & SUPPLIES	\$4,405	\$4,072	\$7,100	\$7,100	
033592	CHGS IT MNT HARD/SOFTWARE	\$10,262	\$10,811	\$28,863	\$28,863	
033700	MAINTENANCE OF STRUCTURES	\$0	\$202	\$14,000	\$14,000	
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$65,000	\$65,000	
033791	CHGS FAC MGMT MAINT STR	\$26,936	\$66,789	\$34,877	\$34,877	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$571	\$5,499	\$500	\$500	
034100	MEMBERSHIPS	\$12,608	\$5,354	\$16,500	\$16,500	
034500	OFFICE EXPENSE	\$71,456	\$64,875	\$79,000	\$79,000	
034526	OFFICE XP POSTAGE	\$390,184	\$372,632	\$282,000	\$282,000	
034527	OFFICE XP PRINTING	\$55	\$83	\$350	\$350	
034528	OFFICE XP SUPPLIES	\$10,290	\$3,397	\$11,000	\$11,000	
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	
034594	CHGS IT OFFICE EXP	\$0	\$298	\$0	\$0	

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$27,806	\$32,895	\$30,647	\$30,647	
034801 PROF ACCOUNTING SVS	\$551,379	\$651,898	\$755,316	\$755,316	
034802 PROF ADMIN SVS	\$23,197	\$40,914	\$41,199	\$41,199	
034806 PROF AUDIT SVS	\$7,875	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$3,964	\$4,758	\$6,000	\$6,000	
034851 PROF TRAINING SVS	\$0	\$0	\$750	\$750	
034858 PROF FINGERPRINTING SVS	\$147	\$0	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$250	\$250	
034890 CHGS FAC MGMT PROF SVS	\$310	\$349	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$171,048	\$158,307	\$126,480	\$126,480	
035100 RENTS & LEASES OF EQUIPMENT	\$80,979	\$77,402	\$83,871	\$83,871	
035187 GASB 87 LEASE PMT EQUIPMENT	\$0	\$1,146	\$0	\$0	
035500 MINOR EQUIPMENT	\$7,666	\$5,914	\$60,000	\$60,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$2,500	\$2,500	
035529 MNR EQP COMPUTERS	\$0	\$5	\$18,000	\$18,000	
035530 MNR EQP IT APRV	\$0	\$0	\$1,500	\$1,500	
035535 MNR EQP COMM EQP	\$75	\$39	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$80	\$176	\$1,500	\$1,500	
035591 CHGS IT HARDWARE EQP	\$21,518	\$4,702	\$13,125	\$13,125	
035592 CHGS IT TELECOMM EQP	\$21	\$0	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$308	\$3,060	\$1,500	\$1,500	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$29	\$26	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$1,738	\$1,854	\$5,000	\$5,000	
035940 TRANS/TRVL FUEL	\$60,423	\$56,692	\$78,000	\$78,000	
035941 TRANS/TRVL MILEAGE	\$293	\$206	\$650	\$650	
035942 TRANS/TRVL TRAINING	\$2,193	\$240	\$0	\$0	
035944 TRANS/TRVL SHIPPING	\$3,344	\$4,710	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$37,128	\$39,581	\$40,025	\$40,025	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$182	\$0	\$500	\$500	
036100 UTILITIES	\$45,851	\$60,669	\$61,335	\$61,335	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,793,126</b>	<b>\$1,888,705</b>	<b>\$2,112,205</b>	<b>\$2,112,205</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$207,728	\$202,350	\$177,955	\$177,955	
050003 BUILDING & EQUIP COST PLAN CHG	\$47,283	\$42,840	\$43,766	\$43,766	
050800 TAXES & ASSESSMENTS	\$305	\$305	\$950	\$950	
052000 SUPPORT & CARE OF PERSONS	\$139	\$0	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,585,313	\$1,531,330	\$1,960,000	\$1,960,000	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	



**Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)**

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$1,841,270	\$1,776,827		\$2,182,671	\$2,182,671
<b>Category: 070 CAPITAL ASSETS</b>					
065030 1 FLOOR SCRUBBER/WAXER	\$14,468	\$0		\$0	\$0
065051 1 MOWER W ATTACHMENTS	\$9,915	\$0		\$0	\$0
065083 1 TRUCK W/ ACCESSORIES	\$33,488	\$0		\$0	\$0
065299 4 VANS	\$0	\$0		\$159,000	\$159,000
065371 DISINTEGRATOR	\$0	\$31,984		\$0	\$0
<b>CAPITAL ASSETS</b>	\$57,871	\$31,984		\$159,000	\$159,000
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$419,394)	(\$312,805)		(\$325,579)	(\$325,579)
088404 C/A MHSA	(\$37,732)	(\$45,807)		(\$49,322)	(\$49,322)
088410 C/A MENTAL HEALTH	(\$178,386)	(\$220,345)		(\$239,078)	(\$239,078)
088411 C/A PUBLIC HEALTH	(\$34,604)	(\$104,598)		(\$143,736)	(\$143,736)
088417 C/A CA CHILD SERVICES	\$0	(\$3,853)		(\$7,040)	(\$7,040)
088422 C/A ALCOHOL & DRUG	\$0	(\$10,101)		(\$24,729)	(\$24,729)
088425 C/A PERINATAL	(\$32,610)	(\$28,125)		(\$16,453)	(\$16,453)
088501 C/A SOCIAL SERVICES	(\$780,909)	(\$896,996)		(\$966,779)	(\$966,779)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$81,144)	(\$85,036)		(\$91,370)	(\$91,370)
<b>INTRAFUND TRANSFERS</b>	(\$1,564,781)	(\$1,707,669)		(\$1,864,086)	(\$1,864,086)
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0		\$31,587	\$31,587
095228 TRAN OUT CHILD SUPPORT SVS	\$0	\$1,848		\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$1,848		\$31,587	\$31,587
<b>Total Expenditures/Appropriations:</b>	\$5,396,303	\$5,658,351		\$6,623,577	\$6,623,577
<b>Net Cost:</b>	\$205,870	\$31,988		\$504,064	\$504,064

# 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 2020-21 budget request includes expenditures of nearly \$63.5 million, an increase of \$4.1 million compared to the FY 2019-20 Adjusted Budget. Revenue is requested at almost \$61 million, also an increase of \$4.1 million compared to the FY 2019-20 Adjusted Budget. The expenditure increases are related to an increase in the Maximum Assistance Payment (MAP) amount for CalWORKs assistance payments, increased Foster Care Assistance costs, a transfer to the General Assistance (Cost Center 542) budget to accommodate the MAP increases, and a transfer to Probation to partially fund the new Juvenile Academy program at the Juvenile Rehabilitative Facility, whose goal is to achieve better outcomes for youth and alleviate increases in costs for short term residential therapeutic placements. Increases to the net cost in this budget (status quo at \$2.5 million) is funded with Social Services fund balance. The County General Fund contribution remains unchanged at \$2.9 million. There are no requested capital assets or position changes.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The State has stated its commitment to including 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 is in its infancy, 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.

## **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$127,462	(\$43,402)		\$3,786,908	\$3,786,908
531300 ST FOSTER CARE ASST	\$2,370,735	\$2,154,366		\$3,648,266	\$3,648,266
531400 ST AID TO ADOPTIVE CHILDREN	\$650,936	\$501,566		\$722,253	\$722,253
531500 STATE REALIGNMENT SOCIAL SVS	\$16,634,717	\$16,180,407		\$17,767,871	\$17,767,871
531501 STATE REALGNMNT FAMILY SUPPORT	\$5,655,459	\$5,525,225		\$6,684,102	\$6,684,102
531800 STATE FOOD STAMPS	\$177,167	\$161,899		\$200,000	\$200,000
542603 ST REALIGNMENT 2011 AB109	\$8,584,773	\$9,017,348		\$9,379,432	\$9,379,432
551000 FEDERAL AID FAM W/DEP CHILDREN	\$1,664,001	\$3,573,427		\$3,599,044	\$3,599,044
551001 FED SUPPLMNTL SECURITY INCOME	\$101,276	\$131,051		\$120,000	\$120,000
551100 FEDERAL FOSTER CARE ASST	\$4,447,450	\$4,749,162		\$4,135,819	\$4,135,819
551410 FEDERAL AID TO ADOPTIVE CHILD	\$7,145,381	\$7,918,429		\$7,661,872	\$7,661,872
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$47,559,360</b>	<b>\$49,869,480</b>		<b>\$57,705,567</b>	<b>\$57,705,567</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,900	\$303		\$0	\$0
795120 WELFARE REPAYMENTS	\$255,491	\$332,905		\$200,000	\$200,000
795121 WELFARE RPYMT FR CHILD SUPPORT	\$258,684	\$312,716		\$150,000	\$150,000
<b>MISCELLANEOUS REVENUES</b>	<b>\$516,076</b>	<b>\$645,925</b>		<b>\$350,000</b>	<b>\$350,000</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>\$50,991,999</b>	<b>\$53,431,967</b>		<b>\$60,972,129</b>	<b>\$60,972,129</b>
<b>Category: 050 OTHER CHARGES</b>					
052000 SUPPORT & CARE OF PERSONS	\$0	\$4,400		\$0	\$0
052001 SUPP/CARE CLIENTS	\$298,320	\$210,478		\$346,091	\$346,091
052004 SUPP/CARE MINORS/WARDS	\$15,658,261	\$16,725,496		\$16,641,772	\$16,641,772
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$14,506,554	\$16,057,081		\$22,151,879	\$22,151,879
052006 SUPP/CARE FOSTER CHILDREN	\$13,011,078	\$14,185,641		\$14,985,669	\$14,985,669
052009 SUPP/CARE ADULTS	\$7,527,504	\$7,830,048		\$7,591,482	\$7,591,482
<b>OTHER CHARGES</b>	<b>\$51,001,719</b>	<b>\$55,013,145</b>		<b>\$61,716,893</b>	<b>\$61,716,893</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095262 TRAN OUT JUVENILE HALL	\$0	\$0		\$1,300,000	\$1,300,000
095542 TRAN OUT COUNTY INDIGENTS	\$0	\$200,000		\$480,000	\$480,000
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$200,000</b>		<b>\$1,780,000</b>	<b>\$1,780,000</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$51,001,719</b>	<b>\$55,213,145</b>		<b>\$63,496,893</b>	<b>\$63,496,893</b>

**Budget Unit:** 541 - WELFARE CASH AID PAYMENTS (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** AID PROGRAMS

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$9,719	\$1,781,177	\$2,524,764	\$2,524,764

# 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 three groups of General Assistance recipients: "Employable", "Temporary Incapacitated," and "Interim Assistance." "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. "Temporary Incapacitated" provides payment for individuals deemed by a physician to be temporarily unable to work. Generally, such temporary incapacity is limited to six months or less. "Interim Assistance" provides payments to those individuals meeting General Assistance eligibility criteria who have a disability, and are 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 made to this budget unit from the Social Security Administration.

## **BUDGET REQUESTS**

FY 2020-21 requested expenditures total nearly \$2.2 million, a 5.9 percent (\$121,298) increase compared to FY 2019-20 Adjusted Budget, primarily due to increases in caseloads and an increase in the Maximum Assistance Payment (MAP) benefit to clients. Of this, over 81 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 \$450,000; an increase of \$50,000 compared to the FY 2019-20 Adjusted Budget. 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; \$114,900 for FY 2020-21. The FY 2020-21 requested Net County Cost to the General Fund remains status quo at \$1.1 million, compared to the FY 2019-20 Adjusted Budget. There are no requested capital assets or position changes.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget 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 October 1, 2019, the State increased the MAP for CalWORKs clients. This increase also increased the maximum GA payment pursuant to a resolution (No. 2013-149) adopted by the Board of Supervisors on December 17, 2013. Due to this increase, the department presented a mid-year budget amendment to the Board of Supervisors regarding the increased costs due to the MAP increases funded with a transfer from the Assistance Cost Center (541). In the future, 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$41,828	\$22,288	\$114,900	\$114,900	
<b>INTERGOVERNMENTAL REVENUES</b>	\$41,828	\$22,288	\$114,900	\$114,900	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$11	\$0	\$0	
799710 GENERAL ASSISTANCE COLLECTIONS	\$543,350	\$497,311	\$450,000	\$450,000	
<b>MISCELLANEOUS REVENUES</b>	\$543,350	\$497,323	\$450,000	\$450,000	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800541 TRANS IN CASH AID GRANTS	\$0	\$200,000	\$480,000	\$480,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$200,000	\$480,000	\$480,000	
<b>Total Revenues:</b>	\$585,179	\$719,611	\$1,044,900	\$1,044,900	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$9,249	\$8,338	\$9,536	\$9,536	
034802 PROF ADMIN SVS	\$343,582	\$316,276	\$389,754	\$389,754	
<b>SERVICES AND SUPPLIES</b>	\$352,832	\$324,614	\$399,290	\$399,290	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,227	\$2,109	\$2,953	\$2,953	
052003 SUPP/CARE INDIGENTS	\$950,051	\$1,503,035	\$1,760,000	\$1,760,000	
<b>OTHER CHARGES</b>	\$954,278	\$1,505,144	\$1,762,953	\$1,762,953	
<b>Total Expenditures/Appropriations:</b>	\$1,307,110	\$1,829,758	\$2,162,243	\$2,162,243	
<b>Net Cost:</b>	\$721,931	\$1,110,147	\$1,117,343	\$1,117,343	

# HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

Christy Coleman, Housing Authority/Community Action Programs Director

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## **PROGRAM DESCRIPTION**

The Housing Authority administers the Housing Choice Vouchers (formerly Section 8) Rental Assistance Program 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. Eligibility is limited to families and the elderly or disabled. 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 in Shasta, Modoc, Siskiyou, and Trinity counties.

Three additional social service programs are provided to clients: Family Self Sufficiency (FSS) provides mentoring and referral services to assist families in achieving economic self-sufficiency; the Family Unification Program (FUP) provides subsidized housing so that divided families can be reunited; and the Veterans Affairs Supportive Housing (VASH) program combines Housing Choice Voucher Rental Assistance for homeless Veterans with case management and clinical services provided by the U.S. Department of Veterans Affairs (VA).

The Housing Authority's budget continues to record the detail of all expenditures made to administer the Housing Choice Voucher programs; however, beginning in FY 2016-17, those costs are offset by an interfund transfer from the Public Housing Authority (PHA) Housing Assistance budget (593). Federal revenue received from HUD for general administration has transitioned from the Housing Authority budget to the PHA Housing Assistance budget (593). In FY 2019-20, this account will merge with the PHA Housing Assistance budget (593) in order to record the detail of all expenditures made to administer the Housing Choice Voucher programs, as well as recording the receipt of revenue from HUD which offsets those expenditures.

## **BUDGET REQUESTS**

The FY 19-20 Requested Budget is being merged with the PHA Housing Assistance budget (593). All costs previously associated with the Housing Authority budget (543) will be permanently transitioned to 593. Cost Center 543 closed in FY 2019-20; there is no activity.

## **SUMMARY OF RECOMMENDATIONS**

Recommended as requested; cost center 543 is closed.

## **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:** 543 - HOUSING AUTHORITY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
559201 FEDERAL HUD GRANT	\$27,507	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$27,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,388	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$2,388</b>	<b>\$0</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	\$225	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$225</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$30,121</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$313,238	\$0	\$0	\$0	\$0
011200 TERMINATION/SPECIAL PAY	\$791	\$0	\$0	\$0	\$0
017000 EXTRA HELP	\$1,817	\$0	\$0	\$0	\$0
017502 OVERTIME PAY	\$87	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$23,701	\$0	\$0	\$0	\$0
018201 EMPLOYER SHARE RETIREMENT	\$62,728	\$0	\$0	\$0	\$0
018204 EMPLOYER SHARE DEFERRED COMP	\$2,689	\$0	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$751	\$0	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$113,319	\$0	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,396	\$0	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$497	\$0	\$0	\$0	\$0
018500 WORKERS COMP EXPOSURE	\$2,674	\$0	\$0	\$0	\$0
018501 WORKERS COMP EXPERIENCE	\$72	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$531,766</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,668	\$0	\$0	\$0	\$0
032590 CHGS FAC MGMT COMM	\$109	\$0	\$0	\$0	\$0
032591 CHGS IT COMM	\$1,383	\$0	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$9,098	\$0	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$826	\$0	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$763	\$0	\$0	\$0	\$0
033105 INSUR XP LIABILITY EXPERIENCE	\$312	\$0	\$0	\$0	\$0
033526 MNT EQP VEHICLES	\$10	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$1,436	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$11,528	\$0	\$0	\$0	\$0

**Budget Unit:** 543 - HOUSING AUTHORITY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$2,046	\$0	\$0	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$38,271	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$6,073	\$0	\$0	\$0	\$0
034529 OFFICE XP PUBLICATIONS	\$448	\$0	\$0	\$0	\$0
034531 OFFICE XP PROMOTIONAL ITEMS	\$80	\$0	\$0	\$0	\$0
034532 OFFICE XP ENVELOPES	\$932	\$0	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$1,443	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$13,580	\$0	\$0	\$0	\$0
034592 CHGS OC OTHER SERVICES	\$813	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$11,485	\$0	\$0	\$0	\$0
034807 PROF BANK SVS	\$90	\$0	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$189	\$0	\$0	\$0	\$0
034854 PROF INTERPRETING SVS	\$0	\$0	\$0	\$0	\$0
034861 PROF HSG SVS	\$4,418	\$0	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$505	\$0	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$22,024	\$0	\$0	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$1,161	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$2,031	\$0	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$9,284	\$0	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$3,811	\$0	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$3,627	\$0	\$0	\$0	\$0
035941 TRANS/TRVL MILEAGE	\$97	\$0	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$633	\$0	\$0	\$0	\$0
035943 TRANS/TRVL CONFERENCES	\$2,228	\$0	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$3,976	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$318	\$0	\$0	\$0	\$0
036100 UTILITIES	\$13,740	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$170,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$38,008	\$0	\$0	\$0	\$0
050003 BUILDING & EQUIP COST PLAN CHG	\$49,493	\$0	\$0	\$0	\$0
050800 TAXES & ASSESSMENTS	\$19	\$0	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$87,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088501 C/A SOCIAL SERVICES	(\$10,951)	\$0	\$0	\$0	\$0
088593 C/A PHA HOUSING ASSISTANCE	(\$690,648)	\$0	\$0	\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$701,600)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Budget Unit:** 543 - HOUSING AUTHORITY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 095 OTHER FINANCING USES					
095940 TRAN OUT FLEET MGMT	\$9,492	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$9,492	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$97,631	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$67,510	\$0	\$0	\$0	\$0

**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 \$667,186, which includes a cost-applied by a PATH Grant (mental health outreach services) in the amount of \$7,460 from HHSA. Total revenue is requested at \$126,000, which includes \$15,000 for an anticipated Prop 63 grant. Salaries and Benefits have increased due to wage adjustments as well as insurance and retirement increases; and \$25,464 to bring a part-time Veteran Services Representative (VSR) I/II/III position to full-time funded with the Prop 63 grant. The department has reduced extra help expenses from \$28,000 to \$5,000 and has also reduced Office Expense and Travel and Transportation. Services and Supplies are status quo. Central Service Cost Plan charges (A-87) costs have increased over \$29,000; a significant increase for this small budget.

The FY 2020-21 Net County Cost (NCC) has increased by \$132,053; however, as usual, the department anticipates savings in the amount of \$46,655 in regards to the FY 2019-20 Adjusted Budget NCC.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends not adding a half-time VSR I/II/III at this time due to uncertain Prop 63 funding (the VSO received denial notification after budget submission), as well as some minor adjustments, which overall decrease the net county cost by \$25,594. Please note the VSO has received 1.5 new FTEs in the past two 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**

545000 STATE AID VETERAN AFFAIRS \$124,996 \$124,227 \$125,000 \$125,000

**INTERGOVERNMENTAL REVENUES \$124,996 \$124,227 \$125,000 \$125,000**

**Category: 700 MISCELLANEOUS REVENUES**

792500 DONATIONS/CONTRIBUTIONS \$0 \$100 \$1,000 \$1,000

799300 MISCELLANEOUS REVENUE \$0 \$435 \$0 \$0

799390 PRIOR PERIOD EXP ADJUSTMENT \$1,231 \$2,377 \$0 \$0

**MISCELLANEOUS REVENUES \$1,231 \$2,913 \$1,000 \$1,000**

<b>Total Revenues:</b>	\$126,227	\$127,140	\$126,000	\$126,000
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**Category: 010 SALARIES AND BENEFITS**

011000 REGULAR SALARIES \$184,972 \$238,024 \$276,000 \$276,000

011200 TERMINATION/SPECIAL PAY \$3,045 \$0 \$0 \$0

017000 EXTRA HELP \$10,264 \$8,710 \$5,000 \$5,000

017502 OVERTIME PAY \$375 \$97 \$300 \$300

017517 CELL/PDA COMM ALLOWANCE PROG \$1,439 \$0 \$0 \$0

018100 EMPLOYER SHARE FICA \$14,764 \$18,643 \$22,000 \$22,000

018201 EMPLOYER SHARE RETIREMENT \$37,002 \$52,390 \$65,000 \$65,000

018204 EMPLOYER SHARE DEFERRED COMP \$3,075 \$5,650 \$9,800 \$9,800

018205 EMPLOYER SHARE 401A \$19 \$3 \$2,600 \$2,600

018300 EMPLOYER SHARE HEALTH INSUR \$43,534 \$74,485 \$83,000 \$83,000

018307 EMPLOYR SHR OTHER POST EMP BEN \$5,537 \$9,535 \$11,000 \$11,000

018400 EMPLOYER SHR UNEMPLOYMENT INS \$311 \$243 \$300 \$300

018500 WORKERS COMP EXPOSURE \$1,671 \$630 \$1,200 \$1,200

018603 CELL/PDA COMM ALLOWANCE PROG \$0 \$1,450 \$1,500 \$1,500

**SALARIES AND BENEFITS \$306,013 \$409,865 \$477,700 \$477,700**

**Category: 030 SERVICES AND SUPPLIES**

032300 CLOTHING/PERSONAL SUPPLIES XP \$62 \$0 \$200 \$200

032329 CLTHG/PERS UNIFORMS \$32 \$133 \$0 \$0

032500 COMMUNICATIONS EXPENSE \$2,097 \$1,966 \$2,400 \$2,400

032590 CHGS FAC MGMT COMM \$72 \$76 \$80 \$80

032591 CHGS IT COMM \$3,960 \$3,908 \$4,302 \$4,302

032700 FOOD EXPENSE \$58 \$89 \$300 \$300

032900 HOUSEHOLD EXPENSE \$274 \$281 \$350 \$350

032992 CHGS FAC MGMT HSHLD XP \$11,242 \$15,514 \$17,100 \$17,100

033102 INSUR XP LIABILITY EXPOSURE \$523 \$573 \$1,000 \$1,000

033103 INSUR XP MISCELLANEOUS \$271 \$252 \$324 \$324

033500 MAINTENANCE OF EQUIPMENT \$0 \$0 \$55 \$55

**Budget Unit:** 570 - VETERANS SERVICES OFFICE (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,156	\$3,025	\$2,673	\$2,673	
033700 MAINTENANCE OF STRUCTURES	\$80	\$11	\$50	\$50	
033791 CHGS FAC MGMT MAINT STR	\$20,554	\$19,871	\$30,000	\$30,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$268	\$0	\$0	
034100 MEMBERSHIPS	\$4,200	\$2,250	\$4,500	\$4,500	
034500 OFFICE EXPENSE	\$11,619	\$13,968	\$13,500	\$13,500	
034537 OFFICE XP BOOKS	\$66	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$2,232	\$1,688	\$1,807	\$1,807	
034592 CHGS OC OTHER SERVICES	\$711	\$785	\$856	\$856	
034800 PROF & SPECIAL SERVICES	\$0	\$233	\$5,474	\$5,474	
034837 PROF PREEMPLOYMENT SVS	\$820	\$0	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$464	\$477	\$564	\$564	
034892 CHGS IT PROFESSIONAL SVS	\$19,722	\$26,716	\$25,532	\$25,532	
035100 RENTS & LEASES OF EQUIPMENT	\$1,677	\$3,593	\$3,350	\$3,350	
035500 MINOR EQUIPMENT	\$593	\$709	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$1,025	\$61	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$8,466	\$3,162	\$4,500	\$4,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,168	\$150	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$6,110	\$10,205	\$13,000	\$13,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$76	\$0	\$0	
036100 UTILITIES	\$4,477	\$4,433	\$5,540	\$5,540	
<b>SERVICES AND SUPPLIES</b>	<b>\$103,743</b>	<b>\$114,483</b>	<b>\$138,857</b>	<b>\$138,857</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,838	(\$13,999)	\$15,245	\$15,245	
050003 BUILDING & EQUIP COST PLAN CHG	\$17,455	\$13,331	\$13,331	\$13,331	
050800 TAXES & ASSESSMENTS	\$16	\$16	\$25	\$25	
<b>OTHER CHARGES</b>	<b>\$26,310</b>	<b>(\$651)</b>	<b>\$28,601</b>	<b>\$28,601</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$6,558)	(\$7,729)	(\$7,460)	(\$7,460)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$6,558)</b>	<b>(\$7,729)</b>	<b>(\$7,460)</b>	<b>(\$7,460)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$4,894	\$4,894	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,894</b>	<b>\$4,894</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$429,508</b>	<b>\$515,967</b>	<b>\$642,592</b>	<b>\$642,592</b>	

**Budget Unit:** 570 - VETERANS SERVICES OFFICE (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$303,280	\$388,827	\$516,592	\$516,592



# COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Christy Coleman, Housing Authority/Community Action Programs Director

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## **PROGRAM DESCRIPTION**

The Community Action Agency (CAA) budget unit supports a variety of social service programs that provide advocacy, and services assisting low-income and disadvantaged persons to achieve self-sufficiency. Activities include the administrative support for first-time homebuyer down payment assistance programs, tenant-based rental assistance, and owner-occupied housing rehabilitation. Administration of both the City of Anderson's housing loan portfolio and affordable housing programs is provided via contract with the City of Anderson.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP), CAA advisory boards, as well as the lead agency for the NorCal Continuum of Care (CA 516), which covers Del Norte, Lassen, Modoc, Plumas, Shasta, Sierra, and Siskiyou Counties. For FY 2020-21, the CAA is also finalizing its role as the lead agency for the local Complete Count Committee for the 2020 Census.

Not included in this budget are payments made directly to nonprofit agencies by other governmental entities in the amount of \$74,285 for the federal Emergency Food and Shelter Program. 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.

## **BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$1,327,165 and revenues in the amount of \$1,279,545 which results in a Net County Cost of \$47,620 and will be offset by the use of fund balance. Compared to the FY 2019-20 Adjusted Budget, Salaries and Benefits has increased 31 percent and Services and Supplies has decreased from \$1,741,999 to \$544,172 due to large expenditures related to state funded homeless grants within FY 2019-20. As the Lead Agency for the CA-516 Homeless Continuum of Care, this budget is the fiscal conduit for state funding for homeless programs.

The department requests to add one FTE Housing Program Specialist I; funded by HHSA, this position would work on the Coordinated Entry Process. There are no capital assets requested.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends minor technical changes that overall increase the NCC by \$5,479.

## **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$35,933	\$39,396	\$44,973	\$44,973	\$44,973
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$35,933</b>	<b>\$39,396</b>	<b>\$44,973</b>	<b>\$44,973</b>	<b>\$44,973</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$0	\$411,173	\$0	\$0	\$0
549171 STATE EMERG SOLUTIONS HSG GRNT	\$148,154	\$776,860	\$301,938	\$301,938	\$301,938
549172 STATE AFFORDABLE HOUSING GRT	\$0	\$12,127	\$0	\$0	\$0
549173 STATE DOF CENSUS DATA CTR GRNT	\$33,000	\$131,750	\$5,000	\$5,000	\$5,000
549174 STATE HOMELESS EMERG AID PRGM	\$2,695,571	\$0	\$0	\$0	\$0
561130 FEDERAL CAA GRANT	\$378,881	\$402,986	\$333,998	\$333,998	\$333,998
561180 FEDERAL FEMA HOMELESS GRANT	\$1,810	\$0	\$1,810	\$1,810	\$1,810
561190 FEDERAL HOMELESS GRANTS	\$69,284	\$93,853	\$207,583	\$207,583	\$207,583
563160 ANDERSON HOME ADMIN	\$2,010	\$891	\$891	\$891	\$891
563165 CITY OF REDDING CDBG	\$0	\$20,000	\$20,000	\$20,000	\$20,000
563250 ANDERSON RECAPTURED ADMIN	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$3,348,711</b>	<b>\$1,869,642</b>	<b>\$891,220</b>	<b>\$891,220</b>	<b>\$891,220</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
693030 CONTRACT SERVICES REVENUE	\$53,640	\$49,164	\$131,395	\$131,395	\$131,395
<b>CHARGES FOR SERVICES</b>	<b>\$53,640</b>	<b>\$49,164</b>	<b>\$131,395</b>	<b>\$131,395</b>	<b>\$131,395</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792567 DONATION REDDING RANCHERIA	\$7,000	\$0	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$956	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,221	\$2,456	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$8,221</b>	<b>\$3,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800410 TRANS IN MENTAL HEALTH	\$0	\$300,000	\$0	\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$0	\$50,000	\$127,000	\$127,000	\$127,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>
<b>Total Revenues:</b>	<b>\$3,446,506</b>	<b>\$2,311,617</b>	<b>\$1,194,588</b>	<b>\$1,194,588</b>	<b>\$1,194,588</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$267,240	\$352,669	\$397,060	\$397,060	\$397,060
011200 TERMINATION/SPECIAL PAY	\$944	\$12,765	\$0	\$0	\$0
017000 EXTRA HELP	\$18,696	\$24,257	\$49,000	\$49,000	\$49,000
017502 OVERTIME PAY	\$291	\$47	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$20,729	\$28,119	\$31,000	\$31,000	\$31,000
018201 EMPLOYER SHARE RETIREMENT	\$53,044	\$75,352	\$91,000	\$91,000	\$91,000

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
018204	EMPLOYER SHARE DEFERRED COMP	\$5,058	\$1,385	\$121	\$121
018205	EMPLOYER SHARE 401A	\$991	\$1,749	\$4,200	\$4,200
018300	EMPLOYER SHARE HEALTH INSUR	\$88,298	\$122,807	\$139,000	\$139,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$7,962	\$14,233	\$16,000	\$16,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$446	\$367	\$500	\$500
018500	WORKERS COMP EXPOSURE	\$2,417	\$940	\$1,800	\$1,800
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$302	\$900	\$900
<b>SALARIES AND BENEFITS</b>		\$466,122	\$634,997	\$730,581	\$730,581
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$308	\$0	\$0	\$0
032328	CLTHG/PERS SAFETY CLOTHING	\$9	\$0	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$3,532	\$3,704	\$1,200	\$1,200
032590	CHGS FAC MGMT COMM	\$56	\$60	\$83	\$83
032591	CHGS IT COMM	\$1,507	\$1,995	\$2,282	\$2,282
032700	FOOD EXPENSE	\$0	\$215	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$4,655	\$6,921	\$7,500	\$7,500
033100	INSURANCE EXPENSE	\$33	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$752	\$898	\$1,500	\$1,500
033103	INSUR XP MISCELLANEOUS	\$936	\$900	\$1,044	\$1,044
033592	CHGS IT MNT HARD/SOFTWARE	\$774	\$1,209	\$6,322	\$6,322
033791	CHGS FAC MGMT MAINT STR	\$11,194	\$7,031	\$9,950	\$9,950
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$55	\$0	\$0
034100	MEMBERSHIPS	\$2,188	\$1,432	\$3,000	\$3,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$22,788	\$0	\$0
034500	OFFICE EXPENSE	\$13,656	\$5,324	\$4,000	\$4,000
034526	OFFICE XP POSTAGE	\$499	\$106	\$500	\$500
034531	OFFICE XP PROMOTIONAL ITEMS	\$80	\$22	\$0	\$0
034532	OFFICE XP ENVELOPES	\$92	\$197	\$203	\$203
034537	OFFICE XP BOOKS	\$0	\$23	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$376	\$1,505	\$700	\$700
034591	CHGS OC POSTAGE SVS	\$2,271	\$2,828	\$2,151	\$2,151
034592	CHGS OC OTHER SERVICES	\$377	\$1,361	\$1,850	\$1,850
034800	PROF & SPECIAL SERVICES	\$285,362	\$1,541,194	\$428,522	\$428,522
034837	PROF PREEMPLOYMENT SVS	\$537	\$507	\$1,000	\$1,000
034858	PROF FINGERPRINTING SVS	\$49	\$0	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$257	\$290	\$500	\$500
034892	CHGS IT PROFESSIONAL SVS	\$19,132	\$28,211	\$29,124	\$29,124
034900	PUBLICATIONS & LEGAL NOTICES	\$183	\$1,798	\$200	\$200
035100	RENTS & LEASES OF EQUIPMENT	\$2,031	\$2,031	\$2,084	\$2,084

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$309	\$202	\$0	\$0	
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$45	\$50	\$50	
035590 CHGS IT SOFTWARE EQP	\$55,676	\$886	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$9,142	\$7,609	\$8,000	\$8,000	
035592 CHGS IT TELECOMM EQP	\$101	\$75	\$60	\$60	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,738	\$1,052	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$516	\$144	\$50	\$50	
035941 TRANS/TRVL MILEAGE	\$186	\$642	\$600	\$600	
035942 TRANS/TRVL TRAINING	\$539	\$3,248	\$5,500	\$5,500	
035943 TRANS/TRVL CONFERENCES	\$5,240	\$2,805	\$7,000	\$7,000	
035949 TRANS/TRVL MEALS	\$600	\$203	\$100	\$100	
035950 TRANS/TRVL LODGING	\$524	\$0	\$300	\$300	
035990 CHGS FLEET TRANS/TRVL	\$4,691	\$5,126	\$6,577	\$6,577	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$538	\$0	\$0	\$0	
036100 UTILITIES	\$7,009	\$7,901	\$7,598	\$7,598	
<b>SERVICES AND SUPPLIES</b>	<b>\$443,673</b>	<b>\$1,662,560</b>	<b>\$544,550</b>	<b>\$544,550</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41,275	\$91,434	\$82,935	\$82,935	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,917	\$24,381	\$28,090	\$28,090	
050800 TAXES & ASSESSMENTS	\$9	\$9	\$22	\$22	
051362 CONTR TO SISKIYOU COUNTY	\$0	\$43,857	\$0	\$0	
051365 CONTR TO LASSEN COUNTY	\$0	\$76,927	\$0	\$0	
051366 CONTR TO PLUMAS COUNTY	\$0	\$236,107	\$0	\$0	
051367 CONTR TO OTHER COUNTIES	\$0	\$383,967	\$0	\$0	
052000 SUPPORT & CARE OF PERSONS	\$76,826	\$92,960	\$44,973	\$44,973	
<b>OTHER CHARGES</b>	<b>\$129,029</b>	<b>\$949,645</b>	<b>\$156,020</b>	<b>\$156,020</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,159	\$0	\$0	
065376 2 WORKSTATIONS	\$0	\$10,193	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$29,352</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$249,533)	(\$138,143)	(\$110,000)	(\$110,000)	
088411 C/A PUBLIC HEALTH	(\$20,000)	\$0	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$6,960)	\$0	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$276,493)</b>	<b>(\$138,143)</b>	<b>(\$110,000)</b>	<b>(\$110,000)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$6,493	\$6,493	
095411 TRAN OUT PUBLIC HEALTH	\$0	\$367,925	\$195,864	\$195,864	
095412 TRAN OUT SCHC CMSP	\$0	\$700,000	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$0	\$1,067,925	\$202,357	\$202,357	
<b>Total Expenditures/Appropriations:</b>	\$762,331	\$4,206,337	\$1,523,508	\$1,523,508	
<b>Net Cost:</b>	(\$2,684,175)	\$1,894,720	\$328,920	\$328,920	

## CAL-HOME

Fund 0187 General, Budget Unit 591

Christy Coleman, 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 qualified low-income homebuyers to help with their down payment and closing costs. The maximum home purchase price is \$246,000 and the maximum CalHome loan is \$80,000.

### **BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$67,295 and revenues in the amount of \$4,100 resulting in a Net County Cost of \$63,195, which will be offset by the use of fund balance. The budget projects to return \$4,980 to fund balance at the end of FY 2019-20. There is no required match or General Fund contribution associated with this budget.

There are no capital assets or positions requested.

### **SUMMARY OF RECOMMENDATIONS**

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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$3,056	\$3,868	\$4,100	\$4,100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$3,056	\$3,868	\$4,100	\$4,100	
<b>Total Revenues:</b>	\$3,056	\$3,868	\$4,100	\$4,100	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$0	\$4,361	\$4,361	
018100 EMPLOYER SHARE FICA	\$0	\$0	\$334	\$334	
018201 EMPLOYER SHARE RETIREMENT	\$0	\$0	\$1,025	\$1,025	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$131	\$131	
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$1,237	\$1,237	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$0	\$174	\$174	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$3	\$3	
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$17	\$17	
<b>SALARIES AND BENEFITS</b>	\$0	\$0	\$7,282	\$7,282	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$13	\$13	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$13	\$13	
<b>Category: 050</b> OTHER CHARGES					
052013 SUPP/CARE RECIPIENT LOANS	\$0	\$0	\$60,000	\$60,000	
<b>OTHER CHARGES</b>	\$0	\$0	\$60,000	\$60,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$67,295	\$67,295	
<b>Net Cost:</b>	(\$3,056)	(\$3,868)	\$63,195	\$63,195	

## HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Christy Coleman, 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.

### **BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$255,931 and revenue in the amount of \$258,598. This budget is currently funded by program income from HOME loan principal repayments and by a grant award of \$500,000 for a period of 30 months. Revenue exceeds expenditures by \$2,667, thus returning this amount to the department's fund balance. There is no required match or General Fund contribution associated with this budget.

There are no capital asset or position requests.

### **SUMMARY OF RECOMMENDATIONS**

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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$7,748	\$13,438	\$4,000	\$4,000	
420110 INTEREST ON PAYMENTS	\$46,667	\$0	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$54,415</b>	<b>\$13,438</b>	<b>\$4,000</b>	<b>\$4,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$0	\$0	\$250,000	\$250,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
693002 CHGS FOR SVS CITY OF ANDERSON	\$10,076	\$2,346	\$270	\$270	
<b>CHARGES FOR SERVICES</b>	<b>\$10,076</b>	<b>\$2,346</b>	<b>\$270</b>	<b>\$270</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$533	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$533</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$16,872	\$0	\$4,328	\$4,328	
800411 TRANS IN PUBLIC HEALTH	\$50,000	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$66,872</b>	<b>\$0</b>	<b>\$4,328</b>	<b>\$4,328</b>	
<b>Total Revenues:</b>	<b>\$131,364</b>	<b>\$16,317</b>	<b>\$258,598</b>	<b>\$258,598</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$17,480	\$0	\$4,361	\$4,361	
011200 TERMINATION/SPECIAL PAY	\$622	\$0	\$0	\$0	
017000 EXTRA HELP	\$3,346	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$1,362	\$0	\$334	\$334	
018201 EMPLOYER SHARE RETIREMENT	\$3,453	\$0	\$1,025	\$1,025	
018205 EMPLOYER SHARE 401A	\$54	\$0	\$131	\$131	
018300 EMPLOYER SHARE HEALTH INSUR	\$6,601	\$0	\$1,237	\$1,237	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$517	\$0	\$174	\$174	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$32	\$0	\$3	\$3	
018500 WORKERS COMP EXPOSURE	\$174	\$0	\$17	\$17	
<b>SALARIES AND BENEFITS</b>	<b>\$33,645</b>	<b>\$0</b>	<b>\$7,282</b>	<b>\$7,282</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032591 CHGS IT COMM	\$55	\$0	\$190	\$190	
033102 INSUR XP LIABILITY EXPOSURE	\$54	\$0	\$13	\$13	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,244,778	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$133	\$0	\$500	\$500	

**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$169	\$0		\$200	\$200
034892 CHGS IT PROFESSIONAL SVS	\$508	\$0		\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>	\$1,245,699	\$0		\$2,903	\$2,903
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,702	(\$12,909)		(\$4,254)	(\$4,254)
052011 SUPP/CARE RECIPIENT HOUSING	\$40,024	\$193,425		\$250,000	\$250,000
<b>OTHER CHARGES</b>	\$55,726	\$180,516		\$245,746	\$245,746
<b>Total Expenditures/Appropriations:</b>	\$1,335,070	\$180,516		\$255,931	\$255,931
<b>Net Cost:</b>	\$1,203,706	\$164,198		(\$2,667)	(\$2,667)

## PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593

Christy Coleman, Housing Authority/Community Action Programs Director

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### **PROGRAM DESCRIPTION**

The Housing Authority administers the Housing Choice Vouchers (formerly Section 8) Rental Assistance Program 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 in Shasta, Modoc, Siskiyou, and Trinity counties.

Effective January 2, 2012, the California Department of Housing and Community Development transferred 268 tenant-based vouchers to the Housing Authority. This change increased the number of housing vouchers administered from 644 to 912 and expanded the service area to include the counties of Modoc, Siskiyou, and Trinity. From July 1, 2013 to 2017, HUD awarded 55 VASH vouchers, increasing the total number of housing vouchers administered from 912 to 967. In May of 2017 HUD awarded 9 tenant protection vouchers and in March 2018 the Housing Authority received 5 VASH vouchers bringing the number of housing vouchers administered from 967 to 981. In September 2018 the Housing Authority was awarded 25 Mainstream Vouchers and in December 2018 20 new VASH vouchers were awarded. In total the Housing Authority has 1,026 vouchers made up of 80 VASH Vouchers, 25 Mainstream Vouchers, 9 Tenant Protection Vouchers and 912 HCV Vouchers.

Three additional social service programs are provided to clients: Family Self Sufficiency (FSS) provides mentoring and referral services to assist families in achieving economic self-sufficiency; the Family Unification Program (FUP) provides subsidized housing so that divided families can be reunited; and the Veterans Affairs Supportive Housing (VASH) program combines Housing Choice Voucher Rental Assistance for homeless Veterans with case management and clinical services provided by the U.S. Department of Veterans Affairs (VA).

The Housing Authority's budget (543) has been combined with this budget in order to record the detail of all expenditures made to administer the Housing Choice Voucher programs, as well as recording the receipt of revenue from HUD which offsets those expenditures. This budget will now record all Housing Authority expenditures, revenues, and activities going forward. Cost Center 543 closed in FY 2019-20.

### **BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$5,053,745 and revenue in the amount of \$5,053,745, resulting in a Net County Cost of \$63,556 with General Fund support in the amount of \$63,556. Payments in the amount of \$4.1 million made by the Housing Authority directly to landlords are included in this budget.

The departments to delete one vacant FTE Assistant Housing Programs Specialist position. There are no capital assets requested.

### **SUMMARY OF RECOMMENDATIONS**

Recommended with minor technical adjustments resulting in an overall increase the department's draw on fund balance by \$5,479 as well as a rebudget of \$60,000 for a carpet replacement project budgeted but not completed in FY 2019-20.

### **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$7,542	\$5,474		\$5,700	\$5,700
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$7,542</b>	<b>\$5,474</b>		<b>\$5,700</b>	<b>\$5,700</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
559200 FEDERAL HOUSING AUTHORITY	\$0	\$141,166		\$0	\$0
559201 FEDERAL HUD GRANT	\$0	\$37,939		\$31,564	\$31,564
559202 FED HOUSING CHOICE VOUCHERS	\$3,997,220	\$3,766,266		\$4,100,000	\$4,100,000
559203 FED HOUSING CHOICE ADMIN FEE	\$733,943	\$783,439		\$789,925	\$789,925
559204 FED HCV MAINSTREAM HAP	\$81,166	\$33,923		\$31,000	\$31,000
559205 FED HCV MAINSTREAM ADMIN	\$0	\$3,012		\$10,000	\$10,000
561180 FEDERAL FEMA HOMELESS GRANT	\$0	\$10,000		\$10,000	\$10,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$4,812,329</b>	<b>\$4,775,746</b>		<b>\$4,972,489</b>	<b>\$4,972,489</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,159	\$2,781		\$0	\$0
795560 RECAPTURED PAYMENTS	\$34,826	\$24,078		\$12,000	\$12,000
799300 MISCELLANEOUS REVENUE	\$0	\$1,875		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$942	\$1,702		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$38,271	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$76,198</b>	<b>\$30,439</b>		<b>\$12,000</b>	<b>\$12,000</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$83,940		\$124,184	\$124,184
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$83,940</b>		<b>\$124,184</b>	<b>\$124,184</b>
<b>Total Revenues:</b>	<b>\$4,896,070</b>	<b>\$4,895,599</b>		<b>\$5,114,373</b>	<b>\$5,114,373</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$284,744		\$339,000	\$339,000
011200 TERMINATION/SPECIAL PAY	\$0	\$1,759		\$0	\$0
017000 EXTRA HELP	\$0	\$7,017		\$20,000	\$20,000
017502 OVERTIME PAY	\$0	\$1,176		\$0	\$0
018100 EMPLOYER SHARE FICA	\$0	\$21,951		\$28,000	\$28,000
018201 EMPLOYER SHARE RETIREMENT	\$0	\$63,506		\$79,000	\$79,000
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$66		\$0	\$0
018205 EMPLOYER SHARE 401A	\$0	\$1,230		\$1,200	\$1,200
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$107,300		\$126,000	\$126,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$11,437		\$14,000	\$14,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$285		\$300	\$300
018500 WORKERS COMP EXPOSURE	\$0	\$742		\$1,400	\$1,400
018501 WORKERS COMP EXPERIENCE	\$0	\$24		\$100	\$100

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$12	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	\$0	\$501,257	\$609,000	\$609,000	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$0	\$2,216	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$0	\$117	\$120	\$120	
032591 CHGS IT COMM	\$0	\$1,296	\$1,659	\$1,659	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$13,423	\$14,697	\$14,697	
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$680	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$0	\$720	\$180	\$180	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	(\$24)	(\$336)	(\$336)	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$1,184	\$5,846	\$5,846	
033791 CHGS FAC MGMT MAINT STR	\$0	\$17,873	\$73,711	\$73,711	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$563	\$0	\$0	
034100 MEMBERSHIPS	\$0	\$1,996	\$20,000	\$20,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$97,835	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$347	\$0	\$0	
034500 OFFICE EXPENSE	\$72	\$7,100	\$5,500	\$5,500	
034529 OFFICE XP PUBLICATIONS	\$0	\$478	\$850	\$850	
034532 OFFICE XP ENVELOPES	\$0	\$1,780	\$1,700	\$1,700	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$271	\$471	\$471	
034591 CHGS OC POSTAGE SVS	\$0	\$12,220	\$12,374	\$12,374	
034592 CHGS OC OTHER SERVICES	\$0	\$637	\$735	\$735	
034800 PROF & SPECIAL SERVICES	\$1,195	\$6,523	\$13,906	\$13,906	
034802 PROF ADMIN SVS	\$690,648	\$0	\$0	\$0	
034806 PROF AUDIT SVS	\$0	\$0	\$2,000	\$2,000	
034807 PROF BANK SVS	\$0	\$75	\$51	\$51	
034837 PROF PREEMPLOYMENT SVS	\$0	\$796	\$600	\$600	
034854 PROF INTERPRETING SVS	\$0	\$229	\$150	\$150	
034861 PROF HSG SVS	\$0	\$4,025	\$4,500	\$4,500	
034890 CHGS FAC MGMT PROF SVS	\$0	\$969	\$675	\$675	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$21,802	\$27,922	\$27,922	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,306	\$1,200	\$1,200	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$2,031	\$3,000	\$3,000	
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$36	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$8,167	\$13,000	\$13,000	
035591 CHGS IT HARDWARE EQP	\$0	\$2,175	\$4,850	\$4,850	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$4,398	\$3,700	\$3,700	
035900 TRANSPORTATION & TRAVEL	\$0	\$2,985	\$4,200	\$4,200	
035940 TRANS/TRVL FUEL	\$0	\$3,773	\$4,200	\$4,200	

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$0	\$177	\$350	\$350	
035942 TRANS/TRVL TRAINING	\$0	\$4,305	\$2,000	\$2,000	
035943 TRANS/TRVL CONFERENCES	\$0	\$1,123	\$3,000	\$3,000	
035949 TRANS/TRVL MEALS	\$0	\$463	\$700	\$700	
035990 CHGS FLEET TRANS/TRVL	\$0	\$7,465	\$10,137	\$10,137	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$12	\$200	\$200	
036100 UTILITIES	\$0	\$15,490	\$14,000	\$14,000	
<b>SERVICES AND SUPPLIES</b>	\$691,915	\$249,054	\$255,348	\$255,348	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$38,263	\$114,794	\$87,961	\$87,961	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$34,184	\$64,798	\$64,798	
050800 TAXES & ASSESSMENTS	\$0	\$19	\$35	\$35	
052011 SUPP/CARE RECIPIENT HOUSING	\$3,968,211	\$3,730,672	\$4,100,000	\$4,100,000	
<b>OTHER CHARGES</b>	\$4,006,475	\$3,879,669	\$4,252,794	\$4,252,794	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088501 C/A SOCIAL SERVICES	\$0	\$0	(\$15,467)	(\$15,467)	
<b>INTRAFUND TRANSFERS</b>	\$0	\$0	(\$15,467)	(\$15,467)	
<b>Category: 095 OTHER FINANCING USES</b>					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$12,698	\$12,698	
095411 TRAN OUT PUBLIC HEALTH	\$0	\$10,000	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$0	\$10,000	\$12,698	\$12,698	
<b>Total Expenditures/Appropriations:</b>	\$4,698,391	\$4,639,980	\$5,114,373	\$5,114,373	
<b>Net Cost:</b>	(\$197,679)	(\$255,618)	\$0	\$0	

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION  
PROGRAMS-HOUSING REHABILITATION**  
Fund 0197 Shasta Housing Rehab, Budget Unit 596  
Christy Coleman, 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 in to the programs in the form of low interest loans and other activities.

**BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$225,522 and revenues in the amount of \$147,988, resulting in a cost to the department's fund balance of \$77,534. In addition to loan repayments, additional revenue includes a cost-applied transfer from Public Health to support the affordable housing programs in the amount of \$112,988. This budget projects to return decrease its fund balance by \$193, at the end of FY 2019-20. 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.

There are no capital assets or new positions requested.

**SUMMARY OF RECOMMENDATIONS**

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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$10,068	\$14,493	\$16,000	\$16,000	\$16,000
420110 INTEREST ON PAYMENTS	\$98,538	\$34,941	\$19,000	\$19,000	\$19,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$108,606</b>	<b>\$49,434</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$84	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$158	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</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	\$0	\$105,497	\$112,988	\$112,988	\$112,988
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$105,497</b>	<b>\$112,988</b>	<b>\$112,988</b>	<b>\$112,988</b>
<b>Total Revenues:</b>					
	<b>\$108,606</b>	<b>\$155,175</b>	<b>\$147,988</b>	<b>\$147,988</b>	<b>\$147,988</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$27,438	\$72,504	\$104,000	\$104,000	\$104,000
018100 EMPLOYER SHARE FICA	\$2,093	\$5,541	\$8,134	\$8,134	\$8,134
018201 EMPLOYER SHARE RETIREMENT	\$5,502	\$15,389	\$25,000	\$25,000	\$25,000
018204 EMPLOYER SHARE DEFERRED COMP	(\$18)	\$0	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$47	\$0	\$900	\$900	\$900
018300 EMPLOYER SHARE HEALTH INSUR	\$9,225	\$23,908	\$34,103	\$34,103	\$34,103
018307 EMPLOYR SHR OTHER POST EMP BEN	\$823	\$2,880	\$4,285	\$4,285	\$4,285
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$43	\$71	\$200	\$200	\$200
018500 WORKERS COMP EXPOSURE	\$233	\$188	\$500	\$500	\$500
<b>SALARIES AND BENEFITS</b>	<b>\$45,388</b>	<b>\$120,484</b>	<b>\$177,122</b>	<b>\$177,122</b>	<b>\$177,122</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033102 INSUR XP LIABILITY EXPOSURE	\$72	\$167	\$395	\$395	\$395
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,212,595	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$10	\$309	\$450	\$450	\$450
034532 OFFICE XP ENVELOPES	\$0	\$5	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$909	\$151	\$280	\$280	\$280
035940 TRANS/TRVL FUEL	\$0	\$43	\$0	\$0	\$0
035941 TRANS/TRVL MILEAGE	\$3	\$249	\$100	\$100	\$100
035949 TRANS/TRVL MEALS	\$0	\$12	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$1,213,590</b>	<b>\$939</b>	<b>\$1,225</b>	<b>\$1,225</b>	<b>\$1,225</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$778)	(\$928)	\$7,175	\$7,175	\$7,175



**Budget Unit:** 596 - CDBG ADMIN/REHAB (FUND 0197)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
052013 SUPP/CARE RECIPIENT LOANS	\$0	\$0		\$40,000	\$40,000
<b>OTHER CHARGES</b>	(\$778)	(\$928)		\$47,175	\$47,175
<b>Total Expenditures/Appropriations:</b>	\$1,258,201	\$120,495		\$225,522	\$225,522
<b>Net Cost:</b>	\$1,149,595	(\$34,679)		\$77,534	\$77,534

# 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 2020-21 annual Library System contribution is approximately \$1.4 million, which includes an annual contractual increase (2.8%) 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 2020-21 is \$1.5 million which is relatively flat compared to the FY 2019-20 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$5,061	\$758	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	\$5,061	\$758	\$0	\$0	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$140,000	\$140,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$140,000	\$140,000	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$341	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$341	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$5,402	\$758	\$140,000	\$140,000	
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$36	\$24	\$36	\$36	
<b>SALARIES AND BENEFITS</b>	\$36	\$24	\$36	\$36	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$233	\$219	\$250	\$250	
032992 CHGS FAC MGMT HSHLD XP	\$7,612	\$182	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$1,285	\$1,140	\$1,212	\$1,212	
033791 CHGS FAC MGMT MAINT STR	\$33,040	\$40,863	\$67,374	\$67,374	
034800 PROF & SPECIAL SERVICES	\$0	\$396	\$140,000	\$140,000	
034890 CHGS FAC MGMT PROF SVS	\$4,687	\$5,293	\$6,200	\$6,200	
<b>SERVICES AND SUPPLIES</b>	\$46,859	\$48,095	\$216,036	\$216,036	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,964	\$4,904	\$5,113	\$5,113	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,819	\$8,820	\$8,820	\$8,820	
050800 TAXES & ASSESSMENTS	\$249	\$301	\$500	\$500	
051351 CONTR TO CITY OF REDDING	\$1,327,800	\$1,366,307	\$1,404,564	\$1,404,564	
<b>OTHER CHARGES</b>	\$1,342,833	\$1,380,332	\$1,418,997	\$1,418,997	
<b>Category: 070</b> CAPITAL ASSETS					
060000 CAPITAL ASSET LAND	\$0	\$60,000	\$0	\$0	
061014 LIBRARY BUILDING	\$0	\$251,845	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$0	\$311,845	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	\$1,389,729	\$1,740,296	\$1,635,069	\$1,635,069	

**Budget Unit:** 611 - LIBRARY ADMINISTRATION (FUND 0060)  
**Function:** EDUCATION  
**Activity:** LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$1,384,326	\$1,739,538	\$1,495,069	\$1,495,069

**FARM ADVISOR-COOPERATIVE EXTENSION SERVICE**  
Fund 0060 General, Budget Unit 620  
Larry Forero, Farm Advisor

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**PROGRAM DESCRIPTION**

The Farm Advisor is an off-campus education program conducted by the University of California (UC), in cooperation with Shasta County, which provides agricultural education and information within the County. The program facilitates a link to the UC Division of Agriculture and Natural Resources whereby their services can be made available through locally oriented problem solving, research activities, meetings, tours, publications, and individual contact. The department also administers the 4-H youth program in Shasta County. The University directly funds the academic and administrator's salaries and provides continuous training and a wide variety of resources. The County funds the operating expenses such as utilities, transportation, supplies, as well as two support staff.

**BUDGET REQUESTS**

The FY 2020-21 Requested Budget includes expenditures in the amount of \$264,429 and revenues in the amount of \$2,000 which results in a net County cost of \$262,429 which is a General Fund expense. The FY 2019-20 Requested net County cost is flat compared to the FY 2019-20 Adjusted net County cost.

**SUMMARY OF RECOMMENDATIONS**

None.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Staff are reviewing developing impacts of a recession, 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:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)

**Function:** EDUCATION

**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$2,464	\$2,551		\$2,000	\$2,000
<b>CHARGES FOR SERVICES</b>	\$2,464	\$2,551		\$2,000	\$2,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$316		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$316		\$0	\$0
<b>Total Revenues:</b>	\$2,464	\$2,868		\$2,000	\$2,000
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$71,369	\$76,319		\$89,000	\$89,000
017000 EXTRA HELP	\$2,446	\$4,861		\$6,000	\$6,000
018100 EMPLOYER SHARE FICA	\$5,299	\$5,830		\$7,000	\$7,000
018201 EMPLOYER SHARE RETIREMENT	\$14,325	\$16,830		\$21,000	\$21,000
018300 EMPLOYER SHARE HEALTH INSUR	\$37,141	\$39,811		\$43,000	\$43,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,140	\$3,064		\$3,600	\$3,600
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$116	\$79		\$100	\$100
018500 WORKERS COMP EXPOSURE	\$625	\$206		\$400	\$400
018501 WORKERS COMP EXPERIENCE	\$10,296	\$6,720		\$10,320	\$10,320
<b>SALARIES AND BENEFITS</b>	\$143,760	\$153,724		\$180,420	\$180,420
<b>Category: 030</b> SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$296	\$0		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,595	\$1,746		\$2,000	\$2,000
032591 CHGS IT COMM	\$798	\$812		\$1,127	\$1,127
032900 HOUSEHOLD EXPENSE	\$363	\$161		\$600	\$600
032992 CHGS FAC MGMT HSHLD XP	\$6,300	\$5,687		\$6,820	\$6,820
033102 INSUR XP LIABILITY EXPOSURE	\$192	\$187		\$300	\$300
033103 INSUR XP MISCELLANEOUS	\$144	\$156		\$168	\$168
033105 INSUR XP LIABILITY EXPERIENCE	\$771	\$660		\$684	\$684
033500 MAINTENANCE OF EQUIPMENT	\$1,148	\$463		\$800	\$800
033700 MAINTENANCE OF STRUCTURES	\$0	\$253		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$4,375	\$33,304		\$27,235	\$27,235
034100 MEMBERSHIPS	\$399	\$598		\$600	\$600
034500 OFFICE EXPENSE	\$7,688	\$4,039		\$8,500	\$8,500
034837 PROF PREEMPLOYMENT SVS	\$214	\$169		\$754	\$754
034892 CHGS IT PROFESSIONAL SVS	\$162	\$0		\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$15	\$0		\$0	\$0
035500 MINOR EQUIPMENT	\$2,795	\$316		\$1,500	\$1,500

**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)  
**Function:** EDUCATION  
**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035530 MNR EQP IT APRV	\$0	\$0	\$1,500	\$1,500	
035591 CHGS IT HARDWARE EQP	\$2,575	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$131	\$53	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$11	\$0	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$5,538	\$4,390	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$10,365	\$32,723	\$8,980	\$8,980	
036100 UTILITIES	\$5,964	\$5,523	\$6,250	\$6,250	
<b>SERVICES AND SUPPLIES</b>	\$51,846	\$91,247	\$78,318	\$78,318	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,942	\$6,762	\$4,804	\$4,804	
050003 BUILDING & EQUIP COST PLAN CHG	(\$791)	\$717	\$717	\$717	
050800 TAXES & ASSESSMENTS	\$151	\$152	\$170	\$170	
<b>OTHER CHARGES</b>	\$4,302	\$7,632	\$5,691	\$5,691	
<b>Total Expenditures/Appropriations:</b>	\$199,909	\$252,604	\$264,429	\$264,429	
<b>Net Cost:</b>	\$197,445	\$249,735	\$262,429	\$262,429	



**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 of volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Park.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes expenditures in the amount of \$61,941. 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 concurs with the requested 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.

**Budget Unit:** 701 - RECREATION & PARK DEVELOPMENT (FUND 0060)  
**Function:** RECREATION  
**Activity:** RECREATION FACILITIES

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>		\$0	\$0	\$0	\$0
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032992	CHGS FAC MGMT HSHLD XP	\$18,364	\$21,648	\$22,710	\$22,710
033791	CHGS FAC MGMT MAINT STR	\$27,441	\$34,942	\$32,583	\$32,583
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,000	\$0	\$3,000	\$3,000
036100	UTILITIES	\$378	\$140	\$3,000	\$3,000
<b>SERVICES AND SUPPLIES</b>		\$47,184	\$56,731	\$61,293	\$61,293
<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$419	\$447	\$598	\$598
050800	TAXES & ASSESSMENTS	\$25	\$26	\$50	\$50
<b>OTHER CHARGES</b>		\$444	\$473	\$648	\$648
<b>Total Expenditures/Appropriations:</b>		\$47,629	\$57,205	\$61,941	\$61,941
<b>Net Cost:</b>		\$47,629	\$57,205	\$61,941	\$61,941

## DEPARTMENT OF PUBLIC WORKS-VETERANS HALLS 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 2020-21 requested budget includes expenditures in the amount of \$157,580 and revenues in the amount of \$3,000. The FY 2020-21 requested budget results in a net County cost of \$154,580. The department anticipates ending FY 2019-20 under budget.

### **SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

### **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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$3,514	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6,699	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$6,699	\$3,514	\$0	\$0	\$0
<b>Total Revenues:</b>	\$10,199	\$6,514	\$3,000	\$3,000	\$3,000
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$1,732	\$1,389	\$1,882	\$1,882	\$1,882
032900 HOUSEHOLD EXPENSE	\$1,512	\$1,439	\$1,600	\$1,600	\$1,600
032992 CHGS FAC MGMT HSHLD XP	\$5,213	\$4,406	\$7,459	\$7,459	\$7,459
033791 CHGS FAC MGMT MAINT STR	\$99,749	\$123,791	\$104,900	\$104,900	\$104,900
034800 PROF & SPECIAL SERVICES	\$0	\$783	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$1,313	\$475	\$1,528	\$1,528	\$1,528
036100 UTILITIES	(\$220)	\$324	\$0	\$0	\$0
036125 UTIL ELECTRIC	\$4,262	\$5,317	\$7,004	\$7,004	\$7,004
036126 UTIL GAS	\$2,298	\$1,945	\$1,676	\$1,676	\$1,676
036127 UTIL WATER	\$1,683	\$1,553	\$1,548	\$1,548	\$1,548
036130 UTIL WASTE WATER	\$656	\$607	\$725	\$725	\$725
<b>SERVICES AND SUPPLIES</b>	\$118,202	\$142,033	\$128,322	\$128,322	\$128,322
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,973	\$1,947	\$2,134	\$2,134	\$2,134
050003 BUILDING & EQUIP COST PLAN CHG	\$6,176	\$9,042	\$8,912	\$8,912	\$8,912
050800 TAXES & ASSESSMENTS	\$1,310	\$1,531	\$1,760	\$1,760	\$1,760
<b>OTHER CHARGES</b>	\$9,459	\$12,520	\$12,806	\$12,806	\$12,806
<b>Category: 070</b> CAPITAL ASSETS					
065224 2 OVEN UNITS	\$0	\$16,050	\$0	\$0	\$0
065307 1 DISH WASHER	\$0	\$12,260	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$28,310	\$0	\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$19,452	\$19,452	\$19,452
<b>OTHER FINANCING USES</b>	\$0	\$0	\$19,452	\$19,452	\$19,452

**Budget Unit:** 710 - VETERANS HALLS (FUND 0060)  
**Function:** RECREATION  
**Activity:** VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Expenditures/Appropriations:</b>	\$127,662	\$182,865		\$160,580	\$160,580
<b>Net Cost:</b>	\$117,462	\$176,350		\$157,580	\$157,580

# Debt Services

## DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803

Brian Muir, 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 \$532,166 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$170	\$203		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$170	\$203		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$532,606	\$535,018		\$532,166	\$532,166
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$532,606	\$535,018		\$532,166	\$532,166
<b>Total Revenues:</b>	\$532,777	\$535,222		\$532,166	\$532,166
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$470,000	\$485,000		\$495,000	\$495,000
054000 CURRENT INTEREST BOND ISSUES	\$62,606	\$50,018		\$37,166	\$37,166
<b>OTHER CHARGES</b>	\$532,606	\$535,018		\$532,166	\$532,166
<b>Total Expenditures/Appropriations:</b>	\$532,606	\$535,018		\$532,166	\$532,166
<b>Net Cost:</b>	(\$170)	(\$203)		\$0	\$0



## DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, 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 \$2,378,450 for FY 20/21; comprised of \$2,373,600 for debt service and \$2,000 in bank charges. This amount will be offset by a \$2,375,600 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$2,163	\$528	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2,163	\$528	\$0	\$0	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,378,197	\$2,375,989	\$2,375,600	\$2,375,600	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,378,197	\$2,375,989	\$2,375,600	\$2,375,600	
<b>Total Revenues:</b>	\$2,380,360	\$2,376,518	\$2,375,600	\$2,375,600	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,801	\$1,801	\$2,000	\$2,000	
<b>SERVICES AND SUPPLIES</b>	\$1,801	\$1,801	\$2,000	\$2,000	
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,550,000	\$1,595,000	\$1,640,000	\$1,640,000	
054000 CURRENT INTEREST BOND ISSUES	\$827,950	\$781,450	\$733,600	\$733,600	
<b>OTHER CHARGES</b>	\$2,377,950	\$2,376,450	\$2,373,600	\$2,373,600	
<b>Total Expenditures/Appropriations:</b>	\$2,379,751	\$2,378,251	\$2,375,600	\$2,375,600	
<b>Net Cost:</b>	(\$609)	\$1,732	\$0	\$0	

## DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, 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 \$51,784 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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$12	\$2	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$12	\$2	\$0	\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800260 TRANS IN JAIL	\$0	\$35,423	\$35,423	\$35,423	\$35,423
800287 TRANS IN CORONER	\$0	\$1,708	\$1,708	\$1,708	\$1,708
800410 TRANS IN MENTAL HEALTH	\$0	\$6,535	\$6,536	\$6,536	\$6,536
800411 TRANS IN PUBLIC HEALTH	\$0	\$2,650	\$2,650	\$2,650	\$2,650
800501 TRANS IN SOCIAL SERVICES	\$0	\$5,466	\$5,466	\$5,466	\$5,466
806205 TRANS IN SHAS CO UTILITIES ISF	\$51,783	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$51,783	\$51,783	\$51,783	\$51,783	\$51,783
<b>Total Revenues:</b>	\$51,796	\$51,786	\$51,783	\$51,783	\$51,783
<b>Category: 050</b> OTHER CHARGES					
050221 RET L/T DT CURR PRINCIPAL	\$42,990	\$44,270	\$45,628	\$45,628	\$45,628
050321 INT L/T DT CURR INTEREST	\$8,792	\$7,512	\$6,155	\$6,155	\$6,155
<b>OTHER CHARGES</b>	\$51,783	\$51,783	\$51,783	\$51,783	\$51,783
<b>Total Expenditures/Appropriations:</b>	\$51,783	\$51,783	\$51,783	\$51,783	\$51,783
<b>Net Cost:</b>	(\$12)	(\$2)	\$0	\$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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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/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 DEPARTMENT

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) providing computer technology support and direction to Shasta County departments including: systems development programming, software application hosting, web development, web hosting services, GIS services, database support, computer operations, network management, systems maintenance, personal computer support, and communications support, including telephone systems. The IT operations fund receives no direct General Fund support. Rather, the operation is funded through charges for services provided to user departments.

## BUDGET REQUESTS

The total IT budget appropriation request for FY 2020/21 is \$10.1 million compared to \$8.9 million for the FY 2019/20 adjusted budget. Anticipated revenues total \$9.9 million which is approximately \$1.3 million higher than the previous fiscal year. However, IT projects a budget deficit of \$156,495 if all anticipated projects and other costs are incurred within the fiscal year.

Salaries and Benefits show an increase of \$493,400 from the previous fiscal year. This increase is due to the net addition of two full time staff, extra help for both GIS and network projects, and negotiated salary increases with all associated costs.

Expenses in the Services and Supplies category will be \$579,065 greater than the adjusted budget for FY 2019/20. Most of the increase is attributed to the Microsoft Enterprise Agreement renewal, new Adobe enterprise subscriptions, converting the County to Office 365, the Voice Over IP (VOiP) implementation project, an employee emergency notification system, and SharePoint site development and support. Other minor increases include security enhancements such as two-factor authentication, email phishing testing and remediation measures, and enhanced external email notifications/controls.

Other Charges category is anticipated to decrease by \$21,107 from the adjusted budget for FY 2019/20 which is attributable to a decrease in Building and Equipment Use A-87 charges as well as anticipated Depreciation expenses.

Capital Asset expenses for FY 2020/21 are anticipated to be \$245,000. This is a decrease of \$500 from expenses in this category for FY 2019/20. Capital Assets include a filer replacement, wireless redundancy, additional storage, and other network hardware replacements to maintain the environment. Additionally, capitalized software that was not purchased in FY19/20 has been re-budgeted.

Other Financing category shows a new expense of \$71,341 in FY 20/21 due to the Energy Retrofit project.

## SUMMARY OF RECOMMENDATIONS

A technical adjustment is recommended to update the Energy Project estimates.

## 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:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
693001 CHARGES FOR SERVICES	\$7,007,161	\$7,410,198	\$9,923,222	\$9,923,222
<b>CHARGES FOR SERVICES</b>	\$7,007,161	\$7,410,198	\$9,923,222	\$9,923,222
<b>Total Operating Revenues:</b>	\$7,007,161	\$7,410,198	\$9,923,222	\$9,923,222
<b>Operating Expenses</b>				
<b>Category: 010 SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$2,795,492	\$2,972,011	\$3,655,000	\$3,655,000
011200 TERMINATION/SPECIAL PAY	(\$14,018)	\$91,300	\$60,000	\$60,000
017000 EXTRA HELP	\$44,344	\$65,740	\$24,000	\$24,000
017502 OVERTIME PAY	\$17,317	\$18,510	\$25,000	\$25,000
017503 SHIFT DIFFERENTIAL	\$14	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$331	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,332	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$209,199	\$228,171	\$286,000	\$286,000
018201 EMPLOYER SHARE RETIREMENT	\$553,990	\$645,582	\$847,000	\$847,000
018205 EMPLOYER SHARE 401A	\$3,786	\$8,044	\$17,000	\$17,000
018300 EMPLOYER SHARE HEALTH INSUR	\$752,436	\$783,170	\$954,000	\$954,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$82,933	\$120,712	\$152,000	\$152,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,518	\$2,990	\$2,400	\$2,400
018500 WORKERS COMP EXPOSURE	\$24,259	\$7,718	\$14,000	\$14,000
018501 WORKERS COMP EXPERIENCE	\$27,696	\$9,876	\$18,000	\$18,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$3,869	\$4,000	\$4,000
<b>SALARIES AND BENEFITS</b>	\$4,504,634	\$4,957,699	\$6,058,400	\$6,058,400
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,168	\$1,847	\$2,000	\$2,000
032500 COMMUNICATIONS EXPENSE	\$263,906	\$267,955	\$382,404	\$382,404
032590 CHGS FAC MGMT COMM	\$544	\$609	\$600	\$600
032597 ISF COMM XP OTHER DEPT CHGS	\$894	\$1,699	\$1,115	\$1,115
032900 HOUSEHOLD EXPENSE	\$0	\$19	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$44,854	\$71,724	\$60,000	\$60,000
033102 INSUR XP LIABILITY EXPOSURE	\$7,576	\$7,201	\$11,000	\$11,000
033103 INSUR XP MISCELLANEOUS	\$5,079	\$4,692	\$5,268	\$5,268
033105 INSUR XP LIABILITY EXPERIENCE	\$691	\$612	\$636	\$636
033500 MAINTENANCE OF EQUIPMENT	\$100,917	\$99,916	\$114,781	\$114,781
033528 MNT EQP SOFTWARE	\$247,322	\$260,334	\$374,752	\$374,752
033597 ISF MNT EQP OTHER DEPT CHGS	\$477,307	\$501,955	\$799,202	\$799,202
033791 CHGS FAC MGMT MAINT STR	\$66,393	\$81,199	\$75,000	\$75,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,903	\$0	\$0

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034100 MEMBERSHIPS	\$271	\$345	\$913	\$913
034500 OFFICE EXPENSE	\$11,868	\$63,357	\$20,100	\$20,100
034591 CHGS OC POSTAGE SVS	\$66	\$13	\$100	\$100
034592 CHGS OC OTHER SERVICES	\$6,781	\$7,441	\$7,500	\$7,500
034800 PROF & SPECIAL SERVICES	\$51,319	\$124,713	\$301,231	\$301,231
034837 PROF PREEMPLOYMENT SVS	\$6,162	\$1,289	\$10,000	\$10,000
034890 CHGS FAC MGMT PROF SVS	\$7,753	\$14,930	\$9,977	\$9,977
034897 ISF PRF SVS OTHER DEPT CHGS	\$24,235	\$67,168	\$348,029	\$348,029
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,049	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$2,801	\$2,792	\$3,000	\$3,000
035500 MINOR EQUIPMENT	\$173,814	\$126,270	\$194,094	\$194,094
035528 MINOR EQP SOFTWARE	\$36,160	\$115,425	\$4,560	\$4,560
035597 ISF MNR EQP OTHER DEPTS CHGS	\$40,012	\$5,800	\$174,400	\$174,400
035700 SPECIAL DEPARTMENTAL EXPENSE	\$39,909	\$43,077	\$39,169	\$39,169
035900 TRANSPORTATION & TRAVEL	\$14,965	\$17,526	\$43,250	\$43,250
035940 TRANS/TRVL FUEL	\$4,757	\$4,067	\$5,500	\$5,500
035990 CHGS FLEET TRANS/TRVL	\$32,340	\$25,552	\$29,441	\$29,441
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$125	\$87	\$0	\$0
036100 UTILITIES	\$68,069	\$79,800	\$92,000	\$92,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,739,073</b>	<b>\$2,002,383</b>	<b>\$3,110,122</b>	<b>\$3,110,122</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$165,969	\$163,638	\$152,693	\$152,693
050003 BUILDING & EQUIP COST PLAN CHG	\$273,136	\$308,022	\$307,861	\$307,861
050800 TAXES & ASSESSMENTS	\$94	\$94	\$100	\$100
050900 DEPRECIATION EXPENSE	\$167,741	\$149,055	\$170,000	\$170,000
<b>OTHER CHARGES</b>	<b>\$606,941</b>	<b>\$620,810</b>	<b>\$630,654</b>	<b>\$630,654</b>
<b>Total Operating Expenses:</b>	<b>\$6,850,648</b>	<b>\$7,580,893</b>	<b>\$9,799,176</b>	<b>\$9,799,176</b>
<b>Operating Income (Loss)</b>	<b>\$156,512</b>	<b>(\$170,694)</b>	<b>\$124,046</b>	<b>\$124,046</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
051400 LOSS ON DISPOSAL CAPITL ASSET	(\$542)	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>(\$542)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$23,687	\$27,946	\$27,800	\$27,800
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$23,687</b>	<b>\$27,946</b>	<b>\$27,800</b>	<b>\$27,800</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
799300 MISCELLANEOUS REVENUE	\$70	\$10,821	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,848	\$16,483	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$11,918</b>	<b>\$27,305</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	\$152	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$4,139	\$43,649	\$8,000	\$8,000
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$4,291</b>	<b>\$43,649</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$39,354</b>	<b>\$98,901</b>	<b>\$35,800</b>	<b>\$35,800</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$195,867</b>	<b>(\$71,793)</b>	<b>\$159,846</b>	<b>\$159,846</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$72,463)	(\$72,463)
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$72,463)</b>	<b>(\$72,463)</b>
<b>Category: 809 CAPITAL CONTRIBUTIONS</b>				
899000 CAPITAL CONTRIBUTIONS C/A	\$1,072	\$0	\$0	\$0
<b>CAPITAL CONTRIBUTIONS</b>	<b>\$1,072</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Net Assets</b>	<b>\$196,939</b>	<b>(\$71,793)</b>	<b>\$87,383</b>	<b>\$87,383</b>
Net Assets - Beginning Balance	\$1,543,836	\$1,740,775	\$1,668,982	\$1,668,982
Net Assets - Ending Balance	\$1,740,775	\$1,668,982	\$1,756,365	\$1,756,365

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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					
065037 1 GPS/GIS EQUIPMENT	\$5,169	\$0		\$0	\$0
065104 4 NETWORK STORAGE DEVICES	\$0	\$62,699		\$125,000	\$125,000
065261 2 SERVERS	\$0	\$29,965		\$0	\$0
065269 2 NETWORK STORAGE DEVICES	\$42,325	\$0		\$0	\$0
065317 SOFTWARE	\$0	\$0		\$93,000	\$93,000
065355 3 SWTCH/RTR/FRWALL	\$26,059	\$0		\$27,000	\$27,000
065356 4 SERVERS	\$58,945	\$0		\$0	\$0
065377 4 SWTCH/RTR/FRWALL	\$0	\$48,893		\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$132,499</b>	<b>\$141,558</b>		<b>\$245,000</b>	<b>\$245,000</b>
<b>Total Additional Appropriations:</b>	<b>\$132,499</b>	<b>\$141,558</b>		<b>\$245,000</b>	<b>\$245,000</b>
<b>Total Change in Net Assets:</b>	<b>\$64,439</b>	<b>(\$213,351)</b>		<b>(\$157,617)</b>	<b>(\$157,617)</b>

# 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**

FY 2020-21 Requested Budget includes expenditures in the amount of \$2.06 million and revenues in the amount of \$1.06 million. Expenditures exceed revenues by \$1 million and will be covered by fund balance. Expenses are increasing by \$127,277 and revenues are increasing by \$130,000 when compared to the FY 2019-20 Adjusted Budget.

There are 25 replacement vehicles requested in the FY 2020-21 Requested Budget. Although 25 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

## **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.

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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>					
692950	REPLACEMENT FUND CHARGES	\$714,637	\$646,399	\$600,000	\$600,000
693001	CHARGES FOR SERVICES	\$531,441	\$602,466	\$560,000	\$560,000
693033	CHGS FOR VEH COLLISION REPAIR	\$84,507	\$122,218	\$120,000	\$120,000
693034	CHGS FOR SVS MISC VEH PARTS	\$36,442	\$41,178	\$40,000	\$40,000
693036	CHARGES FOR SVS ADMIN FEES	\$335,410	\$313,230	\$340,000	\$340,000
<b>CHARGES FOR SERVICES</b>		\$1,702,438	\$1,725,492	\$1,660,000	\$1,660,000
<b>Total Operating Revenues:</b>		\$1,702,438	\$1,725,492	\$1,660,000	\$1,660,000
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$303,328	\$292,079	\$326,000	\$326,000
011200	TERMINATION/SPECIAL PAY	\$3,268	\$4,330	\$0	\$0
017000	EXTRA HELP	\$10,180	\$12,368	\$16,000	\$16,000
017502	OVERTIME PAY	\$0	\$213	\$300	\$300
018100	EMPLOYER SHARE FICA	\$23,457	\$22,790	\$25,000	\$25,000
018201	EMPLOYER SHARE RETIREMENT	\$60,194	\$62,966	\$75,000	\$75,000
018300	EMPLOYER SHARE HEALTH INSUR	\$89,950	\$89,648	\$100,000	\$100,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$9,066	\$12,584	\$15,000	\$15,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$501	\$301	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$2,692	\$776	\$1,500	\$1,500
018501	WORKERS COMP EXPERIENCE	\$20,616	\$4,452	\$3,700	\$3,700
<b>SALARIES AND BENEFITS</b>		\$523,255	\$502,512	\$562,900	\$562,900
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$5,089	\$4,928	\$5,500	\$5,500
032500	COMMUNICATIONS EXPENSE	\$999	\$1,005	\$1,100	\$1,100
032591	CHGS IT COMM	\$774	\$748	\$945	\$945
032700	FOOD EXPENSE	\$72	\$0	\$80	\$80
032900	HOUSEHOLD EXPENSE	\$1,069	\$1,270	\$1,400	\$1,400
032992	CHGS FAC MGMT HSHLD XP	\$4,480	\$4,963	\$3,904	\$3,904
033102	INSUR XP LIABILITY EXPOSURE	\$831	\$712	\$1,100	\$1,100
033103	INSUR XP MISCELLANEOUS	\$235	\$228	\$252	\$252
033500	MAINTENANCE OF EQUIPMENT	\$2,106	\$2,205	\$2,000	\$2,000
033526	MNT EQP VEHICLES	\$66,126	\$105,579	\$120,000	\$120,000
033534	MNT EQP PARTS & SUPPLIES	\$146,964	\$140,640	\$175,000	\$175,000
033544	MNT EQP VH TIRES	\$102,231	\$87,271	\$110,000	\$110,000
033545	MNT EQP VH OUTSIDE REPAIR SVS	\$100,133	\$92,141	\$100,000	\$100,000
033546	MNT EQP VH SHOP/OPER SPLY	\$17,912	\$13,286	\$20,000	\$20,000
033592	CHGS IT MNT HARD/SOFTWARE	\$1,791	\$1,461	\$1,868	\$1,868

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
033791 CHGS FAC MGMT MAINT STR	\$28,048	\$24,136	\$30,807	\$30,807
034100 MEMBERSHIPS	\$50	\$100	\$50	\$50
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$2,215	\$1,205	\$2,500	\$2,500
034591 CHGS OC POSTAGE SVS	\$2	\$2	\$1	\$1
034592 CHGS OC OTHER SERVICES	\$423	\$464	\$513	\$513
034800 PROF & SPECIAL SERVICES	\$9,692	\$8,284	\$10,000	\$10,000
034802 PROF ADMIN SVS	\$8,574	\$3,203	\$8,000	\$8,000
034837 PROF PREEMPLOYMENT SVS	\$144	\$0	\$250	\$250
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$240	\$240
034892 CHGS IT PROFESSIONAL SVS	\$20,565	\$21,156	\$25,317	\$25,317
035100 RENTS & LEASES OF EQUIPMENT	\$1,488	\$1,600	\$2,000	\$2,000
035300 RENTS & LEASES OF STRUCTURES	\$2,520	\$2,520	\$2,600	\$2,600
035500 MINOR EQUIPMENT	\$6,679	\$4,915	\$5,000	\$5,000
035528 MINOR EQP SOFTWARE	\$4,711	\$6,262	\$6,500	\$6,500
035591 CHGS IT HARDWARE EQP	\$4,119	\$688	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$51	\$0	\$0	\$0
035753 SP DEPT XP RECYCLING CONTAINER	\$906	\$1,163	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$653	\$2,046	\$2,000	\$2,000
035940 TRANS/TRVL FUEL	\$1,254	\$975	\$2,000	\$2,000
036100 UTILITIES	\$4,764	\$4,333	\$6,000	\$6,000
<b>SERVICES AND SUPPLIES</b>	<b>\$547,679</b>	<b>\$539,501</b>	<b>\$653,927</b>	<b>\$653,927</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$69,959	\$59,220	\$101,502	\$101,502
050900 DEPRECIATION EXPENSE	\$3,161	\$5,576	\$0	\$0
050902 DEPR XP BUILDINGS	\$1,829	\$904	\$2,000	\$2,000
050903 DEPR XP VEHICLES	\$0	\$13,650	\$800,000	\$800,000
050904 DEPR XP EQUIPMENT	\$725,120	\$739,035	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$800,070</b>	<b>\$818,388</b>	<b>\$903,502</b>	<b>\$903,502</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>				
088000 COST APPLIED VARIOUS	(\$46,224)	(\$43,128)	(\$55,000)	(\$55,000)
<b>INTRAFUND TRANSFERS</b>	<b>(\$46,224)</b>	<b>(\$43,128)</b>	<b>(\$55,000)</b>	<b>(\$55,000)</b>
<b>Total Operating Expenses:</b>	<b>\$1,824,781</b>	<b>\$1,817,274</b>	<b>\$2,065,329</b>	<b>\$2,065,329</b>
<b>Operating Income (Loss)</b>	<b>(\$122,343)</b>	<b>(\$91,781)</b>	<b>(\$405,329)</b>	<b>(\$405,329)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$530,591)	\$0	\$0	\$0



**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>SERVICES AND SUPPLIES</b>	(\$530,591)	\$0	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>				
051400 LOSS ON DISPOSAL CAPITL ASSET	\$0	(\$25,340)	\$0	\$0
<b>OTHER CHARGES</b>	\$0	(\$25,340)	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$82,206	\$88,008	\$50,000	\$50,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$82,206	\$88,008	\$50,000	\$50,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
795000 AUDITOR VOID/STALE DATED CHECK	\$2,301	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$402	\$158	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,276	\$792	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$3,980	\$1,451	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	\$0	(\$14,726)	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$0	\$1,609	\$0	\$0
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$14,726	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$1,609	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$444,404)	\$65,728	\$50,000	\$50,000
<b>Income Before Captial Contributions and Transfers:</b>	(\$566,748)	(\$26,053)	(\$355,329)	(\$355,329)
<b>Category: 095 OTHER FINANCING USES</b>				
095501 TRAN OUT SOCIAL SERVICES	\$0	(\$77,877)	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	(\$77,877)	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
800260 TRANS IN JAIL	\$33,408	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$33,408	\$0	\$0	\$0
<b>Category: 809 CAPITAL CONTRIBUTIONS</b>				
899000 CAPITAL CONTRIBUTIONS C/A	\$50,206	\$0	\$0	\$0
<b>CAPITAL CONTRIBUTIONS</b>	\$50,206	\$0	\$0	\$0
<b>Change in Net Assets</b>	(\$483,132)	(\$103,930)	(\$355,329)	(\$355,329)

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$7,135,342	\$6,661,701	\$6,557,770	\$6,557,770
Net Assets - Ending Balance	\$6,652,209	\$6,557,770	\$6,202,441	\$6,202,441

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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					
065130 FLEET 22 VEH REPLACEMENT	\$980,643	\$0	\$0	\$0	\$0
065345 FLEET 25 VEH REPLACEMENT	\$0	\$599,748	\$900,000	\$900,000	\$900,000
065370 2 VEHICLE HOISTS	\$25,645	\$0	\$0	\$0	\$0
065379 SHIPPING CONTAINER	\$0	\$5,850	\$0	\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$1,006,289</b>	<b>\$605,598</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Total Additional Appropriations:</b>	<b>\$1,006,289</b>	<b>\$605,598</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Total Change in Net Assets:</b>	<b>(\$1,489,421)</b>	<b>(\$709,529)</b>	<b>(\$1,255,329)</b>	<b>(\$1,255,329)</b>	<b>(\$1,255,329)</b>

# SUPPORT SERVICES-RISK MANAGEMENT

Fund 202 Risk Management, Budget Unit 950  
Shelley Forbes, Director of Support Services

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## **PROGRAM DESCRIPTION**

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The program is funded by user fees and requires no direct General Fund support.

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**

Proposed FY 20/21 budgeted Expenditures exceed Revenues by \$4,635,194. This reflects a decrease in Risk Management rates, aimed at reducing Working Capital Reserve as appropriate to keep Risk Management within the established confidence level. The overall projected FY 19/20 budgeted Expenditures are expected to exceed Revenues by \$3,859,717, which will reduce excess Working Capital Reserve.

Salaries and Benefits are increased by \$30,412 as compared to the FY 19/20 Adopted Budget. This includes a Position Change Request which replaces two vacant positions in the Workers' Compensation Unit with one Risk Management Asst/Tech I/II - Confidential, which will be assigned to the General Liability Unit. The position changes result in a net savings of \$57,433 as compared with leaving the positions unchanged. However, a net increase still occurs as a result of cost of living adjustments and increased retirement costs. A savings of \$114,778 is projected for the FY 19/20 Adopted Budget.

Services and Supplies expenditures are decreased by \$11,804 as compared to the FY 19/20 Adopted Budget. The Department has budgeted for one scanner replacement, one computer replacement, and one printer replacement in FY 20/21. A savings of \$471,472 is projected for the FY 19/20 Adopted Budget.

Other Charges expenditures are increased by \$55,121 as compared to the FY 19/20 Adopted Budget. This is the result of increases in property and general liability insurance premiums. A savings of \$1,231,431 is projected for the FY 19/20 Adopted Budget.

Charges for Services revenues are increased by \$1,247,909 as compared to the FY 19/20 Adopted Budget. While increased over the prior year, this still reflects a reduction in Risk Management rates in a continued effort to keep Working Capital Reserve within its allowable level.

## **SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

## **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:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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>					
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$6,574,578	\$3,032,531	\$4,222,355	\$4,222,355	\$4,222,355
693100 CHGS FOR SVS RETIREES	\$0	(\$11)	\$0	\$0	\$0
693160 CHGS FOR SVS OPTIONAL LIFE INS	\$9,263	\$7,903	\$7,956	\$7,956	\$7,956
693161 CHGS FOR SVS MED MALPRACTICE	\$51,641	\$68,939	\$88,967	\$88,967	\$88,967
693162 CHGS FOR SVS INSUR PREMIUMS	\$14,448	\$15,117	\$18,223	\$18,223	\$18,223
<b>CHARGES FOR SERVICES</b>	<b>\$6,649,931</b>	<b>\$3,124,480</b>	<b>\$4,337,501</b>	<b>\$4,337,501</b>	<b>\$4,337,501</b>
<b>Total Operating Revenues:</b>	<b>\$6,649,931</b>	<b>\$3,124,480</b>	<b>\$4,337,501</b>	<b>\$4,337,501</b>	<b>\$4,337,501</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$546,927	\$550,147	\$640,000	\$640,000	\$640,000
011200 TERMINATION/SPECIAL PAY	(\$3,133)	\$5,269	\$0	\$0	\$0
017502 OVERTIME PAY	\$192	\$0	\$0	\$0	\$0
017505 STANDBY PAY	(\$2)	\$0	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$691	\$0	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$269	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$40,701	\$41,160	\$49,000	\$49,000	\$49,000
018201 EMPLOYER SHARE RETIREMENT	\$106,615	\$118,075	\$147,000	\$147,000	\$147,000
018204 EMPLOYER SHARE DEFERRED COMP	\$1,698	\$1,176	\$1,900	\$1,900	\$1,900
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,300	\$1,300	\$1,300
018300 EMPLOYER SHARE HEALTH INSUR	\$127,048	\$118,895	\$144,000	\$144,000	\$144,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$15,937	\$21,641	\$26,000	\$26,000	\$26,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$867	\$537	\$400	\$400	\$400
018500 WORKERS COMP EXPOSURE	\$4,653	\$1,389	\$2,400	\$2,400	\$2,400
018501 WORKERS COMP EXPERIENCE	\$27,396	\$6,912	\$9,024	\$9,024	\$9,024
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$218	\$300	\$300	\$300
<b>SALARIES AND BENEFITS</b>	<b>\$869,864</b>	<b>\$865,424</b>	<b>\$1,021,324</b>	<b>\$1,021,324</b>	<b>\$1,021,324</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7	\$0	\$75	\$75	\$75
032500 COMMUNICATIONS EXPENSE	\$1,969	\$1,994	\$2,300	\$2,300	\$2,300
032590 CHGS FAC MGMT COMM	\$155	\$166	\$200	\$200	\$200
032591 CHGS IT COMM	\$1,878	\$1,812	\$2,282	\$2,282	\$2,282
032900 HOUSEHOLD EXPENSE	\$0	\$1,056	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$12,816	\$18,866	\$18,000	\$18,000	\$18,000
033100 INSURANCE EXPENSE	\$0	\$548	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,436	\$1,271	\$1,900	\$1,900	\$1,900
033103 INSUR XP MISCELLANEOUS	\$1,231	\$1,116	\$1,260	\$1,260	\$1,260
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500	\$500

**Fund Title: 950 - RISK MANAGEMENT (FUND 0202)**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033528 MNT EQP SOFTWARE	\$22,400	\$22,400	\$22,800	\$22,800	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,276	\$2,253	\$3,487	\$3,487	
033791 CHGS FAC MGMT MAINT STR	\$16,947	\$19,524	\$20,105	\$20,105	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$5,317	\$2,402	\$5,000	\$5,000	
034100 MEMBERSHIPS	\$17,289	\$15,887	\$18,050	\$18,050	
034500 OFFICE EXPENSE	\$5,445	\$6,012	\$9,800	\$9,800	
034590 CHGS OC PHOTOCOPY SVS	\$45	\$94	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$3,733	\$3,674	\$4,000	\$4,000	
034592 CHGS OC OTHER SERVICES	\$2,109	\$2,898	\$3,139	\$3,139	
034800 PROF & SPECIAL SERVICES	\$65,610	\$100,385	\$167,400	\$167,400	
034802 PROF ADMIN SVS	\$1,104,579	\$1,124,223	\$1,372,366	\$1,372,366	
034807 PROF BANK SVS	\$508	\$851	\$600	\$600	
034817 PROF DRUG TESTING SVS	\$13,945	\$14,115	\$15,000	\$15,000	
034828 PROF LEGAL SVS	\$435,376	\$419,457	\$725,000	\$725,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500	
034851 PROF TRAINING SVS	\$11,425	\$15,772	\$20,000	\$20,000	
034890 CHGS FAC MGMT PROF SVS	\$715	\$806	\$900	\$900	
034892 CHGS IT PROFESSIONAL SVS	\$38,398	\$35,779	\$45,000	\$45,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,174	\$4,079	\$3,900	\$3,900	
035500 MINOR EQUIPMENT	\$21	\$6,292	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$279	\$231	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$468	\$4,737	\$3,900	\$3,900	
035592 CHGS IT TELECOMM EQP	\$0	\$196	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$688	\$348	\$1,880	\$1,880	
035900 TRANSPORTATION & TRAVEL	\$13,323	\$6,395	\$20,500	\$20,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$313	\$0	\$0	\$0	
036100 UTILITIES	\$19,465	\$21,944	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,804,353</b>	<b>\$1,857,596</b>	<b>\$2,515,844</b>	<b>\$2,515,844</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$32,431	\$92,775	\$47,752	\$47,752	
050003 BUILDING & EQUIP COST PLAN CHG	\$85,808	\$81,434	\$79,773	\$79,773	
050800 TAXES & ASSESSMENTS	\$77,619	\$143,042	\$95,050	\$95,050	
056010 RM INS PREM MANAGEMENT	\$22,687	\$22,422	\$22,320	\$22,320	
056011 RM INS PREM EMPLOYEES	\$106,895	\$110,705	\$118,463	\$118,463	
056012 RM INS PREM INLAND MARINE	\$27,015	\$29,311	\$30,777	\$30,777	
056013 RM INS PREM FIRE BLDG	\$118,241	\$129,534	\$183,195	\$183,195	
056019 RM INS POLLUTION LIAB	\$2,716	\$2,478	\$2,478	\$2,478	
056020 RM INS MGMT DISABILITY	\$21,640	\$21,380	\$21,600	\$21,600	
056021 RM INS PREM EXCESS	\$1,479,572	\$1,874,419	\$2,073,810	\$2,073,810	
056025 RM INSU PREM MONEY/SECURITY	\$17,223	\$18,945	\$21,000	\$21,000	
056028 RM INS PREM AVIATION	\$6,602	\$5,941	\$7,000	\$7,000	

**Fund Title: 950 - RISK MANAGEMENT (FUND 0202)**  
**Service Activity: 000 - N/A**

Operating Detail		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
056031	RM INS PREM MALPRACTICE	\$59,873	\$65,911	\$78,000	\$78,000
056033	RM INS PREM ACDNT MEDI CS VOL	\$14,955	\$13,339	\$14,673	\$14,673
056035	RM INS PREM ADDITIONAL LIFE	\$10,451	\$8,487	\$7,956	\$7,956
056041	RM INS PREM WATERCRAFTS	\$7,299	\$7,962	\$8,525	\$8,525
056510	RM PAID CLAIMS MEDICAL	\$1,977,136	\$1,407,824	\$2,750,000	\$2,750,000
056511	RM PAID CLAIMS INDEMNITY	\$1,584,171	\$703,572	\$1,125,000	\$1,125,000
056525	CLAIMS ADJUSTMENT ACTUARIAL	(\$1,280,000)	\$468,000	\$640,000	\$640,000
056530	RM PD CLM JUDGEMENTS/DAMAGE	\$233,722	\$86,556	\$120,000	\$120,000
<b>OTHER CHARGES</b>		\$4,606,062	\$5,294,043	\$7,447,372	\$7,447,372
<b>Category: 080</b> INTRAFUND TRANSFERS					
088002	C/A ADMIN	(\$1,104,579)	(\$1,124,223)	(\$1,372,366)	(\$1,372,366)
<b>INTRAFUND TRANSFERS</b>		(\$1,104,579)	(\$1,124,223)	(\$1,372,366)	(\$1,372,366)
<b>Total Operating Expenses:</b>		\$6,175,700	\$6,892,841	\$9,612,174	\$9,612,174
<b>Operating Income (Loss)</b>		\$474,230	(\$3,768,361)	(\$5,274,673)	(\$5,274,673)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030</b> SERVICES AND SUPPLIES					
034309	MISC XP PRIOR PERIOD REV ADJ	(\$289,949)	(\$551,880)	\$0	\$0
034395	MISC XP PR PER STL DTE REISSUE	(\$9)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>		(\$289,958)	(\$551,880)	\$0	\$0
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	\$458,841	\$512,343	\$146,686	\$146,686
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		\$458,841	\$512,343	\$146,686	\$146,686
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
554000	FEDERAL AID STORM DAMAGE	\$0	\$21,481	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>		\$0	\$21,481	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
692100	PHOTOCOPIES	\$15	\$30	\$0	\$0
<b>CHARGES FOR SERVICES</b>		\$15	\$30	\$0	\$0
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000	AUDITOR VOID/STALE DATED CHECK	\$18	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$544	\$3,091	\$512	\$512
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,385	\$5,468	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$780,198	\$339,257	\$510,000	\$510,000
799601	INSURANCE PROCEEDS C/A	\$13,508	\$2,400	\$0	\$0

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>MISCELLANEOUS REVENUES</b>	\$797,655	\$350,217	\$510,512	\$510,512
<b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A				
896101 SALE OF SURPLUS PROPERTY	\$0	\$100	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$966,554</b>	<b>\$332,291</b>	<b>\$657,198</b>	<b>\$657,198</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$1,440,784</b>	<b>(\$3,436,069)</b>	<b>(\$4,617,475)</b>	<b>(\$4,617,475)</b>
<b>Category:</b> 095 OTHER FINANCING USES				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$17,998)	(\$17,998)
095287 TRAN OUT CORONER	\$0	(\$20,356)	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>(\$20,356)</b>	<b>(\$17,998)</b>	<b>(\$17,998)</b>
<b>Change in Net Assets</b>	<b>\$1,440,784</b>	<b>(\$3,456,426)</b>	<b>(\$4,635,473)</b>	<b>(\$4,635,473)</b>
Net Assets - Beginning Balance	\$9,833,670	\$11,274,454	\$7,818,028	\$7,818,028
Net Assets - Ending Balance	\$11,274,454	\$7,818,028	\$3,182,555	\$3,182,555



**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$1,440,784	(\$3,456,426)	(\$4,635,473)	(\$4,635,473)

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 2020-21 requested budget includes revenues in the amount of \$6.7 million and expenditures in the amount of \$6.5 million. Revenue exceeds expenditures by \$206,100 which will support Working Capital Reserve levels.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net-zero technical adjustment.

**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	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
684970 SALE OF RECYCLE MATERIALS	\$13	\$0	\$0	\$0
693001 CHARGES FOR SERVICES	\$4,071,732	\$5,009,747	\$6,519,978	\$6,519,978
693015 UNIDENTIFIED PROJECTS REVENUE	\$503,609	\$306,851	\$243,156	\$243,156
693016 CHARGES FOR ITEMIZED MAINT	\$44,241	\$0	\$5,000	\$5,000
<b>CHARGES FOR SERVICES</b>	<b>\$4,619,597</b>	<b>\$5,316,598</b>	<b>\$6,768,134</b>	<b>\$6,768,134</b>
<b>Total Operating Revenues:</b>	<b>\$4,619,597</b>	<b>\$5,316,598</b>	<b>\$6,768,134</b>	<b>\$6,768,134</b>
<b>Operating Expenses</b>				
<b>Category: 010 SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$1,574,743	\$1,612,057	\$1,877,000	\$1,877,000
011200 TERMINATION/SPECIAL PAY	(\$3,953)	\$64,073	\$60,000	\$60,000
017000 EXTRA HELP	\$18,106	\$44,751	\$55,000	\$55,000
017502 OVERTIME PAY	\$22,357	\$25,236	\$45,000	\$45,000
017503 SHIFT DIFFERENTIAL	\$2,568	\$871	\$5,000	\$5,000
017505 STANDBY PAY	\$16,050	\$17,706	\$30,000	\$30,000
017509 HOLIDAY OVERTIME PAY	\$247	\$308	\$500	\$500
018100 EMPLOYER SHARE FICA	\$124,793	\$132,576	\$157,000	\$157,000
018201 EMPLOYER SHARE RETIREMENT	\$316,160	\$349,231	\$432,000	\$432,000
018205 EMPLOYER SHARE 401A	\$0	\$261	\$5,000	\$5,000
018300 EMPLOYER SHARE HEALTH INSUR	\$617,108	\$652,788	\$743,000	\$743,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$47,100	\$70,972	\$90,000	\$90,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,612	\$1,682	\$1,300	\$1,300
018500 WORKERS COMP EXPOSURE	\$14,032	\$4,342	\$8,100	\$8,100
018501 WORKERS COMP EXPERIENCE	\$85,212	\$25,416	\$47,000	\$47,000
<b>SALARIES AND BENEFITS</b>	<b>\$2,837,140</b>	<b>\$3,002,276</b>	<b>\$3,555,900</b>	<b>\$3,555,900</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$25,237	\$31,008	\$37,000	\$37,000
032397 ISF CLTHG/PERS OTHER DEPT CHGS	\$563	\$561	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$18,205	\$15,658	\$18,500	\$18,500
032591 CHGS IT COMM	\$6,037	\$5,413	\$7,068	\$7,068
032597 ISF COMM XP OTHER DEPT CHGS	\$6,884	\$6,751	\$11,053	\$11,053
032700 FOOD EXPENSE	\$684	\$0	\$1,000	\$1,000
032900 HOUSEHOLD EXPENSE	\$1,901	\$2,202	\$3,500	\$3,500
032997 ISF HSHLD XP OTHER DEPT CHGS	\$77,829	\$76,383	\$80,000	\$80,000
033102 INSUR XP LIABILITY EXPOSURE	\$4,342	\$4,094	\$6,200	\$6,200
033103 INSUR XP MISCELLANEOUS	\$7,804	\$7,980	\$9,036	\$9,036
033105 INSUR XP LIABILITY EXPERIENCE	\$6,366	\$2,640	(\$336)	(\$336)
033500 MAINTENANCE OF EQUIPMENT	\$570	\$970	\$4,000	\$4,000

**Fund Title: 955 - FACILITIES ADMIN (FUND 0204)**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033547 MAINT EQP TRUCKS	\$28,798	\$26,304	\$50,000	\$50,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,997	\$5,069	\$11,387	\$11,387	
033597 ISF MNT EQP OTHER DEPT CHGS	\$31,425	\$9,270	\$45,000	\$45,000	
033700 MAINTENANCE OF STRUCTURES	\$8,592	\$15,095	\$85,000	\$85,000	
033727 MNT STR ADA	\$31,354	\$6,477	\$100,000	\$100,000	
033731 MNT STR COOL/HEAT SYSTEMS	\$207,715	\$338,540	\$250,000	\$250,000	
033734 MNT STR ITEMIZED MAINT	\$0	\$0	\$5,000	\$5,000	
033797 ISF MNT STR OTHER DEPT CHGS	\$643,705	\$729,220	\$950,000	\$950,000	
033798 ISF MNT SVS CTRCT OTHER DEPT	\$214,779	\$185,071	\$400,000	\$400,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,256	\$1,539	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$411	\$98	\$500	\$500	
034500 OFFICE EXPENSE	\$6,566	\$4,973	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$150	\$51	\$111	\$111	
034591 CHGS OC POSTAGE SVS	\$345	\$358	\$434	\$434	
034592 CHGS OC OTHER SERVICES	\$1,525	\$1,586	\$1,746	\$1,746	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$603	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$11,966	\$16,195	\$50,000	\$50,000	
034802 PROF ADMIN SVS	\$948	\$2,276	\$10,000	\$10,000	
034831 PROF MEDICAL SVS	\$1,598	\$936	\$3,500	\$3,500	
034837 PROF PREEMPLOYMENT SVS	\$4,240	\$3,647	\$4,500	\$4,500	
034851 PROF TRAINING SVS	\$6,805	\$1,195	\$5,000	\$5,000	
034858 PROF FINGERPRINTING SVS	\$49	\$0	\$300	\$300	
034892 CHGS IT PROFESSIONAL SVS	\$61,651	\$69,137	\$79,378	\$79,378	
034897 ISF PRF SVS OTHER DEPT CHGS	\$7,145	\$12,342	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$379	\$100	\$100	
035100 RENTS & LEASES OF EQUIPMENT	\$3,165	\$3,741	\$7,000	\$7,000	
035197 ISF R/L EQP OTHER DEPT CHGS	\$60,051	\$45,443	\$65,000	\$65,000	
035500 MINOR EQUIPMENT	\$9,886	\$7,457	\$15,000	\$15,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$80	\$115	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$3,150	\$8,187	\$12,000	\$12,000	
035592 CHGS IT TELECOMM EQP	\$48	\$0	\$2,000	\$2,000	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$8,174	\$4,641	\$12,000	\$12,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$1,000	\$1,000	
035743 SP DEPT XP PERMITS/LICENSES	\$60	\$180	\$400	\$400	
035753 SP DEPT XP RECYCLING CONTAINER	\$2,774	\$3,494	\$4,000	\$4,000	
035797 ISF SPEC DEPT XP OTH DEPT CHGS	\$66	\$369	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$27,071	\$26,793	\$35,000	\$35,000	
035940 TRANS/TRVL FUEL	\$7,120	\$6,898	\$10,000	\$10,000	
035941 TRANS/TRVL MILEAGE	\$4,718	\$4,103	\$8,000	\$8,000	
035942 TRANS/TRVL TRAINING	\$300	\$4,835	\$15,000	\$15,000	
035943 TRANS/TRVL CONFERENCES	\$1,400	\$2,266	\$7,000	\$7,000	

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035990 CHGS FLEET TRANS/TRVL	\$739	\$0	\$600	\$600	
035997 ISF TRANS/TRVL OTHR DEPTS CHGS	\$0	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$278	\$77	\$500	\$500	
036125 UTIL ELECTRIC	\$4,621	\$4,100	\$8,000	\$8,000	
036126 UTIL GAS	\$1,273	\$1,679	\$1,500	\$1,500	
036127 UTIL WATER	\$2,006	\$2,081	\$3,000	\$3,000	
036130 UTIL WASTE WATER	\$656	\$664	\$1,000	\$1,000	
036131 UTIL MISC UTILITIES	\$4,807	\$4,365	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,575,911</b>	<b>\$1,715,534</b>	<b>\$2,471,977</b>	<b>\$2,471,977</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$206,055	\$216,789	\$377,110	\$377,110	
050003 BUILDING & EQUIP COST PLAN CHG	\$20,176	\$11,097	\$11,073	\$11,073	
050800 TAXES & ASSESSMENTS	\$101	\$101	\$120	\$120	
050900 DEPRECIATION EXPENSE	\$44,070	\$45,271	\$50,000	\$50,000	
<b>OTHER CHARGES</b>	<b>\$270,402</b>	<b>\$273,260</b>	<b>\$438,303</b>	<b>\$438,303</b>	
<b>Total Operating Expenses:</b>	<b>\$4,683,454</b>	<b>\$4,991,070</b>	<b>\$6,466,180</b>	<b>\$6,466,180</b>	
<b>Operating Income (Loss)</b>	<b>(\$63,857)</b>	<b>\$325,527</b>	<b>\$301,954</b>	<b>\$301,954</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$997)	\$1,415	\$1,000	\$1,000	
421800 VENDING MACHINES	\$111	\$30	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$885)</b>	<b>\$1,446</b>	<b>\$1,100</b>	<b>\$1,100</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$19	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$6	\$439	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$7,211	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$25</b>	<b>\$7,650</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$7,425	\$860	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$7,425</b>	<b>\$860</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$6,565</b>	<b>\$9,957</b>	<b>\$1,100</b>	<b>\$1,100</b>	
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$57,291)</b>	<b>\$335,485</b>	<b>\$303,054</b>	<b>\$303,054</b>	

**Category: 050 OTHER CHARGES**

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051420 INTERFUND TRANSFER CAPTL ASSET	\$0		(\$1,123)	\$0	\$0
<b>OTHER CHARGES</b>	\$0		(\$1,123)	\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0		(\$33,922)	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0		(\$33,922)	\$0	\$0
<b>Change in Net Assets</b>	(\$57,291)		\$300,440	\$303,054	\$303,054
Net Assets - Beginning Balance	\$569,743		\$512,452	\$812,892	\$812,892
Net Assets - Ending Balance	\$512,452		\$812,892	\$1,115,946	\$1,115,946

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$0	\$12,374	\$0	\$0	\$0
065051 1 MOWER W ATTACHMENTS	\$0	\$5,952	\$0	\$0	\$0
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$11,047	\$11,047	\$11,047
065175 2 TRUCKS W/ ACCESSORIES	\$77,181	\$0	\$85,907	\$85,907	\$85,907
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$77,181</b>	<b>\$18,326</b>	<b>\$96,954</b>	<b>\$96,954</b>	<b>\$96,954</b>
<b>Total Additional Appropriations:</b>	<b>\$77,181</b>	<b>\$18,326</b>	<b>\$96,954</b>	<b>\$96,954</b>	<b>\$96,954</b>
<b>Total Change in Net Assets:</b>	<b>(\$134,472)</b>	<b>\$282,113</b>	<b>\$206,100</b>	<b>\$206,100</b>	<b>\$206,100</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 2020-21 requested budget includes slightly over \$427,795 in expenditures and \$271,798 in revenue. Overall, expenditures exceed revenue by \$155,997. This budget deficit will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The construction phase on the rehabilitation of the runway, taxiway and entrance pavement project have begun and is scheduled to be completed in Fall 2020.

**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	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
421400 HANGAR RENTAL	\$24,750	\$28,350	\$27,000	\$27,000
421410 TIE DOWN RENTAL	\$441	\$295	\$400	\$400
421420 GROUND RENTAL	\$1,200	\$1,200	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$12,008	\$9,445	\$11,935	\$11,935
421430 AUTOMOBILE PARKING FEES	\$500	\$560	\$400	\$400
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$38,899</b>	<b>\$39,851</b>	<b>\$40,935</b>	<b>\$40,935</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
797300 SALE OF GAS FRM AIRPORT	\$16,812	\$1,380	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$16,812</b>	<b>\$1,380</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$55,711</b>	<b>\$41,231</b>	<b>\$40,935</b>	<b>\$40,935</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$1,558	\$1,162	\$1,200	\$1,200
032900 HOUSEHOLD EXPENSE	\$554	\$562	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$4,861	\$5,548	\$5,481	\$5,481
033103 INSUR XP MISCELLANEOUS	\$5,159	\$4,815	\$5,071	\$5,071
033500 MAINTENANCE OF EQUIPMENT	\$199	\$30	\$1,000	\$1,000
033700 MAINTENANCE OF STRUCTURES	\$176	\$0	\$1,000	\$1,000
033732 MNT STR RUNWAYS	\$0	\$190	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$1,858	\$3,732	\$2,119	\$2,119
034800 PROF & SPECIAL SERVICES	\$66,898	\$399,578	\$140,000	\$140,000
035500 MINOR EQUIPMENT	\$0	\$33	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$699	\$679	\$700	\$700
035940 TRANS/TRVL FUEL	\$21,092	\$9,009	\$0	\$0
036100 UTILITIES	\$9,776	\$10,299	\$8,500	\$8,500
<b>SERVICES AND SUPPLIES</b>	<b>\$112,834</b>	<b>\$435,643</b>	<b>\$167,621</b>	<b>\$167,621</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,708	\$4,061	\$5,174	\$5,174
050900 DEPRECIATION EXPENSE	\$253,738	\$253,738	\$255,000	\$255,000
<b>OTHER CHARGES</b>	<b>\$257,447</b>	<b>\$257,799</b>	<b>\$260,174</b>	<b>\$260,174</b>
<b>Total Operating Expenses:</b>	<b>\$370,282</b>	<b>\$693,442</b>	<b>\$427,795</b>	<b>\$427,795</b>
<b>Operating Income (Loss)</b>	<b>(\$314,570)</b>	<b>(\$652,210)</b>	<b>(\$386,860)</b>	<b>(\$386,860)</b>
<b>Non-Operating Revenues (Expenses)</b>				

**Fund Title: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$203	(\$194)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$203</b>	<b>(\$194)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$21,118	\$21,118
560400 FEDERAL FAA GRANT	\$0	\$413,778	\$172,356	\$172,356
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$10,000</b>	<b>\$423,778</b>	<b>\$193,474</b>	<b>\$193,474</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$10,203</b>	<b>\$423,583</b>	<b>\$193,474</b>	<b>\$193,474</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$304,366)</b>	<b>(\$228,627)</b>	<b>(\$193,386)</b>	<b>(\$193,386)</b>
<b>Category: 095</b> OTHER FINANCING USES				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$607)	(\$607)
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$607)</b>	<b>(\$607)</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$12,000	\$0	\$0	\$0
800301 TRANS IN ROADS	\$0	\$0	\$37,389	\$37,389
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$37,389</b>	<b>\$37,389</b>
<b>Change in Net Assets</b>	<b>(\$292,366)</b>	<b>(\$228,627)</b>	<b>(\$156,604)</b>	<b>(\$156,604)</b>
Net Assets - Beginning Balance	\$11,578,019	\$11,285,653	\$11,057,025	\$11,057,025
Net Assets - Ending Balance	\$11,285,653	\$11,057,025	\$10,900,421	\$10,900,421

**Fund Title:** 0200 - FALL RIVER MILLS AIRPORT  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$292,366)	(\$228,627)	(\$156,604)	(\$156,604)

**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 2020-21 Requested Budget includes revenues in the amount of \$940,000 and expenditures in the amount of \$5,000,000. Overall, the FY 2020-21 expenditures exceed revenue by \$630,000, which is due to anticipated projects. These projects include \$200,000 West Central Landfill Flare Blower, \$150,000 West Central Landfill Pump House Remodel and re-budgeted funds for the \$385,000 West Central Landfill Transfer Area Improvements, \$510,000 Buckeye Landfill, \$80,000 for a Leachate Area Improvement and \$3,755,000 for the WCP Closure Area 1.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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 Title: 0206 - WCL REPLACEMENT & IMPROVEMENT**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
684950 REPLACEMENT & IMPROVEMENT	\$1,657,350	\$1,682,779	\$900,000	\$900,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,657,350</b>	<b>\$1,682,779</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,657,350</b>	<b>\$1,682,779</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Operating Expenses</b>				
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$1,657,350</b>	<b>\$1,682,779</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$65,851	\$96,664	\$40,000	\$40,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$65,851</b>	<b>\$96,664</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$65,851</b>	<b>\$96,664</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$1,723,202</b>	<b>\$1,779,444</b>	<b>\$940,000</b>	<b>\$940,000</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$652,401)	(\$1,075,886)	(\$5,000,000)	(\$5,000,000)
<b>OTHER FINANCING USES</b>	<b>(\$652,401)</b>	<b>(\$1,075,886)</b>	<b>(\$5,000,000)</b>	<b>(\$5,000,000)</b>
<b>Change in Net Assets</b>	<b>\$1,070,800</b>	<b>\$703,557</b>	<b>(\$4,060,000)</b>	<b>(\$4,060,000)</b>
Net Assets - Beginning Balance	\$3,885,086	\$4,955,886	\$5,659,443	\$5,659,443
Net Assets - Ending Balance	\$4,955,886	\$5,659,443	\$1,599,443	\$1,599,443

**Fund Title:** 0206 - WCL REPLACEMENT & IMPROVEMENT  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$1,070,800	\$703,557	(\$4,060,000)	(\$4,060,000)

**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 2020-21 requested appropriations are \$8,461,017 which is an approximate 27% decrease from the FY 2019-20 Adjusted Budget. Several larger projects are planned for FY 2020-21 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 increased by \$2,950,000 as compared to FY 2019-20. This increase in revenue is also primarily attributed to the anticipated projects for 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 \$2,1668,983, 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**

Technical adjustments are recommended to update the Energy Project estimates and the WCP Closure Area 1.

**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	2018-19 Actuals	2019-20	2020-21 Recommended	2020-21 Adopted by the Board of 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>				
684700 COLLECTORS FEES	\$344,306	\$358,562	\$350,000	\$350,000
684701 SEPTIC FEES	\$550,963	\$462,222	\$550,000	\$550,000
692700 REIMB MISC SERVICES	\$305,202	\$477,659	\$200,000	\$200,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,200,472</b>	<b>\$1,298,445</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,200,472</b>	<b>\$1,298,445</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>
<b>Operating Expenses</b>				
<b>Category: 010 SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$328,007	\$348,581	\$375,000	\$375,000
011200 TERMINATION/SPECIAL PAY	(\$16,123)	\$6,968	\$0	\$0
017502 OVERTIME PAY	\$516	\$0	\$30,000	\$30,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$297	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$24,456	\$26,285	\$31,000	\$31,000
018201 EMPLOYER SHARE RETIREMENT	\$64,716	\$76,049	\$86,000	\$86,000
018205 EMPLOYER SHARE 401A	\$784	\$2,863	\$3,100	\$3,100
018300 EMPLOYER SHARE HEALTH INSUR	\$63,593	\$77,317	\$83,000	\$83,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,679	\$14,547	\$16,000	\$16,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$520	\$341	\$400	\$400
018500 WORKERS COMP EXPOSURE	\$2,789	\$881	\$1,700	\$1,700
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$812	\$900	\$900
<b>SALARIES AND BENEFITS</b>	<b>\$479,237</b>	<b>\$554,647</b>	<b>\$627,100</b>	<b>\$627,100</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$122	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$812	\$710	\$0	\$0
032590 CHGS FAC MGMT COMM	\$0	\$0	\$25	\$25
032591 CHGS IT COMM	\$609	\$590	\$749	\$749
032700 FOOD EXPENSE	\$48	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$19	\$70	\$0	\$0
032990 CHGS OC HSHLD SVS	\$7,350	\$9,156	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$2,418	\$2,908	\$2,731	\$2,731
033102 INSUR XP LIABILITY EXPOSURE	\$861	\$806	\$1,200	\$1,200
033103 INSUR XP MISCELLANEOUS	\$310	\$300	\$336	\$336
033105 INSUR XP LIABILITY EXPERIENCE	\$25	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$8,067	\$7,747	\$0	\$0
033547 MAINT EQP TRUCKS	\$12,146	\$27,373	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$355	\$394	\$1,263	\$1,263
033791 CHGS FAC MGMT MAINT STR	\$59,322	\$38,994	\$67,931	\$67,931
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$415	\$0	\$0	\$0
034100 MEMBERSHIPS	\$0	\$3,000	\$3,000	\$3,000

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$1,662	\$97	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$488,675	\$806,581	\$500,000	\$500,000	
034807 PROF BANK SVS	\$2,282	\$1,851	\$3,000	\$3,000	
034819 PROF ENGINEERING SVS	\$147,060	\$68,758	\$500,000	\$500,000	
034826 PROF LAB SVS	\$57,425	\$53,749	\$60,000	\$60,000	
034829 PROF MAINTENANCE SVS	\$21,345	\$0	\$100,000	\$100,000	
034832 PROF MONITORING SVS	\$2,931	\$703	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$359	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$96	\$119	\$120	\$120	
034892 CHGS IT PROFESSIONAL SVS	\$7,173	\$7,284	\$8,220	\$8,220	
034900 PUBLICATIONS & LEGAL NOTICES	\$10,494	\$3,804	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,638	\$15,599	\$10,000	\$10,000	
035500 MINOR EQUIPMENT	\$3,961	\$107	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$3,195	\$57	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$1,496	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$21	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$104,596	\$98,919	\$100,000	\$100,000	
035743 SP DEPT XP PERMITS/LICENSES	\$947	\$750	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$321	\$2,369	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$4,459	\$4,220	\$5,000	\$5,000	
036100 UTILITIES	\$32,441	\$33,099	\$50,000	\$50,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$988,349</b>	<b>\$1,190,248</b>	<b>\$1,419,575</b>	<b>\$1,419,575</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$74,964	\$29,753	\$20,421	\$20,421	
050800 TAXES & ASSESSMENTS	\$342	\$351	\$500	\$500	
050900 DEPRECIATION EXPENSE	\$505,601	\$507,048	\$750,000	\$750,000	
<b>OTHER CHARGES</b>	<b>\$580,907</b>	<b>\$537,153</b>	<b>\$770,921</b>	<b>\$770,921</b>	
<b>Total Operating Expenses:</b>	<b>\$2,048,495</b>	<b>\$2,282,049</b>	<b>\$2,817,596</b>	<b>\$2,817,596</b>	
<b>Operating Income (Loss)</b>	<b>(\$848,022)</b>	<b>(\$983,604)</b>	<b>(\$1,717,596)</b>	<b>(\$1,717,596)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
050300 INTEREST ON LONG TERM DT	(\$19,359)	(\$8,669)	\$0	\$0	
050321 INT L/T DT CURR INTEREST	\$1,685	\$7,224	\$0	\$0	
<b>OTHER CHARGES</b>	<b>(\$17,674)</b>	<b>(\$1,445)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$65,134	\$54,275	\$30,000	\$30,000	

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$65,134	\$54,275	\$30,000	\$30,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$382	(\$54)	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$302	\$1,981	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$684	\$1,927	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$48,144	\$54,757	\$30,000	\$30,000
<b>Income Before Capital Contributions and Transfers:</b>	(\$799,878)	(\$928,846)	(\$1,687,596)	(\$1,687,596)
<b>Category: 095 OTHER FINANCING USES</b>				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$3,421)	(\$3,421)
095301 TRAN OUT ROADS	(\$708,177)	(\$750,000)	\$0	\$0
<b>OTHER FINANCING USES</b>	(\$708,177)	(\$750,000)	(\$3,421)	(\$3,421)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806206 TRANS IN WCL R & I	\$652,401	\$1,075,886	\$5,000,000	\$5,000,000
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$4,500,000	\$4,500,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$652,401	\$1,075,886	\$9,500,000	\$9,500,000
<b>Change in Net Assets</b>	(\$855,653)	(\$602,960)	\$7,808,983	\$7,808,983
Net Assets - Beginning Balance	\$17,803,120	\$16,947,467	\$16,344,507	\$16,344,507
Net Assets - Ending Balance	\$16,947,467	\$16,344,507	\$24,153,490	\$24,153,490

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$143,858	\$617,011	\$0	\$0	
<b>RETIRE LONG TERM DEBT</b>	<b>\$143,858</b>	<b>\$617,011</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	
061067 WCL PHASE II COVER	\$0	\$0	\$4,500,000	\$4,500,000	
061078 WCL GAS COLLECTION SYS EXPAND	\$56,700	\$261,737	\$0	\$0	
061108 ANDRSN SEPTAGE POND GATE/POWER	\$28,626	\$0	\$0	\$0	
061110 WCL TRANSFER AREA IMPROVEMENT	\$0	\$0	\$200,000	\$200,000	
061111 WCL ELECTRICAL SVS UPGRADES	\$46,083	\$0	\$0	\$0	
061121 GAS MIGRATION MONITORING CNTRL	\$67,820	\$0	\$0	\$0	
061122 BUCKEYE LANDFILL IMPROVEMENTS	\$0	\$0	\$510,000	\$510,000	
061171 PUMP HOUSE REMODEL	\$0	\$0	\$150,000	\$150,000	
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	<b>\$199,230</b>	<b>\$261,737</b>	<b>\$5,440,000</b>	<b>\$5,440,000</b>	
<b>Object: 0650 CAP ASSETS-EQUIPMENT</b>					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$37,065	\$0	\$0	
065375 1 FLARE BLOWER	\$0	\$0	\$200,000	\$200,000	
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$0</b>	<b>\$37,065</b>	<b>\$200,000</b>	<b>\$200,000</b>	
<b>Total Additional Appropriations:</b>	<b>\$343,089</b>	<b>\$915,814</b>	<b>\$5,640,000</b>	<b>\$5,640,000</b>	
<b>Total Change in Net Assets:</b>	<b>(\$1,198,743)</b>	<b>(\$1,518,774)</b>	<b>\$2,168,983</b>	<b>\$2,168,983</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 2020-21 Requested Budget includes revenues in the amount of \$1,300,000 and expenditures in the amount of \$6,000,000. Expenditures have decreased by \$1,000,000 as compared to the FY 2019-20 Adjusted Budget due to the West Central Landfill Area 1 Closure project. This cost center has a budget deficit in the amount of \$4.7 million and will be covered by fund balance.

## **SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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 Title: 0209 - WCL CLOSE/POSTCLOSE MAINT**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
684900 CLOSURE SURCHARGE	\$1,239,967	\$1,174,621	\$1,200,000	\$1,200,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,239,967</b>	<b>\$1,174,621</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,239,967</b>	<b>\$1,174,621</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>
<b>Operating Expenses</b>				
<b>Category: 050 OTHER CHARGES</b>				
051000 AMORTIZATION	\$959,418	\$843,551	\$1,500,000	\$1,500,000
<b>OTHER CHARGES</b>	<b>\$959,418</b>	<b>\$843,551</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>Total Operating Expenses:</b>	<b>\$959,418</b>	<b>\$843,551</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>Operating Income (Loss)</b>	<b>\$280,548</b>	<b>\$331,070</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$265,736	\$340,355	\$100,000	\$100,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$265,736</b>	<b>\$340,355</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$265,736</b>	<b>\$340,355</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$546,285</b>	<b>\$671,425</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$4,500,000)	(\$4,500,000)
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,500,000)</b>	<b>(\$4,500,000)</b>
<b>Change in Net Assets</b>	<b>\$546,285</b>	<b>\$671,425</b>	<b>(\$4,700,000)</b>	<b>(\$4,700,000)</b>
Net Assets - Beginning Balance	\$2,931,700	\$3,477,986	\$4,149,411	\$4,149,411
Net Assets - Ending Balance	\$3,477,986	\$4,149,411	(\$550,588)	(\$550,588)

**Fund Title:** 0209 - WCL CLOSE/POSTCLOSE MAINT  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$546,285	\$671,425	(\$4,700,000)	(\$4,700,000)

**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 2020-21 requested budget includes expenditures in the amount of \$687,845 and revenue in the amount of \$687,845.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**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	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
560870 FEDERAL TRANSIT ACT SEC 5311	\$397,687	\$342,341	\$417,845	\$417,845
<b>INTERGOVERNMENTAL REVENUES</b>	\$397,687	\$342,341	\$417,845	\$417,845
<b>Category: 600 CHARGES FOR SERVICES</b>				
692013 TRANSPTN FAREBOX BUS REVENUE	\$19,023	\$13,986	\$20,000	\$20,000
<b>CHARGES FOR SERVICES</b>	\$19,023	\$13,986	\$20,000	\$20,000
<b>Total Operating Revenues:</b>	\$416,710	\$356,327	\$437,845	\$437,845
<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	\$7,555	\$7,198	\$25,000	\$25,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$755	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$15,055	\$15,453	\$34,000	\$34,000
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,539	\$4,157	\$3,845	\$3,845
<b>OTHER CHARGES</b>	\$4,539	\$4,157	\$3,845	\$3,845
<b>Total Operating Expenses:</b>	\$19,595	\$19,610	\$37,845	\$37,845
<b>Operating Income (Loss)</b>	\$397,115	\$336,717	\$400,000	\$400,000
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$100)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	(\$100)	\$0	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>				
051385 CONTR TO RABA	(\$611,223)	(\$633,614)	(\$650,000)	(\$650,000)
<b>OTHER CHARGES</b>	(\$611,223)	(\$633,614)	(\$650,000)	(\$650,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	(\$467)	(\$3,025)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$467)	(\$3,025)	\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
549990 STATE VEHICLE REGISTRATION	\$214,676	\$299,923	\$250,000	\$250,000

**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>INTERGOVERNMENTAL REVENUES</b>	\$214,676	\$299,923		\$250,000	\$250,000
<b>Total Non-Operating Revenues (Expenses):</b>	(\$397,115)	(\$336,717)		(\$400,000)	(\$400,000)
<b>Income Before Captial Contributions and Transfers:</b>	\$0	(\$0)		\$0	\$0
<b>Change in Net Assets</b>	\$0	(\$0)		\$0	\$0
Net Assets - Beginning Balance	\$0	\$0		(\$0)	(\$0)
Net Assets - Ending Balance	\$0	(\$0)		(\$0)	(\$0)

**Fund Title:** 0210 - SHASTA COUNTY TRANSIT FUND  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$0	(\$0)	\$0	\$0

# 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 twelve County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

## **COUNTY SERVICE AREAS (CSAs)**

There are currently twelve active CSAs providing water, sewer, road improvements, park maintenance, 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 900 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 FY1996-97.

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).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends adjustments in CSA #15-Street Lighting budget of \$76,500 in expenditures and in CSA #8-Palo Cedro of \$200,209 in expenditures for data entry corrections, and in CSA #17-Cottonwood of \$180,656 in expenditures for increased budget authority.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

In FY 2019-20 CSA #35-Kewick was dissolved after transferring all assets, liabilities and equity into the Shasta Community Services District sphere of influence.

## **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	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$4,862	\$4,863	\$4,863	\$4,863
<b>CHARGES FOR SERVICES</b>	\$4,862	\$4,862	\$4,863	\$4,863	\$4,863
<b>Total Operating Revenues:</b>	\$4,862	\$4,862	\$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	\$4,862	\$4,863	\$4,863	\$4,863
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$48	\$37	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$48	\$37	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$48	\$37	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$4,911	\$4,900	\$4,863	\$4,863	\$4,863
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$6,500)	\$0	(\$10,000)	(\$10,000)	(\$10,000)
<b>OTHER FINANCING USES</b>	(\$6,500)	\$0	(\$10,000)	(\$10,000)	(\$10,000)
<b>Change in Net Assets</b>	(\$1,588)	\$4,900	(\$5,137)	(\$5,137)	(\$5,137)
Net Assets - Beginning Balance	\$1,896	\$307	\$5,208	\$5,208	\$5,208
Net Assets - Ending Balance	\$307	\$5,208	\$71	\$71	\$71

**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$1,588)	\$4,900	(\$5,137)	(\$5,137)

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$2,122	\$893	\$750	\$750	\$750
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2,122	\$893	\$750	\$750	\$750
<b>Total Non-Operating Revenues (Expenses):</b>	\$2,122	\$893	\$750	\$750	\$750
<b>Income Before Capital Contributions and Transfers:</b>	\$2,122	\$893	\$750	\$750	\$750
<b>Category: 095 OTHER FINANCING USES</b>					
096378 TRAN OUT CSA#8 P CEDRO SEWER	(\$135,000)	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	(\$135,000)	\$0	\$0	\$0	\$0
<b>Change in Net Assets</b>	(\$132,877)	\$893	\$750	\$750	\$750
Net Assets - Beginning Balance	\$172,882	\$40,005	\$40,898	\$40,898	\$40,898
Net Assets - Ending Balance	\$40,005	\$40,898	\$41,648	\$41,648	\$41,648

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$132,877)	\$893	\$750	\$750



**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,903	\$68	\$40	\$40	\$40
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,903	\$68	\$40	\$40	\$40
<b>Total Non-Operating Revenues (Expenses):</b>	\$1,903	\$68	\$40	\$40	\$40
<b>Income Before Capital Contributions and Transfers:</b>	\$1,903	\$68	\$40	\$40	\$40
<b>Category: 095 OTHER FINANCING USES</b>					
096387 TRAN OUT CSA#17 CTWD SWR	(\$130,000)	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	(\$130,000)	\$0	\$0	\$0	\$0
<b>Change in Net Assets</b>	(\$128,096)	\$68	\$40	\$40	\$40
Net Assets - Beginning Balance	\$131,669	\$3,572	\$3,641	\$3,641	\$3,641
Net Assets - Ending Balance	\$3,572	\$3,641	\$3,681	\$3,681	\$3,681

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$128,096)	\$68	\$40	\$40

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$62	\$31	\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		\$62	\$31	\$20	\$20
<b>Category:</b> 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$2,217	\$2,391	\$25,000	\$25,000
<b>CHARGES FOR SERVICES</b>		\$2,217	\$2,391	\$25,000	\$25,000
<b>Total Non-Operating Revenues (Expenses):</b>		\$2,279	\$2,422	\$25,020	\$25,020
<b>Income Before Captial Contributions and Transfers:</b>		\$2,279	\$2,422	\$25,020	\$25,020
<b>Category:</b> 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	(\$5,000)	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>		(\$5,000)	\$0	\$0	\$0
<b>Change in Net Assets</b>		(\$2,720)	\$2,422	\$25,020	\$25,020
Net Assets - Beginning Balance		\$3,691	\$971	\$3,393	\$3,393
Net Assets - Ending Balance		\$971	\$3,393	\$28,413	\$28,413

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$2,720)	\$2,422	\$25,020	\$25,020

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$2,579	\$2,664	\$5,000	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	\$2,579	\$2,664	\$5,000	\$5,000	\$5,000
<b>Total Operating Expenses:</b>	\$2,579	\$2,664	\$5,000	\$5,000	\$5,000
<b>Operating Income (Loss)</b>	(\$2,579)	(\$2,664)	(\$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	\$0	(\$67,309)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$0	(\$67,309)	\$0	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>					
050321 INT L/T DT CURR INTEREST	(\$23,269)	(\$22,517)	(\$23,000)	(\$23,000)	(\$23,000)
<b>OTHER CHARGES</b>	(\$23,269)	(\$22,517)	(\$23,000)	(\$23,000)	(\$23,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,858	\$1,672	\$500	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,858	\$1,672	\$500	\$500	\$500
<b>Category: 600 CHARGES FOR SERVICES</b>					
668230 S/A JONES VALLEY WTR 1997	\$27,451	\$26,600	\$25,738	\$25,738	\$25,738
668999 SPECIAL ASSESSMENT PRINCIPAL	\$15,000	\$16,000	\$17,000	\$17,000	\$17,000
<b>CHARGES FOR SERVICES</b>	\$42,451	\$42,600	\$42,738	\$42,738	\$42,738
<b>Total Non-Operating Revenues (Expenses):</b>	\$21,040	(\$45,554)	\$20,238	\$20,238	\$20,238
<b>Income Before Capital Contributions and Transfers:</b>	\$18,461	(\$48,219)	\$15,238	\$15,238	\$15,238
<b>Change in Net Assets</b>	\$18,461	(\$48,219)	\$15,238	\$15,238	\$15,238
Net Assets - Beginning Balance	\$105,295	\$108,756	\$60,537	\$60,537	\$60,537
Net Assets - Ending Balance	\$123,756	\$60,537	\$75,775	\$75,775	\$75,775

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$15,000	\$16,000	\$17,000	\$17,000
<b>RETIRE LONG TERM DEBT</b>	\$15,000	\$16,000	\$17,000	\$17,000
<b>Total Additional Appropriations:</b>	\$15,000	\$16,000	\$17,000	\$17,000
<b>Total Change in Net Assets:</b>	\$3,461	(\$64,219)	(\$1,762)	(\$1,762)

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	(\$28,795)	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	(\$28,795)	\$0	\$0	\$0
<b>Total Operating Revenues:</b>	(\$28,795)	\$0	\$0	\$0
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034807 PROF BANK SVS	\$10	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$10	\$0	\$0	\$0
<b>Total Operating Expenses:</b>	\$10	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	(\$28,805)	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$2,962)	\$0	\$0	\$0
<b>OTHER CHARGES</b>	(\$2,962)	\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$542	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$542	\$0	\$0	\$0
<b>Category: 600 CHARGES FOR SERVICES</b>				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$59,000	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$59,000	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$56,580	\$0	\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	\$27,774	\$0	\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>				
096377 TRAN OUT CSA#6 JONES VLY WTR	\$0	(\$3,676)	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	(\$3,676)	\$0	\$0
<b>Change in Net Assets</b>	\$27,774	(\$3,676)	\$0	\$0

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$34,901	\$3,676		\$0	\$0
Net Assets - Ending Balance	\$62,676	\$0		\$0	\$0



**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$59,000	\$0	\$0	\$0
<b>RETIRE LONG TERM DEBT</b>	\$59,000	\$0	\$0	\$0
<b>Total Additional Appropriations:</b>	\$59,000	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$31,225)	(\$3,676)	\$0	\$0

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$640	\$136	\$500	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$640	\$136	\$500	\$500	\$500
<b>Total Non-Operating Revenues (Expenses):</b>	\$640	\$136	\$500	\$500	\$500
<b>Income Before Captial Contributions and Transfers:</b>	\$640	\$136	\$500	\$500	\$500
<b>Change in Net Assets</b>	\$640	\$136	\$500	\$500	\$500
Net Assets - Beginning Balance	\$19,355	\$19,996	\$20,132	\$20,132	\$20,132
Net Assets - Ending Balance	\$19,996	\$20,132	\$20,632	\$20,632	\$20,632

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$0	\$20,000	\$20,000	\$20,000
<b>RETIRE LONG TERM DEBT</b>	\$0	\$20,000	\$20,000	\$20,000
<b>Total Additional Appropriations:</b>	\$0	\$20,000	\$20,000	\$20,000
<b>Total Change in Net Assets:</b>	\$640	(\$19,863)	(\$19,500)	(\$19,500)

**Fund Title: 0374 - CSA #3 CASTELLA WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$1,739	\$2,401	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$65,840	\$63,478	\$73,000	\$73,000
<b>CHARGES FOR SERVICES</b>	<b>\$67,579</b>	<b>\$65,879</b>	<b>\$73,000</b>	<b>\$73,000</b>
<b>Total Operating Revenues:</b>	<b>\$67,579</b>	<b>\$65,879</b>	<b>\$73,000</b>	<b>\$73,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$215	\$273	\$350	\$350
033103 INSUR XP MISCELLANEOUS	\$124	\$120	\$144	\$144
033500 MAINTENANCE OF EQUIPMENT	\$4,344	\$1,680	\$5,000	\$5,000
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$323	\$379	\$467	\$467
034800 PROF & SPECIAL SERVICES	\$5,106	\$4,680	\$10,000	\$10,000
034826 PROF LAB SVS	\$2,506	\$2,414	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$28,675	\$22,866	\$35,000	\$35,000
035100 RENTS & LEASES OF EQUIPMENT	\$429	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$0	\$20	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$561	\$723	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$6,512	\$6,867	\$7,000	\$7,000
036100 UTILITIES	\$8,160	\$6,917	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$57,110</b>	<b>\$47,093</b>	<b>\$74,161</b>	<b>\$74,161</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,254	\$4,121	\$4,164	\$4,164
050800 TAXES & ASSESSMENTS	\$51	\$53	\$250	\$250
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199
<b>OTHER CHARGES</b>	<b>\$44,506</b>	<b>\$45,373</b>	<b>\$45,613</b>	<b>\$45,613</b>
<b>Total Operating Expenses:</b>	<b>\$101,616</b>	<b>\$92,466</b>	<b>\$119,774</b>	<b>\$119,774</b>
<b>Operating Income (Loss)</b>	<b>(\$34,036)</b>	<b>(\$26,587)</b>	<b>(\$46,774)</b>	<b>(\$46,774)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$146	\$343	\$75	\$75
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$146</b>	<b>\$343</b>	<b>\$75</b>	<b>\$75</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0

**Fund Title: 0374 - CSA #3 CASTELLA WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>MISCELLANEOUS REVENUES</b>	\$0	\$0		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$146	\$343		\$75	\$75
<b>Income Before Captial Contributions and Transfers:</b>	(\$33,890)	(\$26,243)		(\$46,699)	(\$46,699)
<b>Change in Net Assets</b>	(\$33,890)	(\$26,243)		(\$46,699)	(\$46,699)
Net Assets - Beginning Balance	\$669,746	\$635,855		\$609,611	\$609,611
Net Assets - Ending Balance	\$635,855	\$609,611		\$562,912	\$562,912

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$33,890)	(\$26,243)	(\$46,699)	(\$46,699)

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$40	\$0	\$0	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$60,871	\$60,620	\$65,000	\$65,000	\$65,000
<b>CHARGES FOR SERVICES</b>	<b>\$60,912</b>	<b>\$60,620</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Total Operating Revenues:</b>	<b>\$60,912</b>	<b>\$60,620</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033103 INSUR XP MISCELLANEOUS	\$63	\$60	\$72	\$72	\$72
033500 MAINTENANCE OF EQUIPMENT	\$2,076	\$5,117	\$4,000	\$4,000	\$4,000
033791 CHGS FAC MGMT MAINT STR	\$176	\$478	\$1,000	\$1,000	\$1,000
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$490	\$417	\$566	\$566	\$566
034800 PROF & SPECIAL SERVICES	\$4,675	\$4,385	\$5,000	\$5,000	\$5,000
034826 PROF LAB SVS	\$3,951	\$5,488	\$5,000	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$51,161	\$61,727	\$50,000	\$50,000	\$50,000
035100 RENTS & LEASES OF EQUIPMENT	\$1,287	\$3,077	\$2,000	\$2,000	\$2,000
035500 MINOR EQUIPMENT	\$0	\$74	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,003	\$616	\$2,000	\$2,000	\$2,000
036100 UTILITIES	\$8,268	\$9,028	\$9,000	\$9,000	\$9,000
<b>SERVICES AND SUPPLIES</b>	<b>\$85,304</b>	<b>\$90,621</b>	<b>\$78,838</b>	<b>\$78,838</b>	<b>\$78,838</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,966	\$12,045	\$7,994	\$7,994	\$7,994
050900 DEPRECIATION EXPENSE	\$9,148	\$10,519	\$40,000	\$40,000	\$40,000
<b>OTHER CHARGES</b>	<b>\$13,114</b>	<b>\$22,564</b>	<b>\$47,994</b>	<b>\$47,994</b>	<b>\$47,994</b>
<b>Total Operating Expenses:</b>	<b>\$98,419</b>	<b>\$113,186</b>	<b>\$126,832</b>	<b>\$126,832</b>	<b>\$126,832</b>
<b>Operating Income (Loss)</b>	<b>(\$37,507)</b>	<b>(\$52,565)</b>	<b>(\$61,832)</b>	<b>(\$61,832)</b>	<b>(\$61,832)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$2,369)	(\$2,032)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,369)</b>	<b>(\$2,032)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
544000 STATE AID STORM DAMAGE	\$0	\$421	\$0	\$0	\$0
549780 STATE CLEAN WATER GRANT	\$12,584	\$0	\$0	\$0	\$0
549784 STATE WATER RESRC PLANNING GRT	\$215,982	\$212,198	\$200,000	\$200,000	\$200,000

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
554000 FEDERAL AID STORM DAMAGE	\$0	\$1,532	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	\$228,567	\$214,152	\$200,000	\$200,000	
<b>Total Non-Operating Revenues (Expenses):</b>	\$226,197	\$212,119	\$200,000	\$200,000	
<b>Income Before Captial Contributions and Transfers:</b>	\$188,690	\$159,553	\$138,168	\$138,168	
<b>Category:</b> 800 OTHR FINANCING SOURCES TRAN IN					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$6,500	\$0	\$10,000	\$10,000	
806371 TRAN IN SHASTA CO WATER AGENCY	\$50,000	\$60,000	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$56,500	\$60,000	\$10,000	\$10,000	
<b>Change in Net Assets</b>	\$245,190	\$219,553	\$148,168	\$148,168	
Net Assets - Beginning Balance	\$169,044	\$414,234	\$633,787	\$633,787	
Net Assets - Ending Balance	\$414,234	\$633,787	\$781,955	\$781,955	



**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object: 0610 CAP ASSETS-STRUCTURES/IMPROV</b>					
061044 WATER SYSTEM UPGRADE	\$212,417	\$214,460	\$100,000	\$100,000	\$100,000
061119 SUGARLOAF2 WELL IMRVMNT	\$0	\$54,828	\$0	\$0	\$0
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$212,417	\$269,289	\$100,000	\$100,000	\$100,000
<b>Total Additional Appropriations:</b>	\$212,417	\$269,289	\$100,000	\$100,000	\$100,000
<b>Total Change in Net Assets:</b>	\$32,772	(\$49,736)	\$48,168	\$48,168	\$48,168

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$12,747	\$12,388	\$12,500	\$12,500
668194 S/A DEL WATER CURR	\$15,671	\$3,203	\$3,000	\$3,000
693020 WATER SERVICE COLLECTIONS	\$270,763	\$372,575	\$400,000	\$400,000
693900 CONNECTION FEES	\$450	\$450	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$299,632</b>	<b>\$388,617</b>	<b>\$415,500</b>	<b>\$415,500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
797600 MISCELLANEOUS SALES	\$193	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$299,825</b>	<b>\$388,617</b>	<b>\$415,500</b>	<b>\$415,500</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$216	\$523	\$500	\$500
033103 INSUR XP MISCELLANEOUS	\$895	\$540	\$600	\$600
033500 MAINTENANCE OF EQUIPMENT	\$91,123	\$33,620	\$50,000	\$50,000
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$36	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$275	\$699	\$1,000	\$1,000
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$2,988	\$2,970	\$3,993	\$3,993
034800 PROF & SPECIAL SERVICES	\$126,856	\$72,779	\$125,000	\$125,000
034826 PROF LAB SVS	\$5,727	\$5,288	\$10,000	\$10,000
034829 PROF MAINTENANCE SVS	\$117,230	\$148,653	\$170,000	\$170,000
034892 CHGS IT PROFESSIONAL SVS	\$0	\$663	\$1,251	\$1,251
035100 RENTS & LEASES OF EQUIPMENT	\$40,277	\$3,462	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$94	\$356	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,211	\$1,261	\$300	\$300
035900 TRANSPORTATION & TRAVEL	\$3,881	\$4,318	\$4,000	\$4,000
036100 UTILITIES	\$49,840	\$48,406	\$50,000	\$50,000
<b>SERVICES AND SUPPLIES</b>	<b>\$443,768</b>	<b>\$323,733</b>	<b>\$418,344</b>	<b>\$418,344</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,443	\$11,799	\$14,169	\$14,169
050600 JUDGEMENTS & DAMAGES	\$0	\$63,883	\$0	\$0
050800 TAXES & ASSESSMENTS	\$622	\$616	\$700	\$700
050900 DEPRECIATION EXPENSE	\$277,857	\$277,857	\$300,000	\$300,000
<b>OTHER CHARGES</b>	<b>\$288,923</b>	<b>\$354,156</b>	<b>\$314,869</b>	<b>\$314,869</b>
<b>Total Operating Expenses:</b>	<b>\$732,691</b>	<b>\$677,890</b>	<b>\$733,213</b>	<b>\$733,213</b>

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Income (Loss)</b>	(\$432,866)	(\$289,273)		(\$317,713)	(\$317,713)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$2,369)	(\$2,094)		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$2,369)	(\$2,094)		\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
544000 STATE AID STORM DAMAGE	\$0	\$3,376		\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$12,278		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$15,655		\$0	\$0
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$67,309		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$20,061		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$87,370		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$2,369)	\$100,931		\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	(\$435,236)	(\$188,341)		(\$317,713)	(\$317,713)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806350 TRAN IN CSA #6 JONES VALLEY	\$5,000	\$0		\$0	\$0
806357 TRAN IN CSA #6 JONES VALLEY DS	\$0	\$3,676		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$5,000	\$3,676		\$0	\$0
<b>Change in Net Assets</b>	(\$430,236)	(\$184,665)		(\$317,713)	(\$317,713)
Net Assets - Beginning Balance	\$9,083,106	\$8,729,909		\$8,545,244	\$8,545,244
Net Assets - Ending Balance	\$8,652,870	\$8,545,244		\$8,227,531	\$8,227,531

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$430,236)	(\$184,665)	(\$317,713)	(\$317,713)

**Fund Title: 0378 - CSA #8 PALO CEDRO SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$141	\$0	\$0	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$42,315	\$52,176	\$110,000	\$110,000	\$110,000
693500 SEWER SERVICE CHARGES	\$147,137	\$185,228	\$210,000	\$210,000	\$210,000
693900 CONNECTION FEES	\$8,750	\$7,000	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$198,345</b>	<b>\$244,405</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797600 MISCELLANEOUS SALES	\$28	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$198,373</b>	<b>\$244,405</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$2,959	\$3,073	\$3,500	\$3,500	\$3,500
033103 INSUR XP MISCELLANEOUS	\$576	\$540	\$612	\$612	\$612
033500 MAINTENANCE OF EQUIPMENT	\$10,528	\$21,815	\$10,000	\$10,000	\$10,000
033592 CHGS IT MNT HARD/SOFTWARE	\$41	\$36	\$44	\$44	\$44
033791 CHGS FAC MGMT MAINT STR	\$39,850	\$11,504	\$21,736	\$21,736	\$21,736
034100 MEMBERSHIPS	\$150	\$165	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$1,187	\$1,133	\$1,370	\$1,370	\$1,370
034800 PROF & SPECIAL SERVICES	\$55,588	\$17,419	\$25,000	\$25,000	\$25,000
034826 PROF LAB SVS	\$5,246	\$4,433	\$5,000	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$36,339	\$35,422	\$50,000	\$50,000	\$50,000
034832 PROF MONITORING SVS	\$94,595	\$113,652	\$100,000	\$100,000	\$100,000
034892 CHGS IT PROFESSIONAL SVS	\$1,058	\$1,271	\$1,251	\$1,251	\$1,251
034900 PUBLICATIONS & LEGAL NOTICES	\$124	\$0	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$826	\$1,004	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$20,303	\$3,576	\$20,000	\$20,000	\$20,000
035900 TRANSPORTATION & TRAVEL	\$3,881	\$4,318	\$4,000	\$4,000	\$4,000
036100 UTILITIES	\$53,803	\$55,660	\$55,000	\$55,000	\$55,000
<b>SERVICES AND SUPPLIES</b>	<b>\$327,062</b>	<b>\$275,028</b>	<b>\$299,713</b>	<b>\$299,713</b>	<b>\$299,713</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,517	\$5,130	\$7,842	\$7,842	\$7,842
050900 DEPRECIATION EXPENSE	\$95,777	\$95,777	\$100,000	\$100,000	\$100,000
<b>OTHER CHARGES</b>	<b>\$103,294</b>	<b>\$100,908</b>	<b>\$107,842</b>	<b>\$107,842</b>	<b>\$107,842</b>
<b>Total Operating Expenses:</b>	<b>\$430,357</b>	<b>\$375,937</b>	<b>\$407,555</b>	<b>\$407,555</b>	<b>\$407,555</b>

**Fund Title: 0378 - CSA #8 PALO CEDRO SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Income (Loss)</b>	(\$231,983)	(\$131,531)	(\$87,555)	(\$87,555)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$964	\$1,517	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$964	\$1,517	\$500	\$500
<b>Total Non-Operating Revenues (Expenses):</b>	\$964	\$1,517	\$500	\$500
<b>Income Before Capital Contributions and Transfers:</b>	(\$231,019)	(\$130,014)	(\$87,055)	(\$87,055)
<b>Category: 095 OTHER FINANCING USES</b>				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$645)	(\$645)
<b>OTHER FINANCING USES</b>	\$0	\$0	(\$645)	(\$645)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806348 TRAN IN CSA #8 PALO CEDRO	\$135,000	\$0	\$0	\$0
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$0	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$135,000	\$0	\$100,000	\$100,000
<b>Change in Net Assets</b>	(\$96,019)	(\$130,014)	\$12,300	\$12,300
Net Assets - Beginning Balance	\$1,269,820	\$1,173,801	\$1,043,786	\$1,043,786
Net Assets - Ending Balance	\$1,173,801	\$1,043,786	\$1,056,086	\$1,056,086

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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 1 GENERATOR	\$0	\$0	\$200,000	\$200,000	\$200,000
<b>CAP ASSETS-EQUIPMENT</b>	\$0	\$0	\$200,000	\$200,000	\$200,000
<b>Total Additional Appropriations:</b>	\$0	\$0	\$200,000	\$200,000	\$200,000
<b>Total Change in Net Assets:</b>	(\$96,019)	(\$130,014)	(\$187,700)	(\$187,700)	(\$187,700)

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$1,215	\$204	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$16,372	\$19,079	\$24,150	\$24,150	
693500 SEWER SERVICE CHARGES	\$28,692	\$28,481	\$29,900	\$29,900	
<b>CHARGES FOR SERVICES</b>	<b>\$46,280</b>	<b>\$47,764</b>	<b>\$54,050</b>	<b>\$54,050</b>	
<b>Total Operating Revenues:</b>	<b>\$46,280</b>	<b>\$47,764</b>	<b>\$54,050</b>	<b>\$54,050</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,576	\$1,671	\$2,000	\$2,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$1,890	\$5,000	\$5,000	
033791 CHGS FAC MGMT MAINT STR	\$2,264	\$1,312	\$4,291	\$4,291	
034100 MEMBERSHIPS	\$170	\$501	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$277	\$243	\$300	\$300	
034800 PROF & SPECIAL SERVICES	\$675	\$675	\$675	\$675	
034826 PROF LAB SVS	\$1,484	\$939	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$7,370	\$11,565	\$13,000	\$13,000	
034832 PROF MONITORING SVS	\$16,133	\$22,050	\$24,000	\$24,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$25	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$254	\$460	\$0	\$0	
035500 MINOR EQUIPMENT	\$26	\$197	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,929	\$6,123	\$8,000	\$8,000	
036100 UTILITIES	\$4,214	\$2,725	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$42,377</b>	<b>\$50,381</b>	<b>\$64,766</b>	<b>\$64,766</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,992	\$2,838	\$3,069	\$3,069	
050900 DEPRECIATION EXPENSE	\$4,495	\$4,495	\$4,495	\$4,495	
050901 DEPR XP WATER	\$2,575	\$2,575	\$2,575	\$2,575	
<b>OTHER CHARGES</b>	<b>\$10,062</b>	<b>\$9,908</b>	<b>\$10,139</b>	<b>\$10,139</b>	
<b>Total Operating Expenses:</b>	<b>\$52,440</b>	<b>\$60,289</b>	<b>\$74,905</b>	<b>\$74,905</b>	
<b>Operating Income (Loss)</b>	<b>(\$6,159)</b>	<b>(\$12,525)</b>	<b>(\$20,855)</b>	<b>(\$20,855)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$59	\$203	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$59</b>	<b>\$203</b>	<b>\$0</b>	<b>\$0</b>	



**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
544000 STATE AID STORM DAMAGE	\$0	\$120	\$0	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$438	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$558	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>					
	\$59	\$762	\$0	\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>					
	(\$6,100)	(\$11,762)	(\$20,855)	(\$20,855)	(\$20,855)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806371 TRAN IN SHASTA CO WATER AGENCY	\$10,000	\$0	\$10,000	\$10,000	\$10,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$10,000	\$0	\$10,000	\$10,000	\$10,000
<b>Change in Net Assets</b>					
	\$3,899	(\$11,762)	(\$10,855)	(\$10,855)	(\$10,855)
Net Assets - Beginning Balance	\$113,200	\$117,100	\$105,337	\$105,337	\$105,337
Net Assets - Ending Balance	\$117,100	\$105,337	\$94,482	\$94,482	\$94,482

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
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 Assets:</b>	\$3,899	(\$11,762)	(\$12,522)	(\$12,522)

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$72,532	\$59,664	\$50,000	\$50,000	\$50,000
693060 INSPECTION FEES	\$1,500	\$0	\$0	\$0	\$0
693500 SEWER SERVICE CHARGES	\$877,541	\$896,121	\$900,000	\$900,000	\$900,000
<b>CHARGES FOR SERVICES</b>	<b>\$951,573</b>	<b>\$955,786</b>	<b>\$950,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
<b>Total Operating Revenues:</b>	<b>\$951,573</b>	<b>\$955,786</b>	<b>\$950,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$690	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$2,790	\$2,975	\$3,000	\$3,000	\$3,000
032591 CHGS IT COMM	\$114	\$116	\$161	\$161	\$161
032700 FOOD EXPENSE	\$0	\$22	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$6,716	\$6,596	\$8,000	\$8,000	\$8,000
032992 CHGS FAC MGMT HSHLD XP	\$1,244	\$360	\$1,419	\$1,419	\$1,419
033103 INSUR XP MISCELLANEOUS	\$1,764	\$1,764	\$1,980	\$1,980	\$1,980
033105 INSUR XP LIABILITY EXPERIENCE	\$4,421	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$138,830	\$108,756	\$100,000	\$100,000	\$100,000
033592 CHGS IT MNT HARD/SOFTWARE	\$82	\$73	\$88	\$88	\$88
033791 CHGS FAC MGMT MAINT STR	\$2,103	\$17,312	\$10,632	\$10,632	\$10,632
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$5,080	\$8,301	\$5,000	\$5,000	\$5,000
034100 MEMBERSHIPS	\$2,725	\$421	\$3,000	\$3,000	\$3,000
034500 OFFICE EXPENSE	\$763	\$835	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$5,734	\$5,584	\$7,501	\$7,501	\$7,501
034800 PROF & SPECIAL SERVICES	\$86,797	\$49,622	\$350,000	\$350,000	\$350,000
034826 PROF LAB SVS	\$34,736	\$48,596	\$50,000	\$50,000	\$50,000
034829 PROF MAINTENANCE SVS	\$376,734	\$424,068	\$400,000	\$400,000	\$400,000
034892 CHGS IT PROFESSIONAL SVS	\$3,543	\$4,743	\$4,110	\$4,110	\$4,110
034900 PUBLICATIONS & LEGAL NOTICES	\$772	\$3,088	\$1,000	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$6,657	\$842	\$1,000	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$3,491	\$552	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,616	\$7,480	\$10,000	\$10,000	\$10,000
036100 UTILITIES	\$74,303	\$77,044	\$80,000	\$80,000	\$80,000
<b>SERVICES AND SUPPLIES</b>	<b>\$767,024</b>	<b>\$769,851</b>	<b>\$1,038,891</b>	<b>\$1,038,891</b>	<b>\$1,038,891</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$17,934	\$15,291	\$26,270	\$26,270	\$26,270
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$400,000	\$400,000	\$400,000
<b>OTHER CHARGES</b>	<b>\$258,533</b>	<b>\$255,891</b>	<b>\$426,270</b>	<b>\$426,270</b>	<b>\$426,270</b>

**Fund Title: 0387 - CSA #17 COTTONWOOD SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Operating Expenses:</b>	\$1,025,558	\$1,025,742	\$1,465,161	\$1,465,161
<b>Operating Income (Loss)</b>	(\$73,985)	(\$69,956)	(\$515,161)	(\$515,161)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050300 INTEREST ON LONG TERM DT	(\$10,880)	\$0	\$0	\$0
051600 FINES & FORFEITURES	\$0	\$0	(\$180,000)	(\$180,000)
<b>OTHER CHARGES</b>	(\$10,880)	\$0	(\$180,000)	(\$180,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$7,054	\$2,230	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$7,054	\$2,230	\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
549780 STATE CLEAN WATER GRANT	\$404,622	\$1,676,734	\$5,000,000	\$5,000,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$404,622	\$1,676,734	\$5,000,000	\$5,000,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$400,795	\$1,678,964	\$4,820,000	\$4,820,000
<b>Income Before Captial Contributions and Transfers:</b>	\$326,810	\$1,609,007	\$4,304,839	\$4,304,839
<b>Category: 095 OTHER FINANCING USES</b>				
095169 TRAN OUT 169 CONSTRUCTION	\$0	\$0	(\$1,656)	(\$1,656)
<b>OTHER FINANCING USES</b>	\$0	\$0	(\$1,656)	(\$1,656)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806349 TRAN IN CSA #17 CTWD CAP IMP	\$130,000	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$130,000	\$0	\$0	\$0
<b>Change in Net Assets</b>	\$456,810	\$1,609,007	\$4,303,183	\$4,303,183
Net Assets - Beginning Balance	\$2,500,199	\$2,957,009	\$4,566,017	\$4,566,017
Net Assets - Ending Balance	\$2,957,009	\$4,566,017	\$8,869,200	\$8,869,200

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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					
061048 CSA#17 CTNWD SEWER UPGRADE	\$387,112	\$1,723,698	\$5,000,000	\$5,000,000	\$5,000,000
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$387,112	\$1,723,698	\$5,000,000	\$5,000,000	\$5,000,000
<b>Total Additional Appropriations:</b>	\$387,112	\$1,723,698	\$5,000,000	\$5,000,000	\$5,000,000
<b>Total Change in Net Assets:</b>	\$69,698	(\$114,690)	(\$696,817)	(\$696,817)	(\$696,817)

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$3,655	\$1,506	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$68,905	\$27,729	\$0	\$0
693900 CONNECTION FEES	\$810	\$420	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$73,371</b>	<b>\$29,656</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$73,371</b>	<b>\$29,656</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$233	\$140	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$18	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$5,786	\$3,985	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$2,792	\$1,423	\$0	\$0
034100 MEMBERSHIPS	\$710	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$976	\$372	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$32,862	\$3,983	\$0	\$0
034826 PROF LAB SVS	\$4,557	\$1,118	\$0	\$0
034829 PROF MAINTENANCE SVS	\$98,063	\$22,271	\$5,000	\$0
034893 PROP TAX ADMIN SVS	\$686	\$409	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$162	\$82	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$5,837	\$331	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,911	\$421	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$5,117	\$469	\$0	\$0
036100 UTILITIES	\$11,967	\$568	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$176,681</b>	<b>\$35,578</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,719	\$2,529	\$6,276	\$0
050900 DEPRECIATION EXPENSE	\$56,161	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$57,880</b>	<b>\$2,529</b>	<b>\$6,276</b>	<b>\$0</b>
<b>Total Operating Expenses:</b>	<b>\$234,562</b>	<b>\$38,107</b>	<b>\$11,276</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>(\$161,190)</b>	<b>(\$8,450)</b>	<b>(\$11,276)</b>	<b>\$0</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
051300 CONTRIB NON COUNTY GOV AGENCY	\$0	(\$1,701,532)	(\$14,460)	\$0
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>(\$1,701,532)</b>	<b>(\$14,460)</b>	<b>\$0</b>

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$22,809	\$12,440	\$10,000	\$0	\$0
101001 CURRENT UNITARY TAXES	\$1,626	\$1,531	\$500	\$0	\$0
101011 CURR SEC TAX DEL ADV TEETER	\$359	\$0	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$270	\$141	\$100	\$0	\$0
101111 SUPPLEMENTAL TAXES CURR TEETER	\$31	\$0	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$1,099	\$615	\$500	\$0	\$0
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$9	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$19	\$13	\$0	\$0	\$0
<b>TAXES</b>	<b>\$26,218</b>	<b>\$14,752</b>	<b>\$11,100</b>		<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,218	\$274	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,218</b>	<b>\$274</b>	<b>\$0</b>		<b>\$0</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
544000 STATE AID STORM DAMAGE	\$1,697	\$188	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$359	\$192	\$0	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$6,170	\$899	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$8,226</b>	<b>\$1,280</b>	<b>\$0</b>		<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799600 INSURANCE LOSS & REFUNDS	\$112,897	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$112,897</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$148,560</b>	<b>(\$1,685,225)</b>	<b>(\$3,360)</b>		<b>\$0</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$12,630)</b>	<b>(\$1,693,675)</b>	<b>(\$14,636)</b>		<b>\$0</b>
<b>Change in Net Assets</b>	<b>(\$12,630)</b>	<b>(\$1,693,675)</b>	<b>(\$14,636)</b>		<b>\$0</b>
Net Assets - Beginning Balance	\$1,747,589	\$1,734,959	\$41,283	\$41,283	\$41,283
Net Assets - Ending Balance	\$1,734,959	\$41,283	\$26,647	\$41,283	\$41,283

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$12,630)	(\$1,693,675)	(\$14,636)	\$0



**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$1,541	\$2,669	\$1,500	\$1,500
693020 WATER SERVICE COLLECTIONS	\$86,121	\$77,988	\$87,000	\$87,000
<b>CHARGES FOR SERVICES</b>	<b>\$87,662</b>	<b>\$80,658</b>	<b>\$88,500</b>	<b>\$88,500</b>
<b>Total Operating Revenues:</b>	<b>\$87,662</b>	<b>\$80,658</b>	<b>\$88,500</b>	<b>\$88,500</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$234	\$240	\$275	\$275
033103 INSUR XP MISCELLANEOUS	\$57	\$60	\$60	\$60
033500 MAINTENANCE OF EQUIPMENT	\$7,631	\$3,876	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$1,032	\$0	\$3,000	\$3,000
034100 MEMBERSHIPS	\$150	\$0	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$626	\$541	\$753	\$753
034800 PROF & SPECIAL SERVICES	\$3,703	\$16,772	\$25,000	\$25,000
034826 PROF LAB SVS	\$3,805	\$3,537	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$46,768	\$40,708	\$50,000	\$50,000
034900 PUBLICATIONS & LEGAL NOTICES	\$168	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$1,618	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,352	\$110	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$1,494	\$0	\$0	\$0
036100 UTILITIES	\$11,933	\$12,883	\$12,000	\$12,000
<b>SERVICES AND SUPPLIES</b>	<b>\$81,576</b>	<b>\$78,729</b>	<b>\$116,288</b>	<b>\$116,288</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,138	\$4,026	\$4,849	\$4,849
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$45,000	\$45,000
<b>OTHER CHARGES</b>	<b>\$46,194</b>	<b>\$47,083</b>	<b>\$49,849</b>	<b>\$49,849</b>
<b>Total Operating Expenses:</b>	<b>\$127,771</b>	<b>\$125,812</b>	<b>\$166,137</b>	<b>\$166,137</b>
<b>Operating Income (Loss)</b>	<b>(\$40,108)</b>	<b>(\$45,154)</b>	<b>(\$77,637)</b>	<b>(\$77,637)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$2,238	\$2,872	\$1,500	\$1,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,238</b>	<b>\$2,872</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
544000 STATE AID STORM DAMAGE	\$1,084	\$0	\$0	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$3,944	\$139	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$5,029	\$139	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$7,268	\$3,011	\$1,500	\$1,500	\$1,500
<b>Income Before Capital Contributions and Transfers:</b>	(\$32,840)	(\$42,143)	(\$76,137)	(\$76,137)	(\$76,137)
<b>Change in Net Assets</b>	(\$32,840)	(\$42,143)	(\$76,137)	(\$76,137)	(\$76,137)
Net Assets - Beginning Balance	\$852,685	\$819,844	\$777,701	\$777,701	\$777,701
Net Assets - Ending Balance	\$819,844	\$777,701	\$701,564	\$701,564	\$701,564

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$32,840)	(\$42,143)	(\$76,137)	(\$76,137)

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$2,129	\$1,461	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$53,383	\$61,165	\$65,000	\$65,000
<b>CHARGES FOR SERVICES</b>	<b>\$55,513</b>	<b>\$62,626</b>	<b>\$66,000</b>	<b>\$66,000</b>
<b>Total Operating Revenues:</b>	<b>\$55,513</b>	<b>\$62,626</b>	<b>\$66,000</b>	<b>\$66,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$386	\$294	\$400	\$400
032900 HOUSEHOLD EXPENSE	\$0	\$30	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$12	\$12	\$12	\$12
033500 MAINTENANCE OF EQUIPMENT	\$1,985	\$2,402	\$3,000	\$3,000
033791 CHGS FAC MGMT MAINT STR	\$0	\$974	\$0	\$0
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$299	\$334	\$416	\$416
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$1,000	\$1,000
034802 PROF ADMIN SVS	\$4,719	\$1,582	\$5,000	\$5,000
034826 PROF LAB SVS	\$2,545	\$3,345	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$25,933	\$36,669	\$42,000	\$42,000
034893 PROP TAX ADMIN SVS	\$163	\$173	\$200	\$200
034900 PUBLICATIONS & LEGAL NOTICES	\$166	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$863	\$965	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$6,254	\$6,867	\$7,000	\$7,000
036100 UTILITIES	\$6,120	\$5,529	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$49,601</b>	<b>\$59,331</b>	<b>\$74,728</b>	<b>\$74,728</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,705	\$4,460	\$4,426	\$4,426
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$35,000	\$35,000
<b>OTHER CHARGES</b>	<b>\$33,681</b>	<b>\$35,435</b>	<b>\$39,426</b>	<b>\$39,426</b>
<b>Total Operating Expenses:</b>	<b>\$83,282</b>	<b>\$94,766</b>	<b>\$114,154</b>	<b>\$114,154</b>
<b>Operating Income (Loss)</b>	<b>(\$27,769)</b>	<b>(\$32,140)</b>	<b>(\$48,154)</b>	<b>(\$48,154)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 100 TAXES</b>				
101000 CURRENT SECURED TAXES	\$5,522	\$5,732	\$5,000	\$5,000
101001 CURRENT UNITARY TAXES	\$290	\$274	\$250	\$250

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101011 CURR SEC TAX DEL ADV TEETER	\$87	\$97	\$50	\$50	
101100 SUPPLEMENTAL TAXES CURRENT	\$65	\$94	\$50	\$50	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$7	\$15	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$266	\$279	\$250	\$250	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$2	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$4	\$3	\$0	\$0	
<b>TAXES</b>	<b>\$6,244</b>	<b>\$6,499</b>	<b>\$5,600</b>	<b>\$5,600</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1	\$189	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1</b>	<b>\$189</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$86	\$87	\$87	\$87	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$86</b>	<b>\$87</b>	<b>\$87</b>	<b>\$87</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$6,331</b>	<b>\$6,776</b>	<b>\$5,687</b>	<b>\$5,687</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$21,437)</b>	<b>(\$25,363)</b>	<b>(\$42,467)</b>	<b>(\$42,467)</b>	
<b>Change in Net Assets</b>	<b>(\$21,437)</b>	<b>(\$25,363)</b>	<b>(\$42,467)</b>	<b>(\$42,467)</b>	
Net Assets - Beginning Balance	\$1,246,669	\$1,229,378	\$1,204,015	\$1,204,015	
Net Assets - Ending Balance	\$1,225,231	\$1,204,015	\$1,161,548	\$1,161,548	

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$21,437)	(\$25,363)	(\$42,467)	(\$42,467)

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$7,236	\$7,094	\$7,048	\$7,048
<b>CHARGES FOR SERVICES</b>	<b>\$7,236</b>	<b>\$7,094</b>	<b>\$7,048</b>	<b>\$7,048</b>
<b>Total Operating Revenues:</b>	<b>\$7,236</b>	<b>\$7,094</b>	<b>\$7,048</b>	<b>\$7,048</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$764	\$779	\$3,000	\$3,000
034807 PROF BANK SVS	\$230	\$278	\$300	\$300
<b>SERVICES AND SUPPLIES</b>	<b>\$995</b>	<b>\$1,058</b>	<b>\$3,300</b>	<b>\$3,300</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$215	\$102	\$170	\$170
<b>OTHER CHARGES</b>	<b>\$215</b>	<b>\$102</b>	<b>\$170</b>	<b>\$170</b>
<b>Total Operating Expenses:</b>	<b>\$1,210</b>	<b>\$1,160</b>	<b>\$3,470</b>	<b>\$3,470</b>
<b>Operating Income (Loss)</b>	<b>\$6,026</b>	<b>\$5,934</b>	<b>\$3,578</b>	<b>\$3,578</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$6,652)	(\$6,529)	(\$7,000)	(\$7,000)
<b>OTHER CHARGES</b>	<b>(\$6,652)</b>	<b>(\$6,529)</b>	<b>(\$7,000)</b>	<b>(\$7,000)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$649	\$762	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$649</b>	<b>\$762</b>	<b>\$500</b>	<b>\$500</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,900	\$3,000	\$3,100	\$3,100
<b>CHARGES FOR SERVICES</b>	<b>\$2,900</b>	<b>\$3,000</b>	<b>\$3,100</b>	<b>\$3,100</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$3,103)</b>	<b>(\$2,767)</b>	<b>(\$3,400)</b>	<b>(\$3,400)</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$2,923</b>	<b>\$3,166</b>	<b>\$178</b>	<b>\$178</b>
<b>Change in Net Assets</b>	<b>\$2,923</b>	<b>\$3,166</b>	<b>\$178</b>	<b>\$178</b>

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$33,609	\$33,632	\$36,799	\$36,799
Net Assets - Ending Balance	\$36,532	\$36,799	\$36,977	\$36,977



**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of 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	\$2,900	\$3,000	\$3,100	\$3,100
<b>RETIRE LONG TERM DEBT</b>	\$2,900	\$3,000	\$3,100	\$3,100
<b>Total Additional Appropriations:</b>	\$2,900	\$3,000	\$3,100	\$3,100
<b>Total Change in Net Assets:</b>	\$23	\$166	(\$2,922)	(\$2,922)

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$2,041	\$2,085	\$3,000	\$3,000	\$3,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,995	\$59,747	\$4,000	\$4,000	\$4,000
<b>SERVICES AND SUPPLIES</b>	<b>\$4,036</b>	<b>\$61,832</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,022	\$1,002	\$727	\$727	\$727
<b>OTHER CHARGES</b>	<b>\$1,022</b>	<b>\$1,002</b>	<b>\$727</b>	<b>\$727</b>	<b>\$727</b>
<b>Total Operating Expenses:</b>	<b>\$5,058</b>	<b>\$62,834</b>	<b>\$7,727</b>	<b>\$7,727</b>	<b>\$7,727</b>
<b>Operating Income (Loss)</b>	<b>(\$5,058)</b>	<b>(\$62,834)</b>	<b>(\$7,727)</b>	<b>(\$7,727)</b>	<b>(\$7,727)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,023	\$966	\$500	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,023</b>	<b>\$966</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$4,677	\$3,374	\$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>	<b>\$120,181</b>	<b>\$118,879</b>	<b>\$118,967</b>	<b>\$118,967</b>	<b>\$118,967</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$121,205</b>	<b>\$119,845</b>	<b>\$119,467</b>	<b>\$119,467</b>	<b>\$119,467</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$116,146</b>	<b>\$57,010</b>	<b>\$111,740</b>	<b>\$111,740</b>	<b>\$111,740</b>
<b>Change in Net Assets</b>	<b>\$116,146</b>	<b>\$57,010</b>	<b>\$111,740</b>	<b>\$111,740</b>	<b>\$111,740</b>
Net Assets - Beginning Balance	\$54,787	\$55,429	\$112,440	\$112,440	\$112,440
Net Assets - Ending Balance	\$170,933	\$112,440	\$224,180	\$224,180	\$224,180

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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					
050221 RET L/T DT CURR PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>RETIRE LONG TERM DEBT</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Additional Appropriations:</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Change in Net Assets:</b>	\$641	(\$58,493)	(\$3,764)	(\$3,764)	(\$3,764)

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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	\$763	\$778	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$997	\$7,861	\$4,000	\$4,000	\$4,000
<b>SERVICES AND SUPPLIES</b>	\$1,761	\$8,639	\$5,000	\$5,000	\$5,000
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$207	\$228	\$243	\$243	\$243
<b>OTHER CHARGES</b>	\$207	\$228	\$243	\$243	\$243
<b>Total Operating Expenses:</b>	\$1,968	\$8,867	\$5,243	\$5,243	\$5,243
<b>Operating Income (Loss)</b>	(\$1,968)	(\$8,867)	(\$5,243)	(\$5,243)	(\$5,243)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$308	\$329	\$200	\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$308	\$329	\$200	\$200	\$200
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,531	\$1,452	\$1,506	\$1,506	\$1,506
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>CHARGES FOR SERVICES</b>	\$15,258	\$15,179	\$15,233	\$15,233	\$15,233
<b>Total Non-Operating Revenues (Expenses):</b>	\$15,567	\$15,508	\$15,433	\$15,433	\$15,433
<b>Income Before Captial Contributions and Transfers:</b>	\$13,599	\$6,641	\$10,190	\$10,190	\$10,190
<b>Change in Net Assets</b>	\$13,599	\$6,641	\$10,190	\$10,190	\$10,190
Net Assets - Beginning Balance	\$314	\$186	\$6,827	\$6,827	\$6,827
Net Assets - Ending Balance	\$13,913	\$6,827	\$17,017	\$17,017	\$17,017

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of 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					
050221 RET L/T DT CURR PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>RETIRE LONG TERM DEBT</b>	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Additional Appropriations:</b>	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Change in Net Assets:</b>	(\$128)	(\$7,086)	(\$3,537)	(\$3,537)	(\$3,537)

# Special Districts

**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**

A technical adjustment is recommended to update the Energy Project estimates.

**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.

State Controller Schedules		County of Shasta						Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Non Enterprise						Actual X	
January 2010 Edition, revision #1		Fiscal Year 2020-21						Estimated	
		Total Financing Sources			Total Financing Uses				
District/Agency Name	Fund Balance Available June 30, 2020	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	\$ 474	\$ -	\$ 862	\$ 1,336	\$ 1,336	\$ -	\$ 1,336	
302	Amber Ridge PRD	(5,476)	-	6,984	1,508	1,508	-	1,508	
303	Marianas Way PRD	(3,925)	-	5,490	1,565	1,565	-	1,565	
304	Coloma Drive PRD	(2,782)	-	4,250	1,468	1,468	-	1,468	
306	River Hills Estates PRD	(14,645)	-	16,176	1,531	1,531	-	1,531	
307	Craig Lane PRD	(3,673)	-	5,080	1,407	1,407	-	1,407	
308	E Stillwater Way PRD	(1,054)	-	2,307	1,253	1,253	-	1,253	
309	Fullerton Way PRD	791	-	540	1,331	1,331	-	1,331	
311	Ski Way PRD	615	-	500	1,115	1,115	-	1,115	
312	Mule Mtn Parkway PRD	829	-	525	1,354	1,354	-	1,354	
313	Fore Way Lane PRD	15	-	1,193	1,208	1,208	-	1,208	
314	Blackstone Estate PRD	(1,399)	-	2,361	962	962	-	962	
315	Logan Road PRD	(5,681)	-	6,874	1,193	1,193	-	1,193	
316	Valparaiso Way PRD	(1,952)	-	3,408	1,456	1,456	-	1,456	
318	Lark Court PRD	(471)	-	1,838	1,367	1,367	-	1,367	
319	Manor Crest PRD	(3,471)	-	4,942	1,471	1,471	-	1,471	
320	Santa Barbara Estates PRD	(3,108)	-	4,083	975	975	-	975	
321	Victoria Highlands Est PRD	(1,706)	-	3,089	1,383	1,383	-	1,383	
322	Country Fields Estates PRD	(3,697)	-	5,267	1,570	1,570	-	1,570	
324	China Gulch PRD	(3,618)	-	5,082	1,464	1,464	-	1,464	
325	Manton Heights PRD	(9,027)	-	10,347	1,320	1,320	-	1,320	
326	Manzanillo PRD	(1,830)	-	3,189	1,359	1,359	-	1,359	
327	Laverne Lane PRD	(6,202)	-	26,412	20,210	20,210	-	20,210	
328	Canto Del Lupine PRD	(5,715)	-	7,140	1,425	1,425	-	1,425	
329	Crowley Creek Ranchettes PRD	(1,406)	-	2,803	1,397	1,397	-	1,397	
330	Jordan Manor PRD	(1,269)	-	2,584	1,315	1,315	-	1,315	
331	Ritts Mill Road PRD	72	-	-	72	72	-	72	
333	Robledo Road PRD	(8,378)	-	10,138	1,760	1,760	-	1,760	
334	Santa Barbara #2 PRD	(3,672)	-	4,475	803	803	-	803	
335	No. Chapparal Drive PRD	(1,828)	-	13,572	11,744	11,744	-	11,744	
337	Woggon Lane PRD	(2,042)	-	13,394	11,352	11,352	-	11,352	
338	Aiden Park PRD	(2,328)	-	3,233	905	905	-	905	
339	L & R Estates PRD	(4,992)	-	6,577	1,585	1,585	-	1,585	
340	Squaw Carpet Fire Access PRD	641	-	695	1,336	1,336	-	1,336	
341	Rolland Country Estates PRD	(2,766)	-	3,840	1,074	1,074	-	1,074	
342	Shelly Lane PRD	(6,946)	-	8,395	1,449	1,449	-	1,449	
343	Millville Way PRD	(8,816)	-	10,292	1,476	1,476	-	1,476	
344	Diamond Ridge PRD	(1,503)	-	2,521	1,018	1,018	-	1,018	
345	Mountain Gate Meadows PRD	(2,305)	-	3,723	1,418	1,418	-	1,418	
351	Timber Ridge PRD	(2,286)	-	3,652	1,366	1,366	-	1,366	
360	Equestrian Estates PRD	(206)	-	1,554	1,348	1,348	-	1,348	
361	Tract 1323 PRD	911	-	770	1,681	1,681	-	1,681	
364	Sonora Trail PRD	(9,834)	-	11,422	1,588	1,588	-	1,588	
366	Ponder Way PRD	468	-	465	933	933	-	933	
367	Shasta Meadows PRD	(2,761)	-	4,238	1,477	1,477	-	1,477	
368	Old Stagecoach PRD	(2,036)	-	3,476	1,440	1,440	-	1,440	
369	Intermountain Road PRD	(13,875)	-	16,365	2,490	2,490	-	2,490	
370	Alpine Way PRD	(2,055)	-	3,515	1,460	1,460	-	1,460	
372	Dusty Oaks PRD	(10,936)	-	12,663	1,727	1,727	-	1,727	
376	Buckshot Ln PRD	1,131	-	-	1,131	1,131	-	1,131	
380	Amesbury Village PRD	(8)	-	1,367	1,359	1,359	-	1,359	
381	Palo Cedro Oaks PRD	(5,810)	-	7,316	1,506	1,506	-	1,506	
382	Shasta Lake Ranchos PRD	(21,847)	-	24,160	2,313	2,313	-	2,313	
383	Holiday Acres PRD	(15,635)	-	17,903	2,268	2,268	-	2,268	
397	Los Palos Drive EFER PRD	(640)	-	1,940	1,300	1,300	-	1,300	
398	Foxwood Estates PRD	(9,202)	-	10,853	1,651	1,651	-	1,651	



<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>January 2010 Edition, revision #1</b>	<b>Fiscal Year 2020-21</b>	<b>Actual X</b>
		<b>Estimated</b>

	Total Financing Sources				Total Financing Uses			
District/Agency Name	Fund Balance Available June 30, 2020	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>								
399	Rocky Ledge Estates PRD	(12,379)	-	13,963	1,584	1,584	-	1,584
600	Cottonwood Crk PRD	(2,134)	-	3,565	1,431	1,431	-	1,431
602	Aegean Way PRD	(738)	-	2,094	1,356	1,356	-	1,356
603	Village Green PRD	(1,407)	-	2,761	1,354	1,354	-	1,354
604	Butterfield Lane PRD	(1,080)	-	2,635	1,555	1,555	-	1,555
605	Honeybee Acres PRD	(872)	-	2,219	1,347	1,347	-	1,347
606	Silver Saddle Est PRD	(2,532)	-	3,902	1,370	1,370	-	1,370
607	Wisteria Estates PRD	(8,864)	-	10,330	1,466	1,466	-	1,466
608	Santa Barbara 3_4 PRD	(4,412)	-	5,729	1,317	1,317	-	1,317
609	Stillwater Ranch PRD	(1,833)	-	3,242	1,409	1,409	-	1,409
610	Sterling Ranch PRD	(2,233)	-	3,583	1,350	1,350	-	1,350
611	Mt Lassen Woods PRD	(18,558)	-	20,130	1,572	1,572	-	1,572
612	Waterleaf Est PRD	(3,866)	-	5,057	1,191	1,191	-	1,191
613	Jennifer Dr EFER PRD	(417)	-	1,790	1,373	1,373	-	1,373
614	White Oak Manor PRD	(2,106)	-	3,477	1,371	1,371	-	1,371
615	Terri Lee Terrace EFER PRD	145	-	1,216	1,361	1,361	-	1,361
616	Westview Road EFER PRD	122	-	1,360	1,482	1,482	-	1,482
617	Sleeping Bull Estates PRD	(8,756)	-	10,240	1,484	1,484	-	1,484
618	Garth Dr EFER PRD	207	-	1,155	1,362	1,362	-	1,362
619	Clover Road PRD	(1,890)	-	3,299	1,409	1,409	-	1,409
620	Nunes Ranch PRD	(4,106)	-	5,491	1,385	1,385	-	1,385
621	No 2 Squaw Carpet PRD	851	-	476	1,327	1,327	-	1,327
622	No 2 Crowley Ranchettes PRD	(181)	-	564	383	383	-	383
623	No 2 Los Palos EFER PRD	93	-	1,240	1,333	1,333	-	1,333
624	Scenic Oak Court PRD	(862)	-	2,212	1,350	1,350	-	1,350
626	Skylark Lane EFER PRD	(935)	-	2,207	1,272	1,272	-	1,272
627	Lake Drive PRD	(734)	-	1,875	1,141	1,141	-	1,141
631	Laurel Glen Estates PRD	(5,822)	-	7,212	1,390	1,390	-	1,390
632	Irish Creek Road PRD	(1,265)	-	2,633	1,368	1,368	-	1,368
633	Sol Semente EFER PRD	(3,979)	-	5,396	1,417	1,417	-	1,417
634	Stillwater Ranches #2 PRD	(13,600)	-	15,092	1,492	1,492	-	1,492
635	Tudor Oaks Acres PRD	(3,112)	-	4,574	1,462	1,462	-	1,462
637	Beagle Street PRD	(3,521)	-	4,915	1,394	1,394	-	1,394
638	Oak Tree Lane PRD	(2,154)	-	3,412	1,258	1,258	-	1,258
<b>Total Permanent Road Divisions</b>		<b>\$ (331,797)</b>	<b>\$ -</b>	<b>\$ 494,886</b>	<b>\$ 163,089</b>	<b>\$ 163,089</b>	<b>\$ -</b>	<b>\$ 163,089</b>

<b>Other County Districts</b>								
301	Burney Meadows Storm Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	Lakehead Street Lighting	47	-	1,078	1,125	1,125	-	1,125
332	Rother Riverside Lighting	(9,655)	-	16,865	7,210	7,210	-	7,210
347	Sierra Vista Lighting	(773)	-	4,070	3,297	3,297	-	3,297
371	Shasta County Water Agency	107,116	-	202,555	309,671	309,671	-	309,671
373	Air Quality Management	789,842	-	1,531,789	2,321,631	2,321,631	-	2,321,631
385	Belmont Storm Drain	(317)	-	2,629	2,312	2,312	-	2,312
386	Street Lighting	(12,778)	-	119,759	106,981	106,981	-	106,981
391	Fire Protection	1,205,454	-	11,355,993	12,561,447	12,561,447	-	12,561,447
393	Burney Storm Drain	(2,403)	-	5,227	2,824	2,824	-	2,824
<b>Total Other County Districts</b>		<b>\$ 2,076,533</b>	<b>\$ -</b>	<b>\$ 13,239,965</b>	<b>\$ 15,316,498</b>	<b>\$ 15,316,498</b>	<b>\$ -</b>	<b>\$ 15,316,498</b>

<b>OTHER AGENCIES</b>	<b>\$ 1,744,736</b>	<b>\$ -</b>	<b>\$ 13,734,851</b>	<b>\$ 15,479,587</b>	<b>\$ 15,479,587</b>	<b>\$ -</b>	<b>\$ 15,479,587</b>
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Arithmetic Results				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	SCH 15, COL 5		SCH15, 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				Actual X	
January 2010 Edition, revision #1		Other Agencies - Non Enterprise				Estimated	
		Fiscal Year 2020-21					
District/Agency Name		Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020	
			Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6	
<b>Permanent Road Divisions</b>							
300	Amber Lane PRD	\$ 10,069	\$ -	\$ 9,595	\$ -	\$ 474	
302	Amber Ridge PRD	59,859	-	65,335	-	(5,476)	
303	Marianas Way PRD	15,271	-	19,196	-	(3,925)	
304	Coloma Drive PRD	9,880	-	12,662	-	(2,782)	
306	River Hills Estates PRD	42,001	-	56,646	-	(14,645)	
307	Craig Lane PRD	17,719	-	21,392	-	(3,673)	
308	E Stillwater Way PRD	8,935	-	9,989	-	(1,054)	
309	Fullerton Way PRD	2,239	-	1,448	-	791	
311	Ski Way PRD	1,899	-	1,284	-	615	
312	Mule Mtn Parkway PRD	6,171	-	5,342	-	829	
313	Fore Way Lane PRD	1,766	-	1,751	-	15	
314	Blackstone Estate PRD	4,287	-	5,686	-	(1,399)	
315	Logan Road PRD	35,221	-	40,902	-	(5,681)	
316	Valparaiso Way PRD	27,543	-	29,495	-	(1,952)	
318	Lark Court PRD	17,538	-	18,009	-	(471)	
319	Manor Crest PRD	35,587	-	39,058	-	(3,471)	
320	Santa Barbara Estates PRD	19,349	-	22,457	-	(3,108)	
321	Victoria Highlands Est PRD	13,961	-	15,667	-	(1,706)	
322	Country Fields Estates PRD	12,338	-	16,035	-	(3,697)	
324	China Gulch PRD	36,824	-	40,442	-	(3,618)	
325	Manton Heights PRD	45,337	-	54,364	-	(9,027)	
326	Manzanillo PRD	16,184	-	18,014	-	(1,830)	
327	Laverne Lane PRD	(61,137)	-	(54,935)	-	(6,202)	
328	Canto Del Lupine PRD	84,575	-	90,290	-	(5,715)	
329	Crowley Creek Ranchettes PRD	25,530	-	26,936	-	(1,406)	
330	Jordan Manor PRD	12,938	-	14,207	-	(1,269)	
331	Ritts Mill Road PRD	190	-	118	-	72	
333	Robledo Road PRD	16,959	-	25,337	-	(8,378)	
334	Santa Barbara #2 PRD	16,990	-	20,662	-	(3,672)	
335	No. Chapparal Drive PRD	(24,827)	-	(22,999)	-	(1,828)	
337	Woggon Lane PRD	(18,918)	-	(16,876)	-	(2,042)	
338	Aiden Park PRD	24,500	-	26,828	-	(2,328)	
339	L & R Estates PRd	32,121	-	37,113	-	(4,992)	
340	Squaw Carpet Fire Access PRD	5,299	-	4,658	-	641	
341	Rolland Country Estates PRD	21,855	-	24,621	-	(2,766)	
342	Shelly Lane PRD	41,165	-	48,111	-	(6,946)	
343	Millville Way PRD	49,540	-	58,356	-	(8,816)	
344	Diamond Ridge PRD	7,449	-	8,952	-	(1,503)	
345	Mountain Gate Meadows PRD	48,403	-	50,708	-	(2,305)	
351	Timber Ridge PRD	38,574	-	40,860	-	(2,286)	
360	Equestrian Estates PRD	16,736	-	16,942	-	(206)	
361	Tract 1323 PRD	6,246	-	5,335	-	911	
364	Sonora Trail PRD	49,469	-	59,303	-	(9,834)	
366	Ponder Way PRD	733	-	265	-	468	
367	Shasta Meadows PRD	22,319	-	25,080	-	(2,761)	
368	Old Stagecoach PRD	22,438	-	24,474	-	(2,036)	
369	Intermountain Road PRD	37,908	-	51,783	-	(13,875)	
370	Alpine Way PRD	15,302	-	17,357	-	(2,055)	
372	Dusty Oaks PRD	29,680	-	40,616	-	(10,936)	

State Controller Schedules		County of Shasta				Schedule 13
County Budget Act		Fund Balance - Special Districts and				
January 2010 Edition, revision #1		Other Agencies - Non Enterprise				Actual X
		Fiscal Year 2020-21				Estimated
District/Agency Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund 1	2	3	4	5	6	
<b>Permanent Road Divisions</b>						
376	Buckshot Ln PRD	1,214	-	83	-	1,131
380	Amesbury Village PRD	13,518	-	13,526	-	(8)
381	Palo Cedro Oaks PRD	82,514	-	88,324	-	(5,810)
382	Shasta Lake Ranchos PRD	61,623	-	83,470	-	(21,847)
383	Holiday Acres PRD	58,443	-	74,078	-	(15,635)
397	Los Palos Drive EFER PRD	16,925	-	17,565	-	(640)
398	Foxwood Estates PRD	119,861	-	129,063	-	(9,202)
399	Rocky Ledge Estates PRD	171,635	-	184,014	-	(12,379)
600	Cottonwood Crk PRD	30,102	-	32,236	-	(2,134)
602	Aegean Way PRD	20,385	-	21,123	-	(738)
603	Village Green PRD	29,961	-	31,368	-	(1,407)
604	Butterfield Lane PRD	25,250	-	26,330	-	(1,080)
605	Honeybee Acres PRD	23,429	-	24,301	-	(872)
606	Silver Saddle Est PRD	40,806	-	43,338	-	(2,532)
607	Wisteria Estates PRD	116,461	-	125,325	-	(8,864)
608	Santa Barbara 3 4 PRD	60,059	-	64,471	-	(4,412)
609	Stillwater Ranch PRD	35,758	-	37,591	-	(1,833)
610	Sterling Ranch PRD	38,237	-	40,470	-	(2,233)
611	Mt Lassen Woods PRD	215,840	-	234,398	-	(18,558)
612	Waterleaf Est PRD	40,406	-	44,272	-	(3,866)
613	Jennifer Dr EFER PRD	15,894	-	16,311	-	(417)
614	White Oak Manor PRD	34,413	-	36,519	-	(2,106)
615	Terri Lee Terrace EFER PRD	9,073	-	8,928	-	145
616	Westview Road EFER PRD	6,456	-	6,334	-	122
617	Sleeping Bull Estates PRD	90,586	-	99,342	-	(8,756)
618	Garth Dr EFER PRD	8,689	-	8,482	-	207
619	Clover Road PRD	27,034	-	28,924	-	(1,890)
620	Nunes Ranch PRD	40,414	-	44,520	-	(4,106)
621	No 2 Squaw Carpet PRD	1,785	-	934	-	851
622	No 2 Crowley Ranchettes PRD	-	-	181	-	(181)
623	No 2 Los Palos EFER PRD	8,332	-	8,239	-	93
624	Scenic Oak Court PRD	11,150	-	12,012	-	(862)
626	Skylark Lane EFER PRD	15,951	-	16,886	-	(935)
627	Lake Drive PRD	6,611	-	7,345	-	(734)
631	Laurel Glen Estates PRD	35,549	-	41,371	-	(5,822)
632	Irish Creek Road PRD	11,866	-	13,131	-	(1,265)
633	Sol Semente EFER PRD	18,750	-	22,729	-	(3,979)
634	Stillwater Ranches #2 PRD	57,352	-	70,952	-	(13,600)
635	Tudor Oaks Acres PRD	16,077	-	19,189	-	(3,112)
637	Beagle Street PRD	13,482	-	17,003	-	(3,521)
638	Oak Tree Lane PRD	19,016	-	21,170	-	(2,154)
<b>Total Permanent Road Divisions</b>		<b>\$ 2,612,920</b>	<b>\$ -</b>	<b>\$ 2,944,717</b>	<b>\$ -</b>	<b>(331,797)</b>

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>County of Shasta</b> <b>Fund Balance - Special Districts and</b> <b>Other Agencies - Non Enterprise</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 13</b>  <b>Actual X</b> <b>Estimated</b>
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District/Agency Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
<b>Permanent Road Divisions</b>						
<b>Other County Districts</b>						
301	Burney Meadows Storm Drain	\$ -	\$ -	\$ -	\$ -	-
317	Lakehead Street Lighting	386	-	339	-	47
332	Rother Riverside Lighting	323,183	-	332,838	-	(9,655)
347	Sierra Vista Lighting	76,241	-	77,014	-	(773)
371	Shasta County Water Agency	153,170	-	46,054	-	107,116
373	Air Quality Management	1,867,249	-	1,077,407	-	789,842
385	Belmont Storm Drain	50,941	-	51,258	-	(317)
386	Street Lighting	806,718	-	819,496	-	(12,778)
391	Fire Protection	2,861,467	-	1,656,013	-	1,205,454
393	Burney Storm Drain	105,198	-	107,601	-	(2,403)
<b>Total Other County Districts</b>		<b>\$ 6,244,554</b>	<b>\$ -</b>	<b>\$ 4,168,021</b>	<b>\$ -</b>	<b>\$ 2,076,533</b>
<b>TOTAL SPECIAL DISTRICTS AND</b>		<b>\$ 8,857,475</b>	<b>\$ -</b>	<b>\$ 7,112,739</b>	<b>\$ -</b>	<b>\$ 1,744,736</b>

	Arithmetic Results					COL 2 - 3 - 4 - 5
	Totals Transferred <b>From</b>			SCH 14, COL 2	SCH 14, COL 2	
	Totals Transferred <b>To</b>					SCH 1, COL 2 SCH 12, COL 2

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of Shasta Special Districts and Other Agencies - Non Enterprise Obligated Fund Balances Fiscal Year 2020-21				Schedule 14 Actual X Estimated	
District/Agency Name	Obligated Fund Balances June 30, 2020	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	\$ 9,595		\$ -		\$ -	\$ 9,595
302	Amber Ridge PRD	65,335		-		-	65,335
303	Marianas Way PRD	19,196		-		-	19,196
304	Coloma Drive PRD	12,662		-		-	12,662
306	River Hills Estates PRD	56,646		-		-	56,646
307	Craig Lane PRD	21,392		-		-	21,392
308	E Stillwater Way PRD	9,989		-		-	9,989
309	Fullerton Way PRD	1,448		-		-	1,448
311	Ski Way PRD	1,284		-		-	1,284
312	Mule Mtn Parkway PRD	5,342		-		-	5,342
313	Fore Way Lane PRD	1,751		-		-	1,751
314	Blackstone Estate PRD	5,686		-		-	5,686
315	Logan Road PRD	40,902		-		-	40,902
316	Valparaiso Way PRD	29,495		-		-	29,495
318	Lark Court PRD	18,009		-		-	18,009
319	Manor Crest PRD	39,058		-		-	39,058
320	Santa Barbara Estates PRD	22,457		-		-	22,457
321	Victoria Highlands Est PRD	15,667		-		-	15,667
322	Country Fields Estates PRD	16,035		-		-	16,035
324	China Gulch PRD	40,442		-		-	40,442
325	Manton Heights PRD	54,364		-		-	54,364
326	Manzanillo PRD	18,014		-		-	18,014
327	Laverne Lane PRD	(54,935)		-		-	(54,935)
328	Canto Del Lupine PRD	90,290		-		-	90,290
329	Crowley Creek Ranchettes PRD	26,936		-		-	26,936
330	Jordan Manor PRD	14,207		-		-	14,207
331	Ritts Mill Road PRD	118		-		-	118
333	Robledo Road PRD	25,337		-		-	25,337
334	Santa Barbara #2 PRD	20,662		-		-	20,662
335	No. Chapparal Drive PRD	(22,999)		-		-	(22,999)
337	Woggon Lane PRD	(16,876)		-		-	(16,876)
338	Aiden Park PRD	26,828		-		-	26,828
339	L & R Estates PRD	37,113		-		-	37,113
340	Squaw Carpet Fire Access PRD	4,658		-		-	4,658
341	Rolland Country Estates PRD	24,621		-		-	24,621
342	Shelly Lane PRD	48,111		-		-	48,111
343	Millville Way PRD	58,356		-		-	58,356
344	Diamond Ridge PRD	8,952		-		-	8,952
345	Mountain Gate Meadows PRD	50,708		-		-	50,708
351	Timber Ridge PRD	40,860		-		-	40,860
360	Equestrian Estates PRD	16,942		-		-	16,942
361	Tract 1323 PRD	5,335		-		-	5,335
364	Sonora Trail PRD	59,303		-		-	59,303
366	Ponder Way PRD	265		-		-	265
367	Shasta Meadows PRD	25,080		-		-	25,080
368	Old Stagecoach PRD	24,474		-		-	24,474
369	Intermountain Road PRD	51,783		-		-	51,783
370	Alpine Way PRD	17,357		-		-	17,357
372	Dusty Oaks PRD	40,616		-		-	40,616
376	Buckshot Ln PRD	83		-		-	83
380	Amesbury Village PRD	13,526		-		-	13,526
381	Palo Cedro Oaks PRD	88,324		-		-	88,324
382	Shasta Lake Ranchos PRD	83,470		-		-	83,470
383	Holiday Acres PRD	74,078		-		-	74,078
397	Los Palos Drive EFER PRD	17,565		-		-	17,565
398	Foxwood Estates PRD	129,063		-		-	129,063
399	Rocky Ledge Estates PRD	184,014		-		-	184,014

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>County of Shasta</b> <b>Special Districts and Other Agencies - Non Enterprise</b> <b>Obligated Fund Balances</b> <b>Fiscal Year 2020-21</b>	<b>Schedule 14</b>  <b>Actual X</b> <b>Estimated</b>
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District/Agency Name	Obligated Fund Balances June 30, 2020	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>							
600	Cottonwood Crk PRD	32,236	-	-	-	-	32,236
602	Aegean Way PRD	21,123	-	-	-	-	21,123
603	Village Green PRD	31,368	-	-	-	-	31,368
604	Butterfield Lane PRD	26,330	-	-	-	-	26,330
605	Honeybee Acres PRD	24,301	-	-	-	-	24,301
606	Silver Saddle Est PRD	43,338	-	-	-	-	43,338
607	Wisteria Estates PRD	125,325	-	-	-	-	125,325
608	Santa Barbara 3_4 PRD	64,471	-	-	-	-	64,471
609	Stillwater Ranch PRD	37,591	-	-	-	-	37,591
610	Sterling Ranch PRD	40,470	-	-	-	-	40,470
611	Mt Lassen Woods PRD	234,398	-	-	-	-	234,398
612	Waterleaf Est PRD	44,272	-	-	-	-	44,272
613	Jennifer Dr EFER PRD	16,311	-	-	-	-	16,311
614	White Oak Manor PRD	36,519	-	-	-	-	36,519
615	Terri Lee Terrace EFER PRD	8,928	-	-	-	-	8,928
616	Westview Road EFER PRD	6,334	-	-	-	-	6,334
617	Sleeping Bull Estates PRD	99,342	-	-	-	-	99,342
618	Garth Dr EFER PRD	8,482	-	-	-	-	8,482
619	Clover Road PRD	28,924	-	-	-	-	28,924
620	Nunes Ranch PRD	44,520	-	-	-	-	44,520
621	No 2 Squaw Carpet PRD	934	-	-	-	-	934
622	No 2 Crowley Ranchettes PRD	181	-	-	-	-	181
623	No 2 Los Palos EFER PRD	8,239	-	-	-	-	8,239
624	Scenic Oak Court PRD	12,012	-	-	-	-	12,012
626	Skylark Lane EFER PRD	16,886	-	-	-	-	16,886
627	Lake Drive PRD	7,345	-	-	-	-	7,345
631	Laurel Glen Estates PRD	41,371	-	-	-	-	41,371
632	Irish Creek Road PRD	13,131	-	-	-	-	13,131
633	Sol Semente EFER PRD	22,729	-	-	-	-	22,729
634	Stillwater Ranches #2 PRD	70,952	-	-	-	-	70,952
635	Tudor Oaks Acres PRD	19,189	-	-	-	-	19,189
637	Beagle Street PRD	17,003	-	-	-	-	17,003
638	Oak Tree Lane PRD	21,170	-	-	-	-	21,170
<b>Total Permanent Road Divisions</b>		<b>\$ 2,944,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,944,717</b>

<b>Other County Districts</b>							
301	Burney Meadows Storm Drain	\$ -	\$ -	\$ -	\$ -	\$ -	-
317	Lakehead Street Lighting	339	-	-	-	-	339
332	Rother Riverside Lighting	332,838	-	-	-	-	332,838
347	Sierra Vista Lighting	77,014	-	-	-	-	77,014
371	Shasta County Water Agency	46,054	-	-	-	-	46,054
373	Air Quality Management	1,077,407	-	-	-	-	1,077,407
385	Belmont Storm Drain	51,258	-	-	-	-	51,258
386	Street Lighting	819,496	-	-	-	-	819,496
391	Fire Protection	1,656,013	-	-	-	-	1,656,013
393	Burney Storm Drain	107,601	-	-	-	-	107,601
<b>Total Other County Districts</b>		<b>\$ 4,168,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,168,021</b>

<b>TOTAL SPECIAL DISTRICTS AND</b>	<b>\$ 7,112,739</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,112,739</b>
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	Arithmetic Results						COL 2 - 4 + 6
	Total Transferred From						
	Total Transferred To	SCH 13, COL 4 & 5	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 7 SCH 1, COL 7	SCH 12, COL 7 SCH 1, COL 7	

**Fund: 0300 - AMBER LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$162	\$185	\$70	\$70	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$162	\$185	\$70	\$70	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$762	\$762	\$792	\$792	
<b>CHARGES FOR SERVICES</b>	\$762	\$762	\$792	\$792	
<b>Total Revenues:</b>	\$925	\$948	\$862	\$862	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,006	\$527	\$1,224	\$1,224	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$125	\$67	\$112	\$112	
<b>OTHER CHARGES</b>	\$125	\$67	\$112	\$112	
<b>Total Expenditures/Appropriations:</b>	\$1,131	\$594	\$1,336	\$1,336	
<b>Net Cost:</b>	\$205	(\$354)	\$474	\$474	

**Fund: 0302 - AMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$800	\$1,050	\$450	\$450	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$800	\$1,050	\$450	\$450	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,553	\$6,553	\$6,534	\$6,534	
<b>CHARGES FOR SERVICES</b>	\$6,553	\$6,553	\$6,534	\$6,534	
<b>Total Revenues:</b>	\$7,353	\$7,604	\$6,984	\$6,984	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$149	\$165	\$174	\$174	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$641	\$369	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$991	\$734	\$1,374	\$1,374	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$70	\$87	\$134	\$134	
<b>OTHER CHARGES</b>	\$70	\$87	\$134	\$134	
<b>Total Expenditures/Appropriations:</b>	\$1,061	\$821	\$1,508	\$1,508	
<b>Net Cost:</b>	(\$6,292)	(\$6,782)	(\$5,476)	(\$5,476)	



**Fund: 0303 - MARIANAS WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$140	\$231	\$85	\$85	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$140	\$231	\$85	\$85	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,413	\$5,413	\$5,405	\$5,405	
<b>CHARGES FOR SERVICES</b>	\$5,413	\$5,413	\$5,405	\$5,405	
<b>Total Revenues:</b>	\$5,554	\$5,645	\$5,490	\$5,490	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$160	\$176	\$186	\$186	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$757	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,117	\$681	\$1,386	\$1,386	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$95	\$748	\$179	\$179	
<b>OTHER CHARGES</b>	\$95	\$748	\$179	\$179	
<b>Total Expenditures/Appropriations:</b>	\$1,212	\$1,429	\$1,565	\$1,565	
<b>Net Cost:</b>	(\$4,341)	(\$4,215)	(\$3,925)	(\$3,925)	

**Fund: 0304 - COLOMA DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$72	\$143	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$72</b>	<b>\$143</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,199	\$4,199	\$4,200	\$4,200	
<b>CHARGES FOR SERVICES</b>	<b>\$4,199</b>	<b>\$4,199</b>	<b>\$4,200</b>	<b>\$4,200</b>	
<b>Total Revenues:</b>	<b>\$4,272</b>	<b>\$4,342</b>	<b>\$4,250</b>	<b>\$4,250</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$107	\$118	\$124	\$124	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$442	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$749</b>	<b>\$420</b>	<b>\$1,324</b>	<b>\$1,324</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$129)	\$534	\$144	\$144	
<b>OTHER CHARGES</b>	<b>(\$129)</b>	<b>\$534</b>	<b>\$144</b>	<b>\$144</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$620</b>	<b>\$954</b>	<b>\$1,468</b>	<b>\$1,468</b>	
<b>Net Cost:</b>	<b>(\$3,651)</b>	<b>(\$3,388)</b>	<b>(\$2,782)</b>	<b>(\$2,782)</b>	

**Fund: 0306 - RIVER HILLS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$317	\$617	\$300	\$300	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$317	\$617	\$300	\$300	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,990	\$15,990	\$15,876	\$15,876	
<b>CHARGES FOR SERVICES</b>	\$15,990	\$15,990	\$15,876	\$15,876	
<b>Total Revenues:</b>	\$16,308	\$16,608	\$16,176	\$16,176	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$170	\$188	\$198	\$198	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$827	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,198	\$761	\$1,398	\$1,398	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$132	\$1,431	\$133	\$133	
<b>OTHER CHARGES</b>	\$132	\$1,431	\$133	\$133	
<b>Total Expenditures/Appropriations:</b>	\$1,330	\$2,192	\$1,531	\$1,531	
<b>Net Cost:</b>	(\$14,977)	(\$14,416)	(\$14,645)	(\$14,645)	

**Fund: 0307 - CRAIG LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$183	\$281	\$120	\$120	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$183	\$281	\$120	\$120	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,970	\$4,970	\$4,960	\$4,960	
<b>CHARGES FOR SERVICES</b>	\$4,970	\$4,970	\$4,960	\$4,960	
<b>Total Revenues:</b>	\$5,154	\$5,252	\$5,080	\$5,080	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$52	\$58	\$61	\$61	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$680	\$359	\$1,261	\$1,261	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$118	\$832	\$146	\$146	
<b>OTHER CHARGES</b>	\$118	\$832	\$146	\$146	
<b>Total Expenditures/Appropriations:</b>	\$798	\$1,191	\$1,407	\$1,407	
<b>Net Cost:</b>	(\$4,355)	(\$4,060)	(\$3,673)	(\$3,673)	

**Fund: 0308 - E STILLWATER WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$127	\$147	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$127	\$147	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,839	\$2,238	\$2,257	\$2,257	
<b>CHARGES FOR SERVICES</b>	\$10,839	\$2,238	\$2,257	\$2,257	
<b>Total Revenues:</b>	\$10,966	\$2,386	\$2,307	\$2,307	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$91	\$100	\$106	\$106	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$827	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,119	\$605	\$1,306	\$1,306	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$565	\$67	(\$53)	(\$53)	
<b>OTHER CHARGES</b>	\$565	\$67	(\$53)	(\$53)	
<b>Total Expenditures/Appropriations:</b>	\$1,684	\$672	\$1,253	\$1,253	
<b>Net Cost:</b>	(\$9,282)	(\$1,713)	(\$1,054)	(\$1,054)	

**Fund: 0309 - FULLERTON WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$54	\$41	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$54	\$41	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,977	\$488	\$520	\$520	
<b>CHARGES FOR SERVICES</b>	\$2,977	\$488	\$520	\$520	
<b>Total Revenues:</b>	\$3,032	\$529	\$540	\$540	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$688	\$67	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$908	\$290	\$1,224	\$1,224	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$123	\$61	\$107	\$107	
<b>OTHER CHARGES</b>	\$123	\$61	\$107	\$107	
<b>Total Expenditures/Appropriations:</b>	\$1,031	\$351	\$1,331	\$1,331	
<b>Net Cost:</b>	(\$2,000)	(\$177)	\$791	\$791	

**Fund: 0311 - SKI WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$37	\$36	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$37	\$36	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$463	\$463	\$495	\$495	
<b>CHARGES FOR SERVICES</b>	\$463	\$463	\$495	\$495	
<b>Total Revenues:</b>	\$501	\$500	\$500	\$500	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$30	\$32	\$32	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$627	\$332	\$1,232	\$1,232	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$533	\$63	(\$117)	(\$117)	
<b>OTHER CHARGES</b>	\$533	\$63	(\$117)	(\$117)	
<b>Total Expenditures/Appropriations:</b>	\$1,160	\$395	\$1,115	\$1,115	
<b>Net Cost:</b>	\$659	(\$104)	\$615	\$615	

**Fund: 0312 - MULE MTN PARKWAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$96	\$113	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$96	\$113	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$464	\$464	\$495	\$495	
<b>CHARGES FOR SERVICES</b>	\$464	\$464	\$495	\$495	
<b>Total Revenues:</b>	\$560	\$578	\$525	\$525	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$22	\$25	\$27	\$27	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$425	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$648	\$326	\$1,227	\$1,227	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$86	(\$144)	\$127	\$127	
<b>OTHER CHARGES</b>	\$86	(\$144)	\$127	\$127	
<b>Total Expenditures/Appropriations:</b>	\$734	\$182	\$1,354	\$1,354	
<b>Net Cost:</b>	\$173	(\$395)	\$829	\$829	



**Fund: 0313 - FORE WAY LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$12	\$21	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$12	\$21	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,163	\$1,163	\$1,188	\$1,188	
<b>CHARGES FOR SERVICES</b>	\$1,163	\$1,163	\$1,188	\$1,188	
<b>Total Revenues:</b>	\$1,175	\$1,185	\$1,193	\$1,193	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$23	\$25	\$25	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$649	\$325	\$1,225	\$1,225	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$329	(\$146)	(\$17)	(\$17)	
<b>OTHER CHARGES</b>	\$329	(\$146)	(\$17)	(\$17)	
<b>Total Expenditures/Appropriations:</b>	\$978	\$179	\$1,208	\$1,208	
<b>Net Cost:</b>	(\$197)	(\$1,006)	\$15	\$15	

**Fund: 0314 - BLACKSTONE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$32	\$57	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$32</b>	<b>\$57</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,334	\$2,209	\$2,351	\$2,351	
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$125	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$2,334</b>	<b>\$2,334</b>	<b>\$2,351</b>	<b>\$2,351</b>	
<b>Total Revenues:</b>	<b>\$2,367</b>	<b>\$2,392</b>	<b>\$2,361</b>	<b>\$2,361</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$73	\$81	\$85	\$85	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$673</b>	<b>\$382</b>	<b>\$1,285</b>	<b>\$1,285</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$981	\$83	(\$323)	(\$323)	
<b>OTHER CHARGES</b>	<b>\$981</b>	<b>\$83</b>	<b>(\$323)</b>	<b>(\$323)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,654</b>	<b>\$465</b>	<b>\$962</b>	<b>\$962</b>	
<b>Net Cost:</b>	<b>(\$712)</b>	<b>(\$1,926)</b>	<b>(\$1,399)</b>	<b>(\$1,399)</b>	

**Fund: 0315 - LOGAN ROAD PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$416	\$587	\$300	\$300	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$416	\$587	\$300	\$300	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,593	\$6,593	\$6,574	\$6,574	
<b>CHARGES FOR SERVICES</b>	\$6,593	\$6,593	\$6,574	\$6,574	
<b>Total Revenues:</b>	\$7,009	\$7,181	\$6,874	\$6,874	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$249	\$275	\$290	\$290	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$449	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$899	\$577	\$1,490	\$1,490	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$982	\$98	(\$297)	(\$297)	
<b>OTHER CHARGES</b>	\$982	\$98	(\$297)	(\$297)	
<b>Total Expenditures/Appropriations:</b>	\$1,881	\$675	\$1,193	\$1,193	
<b>Net Cost:</b>	(\$5,128)	(\$6,505)	(\$5,681)	(\$5,681)	

**Fund: 0316 - VALPARAISO WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$379	\$484	\$200	\$200	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$379	\$484	\$200	\$200	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,200	\$3,200	\$3,208	\$3,208	
<b>CHARGES FOR SERVICES</b>	\$3,200	\$3,200	\$3,208	\$3,208	
<b>Total Revenues:</b>	\$3,579	\$3,684	\$3,408	\$3,408	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$92	\$102	\$108	\$108	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,795	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$3,087	\$404	\$1,308	\$1,308	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$92	\$87	\$148	\$148	
<b>OTHER CHARGES</b>	\$92	\$87	\$148	\$148	
<b>Total Expenditures/Appropriations:</b>	\$3,179	\$491	\$1,456	\$1,456	
<b>Net Cost:</b>	(\$399)	(\$3,193)	(\$1,952)	(\$1,952)	

**Fund: 0317 - LAKEHEAD STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> TAXES					
101000 CURRENT SECURED TAXES	\$416	\$493	\$450	\$450	
101001 CURRENT UNITARY TAXES	\$21	\$20	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$6	\$8	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$5	\$8	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$0	\$1	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$20	\$24	\$20	\$20	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
<b>TAXES</b>	<b>\$471</b>	<b>\$556</b>	<b>\$470</b>	<b>\$470</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$12	\$9	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$12</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$7	\$7	\$8	\$8	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$8</b>	<b>\$8</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$0	\$0	\$600	\$600	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>	
<b>Total Revenues:</b>	<b>\$491</b>	<b>\$573</b>	<b>\$1,078</b>	<b>\$1,078</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034893 PROP TAX ADMIN SVS	\$12	\$14	\$15	\$15	
036100 UTILITIES	\$307	\$271	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	<b>\$319</b>	<b>\$286</b>	<b>\$515</b>	<b>\$515</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$488	\$571	\$610	\$610	
<b>OTHER CHARGES</b>	<b>\$488</b>	<b>\$571</b>	<b>\$610</b>	<b>\$610</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$807</b>	<b>\$857</b>	<b>\$1,125</b>	<b>\$1,125</b>	
<b>Net Cost:</b>	<b>\$315</b>	<b>\$284</b>	<b>\$47</b>	<b>\$47</b>	

**Fund: 0318 - LARK COURT PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$252	\$313	\$75	\$75	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$252	\$313	\$75	\$75	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,762	\$1,762	\$1,763	\$1,763	
<b>CHARGES FOR SERVICES</b>	\$1,762	\$1,762	\$1,763	\$1,763	
<b>Total Revenues:</b>	\$2,015	\$2,075	\$1,838	\$1,838	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$25	\$27	\$27	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,008	\$530	\$1,227	\$1,227	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$112)	\$76	\$140	\$140	
<b>OTHER CHARGES</b>	(\$112)	\$76	\$140	\$140	
<b>Total Expenditures/Appropriations:</b>	\$896	\$606	\$1,367	\$1,367	
<b>Net Cost:</b>	(\$1,118)	(\$1,469)	(\$471)	(\$471)	

**Fund: 0319 - MANOR CREST PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$466	\$613	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$466	\$613	\$150	\$150	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,793	\$4,793	\$4,792	\$4,792	
<b>CHARGES FOR SERVICES</b>	\$4,793	\$4,793	\$4,792	\$4,792	
<b>Total Revenues:</b>	\$5,259	\$5,406	\$4,942	\$4,942	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$84	\$92	\$98	\$98	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,122	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,406	\$597	\$1,298	\$1,298	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$79	\$173	\$173	
<b>OTHER CHARGES</b>	\$73	\$79	\$173	\$173	
<b>Total Expenditures/Appropriations:</b>	\$1,479	\$676	\$1,471	\$1,471	
<b>Net Cost:</b>	(\$3,780)	(\$4,729)	(\$3,471)	(\$3,471)	

**Fund: 0320 - SANTA BARBARA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$224	\$318	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$224	\$318	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,002	\$4,002	\$4,003	\$4,003	
<b>CHARGES FOR SERVICES</b>	\$4,002	\$4,002	\$4,003	\$4,003	
<b>Total Revenues:</b>	\$4,227	\$4,320	\$4,083	\$4,083	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$64	\$70	\$74	\$74	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$664	\$372	\$1,274	\$1,274	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$927	\$73	(\$299)	(\$299)	
<b>OTHER CHARGES</b>	\$927	\$73	(\$299)	(\$299)	
<b>Total Expenditures/Appropriations:</b>	\$1,591	\$445	\$975	\$975	
<b>Net Cost:</b>	(\$2,636)	(\$3,875)	(\$3,108)	(\$3,108)	



**Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$156	\$230	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$156	\$230	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,020	\$3,020	\$3,029	\$3,029	
<b>CHARGES FOR SERVICES</b>	\$3,020	\$3,020	\$3,029	\$3,029	
<b>Total Revenues:</b>	\$3,176	\$3,250	\$3,089	\$3,089	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$59	\$65	\$68	\$68	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$658	\$366	\$1,268	\$1,268	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$263)	\$63	\$115	\$115	
<b>OTHER CHARGES</b>	(\$263)	\$63	\$115	\$115	
<b>Total Expenditures/Appropriations:</b>	\$395	\$429	\$1,383	\$1,383	
<b>Net Cost:</b>	(\$2,780)	(\$2,820)	(\$1,706)	(\$1,706)	

**Fund: 0322 - COUNTRY FIELDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$99	\$180	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$99	\$180	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,236	\$5,236	\$5,227	\$5,227	
<b>CHARGES FOR SERVICES</b>	\$5,236	\$5,236	\$5,227	\$5,227	
<b>Total Revenues:</b>	\$5,335	\$5,416	\$5,267	\$5,267	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$163	\$180	\$190	\$190	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,149	\$685	\$1,390	\$1,390	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$713	\$180	\$180	
<b>OTHER CHARGES</b>	\$107	\$713	\$180	\$180	
<b>Total Expenditures/Appropriations:</b>	\$1,256	\$1,398	\$1,570	\$1,570	
<b>Net Cost:</b>	(\$4,079)	(\$4,017)	(\$3,697)	(\$3,697)	

**Fund: 0324 - CHINA GULCH PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$483	\$635	\$165	\$165	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$483	\$635	\$165	\$165	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,916	\$4,916	\$4,917	\$4,917	
<b>CHARGES FOR SERVICES</b>	\$4,916	\$4,916	\$4,917	\$4,917	
<b>Total Revenues:</b>	\$5,400	\$5,552	\$5,082	\$5,082	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$79	\$87	\$92	\$92	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,109	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,388	\$592	\$1,292	\$1,292	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$75	\$99	\$172	\$172	
<b>OTHER CHARGES</b>	\$75	\$99	\$172	\$172	
<b>Total Expenditures/Appropriations:</b>	\$1,463	\$691	\$1,464	\$1,464	
<b>Net Cost:</b>	(\$3,936)	(\$4,860)	(\$3,618)	(\$3,618)	

**Fund: 0325 - MANTON HGTS PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$489	\$734	\$190	\$190	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$489	\$734	\$190	\$190	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,214	\$10,214	\$10,157	\$10,157	
<b>CHARGES FOR SERVICES</b>	\$10,214	\$10,214	\$10,157	\$10,157	
<b>Total Revenues:</b>	\$10,704	\$10,949	\$10,347	\$10,347	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$386	\$426	\$448	\$448	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$540	\$169	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,127	\$795	\$1,648	\$1,648	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$977	\$67	(\$328)	(\$328)	
<b>OTHER CHARGES</b>	\$977	\$67	(\$328)	(\$328)	
<b>Total Expenditures/Appropriations:</b>	\$2,104	\$862	\$1,320	\$1,320	
<b>Net Cost:</b>	(\$8,600)	(\$10,086)	(\$9,027)	(\$9,027)	

**Fund: 0326 - MANZANILLO PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$188	\$270	\$70	\$70	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$188	\$270	\$70	\$70	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,112	\$3,112	\$3,119	\$3,119	
<b>CHARGES FOR SERVICES</b>	\$3,112	\$3,112	\$3,119	\$3,119	
<b>Total Revenues:</b>	\$3,301	\$3,383	\$3,189	\$3,189	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$31	\$33	\$33	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$442	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$670	\$333	\$1,233	\$1,233	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$233)	\$68	\$126	\$126	
<b>OTHER CHARGES</b>	(\$233)	\$68	\$126	\$126	
<b>Total Expenditures/Appropriations:</b>	\$437	\$401	\$1,359	\$1,359	
<b>Net Cost:</b>	(\$2,863)	(\$2,981)	(\$1,830)	(\$1,830)	

**Fund: 0327 - LAVERNE LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$434	\$618	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$434	\$618	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,582	\$26,582	\$26,362	\$26,362	
<b>CHARGES FOR SERVICES</b>	\$26,582	\$26,582	\$26,362	\$26,362	
<b>Total Revenues:</b>	\$27,017	\$27,201	\$26,412	\$26,412	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$107	\$118	\$125	\$125	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$413	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$721	\$420	\$1,325	\$1,325	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$239)	\$607	\$56	\$56	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
<b>OTHER CHARGES</b>	(\$239)	\$607	\$18,885	\$18,885	
<b>Total Expenditures/Appropriations:</b>	\$482	\$1,027	\$20,210	\$20,210	
<b>Net Cost:</b>	(\$26,535)	(\$26,174)	(\$6,202)	(\$6,202)	

**Fund: 0328 - CANTO DEL LUPINE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,179	\$1,508	\$250	\$250	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,179	\$1,508	\$250	\$250	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,920	\$6,920	\$6,890	\$6,890	
<b>CHARGES FOR SERVICES</b>	\$6,920	\$6,920	\$6,890	\$6,890	
<b>Total Revenues:</b>	\$8,099	\$8,428	\$7,140	\$7,140	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$84	\$89	\$89	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$681	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$958	\$657	\$1,289	\$1,289	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$86	\$76	\$136	\$136	
<b>OTHER CHARGES</b>	\$86	\$76	\$136	\$136	
<b>Total Expenditures/Appropriations:</b>	\$1,044	\$733	\$1,425	\$1,425	
<b>Net Cost:</b>	(\$7,055)	(\$7,695)	(\$5,715)	(\$5,715)	

**Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$367	\$464	\$130	\$130	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$367	\$464	\$130	\$130	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,660	\$3,224	\$2,673	\$2,673	
<b>CHARGES FOR SERVICES</b>	\$2,660	\$3,224	\$2,673	\$2,673	
<b>Total Revenues:</b>	\$3,027	\$3,688	\$2,803	\$2,803	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$43	\$31	\$31	
034802 PROF ADMIN SVS	\$200	\$400	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$364	\$1,151	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$591	\$1,595	\$1,231	\$1,231	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$72	\$224	\$166	\$166	
<b>OTHER CHARGES</b>	\$72	\$224	\$166	\$166	
<b>Total Expenditures/Appropriations:</b>	\$663	\$1,819	\$1,397	\$1,397	
<b>Net Cost:</b>	(\$2,364)	(\$1,869)	(\$1,406)	(\$1,406)	



**Fund: 0330 - JORDAN MANOR PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$150	\$213	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$150	\$213	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,520	\$2,520	\$2,534	\$2,534	
<b>CHARGES FOR SERVICES</b>	\$2,520	\$2,520	\$2,534	\$2,534	
<b>Total Revenues:</b>	\$2,671	\$2,734	\$2,584	\$2,584	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$14	\$15	\$17	\$17	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$614	\$317	\$1,217	\$1,217	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$87	(\$208)	\$98	\$98	
<b>OTHER CHARGES</b>	\$87	(\$208)	\$98	\$98	
<b>Total Expenditures/Appropriations:</b>	\$701	\$109	\$1,315	\$1,315	
<b>Net Cost:</b>	(\$1,970)	(\$2,625)	(\$1,269)	(\$1,269)	

**Fund: 0331 - RITTS MILL ROAD PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$19	\$24		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$19	\$24		\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,460	\$4,460		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$4,460	\$4,460		\$0	\$0
<b>Total Revenues:</b>	\$4,479	\$4,484		\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$146	\$66		\$72	\$72
<b>OTHER CHARGES</b>	\$146	\$66		\$72	\$72
<b>Total Expenditures/Appropriations:</b>	\$146	\$66		\$72	\$72
<b>Net Cost:</b>	(\$4,333)	(\$4,418)		\$72	\$72

**Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> TAXES					
101000 CURRENT SECURED TAXES	\$15,963	\$17,026	\$13,000	\$13,000	
101001 CURRENT UNITARY TAXES	\$624	\$588	\$350	\$350	
101011 CURR SEC TAX DEL ADV TEETER	\$251	\$289	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$188	\$277	\$75	\$75	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$21	\$47	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$769	\$828	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$6	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$13	\$9	\$0	\$0	
<b>TAXES</b>	<b>\$17,833</b>	<b>\$19,073</b>	<b>\$14,125</b>	<b>\$14,125</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4,686	\$5,853	\$2,500	\$2,500	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$4,686</b>	<b>\$5,853</b>	<b>\$2,500</b>	<b>\$2,500</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$249	\$256	\$240	\$240	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$249</b>	<b>\$256</b>	<b>\$240</b>	<b>\$240</b>	
<b>Total Revenues:</b>	<b>\$22,769</b>	<b>\$25,183</b>	<b>\$16,865</b>	<b>\$16,865</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$467	\$509	\$500	\$500	
036100 UTILITIES	\$2,714	\$2,297	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,182</b>	<b>\$2,806</b>	<b>\$6,500</b>	<b>\$6,500</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$598	\$669	\$710	\$710	
<b>OTHER CHARGES</b>	<b>\$598</b>	<b>\$669</b>	<b>\$710</b>	<b>\$710</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,780</b>	<b>\$3,475</b>	<b>\$7,210</b>	<b>\$7,210</b>	
<b>Net Cost:</b>	<b>(\$18,989)</b>	<b>(\$21,708)</b>	<b>(\$9,655)</b>	<b>(\$9,655)</b>	

**Fund: 0333 - ROBLEDO ROAD PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$228	\$202	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$228	\$202	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,157	\$10,157	\$10,098	\$10,098	
<b>CHARGES FOR SERVICES</b>	\$10,157	\$10,157	\$10,098	\$10,098	
<b>Total Revenues:</b>	\$10,385	\$10,359	\$10,138	\$10,138	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$133	\$147	\$155	\$155	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$20,048	\$101	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$386	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$704	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	\$21,471	\$449	\$1,355	\$1,355	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$103	\$838	\$405	\$405	
<b>OTHER CHARGES</b>	\$103	\$838	\$405	\$405	
<b>Total Expenditures/Appropriations:</b>	\$21,574	\$1,287	\$1,760	\$1,760	
<b>Net Cost:</b>	\$11,189	(\$9,072)	(\$8,378)	(\$8,378)	

**Fund: 0334 - SANTA BARBARA #2 PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$179	\$268	\$65	\$65	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$179	\$268	\$65	\$65	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,411	\$4,411	\$4,410	\$4,410	
<b>CHARGES FOR SERVICES</b>	\$4,411	\$4,411	\$4,410	\$4,410	
<b>Total Revenues:</b>	\$4,590	\$4,679	\$4,475	\$4,475	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$34	\$36	\$36	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$630	\$335	\$1,236	\$1,236	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,398	\$63	(\$433)	(\$433)	
<b>OTHER CHARGES</b>	\$1,398	\$63	(\$433)	(\$433)	
<b>Total Expenditures/Appropriations:</b>	\$2,028	\$398	\$803	\$803	
<b>Net Cost:</b>	(\$2,561)	(\$4,280)	(\$3,672)	(\$3,672)	

**Fund: 0335 - NO CHAPPARAL DR PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$572	\$720	\$181	\$181	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$572	\$720	\$181	\$181	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,487	\$13,487	\$13,391	\$13,391	
<b>CHARGES FOR SERVICES</b>	\$13,487	\$13,487	\$13,391	\$13,391	
<b>Total Revenues:</b>	\$14,059	\$14,207	\$13,572	\$13,572	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$55	\$61	\$65	\$65	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$790	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,046	\$363	\$1,265	\$1,265	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$130	\$80	\$152	\$152	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
<b>OTHER CHARGES</b>	\$130	\$80	\$10,479	\$10,479	
<b>Total Expenditures/Appropriations:</b>	\$1,176	\$443	\$11,744	\$11,744	
<b>Net Cost:</b>	(\$12,883)	(\$13,763)	(\$1,828)	(\$1,828)	

**Fund: 0337 - WOGGON LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$619	\$764	\$199	\$199	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$619	\$764	\$199	\$199	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,288	\$13,288	\$13,195	\$13,195	
<b>CHARGES FOR SERVICES</b>	\$13,288	\$13,288	\$13,195	\$13,195	
<b>Total Revenues:</b>	\$13,908	\$14,053	\$13,394	\$13,394	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$61	\$67	\$71	\$71	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$691	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$952	\$572	\$1,271	\$1,271	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$131	\$109	\$153	\$153	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928	
<b>OTHER CHARGES</b>	\$131	\$109	\$10,081	\$10,081	
<b>Total Expenditures/Appropriations:</b>	\$1,083	\$681	\$11,352	\$11,352	
<b>Net Cost:</b>	(\$12,824)	(\$13,371)	(\$2,042)	(\$2,042)	

**Fund: 0338 - AIDEN PARK PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$327	\$425	\$114	\$114	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$327	\$425	\$114	\$114	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,110	\$3,110	\$3,119	\$3,119	
<b>CHARGES FOR SERVICES</b>	\$3,110	\$3,110	\$3,119	\$3,119	
<b>Total Revenues:</b>	\$3,438	\$3,536	\$3,233	\$3,233	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$15	\$17	\$19	\$19	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$615	\$319	\$1,219	\$1,219	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$947	\$68	(\$314)	(\$314)	
<b>OTHER CHARGES</b>	\$947	\$68	(\$314)	(\$314)	
<b>Total Expenditures/Appropriations:</b>	\$1,562	\$387	\$905	\$905	
<b>Net Cost:</b>	(\$1,875)	(\$3,149)	(\$2,328)	(\$2,328)	



**Fund: 0339 - L & R ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$372	\$535	\$142	\$142	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$372	\$535	\$142	\$142	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,461	\$6,461	\$6,435	\$6,435	
<b>CHARGES FOR SERVICES</b>	\$6,461	\$6,461	\$6,435	\$6,435	
<b>Total Revenues:</b>	\$6,833	\$6,996	\$6,577	\$6,577	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$169	\$187	\$197	\$197	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$563	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$933	\$692	\$1,397	\$1,397	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$108	\$1,065	\$188	\$188	
<b>OTHER CHARGES</b>	\$108	\$1,065	\$188	\$188	
<b>Total Expenditures/Appropriations:</b>	\$1,041	\$1,758	\$1,585	\$1,585	
<b>Net Cost:</b>	(\$5,792)	(\$5,238)	(\$4,992)	(\$4,992)	

**Fund: 0340 - NO 1 SQUAW CRPT PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$82	\$97	\$22	\$22	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$82	\$97	\$22	\$22	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$643	\$643	\$673	\$673	
<b>CHARGES FOR SERVICES</b>	\$643	\$643	\$673	\$673	
<b>Total Revenues:</b>	\$726	\$741	\$695	\$695	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$23	\$25	\$25	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$442	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$663	\$324	\$1,225	\$1,225	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$75	\$64	\$111	\$111	
<b>OTHER CHARGES</b>	\$75	\$64	\$111	\$111	
<b>Total Expenditures/Appropriations:</b>	\$738	\$388	\$1,336	\$1,336	
<b>Net Cost:</b>	\$11	(\$352)	\$641	\$641	

**Fund: 0341 - ROLLAND COUNTRY ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$369	\$98	\$98	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$276	\$369	\$98	\$98	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,741	\$3,741	\$3,742	\$3,742	
<b>CHARGES FOR SERVICES</b>	\$3,741	\$3,741	\$3,742	\$3,742	
<b>Total Revenues:</b>	\$4,017	\$4,110	\$3,840	\$3,840	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$31	\$33	\$33	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$771	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,000	\$536	\$1,233	\$1,233	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$722	\$89	(\$159)	(\$159)	
<b>OTHER CHARGES</b>	\$722	\$89	(\$159)	(\$159)	
<b>Total Expenditures/Appropriations:</b>	\$1,722	\$625	\$1,074	\$1,074	
<b>Net Cost:</b>	(\$2,295)	(\$3,485)	(\$2,766)	(\$2,766)	

**Fund: 0342 - SHELLY LAND PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$466	\$685	\$178	\$178	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$466	\$685	\$178	\$178	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,242	\$8,242	\$8,217	\$8,217	
<b>CHARGES FOR SERVICES</b>	\$8,242	\$8,242	\$8,217	\$8,217	
<b>Total Revenues:</b>	\$8,708	\$8,927	\$8,395	\$8,395	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$110	\$121	\$128	\$128	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$709	\$410	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,020	\$732	\$1,328	\$1,328	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$176)	\$140	\$121	\$121	
<b>OTHER CHARGES</b>	(\$176)	\$140	\$121	\$121	
<b>Total Expenditures/Appropriations:</b>	\$844	\$872	\$1,449	\$1,449	
<b>Net Cost:</b>	(\$7,864)	(\$8,054)	(\$6,946)	(\$6,946)	

**Fund: 0343 - MILLVILLE WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$543	\$814	\$209	\$209	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$543	\$814	\$209	\$209	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,144	\$10,144	\$10,083	\$10,083	
<b>CHARGES FOR SERVICES</b>	\$10,144	\$10,144	\$10,083	\$10,083	
<b>Total Revenues:</b>	\$10,688	\$10,958	\$10,292	\$10,292	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$152	\$167	\$176	\$176	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$449	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$801	\$469	\$1,376	\$1,376	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$122	(\$146)	\$100	\$100	
<b>OTHER CHARGES</b>	\$122	(\$146)	\$100	\$100	
<b>Total Expenditures/Appropriations:</b>	\$923	\$323	\$1,476	\$1,476	
<b>Net Cost:</b>	(\$9,764)	(\$10,635)	(\$8,816)	(\$8,816)	

**Fund: 0344 - DIAMOND RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$84	\$115	\$26	\$26	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$84</b>	<b>\$115</b>	<b>\$26</b>	<b>\$26</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,483	\$2,483	\$2,495	\$2,495	
<b>CHARGES FOR SERVICES</b>	<b>\$2,483</b>	<b>\$2,483</b>	<b>\$2,495</b>	<b>\$2,495</b>	
<b>Total Revenues:</b>	<b>\$2,567</b>	<b>\$2,598</b>	<b>\$2,521</b>	<b>\$2,521</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$33	\$35	\$35	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$757	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$987</b>	<b>\$538</b>	<b>\$1,235</b>	<b>\$1,235</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,001	\$63	(\$217)	(\$217)	
<b>OTHER CHARGES</b>	<b>\$1,001</b>	<b>\$63</b>	<b>(\$217)</b>	<b>(\$217)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,988</b>	<b>\$601</b>	<b>\$1,018</b>	<b>\$1,018</b>	
<b>Net Cost:</b>	<b>(\$579)</b>	<b>(\$1,997)</b>	<b>(\$1,503)</b>	<b>(\$1,503)</b>	

**Fund: 0345 - MOUNTAIN GATE MEADOWS PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$691	\$870	\$238	\$238	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$691	\$870	\$238	\$238	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,485	\$3,485	
<b>CHARGES FOR SERVICES</b>	\$3,482	\$3,482	\$3,485	\$3,485	
<b>Total Revenues:</b>	\$4,173	\$4,352	\$3,723	\$3,723	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$51	\$54	\$54	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$568	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$815	\$352	\$1,254	\$1,254	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$83	\$99	\$164	\$164	
<b>OTHER CHARGES</b>	\$83	\$99	\$164	\$164	
<b>Total Expenditures/Appropriations:</b>	\$898	\$451	\$1,418	\$1,418	
<b>Net Cost:</b>	(\$3,275)	(\$3,900)	(\$2,305)	(\$2,305)	

**Fund: 0347 - SIERRA VISTA LIGHTING**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$3,440	\$3,570	\$3,000	\$3,000	
101001    CURRENT UNITARY TAXES	\$161	\$151	\$100	\$100	
101011    CURR SEC TAX DEL ADV TEETER	\$54	\$60	\$40	\$40	
101100    SUPPLEMENTAL TAXES CURRENT	\$40	\$58	\$30	\$30	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$4	\$9	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$165	\$173	\$150	\$150	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$1	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$3	\$2	\$0	\$0	
<b>TAXES</b>	<b>\$3,870</b>	<b>\$4,028</b>	<b>\$3,320</b>	<b>\$3,320</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$1,143	\$1,400	\$700	\$700	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,143</b>	<b>\$1,400</b>	<b>\$700</b>	<b>\$700</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
546000    STATE HOMEOWNERS EXEMPTION	\$53	\$53	\$50	\$50	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$53</b>	<b>\$53</b>	<b>\$50</b>	<b>\$50</b>	
<b>Total Revenues:</b>	<b>\$5,067</b>	<b>\$5,482</b>	<b>\$4,070</b>	<b>\$4,070</b>	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
034800    PROF & SPECIAL SERVICES	\$50	\$0	\$1,000	\$1,000	
034893    PROP TAX ADMIN SVS	\$101	\$107	\$110	\$110	
036100    UTILITIES	\$1,223	\$1,276	\$1,500	\$1,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,375</b>	<b>\$1,384</b>	<b>\$2,610</b>	<b>\$2,610</b>	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$496	\$672	\$687	\$687	
<b>OTHER CHARGES</b>	<b>\$496</b>	<b>\$672</b>	<b>\$687</b>	<b>\$687</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,871</b>	<b>\$2,056</b>	<b>\$3,297</b>	<b>\$3,297</b>	
<b>Net Cost:</b>	<b>(\$3,195)</b>	<b>(\$3,426)</b>	<b>(\$773)</b>	<b>(\$773)</b>	



**Fund: 0351 - TIMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$544	\$689	\$187	\$187	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$544	\$689	\$187	\$187	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,459	\$3,459	\$3,465	\$3,465	
<b>CHARGES FOR SERVICES</b>	\$3,459	\$3,459	\$3,465	\$3,465	
<b>Total Revenues:</b>	\$4,004	\$4,148	\$3,652	\$3,652	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$32	\$34	\$34	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,015	\$537	\$1,234	\$1,234	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$59	\$76	\$132	\$132	
<b>OTHER CHARGES</b>	\$59	\$76	\$132	\$132	
<b>Total Expenditures/Appropriations:</b>	\$1,074	\$613	\$1,366	\$1,366	
<b>Net Cost:</b>	(\$2,930)	(\$3,535)	(\$2,286)	(\$2,286)	

**Fund: 0360 - EQUESTRIAN ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$248	\$299	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$248	\$299	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,513	\$1,513	\$1,514	\$1,514	
<b>CHARGES FOR SERVICES</b>	\$1,513	\$1,513	\$1,514	\$1,514	
<b>Total Revenues:</b>	\$1,762	\$1,813	\$1,554	\$1,554	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$14	\$16	\$17	\$17	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$757	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$972	\$521	\$1,217	\$1,217	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$93	\$80	\$131	\$131	
<b>OTHER CHARGES</b>	\$93	\$80	\$131	\$131	
<b>Total Expenditures/Appropriations:</b>	\$1,065	\$601	\$1,348	\$1,348	
<b>Net Cost:</b>	(\$696)	(\$1,212)	(\$206)	(\$206)	

**Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> TAXES					
101000 CURRENT SECURED TAXES	\$976	\$971	\$750	\$750	
101001 CURRENT UNITARY TAXES	\$32	\$30	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$15	\$16	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$11	\$16	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1	\$2	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$47	\$47	\$0	\$0	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
<b>TAXES</b>	<b>\$1,084</b>	<b>\$1,085</b>	<b>\$750</b>	<b>\$750</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$87	\$112	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$87</b>	<b>\$112</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$15	\$15	\$15	\$15	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$15</b>	<b>\$15</b>	<b>\$15</b>	<b>\$15</b>	
<b>Total Revenues:</b>	<b>\$1,187</b>	<b>\$1,213</b>	<b>\$770</b>	<b>\$770</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$85	\$94	\$99	\$99	
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>\$313</b>	<b>\$323</b>	<b>\$1,328</b>	<b>\$1,328</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$316	\$383	\$353	\$353	
<b>OTHER CHARGES</b>	<b>\$316</b>	<b>\$383</b>	<b>\$353</b>	<b>\$353</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$629</b>	<b>\$706</b>	<b>\$1,681</b>	<b>\$1,681</b>	
<b>Net Cost:</b>	<b>(\$557)</b>	<b>(\$507)</b>	<b>\$911</b>	<b>\$911</b>	

**Fund: 0364 - SONORA TRAILS PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$542	\$805	\$70	\$70	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$542	\$805	\$70	\$70	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$68	\$0	\$0	\$0	
668144 S/A IN LIEU PARCEL CHGS CURR	\$11,352	\$11,420	\$11,352	\$11,352	
<b>CHARGES FOR SERVICES</b>	\$11,420	\$11,420	\$11,352	\$11,352	
<b>Total Revenues:</b>	\$11,962	\$12,225	\$11,422	\$11,422	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$307	\$339	\$356	\$356	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,299	\$790	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,807	\$1,329	\$1,556	\$1,556	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$413	\$487	\$32	\$32	
<b>OTHER CHARGES</b>	\$413	\$487	\$32	\$32	
<b>Total Expenditures/Appropriations:</b>	\$2,220	\$1,816	\$1,588	\$1,588	
<b>Net Cost:</b>	(\$9,742)	(\$10,408)	(\$9,834)	(\$9,834)	

**Fund: 0366 - PONDER WAY PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$15	\$11	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$15	\$11	\$0	\$0	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$428	\$428	\$465	\$465	
<b>CHARGES FOR SERVICES</b>	\$428	\$428	\$465	\$465	
<b>Total Revenues:</b>	\$444	\$440	\$465	\$465	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$97	\$107	\$113	\$113	
034802 PROF ADMIN SVS	\$200	\$0	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$413	\$101	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	\$711	\$209	\$813	\$813	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$94	\$91	\$120	\$120	
<b>OTHER CHARGES</b>	\$94	\$91	\$120	\$120	
<b>Total Expenditures/Appropriations:</b>	\$805	\$300	\$933	\$933	
<b>Net Cost:</b>	\$361	(\$140)	\$468	\$468	

**Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$269	\$374	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$269	\$374	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$80	\$0	\$0	\$0	
668162 S/A SHASTA MEADOWS PRD CURR	\$4,117	\$4,197	\$4,198	\$4,198	
<b>CHARGES FOR SERVICES</b>	\$4,197	\$4,197	\$4,198	\$4,198	
<b>Total Revenues:</b>	\$4,467	\$4,571	\$4,238	\$4,238	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$120	\$133	\$140	\$140	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,106	\$638	\$1,340	\$1,340	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$181)	\$61	\$137	\$137	
<b>OTHER CHARGES</b>	(\$181)	\$61	\$137	\$137	
<b>Total Expenditures/Appropriations:</b>	\$925	\$699	\$1,477	\$1,477	
<b>Net Cost:</b>	(\$3,541)	(\$3,872)	(\$2,761)	(\$2,761)	

**Fund: 0368 - OLD STAGECOACH PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$300	\$390	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$300	\$390	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,411	\$3,411	\$3,416	\$3,416	
<b>CHARGES FOR SERVICES</b>	\$3,411	\$3,411	\$3,416	\$3,416	
<b>Total Revenues:</b>	\$3,712	\$3,801	\$3,476	\$3,476	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$75	\$83	\$87	\$87	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$900	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,176	\$588	\$1,287	\$1,287	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$92	\$577	\$153	\$153	
<b>OTHER CHARGES</b>	\$92	\$577	\$153	\$153	
<b>Total Expenditures/Appropriations:</b>	\$1,268	\$1,165	\$1,440	\$1,440	
<b>Net Cost:</b>	(\$2,444)	(\$2,636)	(\$2,036)	(\$2,036)	

**Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$349	\$620	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$349	\$620	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,408	\$16,408	\$16,305	\$16,305	
<b>CHARGES FOR SERVICES</b>	\$16,408	\$16,408	\$16,305	\$16,305	
<b>Total Revenues:</b>	\$16,758	\$17,028	\$16,365	\$16,365	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$975	\$1,076	\$1,130	\$1,130	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$6,249	\$5,387	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$7,424	\$6,664	\$2,330	\$2,330	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$86)	\$10	\$160	\$160	
<b>OTHER CHARGES</b>	(\$86)	\$10	\$160	\$160	
<b>Total Expenditures/Appropriations:</b>	\$7,338	\$6,674	\$2,490	\$2,490	
<b>Net Cost:</b>	(\$9,419)	(\$10,354)	(\$13,875)	(\$13,875)	



**Fund: 0370 - ALPINE WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$176	\$249	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$176	\$249	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,460	\$3,460	\$3,465	\$3,465	
<b>CHARGES FOR SERVICES</b>	\$3,460	\$3,460	\$3,465	\$3,465	
<b>Total Revenues:</b>	\$3,636	\$3,709	\$3,515	\$3,515	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$103	\$114	\$120	\$120	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$771	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,075	\$619	\$1,320	\$1,320	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$176)	\$87	\$140	\$140	
<b>OTHER CHARGES</b>	(\$176)	\$87	\$140	\$140	
<b>Total Expenditures/Appropriations:</b>	\$899	\$706	\$1,460	\$1,460	
<b>Net Cost:</b>	(\$2,737)	(\$3,003)	(\$2,055)	(\$2,055)	

**Fund: 0372 - DUSTY OAKS TRAIL PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$197	\$412	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$197	\$412	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,707	\$12,707	\$12,623	\$12,623	
<b>CHARGES FOR SERVICES</b>	\$12,707	\$12,707	\$12,623	\$12,623	
<b>Total Revenues:</b>	\$12,905	\$13,120	\$12,663	\$12,663	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$310	\$342	\$359	\$359	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,391	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,901	\$914	\$1,559	\$1,559	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$167)	\$1,121	\$168	\$168	
<b>OTHER CHARGES</b>	(\$167)	\$1,121	\$168	\$168	
<b>Total Expenditures/Appropriations:</b>	\$1,734	\$2,036	\$1,727	\$1,727	
<b>Net Cost:</b>	(\$11,171)	(\$11,084)	(\$10,936)	(\$10,936)	

**Fund: 0376 - BUCKSHOT LN PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$31	\$27	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$31</b>	<b>\$27</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$31</b>	<b>\$27</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$43	\$46	\$46	
034802 PROF ADMIN SVS	\$200	\$200	\$0	\$0	
034844 PROF ROAD CONSTR & MAINT SVS	\$329	\$0	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$529</b>	<b>\$243</b>	<b>\$1,046</b>	<b>\$1,046</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$64	\$43	\$85	\$85	
<b>OTHER CHARGES</b>	<b>\$64</b>	<b>\$43</b>	<b>\$85</b>	<b>\$85</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$593</b>	<b>\$286</b>	<b>\$1,131</b>	<b>\$1,131</b>	
<b>Net Cost:</b>	<b>\$561</b>	<b>\$259</b>	<b>\$1,131</b>	<b>\$1,131</b>	

**Fund: 0380 - AMESBURY VILLAGE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$206	\$244	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$206	\$244	\$100	\$100	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,242	\$1,242	\$1,267	\$1,267	
<b>CHARGES FOR SERVICES</b>	\$1,242	\$1,242	\$1,267	\$1,267	
<b>Total Revenues:</b>	\$1,449	\$1,486	\$1,367	\$1,367	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$11	\$12	\$13	\$13	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,512	\$237	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,724	\$449	\$1,213	\$1,213	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$84	\$72	\$146	\$146	
<b>OTHER CHARGES</b>	\$84	\$72	\$146	\$146	
<b>Total Expenditures/Appropriations:</b>	\$1,808	\$521	\$1,359	\$1,359	
<b>Net Cost:</b>	\$359	(\$965)	(\$8)	(\$8)	

**Fund: 0381 - PALO CEDRO OAKS PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,156	\$1,466	\$700	\$700	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,156	\$1,466	\$700	\$700	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,636	\$6,636	\$6,616	\$6,616	
<b>CHARGES FOR SERVICES</b>	\$6,636	\$6,636	\$6,616	\$6,616	
<b>Total Revenues:</b>	\$7,793	\$8,103	\$7,316	\$7,316	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$98	\$108	\$114	\$114	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,223	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,521	\$613	\$1,314	\$1,314	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	\$106	\$192	\$192	
<b>OTHER CHARGES</b>	\$88	\$106	\$192	\$192	
<b>Total Expenditures/Appropriations:</b>	\$1,609	\$719	\$1,506	\$1,506	
<b>Net Cost:</b>	(\$6,184)	(\$7,383)	(\$5,810)	(\$5,810)	

**Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$452	\$925	\$400	\$400	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$452	\$925	\$400	\$400	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,932	\$23,932	\$23,760	\$23,760	
<b>CHARGES FOR SERVICES</b>	\$23,932	\$23,932	\$23,760	\$23,760	
<b>Total Revenues:</b>	\$24,385	\$24,858	\$24,160	\$24,160	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,096	\$1,209	\$1,270	\$1,270	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$618	\$2,933	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,914	\$4,343	\$2,470	\$2,470	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$504	\$675	(\$157)	(\$157)	
<b>OTHER CHARGES</b>	\$504	\$675	(\$157)	(\$157)	
<b>Total Expenditures/Appropriations:</b>	\$2,418	\$5,018	\$2,313	\$2,313	
<b>Net Cost:</b>	(\$21,967)	(\$19,839)	(\$21,847)	(\$21,847)	

**Fund: 0383 - HOLIDAY ACRES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$523	\$898	\$400	\$400	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$523	\$898	\$400	\$400	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,626	\$17,626	\$17,503	\$17,503	
<b>CHARGES FOR SERVICES</b>	\$17,626	\$17,626	\$17,503	\$17,503	
<b>Total Revenues:</b>	\$18,150	\$18,525	\$17,903	\$17,903	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$771	\$851	\$894	\$894	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$827	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,799	\$1,423	\$2,094	\$2,094	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29	\$936	\$174	\$174	
<b>OTHER CHARGES</b>	\$29	\$936	\$174	\$174	
<b>Total Expenditures/Appropriations:</b>	\$1,828	\$2,359	\$2,268	\$2,268	
<b>Net Cost:</b>	(\$16,322)	(\$16,165)	(\$15,635)	(\$15,635)	

**Fund: 0385 - CSA #14 BELMONT STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$748	\$929	\$400	\$400	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$748</b>	<b>\$929</b>	<b>\$400</b>	<b>\$400</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$556	\$556	\$594	\$594	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,614	\$1,614	\$1,635	\$1,635	
<b>CHARGES FOR SERVICES</b>	<b>\$2,171</b>	<b>\$2,171</b>	<b>\$2,229</b>	<b>\$2,229</b>	
<b>Total Revenues:</b>	<b>\$2,919</b>	<b>\$3,100</b>	<b>\$2,629</b>	<b>\$2,629</b>	
<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>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$70	\$95	\$312	\$312	
<b>OTHER CHARGES</b>	<b>\$70</b>	<b>\$95</b>	<b>\$312</b>	<b>\$312</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$70</b>	<b>\$95</b>	<b>\$2,312</b>	<b>\$2,312</b>	
<b>Net Cost:</b>	<b>(\$2,849)</b>	<b>(\$3,005)</b>	<b>(\$317)</b>	<b>(\$317)</b>	



**Fund: 0386 - CSA #15 STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Category: 100 TAXES</b>				
101000 CURRENT SECURED TAXES	\$97,387	\$103,362	\$85,000	\$85,000
101001 CURRENT UNITARY TAXES	\$8,020	\$7,551	\$6,500	\$6,500
101011 CURR SEC TAX DEL ADV TEETER	\$1,534	\$1,756	\$0	\$0
101012 RDA RESIDUAL PROP TAX HS34188	\$323	\$344	\$50	\$50
101013 RDA 1290 PT PROP TX HS33607.5	\$268	\$294	\$100	\$100
101100 SUPPLEMENTAL TAXES CURRENT	\$1,162	\$1,692	\$800	\$800
101111 SUPPLEMENTAL TAXES CURR TEETER	\$134	\$287	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$4,695	\$5,031	\$4,500	\$4,500
103010 SUPPLEMENTAL TAXES PRIOR	\$2	\$40	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$86	\$60	\$40	\$40
109100 TIMBER YIELD TAXES	\$5	\$4	\$0	\$0
<b>TAXES</b>	<b>\$113,620</b>	<b>\$120,425</b>	<b>\$96,990</b>	<b>\$96,990</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$11,316	\$14,290	\$6,000	\$6,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$11,316</b>	<b>\$14,290</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
546000 STATE HOMEOWNERS EXEMPTION	\$1,530	\$1,554	\$1,500	\$1,500
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,530</b>	<b>\$1,554</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668144 S/A IN LIEU PARCEL CHGS CURR	\$14,989	\$15,204	\$15,269	\$15,269
<b>CHARGES FOR SERVICES</b>	<b>\$14,989</b>	<b>\$15,204</b>	<b>\$15,269</b>	<b>\$15,269</b>
<b>Total Revenues:</b>	<b>\$141,457</b>	<b>\$151,475</b>	<b>\$119,759</b>	<b>\$119,759</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$13,712	\$11,133	\$1,000	\$1,000
034893 PROP TAX ADMIN SVS	\$2,960	\$3,197	\$4,000	\$4,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$1,000	\$1,000
036100 UTILITIES	\$72,594	\$62,775	\$100,000	\$100,000
<b>SERVICES AND SUPPLIES</b>	<b>\$89,266</b>	<b>\$77,106</b>	<b>\$106,000</b>	<b>\$106,000</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,343	\$1,218	\$981	\$981
<b>OTHER CHARGES</b>	<b>\$1,343</b>	<b>\$1,218</b>	<b>\$981</b>	<b>\$981</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$90,610</b>	<b>\$78,324</b>	<b>\$106,981</b>	<b>\$106,981</b>
<b>Net Cost:</b>	<b>(\$50,847)</b>	<b>(\$73,151)</b>	<b>(\$12,778)</b>	<b>(\$12,778)</b>

**Fund: 0393 - CSA #7 BURNEY STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,482	\$1,922	\$800	\$800	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,482	\$1,922	\$800	\$800	
<b>Category: 600</b> CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,408	\$4,408	\$4,427	\$4,427	
<b>CHARGES FOR SERVICES</b>	\$4,408	\$4,408	\$4,427	\$4,427	
<b>Total Revenues:</b>	\$5,891	\$6,331	\$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	
036100 UTILITIES	\$161	\$151	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	\$161	\$151	\$2,200	\$2,200	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$271	\$333	\$624	\$624	
<b>OTHER CHARGES</b>	\$271	\$333	\$624	\$624	
<b>Total Expenditures/Appropriations:</b>	\$432	\$484	\$2,824	\$2,824	
<b>Net Cost:</b>	(\$5,458)	(\$5,846)	(\$2,403)	(\$2,403)	

**Fund: 0397 - LOS PALOS DRIVE EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$233	\$298	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$233</b>	<b>\$298</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,863	\$1,863	\$1,880	\$1,880	
<b>CHARGES FOR SERVICES</b>	<b>\$1,863</b>	<b>\$1,863</b>	<b>\$1,880</b>	<b>\$1,880</b>	
<b>Total Revenues:</b>	<b>\$2,096</b>	<b>\$2,161</b>	<b>\$1,940</b>	<b>\$1,940</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$24	\$25	\$25	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$371	\$67	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$593</b>	<b>\$291</b>	<b>\$1,225</b>	<b>\$1,225</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$162	\$51	\$75	\$75	
<b>OTHER CHARGES</b>	<b>\$162</b>	<b>\$51</b>	<b>\$75</b>	<b>\$75</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$755</b>	<b>\$342</b>	<b>\$1,300</b>	<b>\$1,300</b>	
<b>Net Cost:</b>	<b>(\$1,341)</b>	<b>(\$1,819)</b>	<b>(\$640)</b>	<b>(\$640)</b>	

**Fund: 0398 - FOXWOOD ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,873	\$2,123	\$250	\$250	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,873	\$2,123	\$250	\$250	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,670	\$10,670	\$10,603	\$10,603	
<b>CHARGES FOR SERVICES</b>	\$10,670	\$10,670	\$10,603	\$10,603	
<b>Total Revenues:</b>	\$12,543	\$12,793	\$10,853	\$10,853	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$158	\$174	\$183	\$183	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$16,836	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$17,194	\$476	\$1,383	\$1,383	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$136	\$598	\$268	\$268	
<b>OTHER CHARGES</b>	\$136	\$598	\$268	\$268	
<b>Total Expenditures/Appropriations:</b>	\$17,330	\$1,074	\$1,651	\$1,651	
<b>Net Cost:</b>	\$4,787	(\$11,719)	(\$9,202)	(\$9,202)	

**Fund: 0399 - ROCKY LEDGE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$2,380	\$3,052	\$400	\$400	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2,380	\$3,052	\$400	\$400	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,658	\$13,658	\$13,563	\$13,563	
<b>CHARGES FOR SERVICES</b>	\$13,658	\$13,658	\$13,563	\$13,563	
<b>Total Revenues:</b>	\$16,038	\$16,710	\$13,963	\$13,963	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$185	\$205	\$215	\$215	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$563	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$949	\$777	\$1,415	\$1,415	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$164	\$169	\$169	
<b>OTHER CHARGES</b>	\$100	\$164	\$169	\$169	
<b>Total Expenditures/Appropriations:</b>	\$1,049	\$941	\$1,584	\$1,584	
<b>Net Cost:</b>	(\$14,989)	(\$15,768)	(\$12,379)	(\$12,379)	

**Fund: 0600 - COTTONWOOD CRK PRD ADM**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$530	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$412	\$530	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,485	\$3,485	
<b>CHARGES FOR SERVICES</b>	\$3,482	\$3,482	\$3,485	\$3,485	
<b>Total Revenues:</b>	\$3,894	\$4,012	\$3,565	\$3,565	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$35	\$37	\$37	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$631	\$336	\$1,237	\$1,237	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$70	\$190	\$194	\$194	
<b>OTHER CHARGES</b>	\$70	\$190	\$194	\$194	
<b>Total Expenditures/Appropriations:</b>	\$701	\$526	\$1,431	\$1,431	
<b>Net Cost:</b>	(\$3,192)	(\$3,486)	(\$2,134)	(\$2,134)	

**Fund: 0602 - AEGEAN WAY PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$293	\$360	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$293	\$360	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,019	\$2,019	\$2,034	\$2,034	
<b>CHARGES FOR SERVICES</b>	\$2,019	\$2,019	\$2,034	\$2,034	
<b>Total Revenues:</b>	\$2,312	\$2,379	\$2,094	\$2,094	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$32	\$34	\$34	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$771	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,000	\$537	\$1,234	\$1,234	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$79	\$62	\$122	\$122	
<b>OTHER CHARGES</b>	\$79	\$62	\$122	\$122	
<b>Total Expenditures/Appropriations:</b>	\$1,079	\$599	\$1,356	\$1,356	
<b>Net Cost:</b>	(\$1,232)	(\$1,780)	(\$738)	(\$738)	

**Fund: 0603 - VILLAGE GREEN PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$430	\$534	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$430	\$534	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,680	\$2,680	\$2,681	\$2,681	
<b>CHARGES FOR SERVICES</b>	\$2,680	\$2,680	\$2,681	\$2,681	
<b>Total Revenues:</b>	\$3,110	\$3,214	\$2,761	\$2,761	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$21	\$23	\$23	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,030	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,250	\$526	\$1,223	\$1,223	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$80	\$70	\$131	\$131	
<b>OTHER CHARGES</b>	\$80	\$70	\$131	\$131	
<b>Total Expenditures/Appropriations:</b>	\$1,330	\$596	\$1,354	\$1,354	
<b>Net Cost:</b>	(\$1,780)	(\$2,617)	(\$1,407)	(\$1,407)	



**Fund: 0604 - BUTTERFIELD LANE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$344	\$448	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$344	\$448	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,554	\$2,554	\$2,555	\$2,555	
<b>CHARGES FOR SERVICES</b>	\$2,554	\$2,554	\$2,555	\$2,555	
<b>Total Revenues:</b>	\$2,899	\$3,003	\$2,635	\$2,635	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$45	\$50	\$53	\$53	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$645	\$352	\$1,253	\$1,253	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26	(\$31)	\$302	\$302	
<b>OTHER CHARGES</b>	\$26	(\$31)	\$302	\$302	
<b>Total Expenditures/Appropriations:</b>	\$671	\$321	\$1,555	\$1,555	
<b>Net Cost:</b>	(\$2,227)	(\$2,682)	(\$1,080)	(\$1,080)	

**Fund: 0605 - HONEYBEE ACRES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$338	\$418	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$338	\$418	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,139	\$2,139	\$2,139	\$2,139	
<b>CHARGES FOR SERVICES</b>	\$2,139	\$2,139	\$2,139	\$2,139	
<b>Total Revenues:</b>	\$2,477	\$2,557	\$2,219	\$2,219	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$771	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$992	\$527	\$1,224	\$1,224	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$89	\$63	\$123	\$123	
<b>OTHER CHARGES</b>	\$89	\$63	\$123	\$123	
<b>Total Expenditures/Appropriations:</b>	\$1,081	\$590	\$1,347	\$1,347	
<b>Net Cost:</b>	(\$1,396)	(\$1,967)	(\$872)	(\$872)	

**Fund: 0606 - SILVER SADDLE EST PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$576	\$727	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$576	\$727	\$100	\$100	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,802	\$3,297	\$3,802	\$3,802	
<b>CHARGES FOR SERVICES</b>	\$3,802	\$3,297	\$3,802	\$3,802	
<b>Total Revenues:</b>	\$4,379	\$4,025	\$3,902	\$3,902	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$33	\$35	\$35	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,123	\$304	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,353	\$538	\$1,235	\$1,235	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$116	(\$201)	\$135	\$135	
<b>OTHER CHARGES</b>	\$116	(\$201)	\$135	\$135	
<b>Total Expenditures/Appropriations:</b>	\$1,469	\$337	\$1,370	\$1,370	
<b>Net Cost:</b>	(\$2,909)	(\$3,688)	(\$2,532)	(\$2,532)	

**Fund: 0607 - WISTERIA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,663	\$2,078	\$300	\$300	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,663	\$2,078	\$300	\$300	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,029	\$10,029	\$10,030	\$10,030	
<b>CHARGES FOR SERVICES</b>	\$10,029	\$10,029	\$10,030	\$10,030	
<b>Total Revenues:</b>	\$11,693	\$12,108	\$10,330	\$10,330	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$99	\$110	\$116	\$116	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,642	\$1,194	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$2,942	\$1,504	\$1,316	\$1,316	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$144	\$109	\$150	\$150	
<b>OTHER CHARGES</b>	\$144	\$109	\$150	\$150	
<b>Total Expenditures/Appropriations:</b>	\$3,086	\$1,613	\$1,466	\$1,466	
<b>Net Cost:</b>	(\$8,607)	(\$10,494)	(\$8,864)	(\$8,864)	

**Fund: 0608 - SANTA BARBARA 3\_4 PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$816	\$1,057	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$816	\$1,057	\$100	\$100	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,629	\$5,629	\$5,629	\$5,629	
<b>CHARGES FOR SERVICES</b>	\$5,629	\$5,629	\$5,629	\$5,629	
<b>Total Revenues:</b>	\$6,446	\$6,686	\$5,729	\$5,729	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$52	\$57	\$60	\$60	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$634	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$886	\$359	\$1,260	\$1,260	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	\$92	\$57	\$57	
<b>OTHER CHARGES</b>	\$96	\$92	\$57	\$57	
<b>Total Expenditures/Appropriations:</b>	\$982	\$451	\$1,317	\$1,317	
<b>Net Cost:</b>	(\$5,463)	(\$6,235)	(\$4,412)	(\$4,412)	

**Fund: 0609 - STILLWATER RNCH PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$510	\$638	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$510	\$638	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,157	\$3,162	\$3,162	\$3,162	
<b>CHARGES FOR SERVICES</b>	\$3,157	\$3,162	\$3,162	\$3,162	
<b>Total Revenues:</b>	\$3,668	\$3,800	\$3,242	\$3,242	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$47	\$50	\$50	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,158	\$237	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,401	\$484	\$1,250	\$1,250	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$72	\$82	\$159	\$159	
<b>OTHER CHARGES</b>	\$72	\$82	\$159	\$159	
<b>Total Expenditures/Appropriations:</b>	\$1,473	\$566	\$1,409	\$1,409	
<b>Net Cost:</b>	(\$2,195)	(\$3,234)	(\$1,833)	(\$1,833)	

**Fund: 0610 - STERLING RANCH PRD ADM**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$536	\$679	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$536	\$679	\$100	\$100	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,483	\$3,483	
<b>CHARGES FOR SERVICES</b>	\$3,482	\$3,482	\$3,483	\$3,483	
<b>Total Revenues:</b>	\$4,019	\$4,162	\$3,583	\$3,583	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$237	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,006	\$459	\$1,224	\$1,224	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$90	\$63	\$126	\$126	
<b>OTHER CHARGES</b>	\$90	\$63	\$126	\$126	
<b>Total Expenditures/Appropriations:</b>	\$1,096	\$522	\$1,350	\$1,350	
<b>Net Cost:</b>	(\$2,923)	(\$3,639)	(\$2,233)	(\$2,233)	

**Fund: 0611 - MT LSSN WOODS PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$2,955	\$3,805	\$750	\$750	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2,955	\$3,805	\$750	\$750	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,380	\$19,380	\$19,380	\$19,380	
<b>CHARGES FOR SERVICES</b>	\$19,380	\$19,380	\$19,380	\$19,380	
<b>Total Revenues:</b>	\$22,336	\$23,185	\$20,130	\$20,130	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$146	\$161	\$169	\$169	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$3,193	\$372	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$3,539	\$733	\$1,369	\$1,369	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104	\$137	\$203	\$203	
<b>OTHER CHARGES</b>	\$104	\$137	\$203	\$203	
<b>Total Expenditures/Appropriations:</b>	\$3,643	\$870	\$1,572	\$1,572	
<b>Net Cost:</b>	(\$18,692)	(\$22,315)	(\$18,558)	(\$18,558)	



**Fund: 0612 - WATERLEAF EST PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$529	\$675	\$90	\$90	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$529	\$675	\$90	\$90	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,967	\$4,967	\$4,967	\$4,967	
<b>CHARGES FOR SERVICES</b>	\$4,967	\$4,967	\$4,967	\$4,967	
<b>Total Revenues:</b>	\$5,496	\$5,642	\$5,057	\$5,057	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$72	\$80	\$84	\$84	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$703	\$440	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$976	\$720	\$1,284	\$1,284	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$533	\$56	(\$93)	(\$93)	
<b>OTHER CHARGES</b>	\$533	\$56	(\$93)	(\$93)	
<b>Total Expenditures/Appropriations:</b>	\$1,509	\$776	\$1,191	\$1,191	
<b>Net Cost:</b>	(\$3,987)	(\$4,866)	(\$3,866)	(\$3,866)	

**Fund: 0613 - JENNIFER DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$221	\$276	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$221	\$276	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,739	\$1,739	\$1,740	\$1,740	
<b>CHARGES FOR SERVICES</b>	\$1,739	\$1,739	\$1,740	\$1,740	
<b>Total Revenues:</b>	\$1,961	\$2,016	\$1,790	\$1,790	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$52	\$57	\$60	\$60	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$33	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$680	\$291	\$1,260	\$1,260	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$60	\$67	\$113	\$113	
<b>OTHER CHARGES</b>	\$60	\$67	\$113	\$113	
<b>Total Expenditures/Appropriations:</b>	\$740	\$358	\$1,373	\$1,373	
<b>Net Cost:</b>	(\$1,221)	(\$1,658)	(\$417)	(\$417)	

**Fund: 0614 - WHITE OAK MANOR PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$586	\$90	\$90	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$448	\$586	\$90	\$90	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,386	\$3,386	\$3,387	\$3,387	
<b>CHARGES FOR SERVICES</b>	\$3,386	\$3,386	\$3,387	\$3,387	
<b>Total Revenues:</b>	\$3,835	\$3,973	\$3,477	\$3,477	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$558	\$33	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$784	\$262	\$1,231	\$1,231	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$87	\$82	\$140	\$140	
<b>OTHER CHARGES</b>	\$87	\$82	\$140	\$140	
<b>Total Expenditures/Appropriations:</b>	\$871	\$344	\$1,371	\$1,371	
<b>Net Cost:</b>	(\$2,963)	(\$3,628)	(\$2,106)	(\$2,106)	

**Fund: 0615 - TERRI LEE TR EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$129	\$159	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$129	\$159	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,196	\$1,196	\$1,196	\$1,196	
<b>CHARGES FOR SERVICES</b>	\$1,196	\$1,196	\$1,196	\$1,196	
<b>Total Revenues:</b>	\$1,325	\$1,356	\$1,216	\$1,216	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$37	\$41	\$43	\$43	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$568	\$33	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$806	\$275	\$1,243	\$1,243	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$66	\$60	\$118	\$118	
<b>OTHER CHARGES</b>	\$66	\$60	\$118	\$118	
<b>Total Expenditures/Appropriations:</b>	\$872	\$335	\$1,361	\$1,361	
<b>Net Cost:</b>	(\$453)	(\$1,021)	\$145	\$145	

**Fund: 0616 - WESTVIEW ROAD EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$107	\$135	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$107	\$135	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,339	\$1,339	\$1,340	\$1,340	
<b>CHARGES FOR SERVICES</b>	\$1,339	\$1,339	\$1,340	\$1,340	
<b>Total Revenues:</b>	\$1,447	\$1,475	\$1,360	\$1,360	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$150	\$166	\$175	\$175	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$413	\$1,398	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$764	\$1,765	\$1,375	\$1,375	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$76	\$118	\$107	\$107	
<b>OTHER CHARGES</b>	\$76	\$118	\$107	\$107	
<b>Total Expenditures/Appropriations:</b>	\$840	\$1,883	\$1,482	\$1,482	
<b>Net Cost:</b>	(\$606)	\$407	\$122	\$122	

**Fund: 0617 - SLEEPING BULL EST PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$1,237	\$1,607	\$300	\$300	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,237	\$1,607	\$300	\$300	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,997	\$10,002	\$9,940	\$9,940	
<b>CHARGES FOR SERVICES</b>	\$9,997	\$10,002	\$9,940	\$9,940	
<b>Total Revenues:</b>	\$11,234	\$11,609	\$10,240	\$10,240	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$110	\$122	\$128	\$128	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$413	\$3,458	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$724	\$3,780	\$1,328	\$1,328	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105	\$146	\$156	\$156	
<b>OTHER CHARGES</b>	\$105	\$146	\$156	\$156	
<b>Total Expenditures/Appropriations:</b>	\$829	\$3,926	\$1,484	\$1,484	
<b>Net Cost:</b>	(\$10,405)	(\$7,683)	(\$8,756)	(\$8,756)	

**Fund: 0618 - GARTH DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$126	\$157	\$15	\$15	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$126	\$157	\$15	\$15	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,140	\$1,140	\$1,140	\$1,140	
<b>CHARGES FOR SERVICES</b>	\$1,140	\$1,140	\$1,140	\$1,140	
<b>Total Revenues:</b>	\$1,266	\$1,297	\$1,155	\$1,155	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$32	\$35	\$38	\$38	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$589	\$181	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$822	\$417	\$1,238	\$1,238	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$83	\$75	\$124	\$124	
<b>OTHER CHARGES</b>	\$83	\$75	\$124	\$124	
<b>Total Expenditures/Appropriations:</b>	\$905	\$492	\$1,362	\$1,362	
<b>Net Cost:</b>	(\$361)	(\$804)	\$207	\$207	

**Fund: 0619 - CLOVER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$355	\$469	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$355</b>	<b>\$469</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,219	\$3,219	\$3,219	\$3,219	
<b>CHARGES FOR SERVICES</b>	<b>\$3,219</b>	<b>\$3,219</b>	<b>\$3,219</b>	<b>\$3,219</b>	
<b>Total Revenues:</b>	<b>\$3,574</b>	<b>\$3,688</b>	<b>\$3,299</b>	<b>\$3,299</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$66	\$73	\$77	\$77	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$694</b>	<b>\$375</b>	<b>\$1,277</b>	<b>\$1,277</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$79	\$102	\$132	\$132	
<b>OTHER CHARGES</b>	<b>\$79</b>	<b>\$102</b>	<b>\$132</b>	<b>\$132</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$773</b>	<b>\$477</b>	<b>\$1,409</b>	<b>\$1,409</b>	
<b>Net Cost:</b>	<b>(\$2,801)</b>	<b>(\$3,211)</b>	<b>(\$1,890)</b>	<b>(\$1,890)</b>	



**Fund: 0620 - NUNES RANCH PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$522	\$704	\$120	\$120	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$522	\$704	\$120	\$120	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,370	\$5,370	\$5,371	\$5,371	
<b>CHARGES FOR SERVICES</b>	\$5,370	\$5,370	\$5,371	\$5,371	
<b>Total Revenues:</b>	\$5,893	\$6,074	\$5,491	\$5,491	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$57	\$63	\$67	\$67	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$413	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$671	\$365	\$1,267	\$1,267	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$81	\$78	\$118	\$118	
<b>OTHER CHARGES</b>	\$81	\$78	\$118	\$118	
<b>Total Expenditures/Appropriations:</b>	\$752	\$443	\$1,385	\$1,385	
<b>Net Cost:</b>	(\$5,140)	(\$5,631)	(\$4,106)	(\$4,106)	

**Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$32	\$34	\$2	\$2	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$32</b>	<b>\$34</b>	<b>\$2</b>	<b>\$2</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$474	\$474	\$474	\$474	
<b>CHARGES FOR SERVICES</b>	<b>\$474</b>	<b>\$474</b>	<b>\$474</b>	<b>\$474</b>	
<b>Total Revenues:</b>	<b>\$506</b>	<b>\$508</b>	<b>\$476</b>	<b>\$476</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$10	\$11	\$12	\$12	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$442	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$652</b>	<b>\$313</b>	<b>\$1,212</b>	<b>\$1,212</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$68	\$115	\$115	
<b>OTHER CHARGES</b>	<b>\$73</b>	<b>\$68</b>	<b>\$115</b>	<b>\$115</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$725</b>	<b>\$381</b>	<b>\$1,327</b>	<b>\$1,327</b>	
<b>Net Cost:</b>	<b>\$219</b>	<b>(\$127)</b>	<b>\$851</b>	<b>\$851</b>	

**Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$7	\$0	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$563	\$0	\$564	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$563</b>	<b>\$0</b>	<b>\$564</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$571</b>	<b>\$0</b>	<b>\$564</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$12	\$0	\$15	\$0	\$0
034802 PROF ADMIN SVS	\$200	\$0	\$200	\$0	\$0
034844 PROF ROAD CONSTR & MAINT SVS	\$364	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$577</b>	<b>\$0</b>	<b>\$215</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$0	\$168	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$73</b>	<b>\$0</b>	<b>\$168</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$650</b>	<b>\$0</b>	<b>\$383</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cost:</b>	<b>\$79</b>	<b>\$0</b>	<b>(\$181)</b>	<b>\$0</b>	<b>\$0</b>

**Fund: 0623 - NO 2 LOS PALOS EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$145	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$113	\$145	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,230	\$1,230	\$1,230	\$1,230	
<b>CHARGES FOR SERVICES</b>	\$1,230	\$1,230	\$1,230	\$1,230	
<b>Total Revenues:</b>	\$1,344	\$1,376	\$1,240	\$1,240	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$14	\$16	\$17	\$17	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$385	\$67	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$600	\$283	\$1,217	\$1,217	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$74	\$59	\$116	\$116	
<b>OTHER CHARGES</b>	\$74	\$59	\$116	\$116	
<b>Total Expenditures/Appropriations:</b>	\$674	\$342	\$1,333	\$1,333	
<b>Net Cost:</b>	(\$670)	(\$1,033)	\$93	\$93	

**Fund: 0624 - SCENIC OAK COURT PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$172	\$220	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$172	\$220	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,162	\$2,162	\$2,162	\$2,162	
<b>CHARGES FOR SERVICES</b>	\$2,162	\$2,162	\$2,162	\$2,162	
<b>Total Revenues:</b>	\$2,334	\$2,382	\$2,212	\$2,212	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$25	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$785	\$2,060	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,010	\$2,287	\$1,229	\$1,229	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$102	\$71	\$121	\$121	
<b>OTHER CHARGES</b>	\$102	\$71	\$121	\$121	
<b>Total Expenditures/Appropriations:</b>	\$1,112	\$2,358	\$1,350	\$1,350	
<b>Net Cost:</b>	(\$1,221)	(\$23)	(\$862)	(\$862)	

**Fund: 0626 - SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$215	\$278	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$215</b>	<b>\$278</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,157	\$2,162	\$2,157	\$2,157	
<b>CHARGES FOR SERVICES</b>	<b>\$2,157</b>	<b>\$2,162</b>	<b>\$2,157</b>	<b>\$2,157</b>	
<b>Total Revenues:</b>	<b>\$2,372</b>	<b>\$2,440</b>	<b>\$2,207</b>	<b>\$2,207</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$36	\$40	\$42	\$42	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$449	\$169	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$685</b>	<b>\$409</b>	<b>\$1,242</b>	<b>\$1,242</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$296	\$48	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$296</b>	<b>\$48</b>	<b>\$30</b>	<b>\$30</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$981</b>	<b>\$457</b>	<b>\$1,272</b>	<b>\$1,272</b>	
<b>Net Cost:</b>	<b>(\$1,391)</b>	<b>(\$1,982)</b>	<b>(\$935)</b>	<b>(\$935)</b>	

**Fund: 0627 - LAKE DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$75	\$106	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$75</b>	<b>\$106</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,870	\$1,870	\$1,870	\$1,870	
<b>CHARGES FOR SERVICES</b>	<b>\$1,870</b>	<b>\$1,870</b>	<b>\$1,870</b>	<b>\$1,870</b>	
<b>Total Revenues:</b>	<b>\$1,946</b>	<b>\$1,976</b>	<b>\$1,875</b>	<b>\$1,875</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$17	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$611	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$828</b>	<b>\$321</b>	<b>\$1,221</b>	<b>\$1,221</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$146	\$89	(\$80)	(\$80)	
<b>OTHER CHARGES</b>	<b>\$146</b>	<b>\$89</b>	<b>(\$80)</b>	<b>(\$80)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$974</b>	<b>\$410</b>	<b>\$1,141</b>	<b>\$1,141</b>	
<b>Net Cost:</b>	<b>(\$971)</b>	<b>(\$1,566)</b>	<b>(\$734)</b>	<b>(\$734)</b>	

**Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$460	\$632	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$460	\$632	\$100	\$100	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$7,112	\$7,112	\$7,112	\$7,112	
<b>CHARGES FOR SERVICES</b>	\$7,112	\$7,112	\$7,112	\$7,112	
<b>Total Revenues:</b>	\$7,572	\$7,744	\$7,212	\$7,212	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$85	\$94	\$99	\$99	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$4,494	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$285	\$4,789	\$1,299	\$1,299	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$114	\$85	\$91	\$91	
<b>OTHER CHARGES</b>	\$114	\$85	\$91	\$91	
<b>Total Expenditures/Appropriations:</b>	\$399	\$4,874	\$1,390	\$1,390	
<b>Net Cost:</b>	(\$7,172)	(\$2,869)	(\$5,822)	(\$5,822)	



**Fund: 0632 - IRISH CREEK RD PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$137	\$195	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$137	\$195	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,603	\$2,603	\$2,603	\$2,603	
<b>CHARGES FOR SERVICES</b>	\$2,603	\$2,603	\$2,603	\$2,603	
<b>Total Revenues:</b>	\$2,741	\$2,798	\$2,633	\$2,633	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$34	\$36	\$36	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$658	\$335	\$1,236	\$1,236	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$116	\$94	\$132	\$132	
<b>OTHER CHARGES</b>	\$116	\$94	\$132	\$132	
<b>Total Expenditures/Appropriations:</b>	\$774	\$429	\$1,368	\$1,368	
<b>Net Cost:</b>	(\$1,966)	(\$2,368)	(\$1,265)	(\$1,265)	

**Fund: 0633 - SOL SEMENTE EFER PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$174	\$283	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$174	\$283	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,231	\$5,363	\$5,346	\$5,346	
<b>CHARGES FOR SERVICES</b>	\$5,231	\$5,363	\$5,346	\$5,346	
<b>Total Revenues:</b>	\$5,406	\$5,647	\$5,396	\$5,396	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$42	\$45	\$45	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$892	\$169	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$1,131	\$411	\$1,245	\$1,245	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$86	\$143	\$172	\$172	
<b>OTHER CHARGES</b>	\$86	\$143	\$172	\$172	
<b>Total Expenditures/Appropriations:</b>	\$1,217	\$554	\$1,417	\$1,417	
<b>Net Cost:</b>	(\$4,188)	(\$5,092)	(\$3,979)	(\$3,979)	

**Fund: 0634 - STILLWATER RANCHES #2 PRD ADM**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$537	\$893	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$537	\$893	\$150	\$150	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$14,682	\$15,055	\$14,942	\$14,942	
<b>CHARGES FOR SERVICES</b>	\$14,682	\$15,055	\$14,942	\$14,942	
<b>Total Revenues:</b>	\$15,220	\$15,948	\$15,092	\$15,092	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$102	\$112	\$118	\$118	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$329	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$631	\$414	\$1,318	\$1,318	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47	\$129	\$174	\$174	
<b>OTHER CHARGES</b>	\$47	\$129	\$174	\$174	
<b>Total Expenditures/Appropriations:</b>	\$678	\$543	\$1,492	\$1,492	
<b>Net Cost:</b>	(\$14,541)	(\$15,405)	(\$13,600)	(\$13,600)	

**Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$155	\$250	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$155	\$250	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,422	\$4,532	\$4,524	\$4,524	
<b>CHARGES FOR SERVICES</b>	\$4,422	\$4,532	\$4,524	\$4,524	
<b>Total Revenues:</b>	\$4,578	\$4,782	\$4,574	\$4,574	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$82	\$91	\$96	\$96	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$442	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$724	\$392	\$1,296	\$1,296	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47	\$114	\$166	\$166	
<b>OTHER CHARGES</b>	\$47	\$114	\$166	\$166	
<b>Total Expenditures/Appropriations:</b>	\$771	\$506	\$1,462	\$1,462	
<b>Net Cost:</b>	(\$3,806)	(\$4,275)	(\$3,112)	(\$3,112)	

**Fund: 0637 - BEAGLE STREET PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$200	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$106	\$200	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,891	\$4,902	\$4,895	\$4,895	
<b>CHARGES FOR SERVICES</b>	\$4,891	\$4,902	\$4,895	\$4,895	
<b>Total Revenues:</b>	\$4,998	\$5,103	\$4,915	\$4,915	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$24	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$399	\$440	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$624	\$667	\$1,228	\$1,228	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$72	\$166	\$166	
<b>OTHER CHARGES</b>	\$0	\$72	\$166	\$166	
<b>Total Expenditures/Appropriations:</b>	\$624	\$739	\$1,394	\$1,394	
<b>Net Cost:</b>	(\$4,374)	(\$4,363)	(\$3,521)	(\$3,521)	

**Fund: 0638 - OAK TREE LANE PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$177	\$316	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$177	\$316	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,422	\$3,368	\$3,372	\$3,372	
<b>CHARGES FOR SERVICES</b>	\$8,422	\$3,368	\$3,372	\$3,372	
<b>Total Revenues:</b>	\$8,599	\$3,684	\$3,412	\$3,412	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$50	\$55	\$58	\$58	
034802 PROF ADMIN SVS	\$200	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$427	\$101	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	\$678	\$357	\$1,258	\$1,258	
<b>Total Expenditures/Appropriations:</b>	\$678	\$357	\$1,258	\$1,258	
<b>Net Cost:</b>	(\$7,921)	(\$3,327)	(\$2,154)	(\$2,154)	

**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 \$202,555 and expenditures in the amount of \$309,671. Expenditures exceed revenues by \$107,116 and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested 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: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$149,846	\$156,913	\$144,000	\$144,000	
101001 CURRENT UNITARY TAXES	\$12,855	\$12,105	\$10,000	\$10,000	
101011 CURR SEC TAX DEL ADV TEETER	\$2,360	\$2,665	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$11,053	\$13,141	\$10,000	\$10,000	
101013 RDA 1290 PT PROP TX HS33607.5	\$2,481	\$2,917	\$1,700	\$1,700	
101014 RDA OTHER MONEY HS34179	\$0	\$1,259	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$2,060	\$2,978	\$1,600	\$1,600	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$239	\$505	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$7,224	\$7,637	\$7,000	\$7,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$3	\$72	\$5	\$5	
104000 PRIOR YEAR UNSECURED TAXES	\$133	\$93	\$50	\$50	
109100 TIMBER YIELD TAXES	\$2,212	\$1,771	\$1,300	\$1,300	
563173 RDA PRE94 PT AGMT FAC HS33401	\$742	\$773	\$550	\$550	
<b>TAXES</b>	<b>\$191,213</b>	<b>\$202,837</b>	<b>\$176,205</b>	<b>\$176,205</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,147	\$2,070	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,147</b>	<b>\$2,070</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200 STATE OTHER IN-LIEU TAX	\$12	\$12	\$0	\$0	
546000 STATE HOMEOWNERS EXEMPTION	\$2,353	\$2,356	\$2,300	\$2,300	
549781 STATE WATER RESOURCES GRANT	\$2,374	\$1,837	\$1,000	\$1,000	
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$0	\$2	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$4,740</b>	<b>\$4,209</b>	<b>\$3,300</b>	<b>\$3,300</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
671251 FLOOD HAZARD STUDIES FEE	\$9,570	\$14,095	\$8,000	\$8,000	
693020 WATER SERVICE COLLECTIONS	\$14,453	\$10,057	\$15,000	\$15,000	
<b>CHARGES FOR SERVICES</b>	<b>\$24,023</b>	<b>\$24,152</b>	<b>\$23,000</b>	<b>\$23,000</b>	
<b>Total Revenues:</b>	<b>\$221,124</b>	<b>\$233,269</b>	<b>\$202,555</b>	<b>\$202,555</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$124	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$41	\$36	\$44	\$44	
034100 MEMBERSHIPS	\$3,915	\$4,530	\$4,500	\$4,500	
034800 PROF & SPECIAL SERVICES	\$2,602	\$2,314	\$40,000	\$40,000	
034802 PROF ADMIN SVS	\$84,486	\$94,527	\$95,000	\$95,000	
034829 PROF MAINTENANCE SVS	\$2,105	\$1,922	\$15,000	\$15,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,771	\$2,192	\$2,099	\$2,099	
034893 PROP TAX ADMIN SVS	\$4,567	\$4,870	\$4,800	\$4,800	



**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of 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	\$0	\$1,127	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$40,959	\$12,804	\$30,000	\$30,000	
035900 TRANSPORTATION & TRAVEL	\$1,145	\$0	\$2,000	\$2,000	
<b>SERVICES AND SUPPLIES</b>	\$141,719	\$124,325	\$193,693	\$193,693	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$11,370	\$1,943	\$5,978	\$5,978	
<b>OTHER CHARGES</b>	\$11,370	\$1,943	\$5,978	\$5,978	
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$50,000	\$60,000	\$0	\$0	
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$0	\$0	\$100,000	\$100,000	
096384 TRANS OUT CSA#13 ALPINE MDWS	\$10,000	\$0	\$10,000	\$10,000	
<b>OTHER FINANCING USES</b>	\$60,000	\$60,000	\$110,000	\$110,000	
<b>Total Expenditures/Appropriations:</b>	\$213,090	\$186,268	\$309,671	\$309,671	
<b>Net Cost:</b>	(\$8,033)	(\$47,000)	\$107,116	\$107,116	

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 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 State and local planning agencies to evaluate air quality impacts of development projects fulfill the planning component of the program.

**BUDGET REQUESTS**

The FY 2020-21 requested budget includes revenue in the amount of \$1,531,789 and expenditures in the amount of \$2,321,631. The FY 2020-21 requested budget expenditures exceed revenue by \$789,842 and will be covered using fund balance.

**SUMMARY OF RECOMMENDATIONS**

A technical adjustment is recommended to update the Energy Project estimates.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

It is important to note that the District continues to use a significant portion of AB 2766 funding for operations of the District that insure 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 2020-21. 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.

Other district activity remains stable. Adequate funds remain in the District's fund balance to offset any reduction that may occur this year.

**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 and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
104000 PRIOR YEAR UNSECURED TAXES	(\$0)	\$0	\$0	\$0	\$0
<b>TAXES</b>	(\$0)	\$0	\$0	\$0	\$0
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
215500 AIR POLLUTION FEES	\$4,725	\$7,305	\$4,700	\$4,700	\$4,700
215520 BURNING PERMIT FEES	\$5,857	\$5,329	\$4,000	\$4,000	\$4,000
215521 BURN PERMIT FEE BASIN CONTROL	\$1,220	\$1,200	\$800	\$800	\$800
215550 DEVICE PERMIT FEES	\$253,656	\$236,230	\$230,000	\$230,000	\$230,000
215600 HEARING BOARD FEES	\$0	\$450	\$300	\$300	\$300
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$265,459	\$250,515	\$239,800	\$239,800	\$239,800
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$12,115	\$9,590	\$2,000	\$2,000	\$2,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$12,115	\$9,590	\$2,000	\$2,000	\$2,000
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$51,125	\$43,245	\$40,000	\$40,000	\$40,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$51,125	\$43,245	\$40,000	\$40,000	\$40,000
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
526011 STATE MOTOR VEHICLE AB2766	\$521,220	\$514,727	\$525,000	\$525,000	\$525,000
545500 STATE AIR POLLUTION GRANT	\$76,388	\$65,702	\$72,000	\$72,000	\$72,000
549189 STATE AIR RESOURCES BOARD	\$67,500	\$178,100	\$300,352	\$300,352	\$300,352
549190 STATE AIR RSRCS BRD MOYER GRT	\$183,875	\$614,012	\$344,314	\$344,314	\$344,314
560200 FEDERAL EPA PM25	\$21,626	\$5,100	\$7,100	\$7,100	\$7,100
<b>INTERGOVERNMENTAL REVENUES</b>	\$870,610	\$1,377,642	\$1,248,766	\$1,248,766	\$1,248,766
<b>Category: 600 CHARGES FOR SERVICES</b>					
683200 AIR POLLUTION TESTING CHG	\$0	\$0	\$23	\$23	\$23
692000 CHGS FOR PROFESSIONAL SVS	\$36,760	\$0	\$0	\$0	\$0
692100 PHOTOCOPIES	\$42	\$10	\$200	\$200	\$200
692360 REIMB AIR TOXIC ACT	\$2,271	\$2,271	\$1,000	\$1,000	\$1,000
<b>CHARGES FOR SERVICES</b>	\$39,073	\$2,281	\$1,223	\$1,223	\$1,223
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,070	\$3,363	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$2,070	\$3,363	\$0	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800112 TRANS IN ASSESSOR	\$1,965	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,965	\$0	\$0	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$4,295	\$0	\$0	\$0	\$0

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING SRCS SALE C/A</b>	\$4,295	\$0	\$0	\$0
<b>Total Revenues:</b>	\$1,246,713	\$1,686,639	\$1,531,789	\$1,531,789

**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$391,755	\$479,749	\$516,000	\$516,000
011200	TERMINATION/SPECIAL PAY	\$948	\$0	\$0	\$0
017000	EXTRA HELP	\$10,008	\$4,345	\$10,000	\$10,000
017502	OVERTIME PAY	\$664	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$29,602	\$36,323	\$40,000	\$40,000
018201	EMPLOYER SHARE RETIREMENT	\$78,428	\$104,779	\$119,000	\$119,000
018205	EMPLOYER SHARE 401A	\$583	\$2,902	\$3,200	\$3,200
018300	EMPLOYER SHARE HEALTH INSUR	\$104,976	\$136,653	\$151,000	\$151,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$11,728	\$19,750	\$22,000	\$22,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$637	\$473	\$500	\$500
018500	WORKERS COMP EXPOSURE	\$3,418	\$1,219	\$2,100	\$2,100
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$900	\$900
<b>SALARIES AND BENEFITS</b>		\$632,754	\$786,197	\$864,700	\$864,700

**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$465	\$3,000	\$3,000
032500	COMMUNICATIONS EXPENSE	\$6,988	\$6,136	\$12,000	\$12,000
032590	CHGS FAC MGMT COMM	\$42	\$44	\$45	\$45
032591	CHGS IT COMM	\$2,188	\$2,060	\$2,730	\$2,730
032700	FOOD EXPENSE	\$23	\$0	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$9	\$0	\$300	\$300
032992	CHGS FAC MGMT HSHLD XP	\$16,247	\$19,804	\$17,810	\$17,810
033102	INSUR XP LIABILITY EXPOSURE	\$1,057	\$1,118	\$1,600	\$1,600
033103	INSUR XP MISCELLANEOUS	\$633	\$600	\$684	\$684
033105	INSUR XP LIABILITY EXPERIENCE	\$1,926	\$1,500	\$1,548	\$1,548
033500	MAINTENANCE OF EQUIPMENT	\$0	\$556	\$1,000	\$1,000
033528	MNT EQP SOFTWARE	\$10,972	\$0	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$688	\$9,590	\$16,086	\$16,086
033791	CHGS FAC MGMT MAINT STR	\$15,459	\$14,606	\$23,534	\$23,534
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$339	\$1,613	\$1,800	\$1,800
034100	MEMBERSHIPS	\$6,885	\$7,385	\$8,000	\$8,000
034500	OFFICE EXPENSE	\$6,633	\$3,855	\$7,000	\$7,000
034536	OFFICE XP OFFICE FURNITURE	\$0	\$0	\$2,000	\$2,000
034590	CHGS OC PHOTOCOPY SVS	\$100	\$27	\$50	\$50
034591	CHGS OC POSTAGE SVS	\$1,855	\$1,485	\$1,078	\$1,078
034592	CHGS OC OTHER SERVICES	\$1,422	\$1,592	\$1,761	\$1,761
034800	PROF & SPECIAL SERVICES	\$4,040	\$5,003	\$9,503	\$9,503
034802	PROF ADMIN SVS	\$110,484	\$107,360	\$108,688	\$108,688

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000
034806	PROF AUDIT SVS	\$8,000	\$8,250	\$9,000	\$9,000
034807	PROF BANK SVS	\$0	\$0	\$1,000	\$1,000
034837	PROF PREEMPLOYMENT SVS	\$749	\$0	\$600	\$600
034858	PROF FINGERPRINTING SVS	\$49	\$0	\$0	\$0
034863	PROF GRANT SVS	\$795,000	\$1,120,220	\$915,314	\$915,314
034890	CHGS FAC MGMT PROF SVS	\$683	\$800	\$810	\$810
034892	CHGS IT PROFESSIONAL SVS	\$24,029	\$25,291	\$27,093	\$27,093
034900	PUBLICATIONS & LEGAL NOTICES	\$1,336	\$852	\$1,500	\$1,500
035100	RENTS & LEASES OF EQUIPMENT	\$1,712	\$1,640	\$2,000	\$2,000
035300	RENTS & LEASES OF STRUCTURES	\$0	\$2,360	\$3,700	\$3,700
035500	MINOR EQUIPMENT	\$2,770	\$1,758	\$3,000	\$3,000
035590	CHGS IT SOFTWARE EQP	\$637	\$115	\$18,000	\$18,000
035591	CHGS IT HARDWARE EQP	\$3,232	\$307	\$6,450	\$6,450
035592	CHGS IT TELECOMM EQP	\$187	\$0	\$2,000	\$2,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$89	\$186	\$1,000	\$1,000
035755	SP DEPT XP AIR QLTY INCENTIVES	\$162,235	\$7,500	\$138,252	\$138,252
035900	TRANSPORTATION & TRAVEL	\$2,008	\$1,549	\$6,000	\$6,000
035940	TRANS/TRVL FUEL	\$2,559	\$2,330	\$4,500	\$4,500
035947	TRANS/TRVL VOLUNTEER	\$0	\$200	\$400	\$400
035990	CHGS FLEET TRANS/TRVL	\$11,676	\$10,836	\$11,300	\$11,300
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$332	\$174	\$300	\$300
036100	UTILITIES	\$9,822	\$8,565	\$13,582	\$13,582
<b>SERVICES AND SUPPLIES</b>		<b>\$1,215,111</b>	<b>\$1,377,744</b>	<b>\$1,389,068</b>	<b>\$1,389,068</b>
<b>Category: 050 OTHER CHARGES</b>					
050001	CENTRAL SERVICE COST PLAN CHGS	\$35,655	\$20,703	\$40,208	\$40,208
050003	BUILDING & EQUIP COST PLAN CHG	\$10,005	\$12,540	\$14,659	\$14,659
050800	TAXES & ASSESSMENTS	\$40	\$41	\$52	\$52
051362	CONTR TO SISKIYOU COUNTY	\$506,934	\$0	\$0	\$0
051390	CONTR TO AIR RES BOARD	\$769	\$769	\$0	\$0
<b>OTHER CHARGES</b>		<b>\$553,404</b>	<b>\$34,054</b>	<b>\$54,919</b>	<b>\$54,919</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065122	2 VEHICLES W/ ACCESSORIES	\$28,629	\$0	\$0	\$0
065215	1 MONITORING DEVICE W ACCESS	\$14,526	\$0	\$0	\$0
065317	SOFTWARE	\$271	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>		<b>\$43,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095169	TRAN OUT 169 CONSTRUCTION	\$0	\$0	\$12,944	\$12,944
<b>OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$12,944</b>	<b>\$12,944</b>

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures/Appropriations:</b>	\$2,444,698	\$2,197,996	\$2,321,631	\$2,321,631
<b>Net Cost:</b>	\$1,197,984	\$511,357	\$789,842	\$789,842

**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 requested budget includes appropriations in the amount of \$5.5 million and revenues in the amount of \$3.2 million. Revenues have decreased by \$117,638 compared to the Adjusted FY 2019-20 budget. Appropriations exceed revenues by \$2.3 million and will be covered by fund balance.

The department has requested 5 new capital assets: one replacement fire engine, one replacement rescue vehicle and two replacement utility pickups and one generator. SCFD has started an ongoing project for installation of backup power generators at volunteer fire stations throughout the County due to ongoing Public Safety Power Shutoff events, this is an ongoing project. SCFD has also re-budgeted the allocation for one fire engine ordered in FY 2019-20. The total amount budgeted for capital assets is \$932,608.

The agreement between Shasta County and CAL FIRE has increased \$242,485. 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. The increase is primarily due to a combined 1.7% increase in the required retirement contributions and health benefits, as well as negotiated salary increases. Also, special salary incentives for longevity for Fire Captains has not previously been included in the salary calculations, and the Night Shift Differential for Communications Operators has doubled. The increase also includes reclassification of a support position from Staff Services Analyst to Associate Governmental Program Analyst after a review of regular duties showed substantial evolution over the last five years. The state Administrative rate remained the same.

Overall, County Fire budget appropriations have increased by \$419,101 as compared to FY 2019-20 adjusted budget. County Central Service Costs and Liability Insurance have increased for a total increase of \$31,794 over last year.

The FY 2020-21 Requested Budget is based on \$8,068,926 in budget allocations, including \$2,507,479 in General Funds administered by the County Administrative Office. The remaining \$5,561,447 in allocations is supported by 2,563,000 in tax revenue, \$350,000 in anticipated fire reimbursement revenue, and \$133,410 in grant reimbursement revenue. That leaves a gap of \$2,515,037 to be filled primarily by available fund balance. Unfortunately, this drains available fund balance nearly entirely. Fund Balance will only be replenished should fire reimbursement exceed currently anticipated revenue, or from any savings from contracted services with CAL FIRE.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends utilizing \$1,150,975 from Impact Fees towards the \$7,000,000 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.



**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
<b>Category: 100 TAXES</b>					
101000	CURRENT SECURED TAXES	\$1,818,042	\$1,898,055	\$1,868,500	\$1,868,500
101001	CURRENT UNITARY TAXES	\$140,800	\$132,589	\$136,360	\$136,360
101011	CURR SEC TAX DEL ADV TEETER	\$28,644	\$32,247	\$28,280	\$28,280
101012	RDA RESIDUAL PROP TAX HS34188	\$23,464	\$26,126	\$20,200	\$20,200
101013	RDA 1290 PT PROP TX HS33607.5	\$16,083	\$19,166	\$19,700	\$19,700
101100	SUPPLEMENTAL TAXES CURRENT	\$22,239	\$31,980	\$18,900	\$18,900
101111	SUPPLEMENTAL TAXES CURR TEETER	\$2,580	\$5,432	\$2,020	\$2,020
102000	CURRENT UNSECURED TAXES	\$87,656	\$92,387	\$92,400	\$92,400
103010	SUPPLEMENTAL TAXES PRIOR	\$41	\$781	\$100	\$100
104000	PRIOR YEAR UNSECURED TAXES	\$1,626	\$1,133	\$1,500	\$1,500
109100	TIMBER YIELD TAXES	\$6,682	\$5,350	\$4,040	\$4,040
<b>TAXES</b>		<b>\$2,147,863</b>	<b>\$2,245,252</b>	<b>\$2,192,000</b>	<b>\$2,192,000</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
212200	BUILDING PERMIT FEES	\$46,885	\$52,791	\$40,000	\$40,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		<b>\$46,885</b>	<b>\$52,791</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000	INTEREST	\$56,590	\$61,671	\$30,000	\$30,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		<b>\$56,590</b>	<b>\$61,671</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200	STATE OTHER IN-LIEU TAX	\$124	\$122	\$125	\$125
546000	STATE HOMEOWNERS EXEMPTION	\$28,554	\$28,521	\$28,000	\$28,000
549072	STATE CDF GRANT	\$19,919	\$18,863	\$10,000	\$10,000
554101	FED EMERGENCY MGMT ASST (FEMA)	(\$26,763)	\$0	\$0	\$0
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$0	\$29	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$21,834</b>	<b>\$47,536</b>	<b>\$38,125</b>	<b>\$38,125</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144	S/A IN LIEU PARCEL CHGS CURR	\$369,755	\$374,457	\$371,000	\$371,000
688013	CHGS FOR SVS EDUC TRAINING	\$200	\$500	\$200	\$200
692024	REIMB FIRE CALLS	\$1,535,223	\$323,685	\$350,000	\$350,000
692025	FIRE MARSHAL FEES	\$5,680	\$9,360	\$7,500	\$7,500
692100	PHOTOCOPIES	\$290	\$315	\$250	\$250
692750	HAZMAT RESPONSE	\$28,950	\$12,375	\$35,667	\$35,667
693057	IMPACT FEE FIRE PROTECT FAC	\$0	\$0	\$1,150,975	\$1,150,975
<b>CHARGES FOR SERVICES</b>		<b>\$1,940,099</b>	<b>\$720,692</b>	<b>\$1,915,592</b>	<b>\$1,915,592</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500	DONATIONS/CONTRIBUTIONS	\$13,753	\$0	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$25	\$0	\$0	\$0

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,148	\$476	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,431	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$288,442	\$543,699	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$76,205	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$379,575</b>	<b>\$546,608</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800157	TRANS IN IMPACT FEES	\$0	\$0	\$1,150,975	\$1,150,975
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$5,849,025	\$5,849,025
800176	TRAN IN TITLE III PROJ (GRT)	\$5,369	\$3,639	\$58,120	\$58,120
800411	TRANS IN PUBLIC HEALTH	\$82,405	\$164,849	\$77,156	\$77,156
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$87,774</b>	<b>\$168,488</b>	<b>\$7,135,276</b>	<b>\$7,135,276</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$5,585	\$0	\$5,000	\$5,000
896101	SALE OF SURPLUS PROPERTY	\$0	\$205	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		<b>\$5,585</b>	<b>\$205</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenues:</b>		<b>\$4,686,210</b>	<b>\$3,843,246</b>	<b>\$11,355,993</b>	<b>\$11,355,993</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$177,735	\$190,076	\$201,000	\$201,000
011200	TERMINATION/SPECIAL PAY	\$0	\$157	\$0	\$0
017502	OVERTIME PAY	\$2,256	\$3,010	\$3,000	\$3,000
017508	OVERTIME PAY FIRE FIGHT	\$30,256	\$4,961	\$10,000	\$10,000
017509	HOLIDAY OVERTIME PAY	\$300	\$812	\$1,000	\$1,000
018100	EMPLOYER SHARE FICA	\$61,060	\$32,192	\$35,000	\$35,000
018201	EMPLOYER SHARE RETIREMENT	\$20,928	\$24,121	\$27,000	\$27,000
018300	EMPLOYER SHARE HEALTH INSUR	\$56,674	\$52,113	\$55,000	\$55,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$5,316	\$7,879	\$8,600	\$8,600
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$338	\$194	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$1,801	\$504	\$1,100	\$1,100
018501	WORKERS COMP EXPERIENCE	\$115,980	\$26,976	\$29,000	\$29,000
<b>SALARIES AND BENEFITS</b>		<b>\$472,649</b>	<b>\$343,002</b>	<b>\$371,000</b>	<b>\$371,000</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$500	\$1,320	\$1,500	\$1,500
032328	CLTHG/PERS SAFETY CLOTHING	\$107,661	\$57,301	\$91,000	\$91,000
032500	COMMUNICATIONS EXPENSE	\$26,784	\$22,995	\$30,000	\$30,000
032591	CHGS IT COMM	\$21	\$21	\$0	\$0
032700	FOOD EXPENSE	\$3,116	\$471	\$3,500	\$3,500
032727	FOOD VOLUNTEERS	\$1,773	\$0	\$1,500	\$1,500
032900	HOUSEHOLD EXPENSE	\$4,651	\$4,384	\$4,500	\$4,500
032928	HSHLD XP LAUNDRY SVS	\$1,601	\$1,489	\$1,700	\$1,700

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1		2	3	4	5
032929	HSGLD XP SUPPLIES	\$6,895	\$12,520	\$6,500	\$6,500
032992	CHGS FAC MGMT HSHLD XP	\$15	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$564	\$485	\$800	\$800
033103	INSUR XP MISCELLANEOUS	\$15,879	\$14,796	\$20,088	\$20,088
033105	INSUR XP LIABILITY EXPERIENCE	\$12,660	\$11,436	\$31,260	\$31,260
033500	MAINTENANCE OF EQUIPMENT	\$50,118	\$50,749	\$40,000	\$40,000
033526	MNT EQP VEHICLES	\$128,960	\$117,610	\$146,500	\$146,500
033530	MNT EQP RADIOS	\$1,800	\$2,400	\$5,000	\$5,000
033592	CHGS IT MNT HARD/SOFTWARE	\$164	\$147	\$235	\$235
033700	MAINTENANCE OF STRUCTURES	\$1,933	\$17,898	\$8,000	\$8,000
033791	CHGS FAC MGMT MAINT STR	\$94,549	\$92,909	\$178,016	\$178,016
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$52,984	\$46,563	\$35,000	\$35,000
034100	MEMBERSHIPS	\$4,845	\$4,345	\$5,000	\$5,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$270	\$0	\$0
034500	OFFICE EXPENSE	\$32,644	\$31,631	\$40,000	\$40,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$500	\$500
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$0	\$0
034592	CHGS OC OTHER SERVICES	\$2,215	\$2,154	\$2,360	\$2,360
034800	PROF & SPECIAL SERVICES	\$31,987	\$31,169	\$75,000	\$75,000
034817	PROF DRUG TESTING SVS	\$150	\$0	\$0	\$0
034823	PROF HEALTH SVS	\$30,282	\$19,211	\$28,000	\$28,000
034837	PROF PREEMPLOYMENT SVS	\$3,758	\$2,392	\$3,500	\$3,500
034860	PROF BENEFITS ADMIN SVS	\$16,800	\$17,500	\$22,000	\$22,000
034864	PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$500	\$500
034892	CHGS IT PROFESSIONAL SVS	\$2,006	\$3,838	\$3,750	\$3,750
034893	PROP TAX ADMIN SVS	\$55,030	\$58,545	\$60,000	\$60,000
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$477,799	\$83,102	\$105,000	\$105,000
034898	VOL FIRE CALL PAY EMPLEE SVS	\$84,888	\$79,032	\$85,000	\$85,000
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$6,525	\$4,230	\$5,000	\$5,000
034900	PUBLICATIONS & LEGAL NOTICES	\$45	\$188	\$100	\$100
035100	RENTS & LEASES OF EQUIPMENT	\$110	\$0	\$500	\$500
035300	RENTS & LEASES OF STRUCTURES	\$3,215	\$500	\$3,300	\$3,300
035500	MINOR EQUIPMENT	\$794,737	\$172,861	\$233,000	\$233,000
035526	MNR EQP VOTING EQP	\$260	(\$83)	\$0	\$0
035535	MNR EQP COMM EQP	\$90,984	\$109,120	\$75,000	\$75,000
035590	CHGS IT SOFTWARE EQP	\$2,421	\$818	\$4,000	\$4,000
035591	CHGS IT HARDWARE EQP	\$13,121	\$7,631	\$13,000	\$13,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$5,352	\$2,806	\$5,000	\$5,000
035900	TRANSPORTATION & TRAVEL	\$8,726	\$4,888	\$5,000	\$5,000
035940	TRANS/TRVL FUEL	\$36,959	\$33,104	\$45,000	\$45,000
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$42,930	\$36,202	\$50,000	\$50,000
036100	UTILITIES	\$122,822	\$121,277	\$125,000	\$125,000

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>SERVICES AND SUPPLIES</b>	\$2,383,256	\$1,282,237	\$1,599,609	\$1,599,609
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$72,454	\$122,988	\$134,958	\$134,958
050800 TAXES & ASSESSMENTS	\$51	\$348	\$137	\$137
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$1,000	\$0	\$0	\$0
058000 CDF CONTRACT	\$1,464,361	\$1,747,252	\$2,489,135	\$2,489,135
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	\$0	\$2,000	\$2,000
058010 FRENCH GULCH FIRE CONTRACT	(\$2,000)	\$4,000	\$2,000	\$2,000
058011 HAT CREEK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058012 IGO ONO FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000
058013 JONES VALLEY FIRE CONTRACT	\$0	(\$2,000)	\$2,000	\$2,000
058014 KESWICK FIRE CONTRACT	(\$2,000)	\$0	\$0	\$0
058018 MONTGOMERY CRK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058020 OAK RUN FIRE CONTRACT	\$2,000	\$0	\$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>	\$1,561,867	\$1,896,588	\$2,658,230	\$2,658,230
<b>Category: 070 CAPITAL ASSETS</b>				
061126 SOUTH COUNTY FIRE STATION	\$0	\$0	\$7,000,000	\$7,000,000
065022 1 DEFIBRILLATOR W/ACCESSORIES	\$31,270	\$0	\$0	\$0
065028 1 FIRE ENGINE W/ ACCESSORIES	\$428,915	\$0	\$0	\$0
065036 1 GENERATOR	\$0	\$5,318	\$5,350	\$5,350
065065 1 RESCUE VEHICLE W/ACCSSRY	\$64,243	\$0	\$80,000	\$80,000
065086 1 UTILITY VEHICLE W/ ACCESSRY	\$39,105	\$0	\$0	\$0
065099 1 WATER TENDER	\$249,696	\$253,942	\$0	\$0
065165 2 FIRE ENGINES W/ ACCESSORIES	\$0	\$0	\$747,258	\$747,258
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$79,275	\$100,000	\$100,000
065364 2 EXTRICATION TOOLS	\$42,906	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$856,136	\$338,536	\$7,932,608	\$7,932,608
<b>Category: 095 OTHER FINANCING USES</b>				
095166 TRANS OUT CAPITAL PROJECTS	\$44,241	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$44,241	\$0	\$0	\$0

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2020-21 Recommended Budget	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures/Appropriations:</b>	\$5,318,151	\$3,860,363	\$12,561,447	\$12,561,447
<b>Net Cost:</b>	\$631,941	\$17,116	\$1,205,454	\$1,205,454

# 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 2020-21 expenditures are requested at \$531,354, and revenue is requested at \$558,548, both represent an increase when compared to the FY 2019-20 Adjusted Budget. Increased expenditures consist predominantly from additional salary and benefit costs and legal services, while revenue allocations in this program come from a state allocation, which significantly increased due to changes from the previous Maintenance of Effort (MOE) and capped allocation, as well as federal Medicaid administrative funds. The County General Fund contribution in the form of a MOE is requested at \$70,948; status quo. There is a net cost of (\$27,194), an increase of \$19,377 from FY 2019-20 Adjusted Budget. There are no requested capital assets or position changes.

## **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:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2018-19 Actuals	2019-20		2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$4,994	\$1,162	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$300,193	\$399,209	\$487,600	\$487,600	
MISCELLANEOUS REVENUES	\$0	\$633	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$70,947	\$70,947	\$70,948	\$70,948	
<b>Total Revenues:</b>	\$376,135	\$471,954	\$558,548	\$558,548	
SALARIES AND BENEFITS	\$259,861	\$239,103	\$317,700	\$317,700	
SERVICES AND SUPPLIES	\$114,942	\$126,098	\$198,555	\$198,555	
OTHER CHARGES	\$21,567	\$26,889	\$15,099	\$15,099	
<b>Total Expenditures/Appropriations:</b>	\$396,371	\$392,091	\$531,354	\$531,354	
<b>Net Cost:</b>	\$20,235	(\$79,863)	(\$27,194)	(\$27,194)	

# **Permanent Position Allocation**



ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	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>					
COUNTY EXECUTIVE OFFICER	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
COUNTY CHIEF FINANCIAL OFFICER	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
PRIN/SR ADMIN ANAL I/II	3.00	3.00	3.00	3.00	0.00
TOTAL:	7.00	7.00	7.00	7.00	0.00
<b>CLERK OF THE BOARD (BU 103)</b>					
ADMIN BD CLERK I/II/III-CONF	3.00	3.00	3.00	3.00	0.00
CHIEF DEPUTY CLK OF THE BOARD	1.00	1.00	1.00	1.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00
<b>AUDITOR CONTROLLER (BU 110)</b>					
AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	5.00	0.00	0.00	0.00	0.00
ACCOUNTANT AUDITOR III	2.00	0.00	0.00	0.00	0.00
ACCOUNTING ASSISTANT	4.00	0.00	0.00	0.00	0.00
ACCOUNTING TECHNICIAN	2.00	0.00	0.00	0.00	0.00
ACCT AUDITOR I/II/III-CONF.	1.00	0.00	0.00	0.00	0.00
ACCT TECH/ACCT AUDITOR I/II	3.00	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
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	0.00	1.00	1.00	1.00	0.00
AUD-ACCT TECH I/II/ASSOC I/II	0.00	3.00	3.00	3.00	0.00
AUDITOR-ACCT ASSOCIATE I/II	0.00	5.00	5.00	5.00	0.00
AUDITOR-ACCT SENIOR	0.00	1.00	1.00	1.00	0.00
AUDITOR-ACCT SUPERVISOR	0.00	2.00	2.00	2.00	0.00
AUDITOR-ACCT TECHNICIAN I	0.00	4.00	4.00	4.00	0.00
AUDITOR-ACCT TECHNICIAN II	0.00	2.00	2.00	2.00	0.00
CHIEF DEPUTY AUDITOR	2.00	3.00	3.00	3.00	0.00
MANAGING ACCT-AUDITOR	1.00	0.00	0.00	0.00	0.00
SUPRVSG ACCOUNTANT	1.00	0.00	0.00	0.00	0.00
TOTAL:	25.00	25.00	25.00	25.00	0.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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
<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/RCDR CLERK I/II/III	7.00	0.00	0.00	0.00	0.00
ASSESSOR/RECORDER PROGRAM MGR	2.00	2.00	2.00	2.00	0.00
ASSESSOR/RECORDER SPC I/II/III	0.00	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>					
ADMIN SECRETARY I/II - CONF	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SV ANAL I/II-CONF	1.00	1.00	1.00	1.00	0.00
TOTAL:	2.00	2.00	2.00	2.00	0.00
<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	6.00	6.00	7.00	7.00	1.00
TOTAL:	11.00	11.00	12.00	12.00	1.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>CAO-PERSONNEL (BU 130)</b>					
DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	0.00
ASSA I/II-CONF	2.00	2.00	2.00	2.00	0.00
ASSIST DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
LEAD PERSONNEL ASSIST-CONF	0.00	1.00	1.00	1.00	0.00
PERSONNEL ANALYST I/II/III	3.00	3.00	3.00	3.00	0.00
PERSONNEL ASST/TECH I/II-CONF	6.00	6.00	6.00	6.00	0.00
SUPRVSG PERSONNEL ASSIST-CONF	1.00	1.00	1.00	1.00	0.00
TOTAL:	15.00	16.00	16.00	16.00	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 SERVS ANAL I/II	4.00	4.00	4.00	5.00	1.00
ASSIST CO CLK/REGISTRAR VOTERS	1.00	1.00	1.00	1.00	0.00
CLERK/ELECTIONS SPEC I/II/III	3.00	3.00	3.00	4.00	1.00
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
AGENCY STAFF SERVS ANAL I/II-Conf	0.00	0.00	0.00	1.00	1.00
TOTAL:	11.00	11.00	11.00	14.00	3.00
<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 I	0.00	0.00	0.00	0.00	0.00
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
OFFICE ASSISTANT II	0.00	0.00	0.00	0.00	0.00
OFFICE ASSISTANT III	0.00	0.00	0.00	0.00	0.00
PERMIT CENTER MANAGER	0.00	1.00	1.00	1.00	0.00
STAFF SERVICES ANALYST II	0.00	0.00	0.00	0.00	0.00
STAFF SERVICES MANAGER	2.00	1.00	1.00	1.00	0.00
SUPRVSG STAFF SERVICES ANALYST	0.00	0.00	0.00	0.00	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

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>RES MGMT-PLANNING (BU 286)</b>					
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	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
TYPIST CLERK III	1.00	1.00	1.00	1.00	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	6.00	5.00	5.00	5.00	0.00
ENVIRON HEALTH DIVISION MGR	1.00	1.00	1.00	1.00	0.00
HAZARDOUS MAT SPEC I/II/III	0.00	1.00	1.00	1.00	0.00
SENIOR ENVIRON HLTH SPECIALIST	6.00	6.00	6.00	6.00	0.00
SENIOR ENVIRON HLTH SPECIALIST	0.00	0.00	0.00	0.00	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>	194.50	195.50	196.50	199.50	4.00
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**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	12.00	12.00	15.00	15.00	3.00
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:	29.00	29.00	32.00	32.00	3.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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	2.00	1.00	1.00	1.00	0.00
ACCOUNTING TECHNICIAN	0.00	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	9.00	6.00	6.00	3.00	-3.00
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	38.00	37.00	37.00	37.00	0.00
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	0.00	3.00	3.00	3.00	0.00
OFFICE ASSISTANT III	0.00	1.00	1.00	1.00	0.00
STAFF SERV ANALYST I/II	2.00	2.00	2.00	2.00	0.00
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	0.00
SUPRVSG CHILD SUPP SPECIALIST	7.00	7.00	7.00	6.00	-1.00
TOTAL:	75.00	75.00	75.00	71.00	-4.00
<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	4.00	4.00	4.00	0.00
CLAIMS SUPERVISOR	1.00	1.00	1.00	1.00	0.00
CLERK I	0.00	0.00	0.00	0.00	0.00
LEGAL PROCESS CLERK I/II	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
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	0.00
SENIOR VICTIM ADVOCATE	1.00	2.00	2.00	2.00	0.00
VICTIM ADVOCATE I/II	4.00	2.00	2.00	2.00	0.00
VICTIM ADVOCATE I/II	2.00	2.00	2.00	2.00	0.00
VICTIM COORDINATOR	0.00	1.00	1.00	1.00	0.00
TOTAL:	15.00	15.00	15.00	15.00	0.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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	7.00	7.00	6.00	6.00	-1.00
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
ASST AG COMM/SEALER OF W & M	0.00	0.00	1.00	1.00	1.00
DEPUTY AG COMM/SEALER OF W & M (555 MGMT)	1.00	1.00	0.00	0.00	-1.00
DEPUTY AG COMM/SEALER OF W & M (522 MMBU)	0.00	0.00	1.00	1.00	1.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00
TOTAL:	14.00	14.00	14.00	14.00	0.00
<b>RECORDER (BU 290)</b>					
ASSESSOR/RCRDR CLRK I/II/III	5.00	0.00	0.00	0.00	0.00
ASSESSOR/RECORDER PROGRAM MGR	1.00	1.00	1.00	1.00	0.00
ASSESSOR/RECORDER SPC I/II/III	0.00	5.00	5.00	5.00	0.00
SENIOR ASSESOR/RECORDER CLERK	2.00	0.00	0.00	0.00	0.00
SUPRVSG ASSESSOR/RECORDER CLK	1.00	0.00	0.00	0.00	0.00
SENIOR ASSESOR/RECORDER SPEC	0.00	2.00	2.00	2.00	0.00
SUPRVSG ASSESSOR/RECORDER SPEC	0.00	1.00	1.00	1.00	0.00
TOTAL:	9.00	9.00	9.00	9.00	0.00
<b>SHERIFF - ANIMAL SHELTER (BU 297)</b>					
ANIMAL REGULATION OFFCR I/II	4.00	4.00	4.00	4.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00
<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
TOTAL:	1.50	1.50	1.50	1.50	0.00
<b>PUBLIC PROTECTION SUBTOTAL</b>	154.50	154.50	157.50	153.50	-1.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>PUBLIC SAFETY</b>					
<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
CLERK I	0.00	0.00	0.00	0.00	0.00
COLLECTIONS CLERK III	1.00	1.00	-1.00	-1.00	-1.00
DA INVESTIGATOR I/II	9.00	9.00	10.00	10.00	1.00
DEPUTY DA I/II/III	17.00	17.00	18.00	17.00	0.00
INVESTIGATIVE TECHNICIAN I/II	4.00	4.00	5.00	4.00	0.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	7.00	7.00	10.00	8.00	1.00
LEGAL SECRETARY	5.00	5.00	7.00	8.00	3.00
LEGAL SECRETARY/SUPVR	1.00	1.00	1.00	1.00	0.00
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	0.00	0.00	2.00	2.00	2.00
SUPRVSG DISTRICT ATTY'S INVEST	1.00	1.00	1.00	1.00	0.00
TOTAL:	60.00	60.00	68.00	65.00	6.00

<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	1.00	1.00	0.00
ADMIN SECRETARY I/II	3.00	3.00	3.00	3.00	0.00
AGENCY STAFF SERV ANAL I/II	1.00	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	0.00	0.00	1.00	1.00	1.00
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	1.00	1.00	1.00	0.00
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
SERGEANT	11.00	11.00	11.00	11.00	0.00
SHERIFF'S PROGRAM MANAGER	1.00	0.00	0.00	0.00	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:	106.00	106.00	107.00	107.00	1.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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	2.00	2.00	2.00	0.00
SENIOR SHERIFF'S SERVICE OFCR	3.00	3.00	3.00	3.00	0.00
TOTAL:	86.00	86.00	86.00	86.00	0.00
<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	2.00	2.00	3.00	3.00	1.00
JUVENILE DETENTION OFFCR I/II	26.00	26.00	27.00	27.00	1.00
JUVENILE DETENTION OFFCR III	0.00	0.00	8.00	8.00	8.00
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	4.00	4.00	5.00	5.00	1.00
SUPRVSG PROBATION OFFICER	2.00	2.00	2.00	2.00	0.00
TOTAL:	36.00	36.00	47.00	47.00	11.00



ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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
DEP PROBATION OFCR I/II	33.00	33.00	33.00	33.00	0.00
DEPUTY PROBATION OFFICER III	11.00	11.00	11.00	11.00	0.00
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	2.00	2.00	0.00
PROBATION ASSISTANT	11.00	11.00	11.00	11.00	0.00
PROBATION ASSISTANT	0.00	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	0.00	1.00	1.00	1.00	0.00
SUPRVSG PROBATION OFFICER	6.00	6.00	6.00	6.00	0.00
TOTAL:	83.00	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>	<b>402.00</b>	<b>404.00</b>	<b>424.00</b>	<b>421.00</b>	<b>18.00</b>

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<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
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	1.00	1.00	1.00	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 WAYS AND FACILITIES SUBTOTALS</b>	85.00	85.00	85.00	85.00	0.00
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**HEALTH AND PUBLIC ASSISTANCE**

<b>HEALTH SERVICES-MHSA (BU 404)</b>					
ALLIED MED PROF/STAFF NURSE II	1.00	1.00	1.00	1.00	0.00
CERTIFIED MEDICAL ASSISTANT	0.00	1.00	1.00	1.00	0.00
CLINICAL PROGRAM COORDINATOR	2.00	2.00	2.00	3.00	1.00
CLPSY/MHC I/II/III/ST NRS I/II	18.00	18.00	18.00	20.00	2.00
COMMUNITY MENTAL HEALTH WORKER	7.00	6.00	6.00	7.00	1.00
MEDICAL SERVICES CLERK	1.00	1.00	1.00	1.00	0.00
PEER SUPPORT SPECIALIST	8.00	8.00	8.00	8.00	0.00
SENIOR PSYCHIATRIST	1.00	1.00	1.00	0.00	-1.00
SENIOR SOCIAL WORKER	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	8.00	7.00	7.00	13.00	6.00
SOCIAL WORKER SUPERVISOR I/II	1.00	1.00	1.00	1.00	0.00
SR/ASST/SOCIAL WRKR	0.00	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	1.00	1.00	1.00	0.00
MENTAL HEALTH CLINICIAN I/II	0.00	0.00	1.00	1.00	1.00
LICENSED VOCATIONAL NURSE	0.00	0.00	1.00	1.00	1.00
TOTAL:	50.00	50.00	52.00	61.00	11.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	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
BUSINESS OFFICE CLERK I/II	4.00	4.00	4.00	4.00	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	11.00	11.00	11.00	10.00	-1.00
CLPSY/MHC I/II/III/ST NRS I/II	28.00	34.00	34.00	32.00	-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	5.00	5.00	5.00	4.00	-1.00
LEAD COMMUNITY MENTAL HLTH WRKR	1.00	2.00	2.00	2.00	0.00
LICENSED VOCATIONAL NURSE	1.00	1.00	1.00	0.00	-1.00
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 III	0.00	2.00	2.00	2.00	0.00
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	2.00	2.00	2.00	3.00	1.00
SENIOR STAFF SERVICES ANALYST	2.00	1.00	1.00	1.00	0.00
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	14.00	14.00	14.00	12.00	-2.00
SR/ASST/SOCIAL WRKR	0.00	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	2.00	1.00	1.00	1.00	0.00
STAFF SERVICES ANALYST I/II	2.00	1.00	1.00	2.00	1.00
SUPRVSG ACCOUNTANT	0.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	3.00	3.00	3.00	3.00	0.00
ALCOHOL AND DRUG COUNSELOR	0.00	0.00	1.00	1.00	1.00
SOCIAL SERVICE AIDE	0.00	0.00	1.00	1.00	1.00
<b>TOTAL:</b>	<b>104.00</b>	<b>116.00</b>	<b>118.00</b>	<b>113.00</b>	<b>-3.00</b>

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>PUBLIC HEALTH (BU 411)</b>					
AGENCY STAFF SERV ANAL I/II	2.00	2.00	2.00	2.00	0.00
ASST SOC WORKER/SOCIAL WORKER	3.00	3.00	3.00	3.00	0.00
CHIEF PUBLIC HLTH MICROBIOLOG	1.00	1.00	1.00	1.00	0.00
COMM DEV COORD/SUPV PH NURSE	0.00	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	19.00	20.00	20.00	20.00	0.00
COMMUNITY ED SPECIALIST I/II	1.00	0.00	0.00	0.00	0.00
COMMUNITY HEALTH ADVOCATE	11.00	12.00	12.00	12.00	0.00
COMMUNITY MENTAL HEALTH WORKER	1.00	1.00	1.00	1.00	0.00
COMMUNITY ORGANIZER	5.00	5.00	5.00	5.00	0.00
DISEASE INVEST SPEC I/II	2.00	3.00	3.00	3.00	0.00
HEALTH OFFICER	1.00	1.00	1.00	1.00	0.00
HNSA 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	1.00	1.00	1.00	0.00
NUTRITION ASST I/II	9.00	9.00	9.00	9.00	0.00
NUTRITION ASST I/II/III	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	5.00	5.00	5.00	5.00	0.00
OFFICE ASSISTANT III	0.00	1.00	1.00	1.00	0.00
PEER SUPPORT SPECIALIST	2.00	2.00	2.00	2.00	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
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	18.00	18.00	18.00	0.00
PUBLIC HLTH NURSE II/III	1.00	1.00	1.00	1.00	0.00
PUBLIC HLTH PROG & POLICY ANAL	7.00	7.00	7.00	7.00	0.00
PUBLIC HLTH PROG & POLICY ANAL	0.00	0.00	0.00	0.00	0.00
PUBLIC HLTH PROGRAM MANAGER	5.00	5.00	5.00	5.00	0.00
SENIOR PUBLIC HEALTH ASSISTANT	3.00	3.00	3.00	3.00	0.00
SENIOR STAFF SERVICES ANALYST	0.00	0.00	0.00	0.00	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
SPVSG PH NUT/SPVSG COM ED SPEC	1.00	1.00	1.00	1.00	0.00
STAFF SERV ANALYST I/II	1.00	2.00	2.00	2.00	0.00
SUPRVSG COMM ED SPECIALIST	2.00	2.00	2.00	2.00	0.00
SUPRVSG PUBLIC HEALTH NURSE	5.00	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	2.00	1.00	1.00	1.00	0.00
TOTAL:	159.00	163.00	163.00	163.00	0.00

<b>ORGANIZATION UNIT/FUNCTIONAL AREA</b>	<b>Adopted 2019-2020</b>	<b>FTE's as of 5/5/2020</b>	<b>Requested 2020-2021</b>	<b>Recommended 2020-2021</b>	<b>Gain/ (Loss)</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	7.00	7.00	7.00	6.00	-1.00
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>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>-1.00</b>
<b>HEALTH SERVICES-MH COMBINED (BU 422)</b>					
ALCOHOL/DRUG COUNSELOR I/II	4.00	4.00	4.00	3.00	-1.00
CLINICAL PSYCHOLOGIST SERIES	2.00	2.00	2.00	2.00	0.00
COMMUNITY MENTAL HEALTH WORKER	3.00	3.00	3.00	2.00	-1.00
HSA PROGRAM MANAGER	2.00	2.00	2.00	2.00	0.00
SOC WRKR/ASST SOC WRKR	8.00	8.00	8.00	5.00	-3.00
SOCIAL WORKER SUPERVISOR I	0.00	1.00	1.00	2.00	1.00
STAFF SERVICES ANALYST I/II	1.00	1.00	1.00	1.00	0.00
BUSINESS OFFICE CLERK	0.00	0.00	1.00	1.00	1.00
MENTAL HEALTH CLINICIAN I/II	0.00	0.00	1.00	1.00	1.00
<b>TOTAL:</b>	<b>20.00</b>	<b>21.00</b>	<b>23.00</b>	<b>19.00</b>	<b>-2.00</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
MENTAL HLTH CLINICIAN I/II	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	4.00	4.00	4.00	3.00	-1.00
<b>TOTAL:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>-1.00</b>

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>SOCIAL SERVICES &amp; BEN ADMIN (BU 501)</b>					
CHIEF DEPUTY PUBLIC GUARDIAN	1.00	1.00	1.00	1.00	0.00
DEPUTY PUBLIC GUARDIAN	4.00	4.00	4.00	5.00	1.00
DRIVER	2.00	2.00	2.00	2.00	0.00
ELIGIBILITY SUPERVISOR	24.00	26.00	26.00	27.00	1.00
ELIGIBILITY WORKER I/II	139.00	153.00	153.00	160.00	7.00
ELIGIBILITY WORKER III	41.00	43.00	43.00	44.00	1.00
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
HNSA PROGRAM MANAGER	2.00	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	45.00	45.00	45.00	44.00	-1.00
OFFICE ASSISTANT III	14.00	14.00	14.00	14.00	0.00
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/STAFF SRVS MGR	3.00	0.00	0.00	0.00	0.00
PROGRAM MANAGER I	1.00	0.00	0.00	0.00	0.00
PROGRAM MANAGER I/II	4.00	4.00	4.00	4.00	0.00
PUBLIC HEALTH ASSISTANT	0.00	0.00	0.00	0.00	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	26.00	27.00	27.00	30.00	3.00
SOCIAL SERVICE AIDE	21.00	21.00	21.00	22.00	1.00
SOCIAL SERVICE PROGRAM AIDE	1.00	1.00	1.00	1.00	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	0.00	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
COMMUNITY MENTAL HEALTH WORKER	0.00	0.00	1.00	1.00	1.00
TOTAL:	530.00	550.00	551.00	564.00	14.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>HEALTH SERVICES-HHSA (BU 502)</b>					
HHSA DIRECTOR	1.00	1.00	1.00	1.00	0.00
ACCOUNT CLERK I/II	6.00	6.00	6.00	6.00	0.00
ACCOUNT CLERK III	9.00	9.00	9.00	9.00	0.00
ACCOUNTANT AUDITOR I/II	6.00	6.00	6.00	8.00	2.00
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	1.00	1.00	0.00
ASSA I/II	9.00	7.00	7.00	9.00	2.00
ASSA I/II/PH ASST	1.00	1.00	1.00	1.00	0.00
COMMUNITY DEVELOPMENT COORD	0.00	1.00	1.00	1.00	0.00
COMMUNITY ED SPECIALIST I/II	3.00	3.00	3.00	4.00	1.00
EPIDEMIOLOGIST	3.00	3.00	3.00	4.00	1.00
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
HHSA BRANCH DIRECTOR	5.00	5.00	5.00	5.00	0.00
HHSA DEPUTY BRANCH DIRECTOR	6.00	6.00	6.00	6.00	0.00
HHSA PROGRAM MANAGER	7.00	7.00	7.00	7.00	0.00
INVESTIGATIVE SERVICES ANALYST	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT III	4.00	3.00	3.00	4.00	1.00
PERSONNEL ASSISTANT	3.00	3.00	3.00	3.00	0.00
PUBLIC HLTH PROG & POLICY ANAL	1.00	0.00	0.00	0.00	0.00
SENIOR PUBLIC HEALTH ASSISTANT	1.00	1.00	1.00	1.00	0.00
SENIOR STAFF ANALYST	2.00	2.00	2.00	3.00	1.00
SENIOR STAFF SERVICES ANALYST	8.00	8.00	8.00	8.00	0.00
STAFF SERVICES ANALYST I/II	13.00	14.00	14.00	16.00	2.00
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
TOTAL:	119.00	117.00	117.00	127.00	10.00
<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
HHSA PROGRAM MANAGER	1.00	1.00	1.00	1.00	0.00
JOB DEVELOPER	5.00	5.00	5.00	5.00	0.00
OFFICE ASSISTANT III	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	2.00	1.00	1.00	1.00	0.00
VOCATIONAL INSTRUCTOR I/II/III	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	0.00	0.00	1.00	1.00	1.00
TOTAL:	55.00	55.00	56.00	56.00	1.00
<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	1.00	2.00	2.00	2.00	0.00
VETERANS SERVICES REP I/II/III	3.50	3.50	3.50	3.50	0.00
TOTAL:	5.50	6.50	6.50	6.50	0.00

ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>COMMUNITY ACTION AGENCY (BU 590)</b>					
DIR OF HOUSING/COMM ACTION PRG	1.00	1.00	1.00	1.00	0.00
COMMUNITY ORGANIZER	1.00	0.00	0.00	0.00	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	0.00	0.00	0.00	1.00	1.00
HOUSING PROGRAMS SPEC II	0.00	0.00	0.00	0.00	0.00
HOUSING PROGRAMS SPECIALIST	0.00	0.00	0.00	0.00	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
TOTAL:	8.00	7.00	7.00	8.00	1.00

<b>PHA HOUSING ASSISTANCE (BU 593)</b>					
ASSIST HOUSING PROGRAMS SPEC CLERK III	0.00	1.00	1.00	0.00	-1.00
HOUSING PROGRAMS SPECIALIST	3.00	0.00	0.00	0.00	0.00
HOUSING PROGRAMS SPEC I/II	0.00	3.00	3.00	3.00	0.00
HOUSING REHAB SPECIALIST I/II	1.00	1.00	1.00	1.00	0.00
HOUSING SUPERVISOR	0.00	0.00	0.00	0.00	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
TOTAL:	8.00	8.00	8.00	7.00	-1.00

<b>HOUSING REHABILITATION (BU 596)</b>					
COMMUNITY DEVELOPMENT COORD	1.00	1.00	1.00	1.00	0.00
TOTAL:	1.00	1.00	1.00	1.00	0.00

<b>HEALTH AND PUBLIC ASSISTANCE SUBTOTAL</b>	1081.50	1116.50	1124.50	1145.50	29.00
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**EDUCATION AND RECREATION**

<b>AG EXTENTION SERVICE (BU 620)</b>					
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
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ORGANIZATION UNIT/FUNCTIONAL AREA	Adopted 2019-2020	FTE's as of 5/5/2020	Requested 2020-2021	Recommended 2020-2021	Gain/ (Loss)
<b>ENTERPRISE AND INTERNAL SERVICES</b>					
<b>PUBLIC WORKS-FLEET MANAGEMENT (BU 940)</b>					
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
FLEET MANAGEMENT SUPERVISOR	1.00	0.00	0.00	0.00	0.00
FLEET MECHANIC	3.00	3.00	3.00	3.00	0.00
MAINTENANCE SUPERVISOR	0.00	1.00	1.00	1.00	0.00
TOTAL:	5.00	5.00	5.00	5.00	0.00
<b>CAO-RISK MANAGEMENT (BU 950)</b>					
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	1.00	1.00	1.00	1.00	0.00
SENIOR WORKERS' COMP ADJ-CONF	1.00	1.00	1.00	1.00	0.00
WC ASST/TECH I/II - CONF	2.00	2.00	2.00	2.00	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
WORKERS' COMP CLERK - CONF	1.00	1.00	1.00	1.00	0.00
TOTAL:	9.00	9.00	9.00	9.00	0.00
<b>INFORMATION TECHNOLOGY (BU 925)</b>					
CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	1.00	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	0.00	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	4.00	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	1.00	1.00	0.00
IT GIS ANALYST	1.00	1.00	1.00	1.00	0.00
IT INFRASTRUCT SUPP ENG I/II	5.00	4.00	4.00	4.00	0.00
IT NETWORK ARCHITECT	1.00	1.00	1.00	1.00	0.00
IT O365 ADMINISTRATOR	0.00	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	1.00	2.00	2.00	2.00	0.00
IT TECHNICIAN	9.00	9.00	9.00	9.00	0.00
PROGRAM ANALYST I/II/III	5.00	4.00	4.00	4.00	0.00
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:	51.00	53.00	53.00	53.00	0.00

<b>ORGANIZATION UNIT/FUNCTIONAL AREA</b>	<b>Adopted 2019-2020</b>	<b>FTE's as of 5/5/2020</b>	<b>Requested 2020-2021</b>	<b>Recommended 2020-2021</b>	<b>Gain/ (Loss)</b>
<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	1.00	1.00	1.00	0.00
CUSTODIAN I/II	13.00	13.00	13.00	13.00	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	2.00	2.00	2.00	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 1/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	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>	120.00	122.00	122.00	122.00	0.00
<b>GRAND TOTAL FTEs - ALL COUNTY POSITIONS</b>	2039.50	2079.50	2111.50	2128.50	50.00

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# 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.

**A-87** - This alpha/numeric designation refers to the Federal Office of Budget and Management Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments under the Countywide Cost Allocation Plan.

**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 Circular No. A-87.

**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.

**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.

**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.

