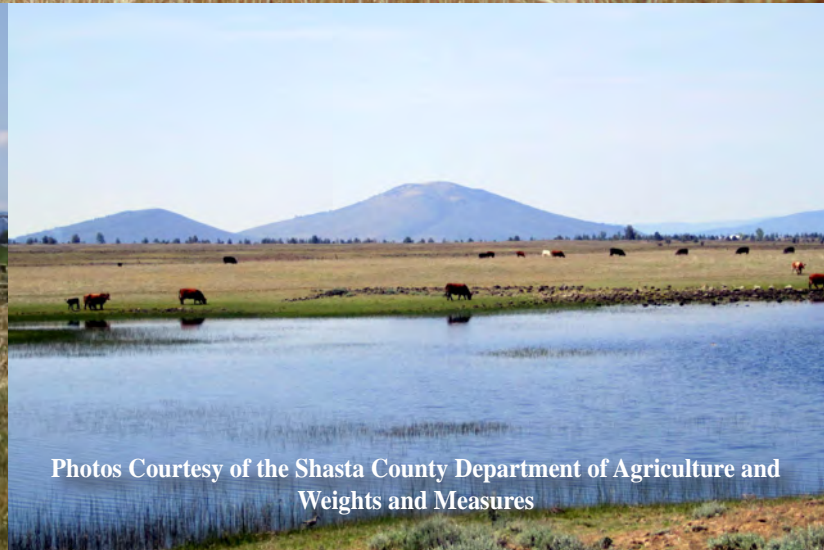




# Adopted Budget Fiscal Year 2018-2019

Recommended by Lawrence G. Lees, County Executive Officer  
Compiled by Brian Muir, Auditor-Controller



Photos Courtesy of the Shasta County Department of Agriculture and Weights and Measures

**COUNTY OF SHASTA**  
**BUDGET**  
**FOR**  
**FISCAL YEAR 2018 - 19**



Recommended by  
Lawrence G. Lees  
County Executive Officer



Compiled by  
Brian Muir  
County Auditor-Controller



David A. Kehoe  
District 1



Leonard Moty  
District 2



Mary Rickert  
District 3



Steve Morgan  
District 4



Les Baugh  
2018 Chair  
District 5

# SHASTA COUNTY BOARD OF SUPERVISORS



## SHASTA COUNTY OFFICIALS – FY 2018-19

### ELECTED

Leslie Morgan	Assessor-Recorder
Brian Muir	Auditor-Controller
Catherine Darling Allen	County Clerk/Registrar of Voters
Stephanie Bridgett	District Attorney
Tom Bosenko	Sheriff/Coroner
Lori J. Scott	Treasurer/Tax Collector/Public Administrator

### APPOINTED

Paul Kjos	Agricultural Commissioner/Sealer of Weights & Measures
Tracie Neal	Chief Probation Officer
Thomas Schreiber	Chief Information Officer
Terri M. Morelock	Child Support Services Director
Lawrence G. Lees	Clerk of the Board of Supervisors
Lawrence G. Lees	County Executive Officer
Rubin E. Cruse, Jr.	County Counsel
Larry Forero	Farm Advisor
Mike Hebrard	Fire Warden
Donnell Ewert, M.P.H.	Health and Human Services Agency Director
Laura Burch	Housing/Community Action Agency Director
Jeffrey Gorder	Public Defender
Patrick J. Minturn	Public Works Director
Richard Simon	Resource Management Director
Angela Davis	Support Services Director
Celestina Traver	Veterans Service Officer

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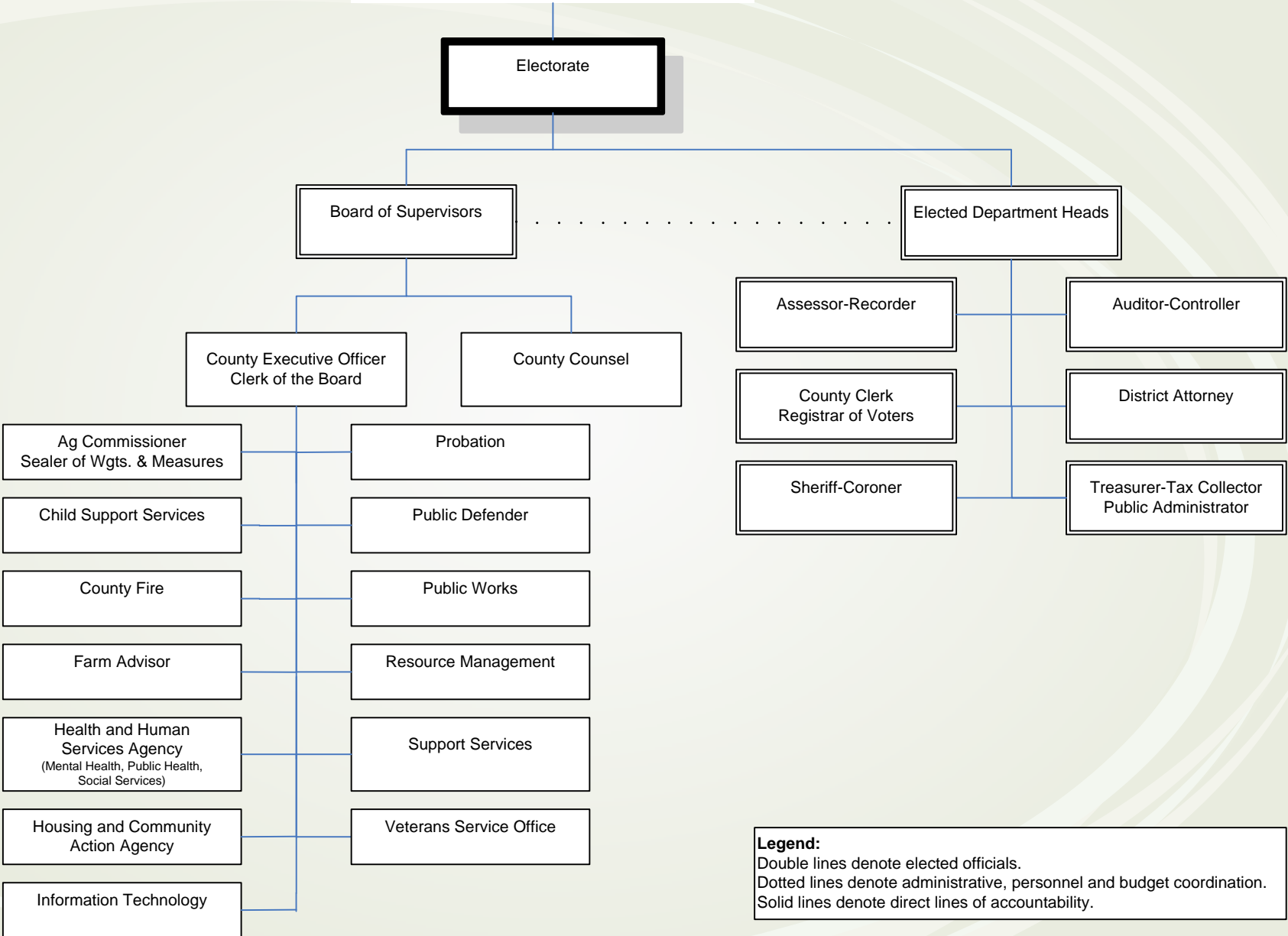
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# Organizational Chart

County of Shasta  
Organizational Chart  
**May 2018**



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

# **Transmittal Letter**



# Shasta County

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Fiscal Year 2018-19

Members of the  
Shasta County Board of Supervisors  
1450 Court Street, Suite 3088  
Redding, CA 96001

Members of the Board:

This document represents Shasta County's Recommended Fiscal Year 2018-19 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 \$448,906,363, including Total Governmental Funds, \$392,792,108; Internal Service Funds, \$27,456,841; Enterprise Funds, \$15,441,583; and Special Districts and Other Agencies governed by the Board of Supervisors, \$13,215,831. 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.

  
Lawrence G Lee  
County Executive Officer

Attachments:

Budget Overview, including a  
5-Year Capital Facilities Improvement Plan

## BUDGET OVERVIEW

The FY 2018-19 Recommended Budget totals **\$448,906,363**, including,

### GOVERNMENTAL FUNDS

- \$ 88,344,071 General Fund
- \$299,396,197 Special Revenue Funds
- \$ 2,087,500 Capital Project Funds
- \$ 2,964,340 Debt Service Funds
- \$392,792,108 Total Governmental Funds

### OTHER FUNDS

- \$ 27,456,841 Internal Service Funds
- \$ 15,441,583 Enterprise Funds
- \$ 13,215,831 Special Districts and Other Agencies
- \$ 56,114,255 Total Other Funds

This represents an increase of less than one percent, when compared to the FY 2017-18 Adopted Budget.

About 80 percent of the overall budget is for non-general fund operating departments. Most have various State and Federal funds earmarked for specific purposes.

## BUDGET PRINCIPLES

On February 27, 2018, the Board of Supervisors received the FY 2017-18 Mid-Year Report and approved the following principles for the FY 2018-19 Budget:

- Continue the Controlled Hiring Process.
- Approve no new programs or new positions that are not clearly revenue supported.
- 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 (CEO) will review all requests for capital assets and computer equipment.
- Departments that did not receive a subsidy for FY 2017-18 plan on a two percent increase from General Fund.
- Realize salary and benefit savings through collaborative bargaining with our labor partners.
- Recommend the deletion of positions vacant over 18 months, with exceptions as approved by the CEO.
- Encourage expenditure reductions in the current year to create carry-over funds for FY 2018-19.
- In accordance with Administrative Policy 2-101, "*Budgetary Policies and Controls*", 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 CEO 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

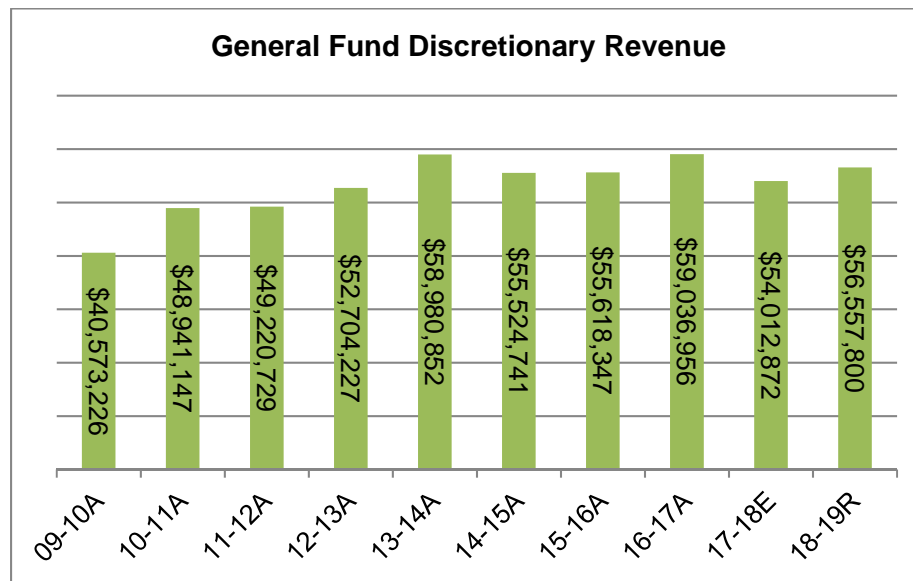
The County's discretionary revenue is derived primarily from various taxes. In the fiscal year ending June 30, 2017, tax revenue increased by 7.3 percent. We remain cautious in projecting the County's discretionary revenue due to economic unknowns.

*A=Actual, E=Estimated, R=Recommended*

General Revenue Sources Six-Year History						
	13-14A	14-15A	15-16A	16-17A	17-18E	18-19R
Taxes	\$43,792,301	\$45,006,702	\$46,902,419	\$50,329,065	\$48,853,004	\$50,476,000
Licenses, Permits, Franchises	683,788	733,289	752,177	755,736	600,000	650,000
Fines, Forfeitures, Penalties	1,967,583	2,681,541	2,005,944	1,977,632	1,517,864	1,867,500
Money & Property	293,750	928,403	977,171	1,272,838	616,099	841,300
Intergovernmental Revenue	3,347,561	5,131,411	3,999,604	2,735,139	1,818,845	2,388,000
Charges for Services	888,257	896,487	905,447	922,781	581,540	335,000
Miscellaneous Revenues	8,007,612	77,266	75,585	43,765	25,520	0
Other Transfers-in	0	69,642	0	1,000,000	0	0
Sale of Land or Fixed Assets	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$58,980,852</b>	<b>\$55,524,741</b>	<b>\$55,618,347</b>	<b>\$59,036,956</b>	<b>\$54,012,872</b>	<b>\$56,557,800</b>

FY 2018-19 recommended discretionary General Revenue is \$56.5 million, a 5.0 percent increase compared to the FY 2017-18 estimated year-end.

As illustrated in the table above, total discretionary revenue recognized by the General Purpose Revenue budget unit hovers at \$55 million per fiscal year. The exceptions were one-time revenues from the dissolution of Redevelopment Agencies, fees from the Teeter Property Tax Program, and catch-up reimbursement for State Mandate SB-90.



## 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 and 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. A certain amount of the anticipated FY 2017-18 1991 Realignment sales tax growth will be accelerated to counties throughout FY 2017-18, and beyond, instead of being distributed at the end of the realignment year in order to help counties offset increased In-Home Supportive Services (IHSS) costs in the current year.

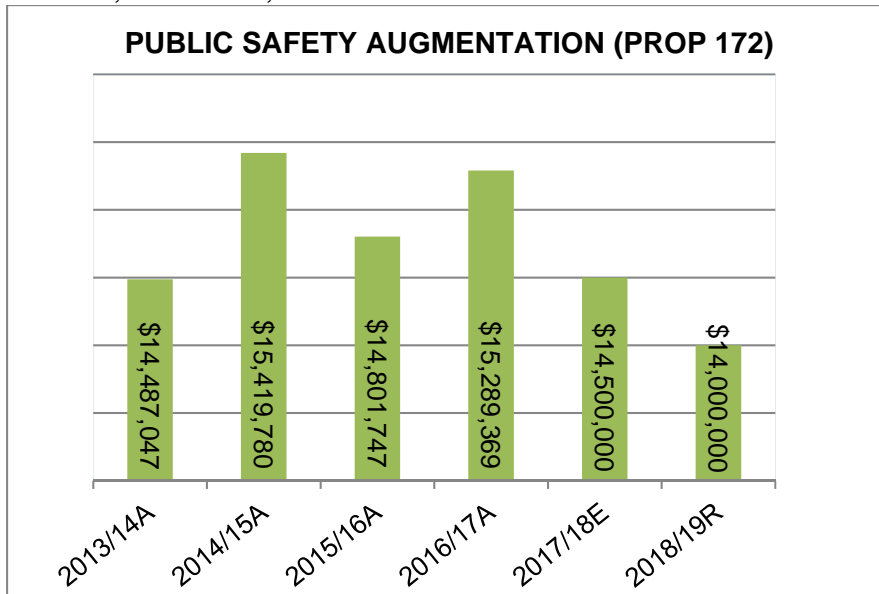
**2011 Realignment (Health and Human Services)** is funded through a State special fund sales tax and VLF. The first priority for growth funds is Federal entitlement programs: Medi-Cal Specialty Mental Health, including those required by Early Periodic Screening, Diagnosis, and Treatment, and Drug Medi-Cal. Our Health and Human Services Agency is advocating for appropriate base levels of funding to support growing costs and will be monitoring how 2011 Realignment will be structured into the future to protect county health and human services operations.

Some issues surrounding 2011 Realignment remain unresolved, including the impact of realigned responsibility for Drug Medi-Cal services. Since Drug Medi-Cal was realigned to counties, the counties have taken on a significant Federal entitlement program, without guarantee that realignment funds will grow commensurately with program costs. Funds may have to be diverted from Perinatal and other mental health programs in future years to fund Drug Medi-Cal services should realignment revenues fail to fully support services, which could potentially escalate costs in other programs such as mental health and child welfare.

**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 2018-19 budget in February 2018. The District Attorney and Public Defender also receive a separate State allocation (split 50/50) for revocation hearings.

**Public Safety Augmentation Proposition 172** sales tax receipts have leveled out at \$14 million annually. The County's ratio of this sales tax was lowered during FY 2016-17 from .004782 to .004526. This is the lowest pro-rata share since the inception of the half-cent tax sales in FY 1993-94. When receipts have exceeded the budget, they have been set-aside in the Public Safety Fund for future appropriation by the Board of Supervisors. At July 1, 2017, the Prop 172 Reserve was \$7.5 million. The estimated use of this reserve in FY 2017-18 is \$2.2 million; the estimated use of this reserve in FY 2018-19 is \$5.4 million, leaving an estimated balance of zero funds at June 30, 2019.

A=Actual, E=Estimate, R=Recommended



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

Beginning Balance, 7/1/2017	<u>\$7,541,616</u>
FY 2017-18, Sheriff, several	\$1,112,746
FY 2017-18, District Attorney 227	\$1,028,021
FY 2017-18, Probation 263	<u>\$ 39,566</u>
Total Projected Use	\$2,180,513
Estimated Ending Balance, 6/30/2018	<u>\$5,361,103</u>
FY 2018-19, Sheriff, several	\$3,254,351
FY 2018-19, District Attorney 227	\$1,742,749
FY 2018-19, Probation 263	<u>\$ 364,003</u>
Total Estimated Use	\$5,361,103
Estimated Ending Balance, 6/30/2019	\$0 (zero)

## APPROPRIATIONS

The Recommended FY 2018-19 General Fund Budget is \$80 million, which is \$7 million more than the FY 2017-18 Adjusted Budget. The increase is attributed to moving Resource Management funds into the General Fund.

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for public safety. The most recent calculation is for FY 2017-18. The FY 2017-18 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by \$29.7 million. The County subsidy to the combined health and human services programs has been held static over the last several years.

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 **General Reserve** is approximately \$10.7 million. This is less than 3 percent of total Governmental Funds appropriations (\$392.7 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.

## YEAR-TO-YEAR COMPARISON

For the fiscal year ending June 30, 2018, the General Fund is projected to realize an 11.24 percent reduction in expenditures (\$9 million), and a reduction to the net-county-cost (down from \$14.1 million to \$1 million).

In the aggregate, the FY 2018-19 Recommended Budget for *select* budget units, excluding special districts, totals \$433 million, which when compared to the FY 2017-18 Adjusted Budget, is an decrease of \$7 million or a decrease of 1.6 percent.

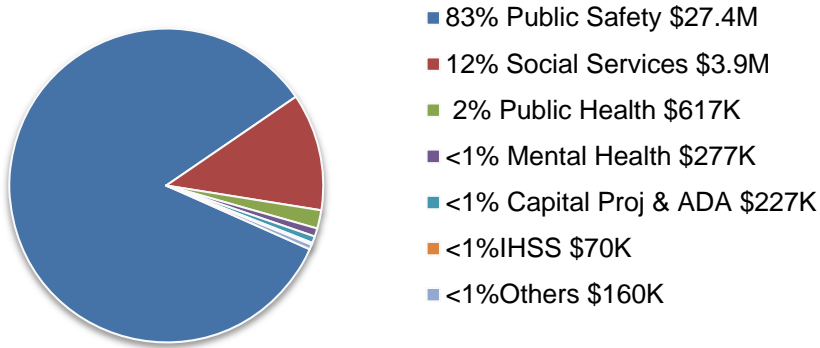
The following table compares by Fund the FY 2017-18 Adjusted Budget (at 01/31/2017), versus estimated expenditures at 6/30/2018, with the FY 2018-19 Recommended Budget for *select* budget units.

Functional Area	Adjusted 2017-18	Estimate 2017-18	% Adj vs Estimate	Recommend 2018-19	% 2018-19 vs 2017-18
General Fund	\$80,562,406	\$71,505,729	-11.24%	\$80,007,905	-0.69%
Accum Capital Outlay	1,265,096	559,114	-55.80%	2,087,500	65.01%
LB&I	5,822,652	4,240,147	-27.18%	2,199,576	-62.22%
Mental Health	35,035,473	34,674,030	-1.03%	39,064,549	11.50%
Mental Health Services Act	16,326,946	14,848,574	-9.05%	14,709,792	-9.90%
Opportunity Center	6,492,615	5,642,869	-13.09%	5,856,222	-9.80%
Public Assistance	112,863,098	110,837,021	-1.80%	115,986,670	2.77%
Roads	24,050,277	15,419,934	-35.88%	23,000,347	-4.37%
Child Support	8,320,963	7,492,903	-9.95%	8,216,086	-1.26%
Public Safety	69,405,395	64,923,897	-6.46%	70,590,605	1.71%
Public Health	21,535,806	19,857,372	-7.79%	21,900,852	1.70%
Internal Service Funds	27,367,227	23,896,322	-12.68%	27,456,841	0.33%
Enterprise Funds	19,491,193	3,686,256	-81.09%	10,646,734	-45.38%
Air Pollution Control	2,209,013	2,152,785	-2.55%	2,146,316	-2.84%
CSA #1 County Fire	8,172,362	6,762,047	-17.26%	8,137,702	-0.42%
Shasta Co. Water Agency	319,281	91,224	-71.43%	322,255	0.93%
IHSS Public Authority	483,466	409,305	-15.34%	413,612	-14.45%
All Others	534,863	534,863	0.00%	531,606	-0.61%
<b>Grand Total</b>	<b>\$440,258,132</b>	<b>\$387,534,392</b>		<b>\$433,275,170</b>	<b>-1.59%</b>
Increase <Decrease>		<b>\$ 52,723,740</b>	<b>-11.98%</b>	<b>(\$6,982,962 )</b>	

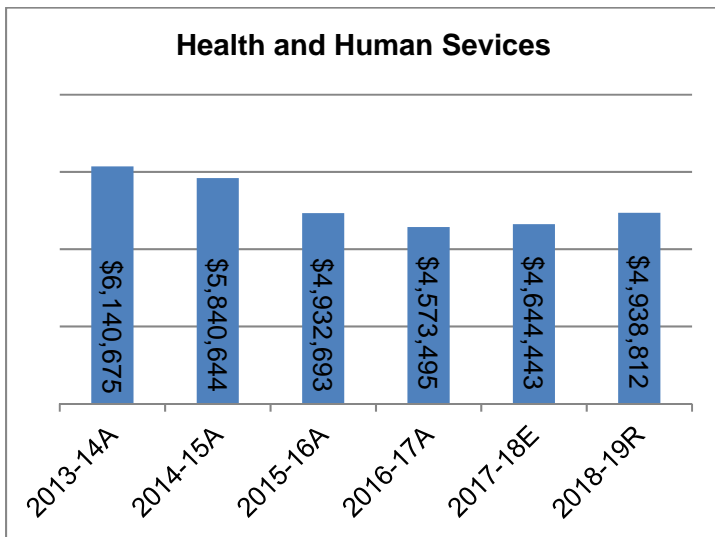
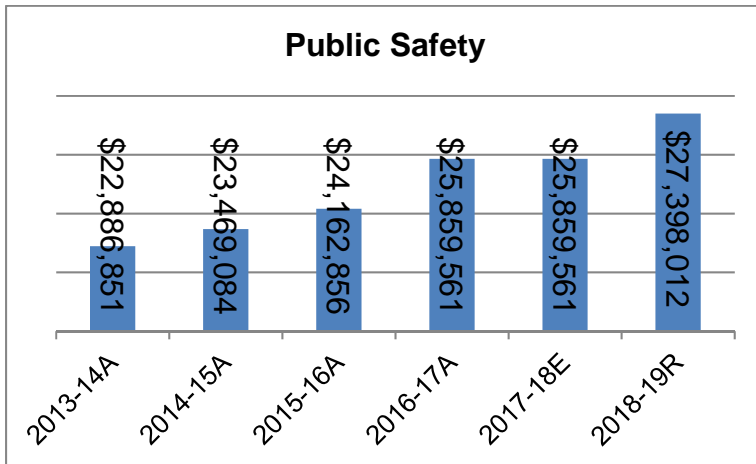
Fiscal Year 2018-19 General Revenue uses for departments outside the General Fund, total \$32,705,773, are as follows:

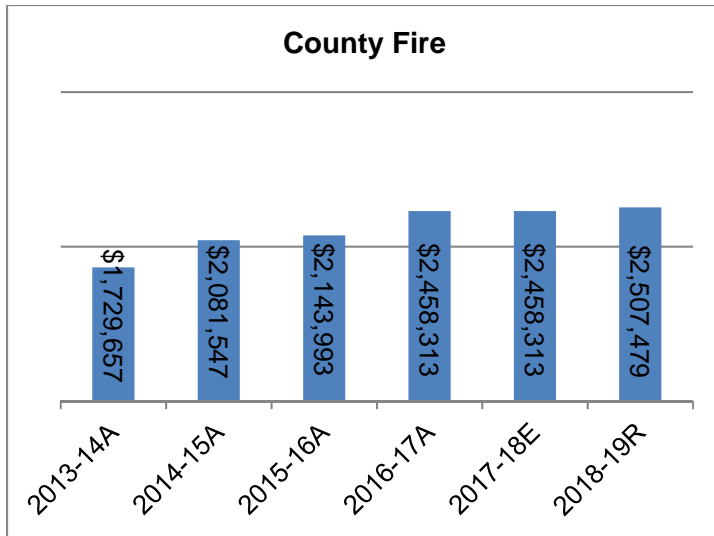
GENERAL REVENUE USES FY 2018-19		
Public Safety \$27.4M	\$ 27,398,012	83%
Social Services \$3.9M	3,955,297	12%
Public Health \$617K	617,577	2%
Mental Health \$277K	276,778	<1%
Capital Proj & ADA \$227K	227,076	<1%
IHSS \$70K	70,948	<1%
Others \$160K	160,085	<1%
<b>Total</b>	<b>\$ 32,705,773</b>	<b>100.00%</b>

**General Revenue Uses FY 2018-19  
\$32.7 Million**



A comparative look at General Fund subsidies including the recommended subsidy for Fiscal Year 2018-19 is included:





## OVERVIEW OF SELECT BUDGET UNITS

### CAPITAL PROJECTS

A Five Year Capital Facilities Improvement Plan for Fiscal Years 2018-19 through 2022-23 may be found at the conclusion of this budget overview.

The following table illustrates the five projects included in the Land, Buildings, and Improvements FY 2018-19 Recommended Budget:

Project Name	Recommended	Funding Source
1600 Court/1815 Yuba St Roof	\$286,341	Accum Capital Outlay
1600 Court/1815 Yuba St Roof	113,659	Accum Capital Outlay
Adult Correction Program Modular	342,500	Accum Capital Outlay
Jail Recreation Yard, Restrooms and Add Showers	1,300,000	Accum Capital Outlay
CSA #1 Fire Storage Building	45,000	County Fire
<b>Total Project Cost</b>	<b>\$2,087,500</b>	

### COUNTY FIRE

The 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. 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 department has requested \$1 million in new and replacement capital assets, which is essentially static when compared to the FY 2017-18 Adjusted Budget. The capital asset requests for FY 2018-19 include one storage building, one defibrillator, one extractor tool, one fire engine, one truck, and two new water tenders.

Revenue totals for FY 2018-19 are requested at just over \$5.6 million, an increase of two percent, from the FY 2018-19 Adjusted Budget.

### ELECTIONS

The department replaced voting machines in FY 2017-18; this time leasing instead of purchasing. The current voting machine were purchased in 2003 and are now technologically obsolete. Leasing, rather than

purchasing, allows for more flexibility and provides the opportunity to keep our voting machines technology up-to-date. Help America Vote Act (HAVA) Federal funds will support the lease costs for the first two fiscal years (therefore it is a net zero budget impact in FYs 2017-18 and 2018-19); thereafter it will be a General Fund cost in the approximate annual amount of \$250,000.

## HEALTH AND HUMAN SERVICES

The Health and Human Services Agency (HHS) FY 2018-19 requested use of County General Funds has decreased slightly by \$169,488 compared to the FY 2017-18 Adopted Budget; from \$7.02 million to \$6.85 million. FY 2017-18 approved General Fund was \$7.02 million; now projected at \$6.23 million, resulting in projected General Fund savings in the amount of \$789,645. The combined budgeted fund balance draw for FY 2018-19 from the Social Services, Mental Health, and Public Health reserves is approximately \$12.0 million; the HHS projects to return \$3.4 million to fund balance at the end of FY 2017-18. The HHS estimates a fund balance in the amount of \$33.4 million at the end of FY 2017-18 and a balance of \$21.3 million at the end of FY 2018-19 for the Social Services, Mental Health, and Public Health funds.

### Summary of the Challenges facing Health and Human Services

**IHSS** - Phased in approach of Maintenance of Effort shifts \$623 million to counties statewide. 1991 Realignment growth redirected from Mental Health and Public Health. The impact of the redirection limits the ability to draw down additional Federal and State funding for programs.

**CalWORKs** - 17.4 percent reduction in the Single Allocation (administrative costs) over a three-year period. Efforts are underway to advocate for the restoration of these funds. Further cuts could lead to reductions in subsidized employment programs, employment services, family stabilization services, support for the Housing Support Program, availability of supportive services like child care.

**Patient Protection and Affordable Care Act (ACA)** - The probability exists for those clients who were considered “medically indigent” and qualified for Medi-Cal coverage paid for by the Federal government will now transition back to County Medical Services Program (**CMSP**) coverage at some point in the future. As a CMSP county, it is anticipated that Shasta would continue to utilize their network to cover a residual population of individuals’ medical needs. It is unclear what impact repealing and replacing ACA will have on the other State health care obligations previously covered by the diverted CMSP funds.

**Presumptive Transfer (AB1299)** - Presumptive transfer means a prompt 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 third quarter of FY 2017-18 (quarter ending 3/31/18) there were an average of 141 children/youth from other counties that were placed in Shasta County with an average of 36 of those placements being in Group Home or Short Term Therapeutic 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.

## PUBLIC SAFETY

<b>Fiscal Year 2018-19</b>	<b>District Attorney</b>	<b>Probation-Combo</b>	<b>Sheriff-Combo</b>	<b>Grand Total</b>
Total Recommended Expenditures	8,647,475	18,102,032	43,841,098	70,590,605
Total Recommended Revenues	6,037,187	14,596,990	39,322,847	59,957,024
County Contribution (GF)	43.18% 3,733,951	21.59% 3,907,897	39.34% 17,248,685	35.26% 24,890,533
Prop. 172	12.61% 1,090,600	14.75% 2,669,800	23.36% 10,239,600	19.83% 14,000,000
<b>Subtotal GF &amp; Prop. 172</b>	<b>55.79% 4,824,551</b>	<b>36.34% 6,577,697</b>	<b>62.70% 27,488,285</b>	<b>55.09% 38,890,533</b>
Other Revenue Sources	14.02% 1,212,636	44.30% 8,019,293	26.99% 11,834,562	29.84% 21,066,491
Total Recommended Net County Cost	2,610,288	3,505,042	4,518,251	10,633,581
Offset by Misc. Restricted Funds	867,539	3,141,039	803,178	4,811,756
Use of Public Safety Reserves	1,742,749	364,003	3,715,073	5,821,825

The table above reflects the Sheriff, District Attorney, and Chief Probation Officer submitted figures for FY 2018-19 budgets with some minor corrections. The resulting summary for these three public safety departments is a total net County cost of \$10.6 million, budgeted to be offset by \$4.8 million in use of

miscellaneous restricted funds, for a modified deficit of \$5.8 million, which will come from a combination of Prop. 172 Reserve and Public Safety General Purpose Reserve. Ongoing deficit spending is depleting the public safety reserves and may potentially require funding discussions to support ongoing or increased public safety activities.

## PUBLIC WORKS

The Department of Public Works consists of the following divisions: Facilities Management, Fleet Management, Road Operations, and County Service Areas.

The FY 2018-19 **Road Fund** includes expenditures in the amount of \$23 million and revenues in the amount of \$21 million. FY 2018-19 expenditures exceed revenue by approximately \$1.9 million which includes a contingency appropriation of \$300,000 and will be covered by fund balance. On April 13, 2017, California Legislation passed Senate Bill 1 (SB1). The FY 2018-19 budget includes an estimated \$5 million for transportation for Shasta County roads from SB1.

The department has requested \$1.08 million in new and replacement capital assets, a decrease of \$95,000, from the FY 2017-18 Adjusted Budget. The capital asset request for FY 2018-19 include an electric message board, a power broom, four trucks, a truck bed, an overhead shop crane, and two transfer trucks.

Some of the larger projects that the department plans to undertake in FY 2018-19 are: a major overlay program, Oak Run Creek Bridge Replacement, and road widening projects at Gas Point Road and Deschutes Road.

The **Facilities Management Division** is financed through charges for service to user departments and does not receive General Fund support. The Division has requested two capital asset pickup trucks to replacing aging service vehicles.

The **County Service Area Administration** budget reflect the fiscal activity of the “umbrella” organization, which provides operational and administrative support to the County Service Areas. This budget unit is fully supported by administrative fees levied in the benefiting County Service Areas.

## RESOURCE MANAGEMENT

As of Fiscal Year 2017-18, the Department of Resource Management is part of the General Fund and consists of the following divisions: Building Division, Environmental Health Division, Planning Division, and Community Education Section. The Department of Resource Management is also responsible for the Air Quality Management District, but it is not supported by the General Fund as it is a special district.

**Environmental Health** is charged with the responsibility for enforcement of pertinent California health laws, rules, regulations, and Shasta County Ordinances. The division also provides specific permit and inspection programs which involve sewage disposal, individual wells, solid waste, hazardous materials storage and disclosure, underground tanks, food service facilities, public drinking water systems, swimming pools, housing and institutions, and medical waste management. The FY 2018-19 requested budget includes expenditures in the amount of \$2.76 million and revenues in the amount of \$1.76 million. Expenditures for FY 2018-19 are increased by \$149,892 and revenues increased by \$266,941 as compared to the FY 2017-18 adjusted budget. Total expenditures exceed total revenue by \$994,684 and will be covered by fund balance.

The **Building Department** serves as the code enforcement arm of the Resource Management Department. This includes serving as the code enforcement officer for Medical Marijuana cultivation. The FY 2018-19 requested budget includes expenditures in the amount of \$2.54 million and revenues in the amount of \$1.61 million. Expenditures for FY 2018-19 are increased by \$261,8681 and revenues increased by \$186,881 as compared to the FY 2017-18 Adjusted Budget. Total expenditures exceed total revenue by \$931,389 and will be covered by fund balance.

The **Planning Division** serves as the land use information center for the County. This division of the Department of Resource Management serves as an integral part of the “planning agency” for the County, the agency being comprised of the Planning Commission, the Board of Supervisors, and adjunct

departments. Building and planning activity is relatively stable and the department is concentrating on several projects, including the General Plan Update.

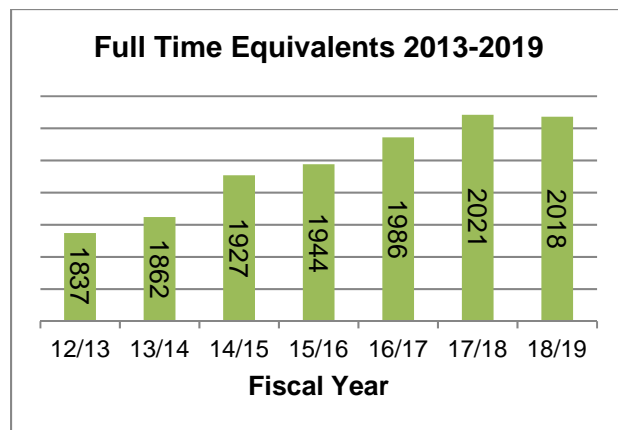
**General Plan Update.** By law, each California County must adopt and maintain a comprehensive, long-term general plan that governs physical development and land use within its boundaries. Shasta County has adopted a five-year interval for review. The last comprehensive General Plan was adopted in 2004. On March 23, 2010, the Board of Supervisors elected to proceed with a limited General Plan update which will address the critical greenhouse gas requirement in a new air quality element and will include the mandatory housing element update with integration of both elements into the rest of the General Plan as needed. The update will include editorial updates to policy language and to County profiles (population, economic trends, etc.).

### TRIAL COURTS

The County worked closely with the City of Redding, the local Court, and the Judicial Council of California (JCC) on siting the **new courthouse building**. The County and the JCC executed a Purchase Acquisition Agreement whereby the JCC exchanged its equity in the Main Courthouse and Courthouse Annex, and the Justice Center, for the Public Safety Building. The County vacated the Public Safety Building as of April 1, 2016. The County purchased two office buildings located on Court Street, and remodeled them into offices for Probation staff located in the Public Safety Building. Additionally, a building located at 300 Park Marina Circle was purchased and remodeled into office space for the Sheriff's Office. The District Attorney vacated the Public Safety Building in 2010 after the former library on West Street was remodeled for their use. Upon completion of the new courthouse, the Court will vacate the Main Courthouse/Courthouse Annex and Justice Center. The Department of Public Works has estimated remodel of the Main Courthouse will cost a minimum of \$8 million.

The continuing decline in direct payments for Court fines and fees is impacting the County General Fund. Certain Court fines and fees were pledged for the debt service on the Courthouse remodel long-term debt. The shortfall is made up by the General Fund. Once the debt is retired in 2023, any remaining funds in the Courthouse Construction Fund will accrue to the State. The County Administrative Office (CAO) works with the Auditor-Controller to ensure the County's share of these funds is appropriately transferred to the County.

### COUNTY WORKFORCE



The Recommended Budget provides for a workforce of 2,018 full-time-equivalents (FTE's). This includes a net decrease of three FTE's.

As of April 30, 2018, total vacancies were 236, or 11 percent. The CEO confers with Support Services to review all requests to fill positions. This is in part to reduce expenditures, but also to preserve positions for employees facing a layoff situation.

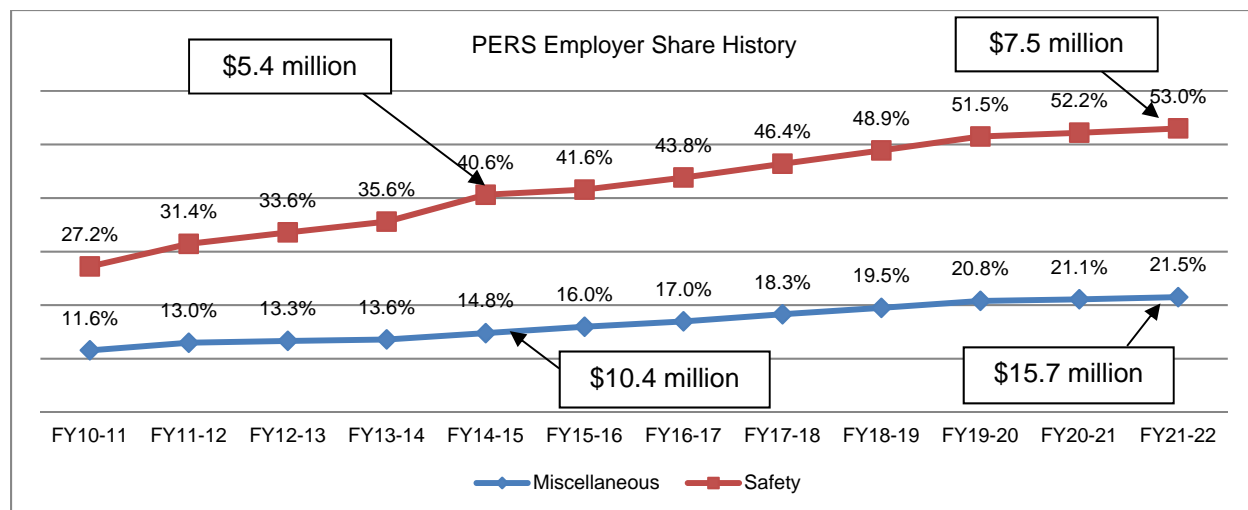
The CEO will continue to review all requests for new positions to ensure they are offset by long-term reliable revenue.

## 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 2018-19 is 20.0 percent for Miscellaneous, and 48.8 percent for Safety. By FY 2021-22, PERS estimates these rates will be 21.5 percent for Miscellaneous, and 53.0 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, PERS Board of Administration voted to change the discount rate from 7.5 percent to 7.0 percent over the next three years (FY 2018-19 7.735%, FY 2018-19 7.25%, FY 2019-20 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 rates increasing starting in FY 2017-18, with the cost spread over 20 years and increases phased in over the first five years and ramped down over the last five years of the 20-year amortization period. The County will continue to monitor these changes and analyze the effects on the overall County budget.



The County 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. The County's

estimated Unfunded Actuarial Liability as of June 30, 2016, was \$200 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, Shasta County is taking positive steps towards addressing OPEB. The County established two irrevocable OPEB Trusts with initial funding of \$6 million each; and implemented a charge, as a percent of payroll, effective July 1, 2008. This percentage increased to three percent effective July 1, 2015. Additionally, one-time additions to the OPEB-Trusts are made when funding is available. The combined assets of the two OPEB-Trusts are \$49.8 million as of June 30, 2017.

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**

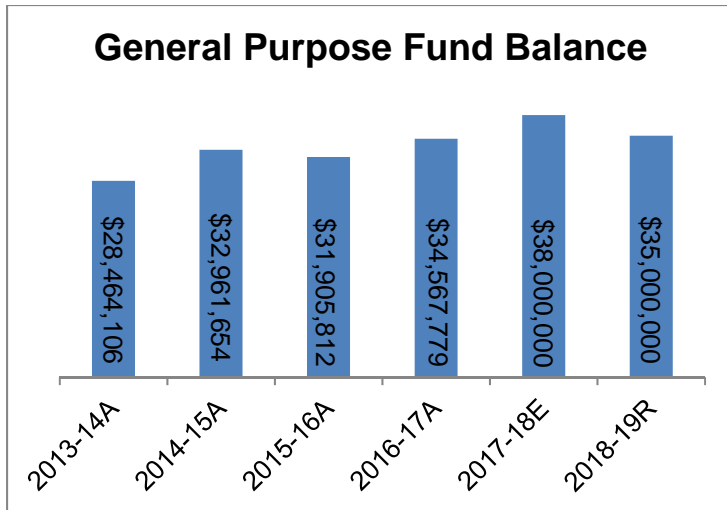
As of June 30, 2017, the County's total outstanding debt obligation was \$36.7 million. Of this amount, \$30.9 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue and \$770,400 of special assessment debt secured by property subject to 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. Pressures on the County's fiscal outlook are caused by State and local economic factors outside the County's control.

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.

Both rating agencies praised the County's ability to grow and sustain a healthy fund balance, currently \$38 million. With economic signs pointing to another recession, a strong fund balance will assist the County to weather the downturn.





## CALIFORNIA STATE BUDGET

The Governor's May Revise Budget was released on May 11, 2018. His focus continues to be on preserving fiscal stability and preparing for a mild recession during FY 2018-19.

The May Revise focuses on these areas state-wide:

Infrastructure - deferred maintenance projects (State office buildings and flood control projects).

Mental Health - reduce State mandate backlog related to children's mental health, provide mental health services to homeless, support graduates medical education for psychiatric programs.

Homelessness - one-time emergency homeless aid block grants to local governments, housing support and homelessness assistance programs through CalWORKs program.

Criminal Justice - funding to pay for increased correctional officer and parole agent compensation, increase training for State correctional staff.

The CEO will monitor the eventual adoption of a State spending plan for FY 2018-19, and keep the Board apprised of any negative impact on the County budget and the public we serve.

## OTHER AGENCY INVOLVEMENT

Every County department head provided input into this report via their budget request. The CEO and/or the CAO analysts met with department heads to discuss their budget request. 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 \$80 million. This will be offset by revenue, \$73 million, leaving a structural imbalance of \$7 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance. Carryover fund balance committed for use in FY 2018-19 is \$35 million for cash flow and \$8 million Accumulated Capital Outlay.

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 have worked diligently to control spending in the current fiscal year to create fund balance carryover for FY 2018-19. General Fund departments are projected to achieve an eight percent expenditure reduction in the fiscal year ending June 30, 2017, which will result in a fund balance carryover of \$10.4 million.

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.

Attachment - Capital Facilities Improvement Plan (CIP)



**SHASTA COUNTY**

**5 YEAR CAPITAL FACILITIES IMPROVEMENT PLAN**

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Fiscal Years 2018-19 through 2022-23

Submitted: June 5, 2018

By

Lawrence G. Lees  
County Executive Officer

Brian Muir  
Auditor-Controller

Patrick Minturn  
Public Works Director

Prepared By  
Terri Howat  
County Chief Financial Officer

Date June 5, 2018

Honorable Board of Supervisors:

The Capital Facilities Improvement Plan (CIP) for FY 2018/19 through 2023/24 provides an opportunity to identify County needs for renewal and major maintenance of facilities over the next five years. The CIP provides information and guidance for estimating facility improvement costs; setting priorities; planning; scheduling, and implementing projects; monitoring and evaluating the progress of capital projects; and informing the public of projected capital improvements and funding requirements.

The CIP is intended to be a flexible document that can be adjusted as new information and changed conditions occur over time. It is an essential component in support of the County's 2008 Impact Fee Study, and allows the County to adequately plan for future infrastructure needs. The CIP documents a relationship between new development and the use of the revenues raised by imposition of development impact fee. Development impact fees are designed to ensure that new development will not burden the existing service population with the cost of facilities required to accommodate growth. The impact fees collected will provide a funding source from new development for capital improvements to serve that development. The fees advance a legitimate government interest by enabling the County to provide municipal services to new development. Fees are intended to be used in the County, for the following restricted categories: countywide public protection, public health, fire protection, libraries, parks and open space, sheriff patrol and investigation, general government, animal control, and traffic.

The projects presented in the CIP will ensure our ability to provide excellence in public service while meeting the needs of our community through collaborative services.

PROJECT INDEX

Date June 5, 2018

Project Description	Area	Estimated Cost	Other Funding	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023
<b>Detention Facilities</b>								
Jail Recreation Yard, Restrooms and Add Showers	Redding	\$1,300,000	\$1,300,000	\$1,300,000				
Remodel Shasta County Jail to add mental health pod	Redding	\$2,300,000	\$2,300,000		\$300,000	\$2,000,000		
Shasta County Jail Upgrade Security System	Redding	\$800,000	\$800,000		\$500,000	\$300,000		
<b>County Offices</b>								
Repurpose Main Courthouse and Annex	Redding	\$8,000,000	\$8,000,000			\$1,000,000	\$7,000,000	
Repurpose vacant Juvenile Hall Bldg.	Redding	\$7,000,000				\$1,000,000	\$6,000,000	
Facility Renewal - Major (Aggregate)	Redding	\$5,000,000	\$5,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
HHS Training Center	Redding	\$250,000	\$250,000		\$250,000			
<b>Fire Protection Facilities</b>								
Siting/construction of a South-County Station	Redding	\$7,000,000		\$500,000	\$6,500,000			
<b>Community Centers</b>								
Veterans Hall	Redding Anderson FRM	\$500,000		\$170,000	\$100,000	\$100,000	\$100,000	
Libraries	Burney	\$970,000	\$970,000					

Project Description	Area	Estimated Cost	Other Funding	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023
<b>Public Ways and Facilities</b>								
Transfer Station Recycle Bldg.	Burney	\$325,000	\$325,000	\$250,000	\$75,000			
West Central Landfill	Redding	\$9,500,000	\$9,500,000	\$1,800,000	\$5,000,000	\$2,000,000	\$700,000	
<b>Americans with Disabilities Act Improvements (ADA)</b>								
Identified ADA Improvements	Various Countywide	\$515,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<i>Total</i>		\$43,460,000	\$28,445,000	\$5,120,000	\$13,855,000	\$7,500,000	\$14,900,000	\$1,100,000

# Summary Schedule

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2018	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

**Governmental Funds**

General Fund	\$ 68,061,927	\$ 473,235	\$ 81,602,217	\$ 150,137,379	\$ 88,344,071	\$ 61,793,308	\$ 150,137,379
Special Revenue Funds	-	27,664,069	272,703,115	300,367,184	299,396,197	970,987	300,367,184
Capital Projects Funds	-	2,052,500	35,000	2,087,500	2,087,500	-	2,087,500
Debt Service Funds	-	-	2,964,340	2,964,340	2,964,340	-	2,964,340

<b>Total Governmental Funds</b>	<b>\$ 68,061,927</b>	<b>\$ 30,189,804</b>	<b>\$ 357,304,672</b>	<b>\$ 455,556,403</b>	<b>\$ 392,792,108</b>	<b>\$ 62,764,295</b>	<b>\$ 455,556,403</b>
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**Other Funds**

Internal Service Funds	\$ -	\$ 3,165,577	\$ 24,292,264	\$ 27,457,841	\$ 27,456,841	\$ 1,000	\$ 27,457,841
Enterprise Funds	-	6,338,139	9,103,444	15,441,583	15,441,583	-	15,441,583
Special Districts and Other Agencies	4,888,150	-	8,327,681	13,215,831	13,215,831	-	13,215,831

<b>Total Other Funds</b>	<b>\$ 4,888,150</b>	<b>\$ 9,503,716</b>	<b>\$ 41,723,389</b>	<b>\$ 56,115,255</b>	<b>\$ 56,114,255</b>	<b>\$ 1,000</b>	<b>\$ 56,115,255</b>
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<b>Total All Funds</b>	<b>\$ 72,950,077</b>	<b>\$ 39,693,520</b>	<b>\$ 399,028,061</b>	<b>\$ 511,671,658</b>	<b>\$ 448,906,363</b>	<b>\$ 62,765,295</b>	<b>\$ 511,671,658</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 2018-19 Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2018	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	\$ -	\$ -	\$ 428,500	\$ 428,500	\$ 9,300	\$ 419,200	\$ 428,500
0060 GENERAL	66,786,798	229,562	73,519,111	140,535,471	80,018,180	60,517,291	140,535,471
0062 GENERAL - CAPITAL PROJECTS	-	-	2,199,576	2,199,576	2,199,576	-	2,199,576
0065 GENERAL - FEDERAL TITLE III	-	243,673	100	243,773	243,773	-	243,773
0100 INTERMOUNTAIN FAIR	22,173	-	200	22,373	11,731	10,642	22,373
0120 OPPORTUNITY CENTER	1,221,852	-	5,392,505	6,614,357	5,856,222	758,135	6,614,357
0150 WILDLIFE	31,104	-	2,225	33,329	5,289	28,040	33,329
0170 GENERAL RESERVES	-	-	60,000	60,000	-	60,000	60,000
<b>Total General Fund</b>	<b>\$ 68,061,927</b>	<b>\$ 473,235</b>	<b>\$ 81,602,217</b>	<b>\$ 150,137,379</b>	<b>\$ 88,344,071</b>	<b>\$ 61,793,308</b>	<b>\$ 150,137,379</b>
0080 MENTAL HEALTH	\$ -	\$ 3,794,869	\$ 35,689,680	\$ 39,484,549	\$ 39,064,549	\$ 420,000	\$ 39,484,549
0081 MENTAL HEALTH SERVICES ACT	-	1,545,272	13,164,520	14,709,792	14,709,792	-	14,709,792
0140 SOCIAL SERVICES	-	5,993,379	110,494,390	116,487,769	115,986,670	501,099	116,487,769
0185 PHA HOUSING ASSISTANCE PYMTS	-	25,776	5,002,188	5,027,964	5,027,964	-	5,027,964
0186 HOUSING HOME IPP	-	72,915	51,873	124,788	124,788	-	124,788
0187 HOUSING CALHOME	-	60,854	-	60,854	60,854	-	60,854
0188 ENDANGERED SPECIES	-	196,745	1,500	198,245	198,245	-	198,245
0190 ROADS	-	1,907,161	21,104,186	23,011,347	23,000,347	11,000	23,011,347
0191 ROADS - DUST MITIGATION	-	44,000	6,000	50,000	50,000	-	50,000
0192 CHILD SUPPORT SERVICES	-	125,489	8,090,597	8,216,086	8,216,086	-	8,216,086
0195 PUBLIC SAFETY	-	10,572,469	60,057,024	70,629,493	70,590,605	38,888	70,629,493
0196 PUBLIC HEALTH	-	3,244,450	18,656,402	21,900,852	21,900,852	-	21,900,852
0197 SHASTA HOUSING REHAB	-	34,045	17,788	51,833	51,833	-	51,833
0851 IHSS PUBLIC AUTHORITY	-	46,645	366,967	413,612	413,612	-	413,612
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ 27,664,069</b>	<b>\$ 272,703,115</b>	<b>\$ 300,367,184</b>	<b>\$ 299,396,197</b>	<b>\$ 970,987</b>	<b>\$ 300,367,184</b>
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ 2,052,500	\$ 35,000	\$ 2,087,500	\$ 2,087,500	\$ -	\$ 2,087,500
0046 CAPITAL PROJ JUVENILE HALL	-	-	-	-	-	-	-
0047 CAPITAL PROJ ADULT REHAB	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ 2,052,500</b>	<b>\$ 35,000</b>	<b>\$ 2,087,500</b>	<b>\$ 2,087,500</b>	<b>\$ -</b>	<b>\$ 2,087,500</b>
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 532,606	\$ 532,606	\$ 532,606	\$ -	\$ 532,606
0072 ADMIN CENTER BOND	-	-	2,379,950	2,379,950	2,379,950	-	2,379,950
0073 ENERGY RETROFIT	-	-	51,784	51,784	51,784	-	51,784
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,964,340</b>	<b>\$ 2,964,340</b>	<b>\$ 2,964,340</b>	<b>\$ -</b>	<b>\$ 2,964,340</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 68,061,927</b>	<b>\$ 30,189,804</b>	<b>\$ 357,304,672</b>	<b>\$ 455,556,403</b>	<b>\$ 392,792,108</b>	<b>\$ 62,764,295</b>	<b>\$ 455,556,403</b>

APPROPRIATIONS LIMIT \$ 191,982,243  
 APPROPRIATIONS SUBJECT TO LIMIT \$ 41,277,693

Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8		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 4, COL 5 / 6 SCH 7, COL 5 Provision for Obligated FB	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, 2018	Less: Obligated Fund Balance			Fund Balance Available June 30, 2018
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>General Fund</b>					
0057 IMPACT MITIGATION FEE	\$ 3,597,844		\$ 3,597,844	\$ -	\$ -
0060 GENERAL	74,715,099		3,476,662	4,451,639	66,786,798
0062 GENERAL - CAPITAL PROJECTS	32,424		-	32,424	-
0065 GENERAL - FEDERAL TITLE III	261,373		261,373	-	-
0100 INTERMOUNTAIN FAIR	22,173		-	-	22,173
0120 OPPORTUNITY CENTER	1,265,490		43,638	-	1,221,852
0150 WILDLIFE	31,104		-	-	31,104
0170 GENERAL RESERVES	10,882,592		10,882,592	-	-
<b>Total General Fund</b>	<b>\$ 90,808,099</b>	<b>\$ -</b>	<b>\$ 18,262,109</b>	<b>\$ 4,484,063</b>	<b>\$ 68,061,927</b>
<b>Special Revenue Funds</b>					
0080 MENTAL HEALTH	\$ 14,729,471		14,729,471	\$ -	\$ -
0081 MENTAL HEALTH SERVICES ACT	12,162,596		12,162,596	-	-
0140 SOCIAL SERVICES	18,530,739		18,530,639	100	-
0185 PHA HOUSING ASSISTANCE PYMTS	187,866		187,866	-	-
0186 HOUSING HOME IPP	5,030,819		5,030,819	-	-
0187 HOUSING CALHOME	1,155,471		1,155,471	-	-
0188 ENDANGERED SPECIES	196,843		196,843	-	-
0190 ROADS	6,205,421		6,205,421	-	-
0191 ROADS - DUST MITIGATION	1,096,289		1,096,289	-	-
0192 CHILD SUPPORT SERVICES	2,844,397		2,844,397	-	-
0195 PUBLIC SAFETY	26,556,134		26,556,134	-	-
0196 PUBLIC HEALTH	13,851,357		13,851,357	-	-
0197 SHASTA HOUSING REHAB	4,435,511		4,435,511	-	-
0851 IHSS PUBLIC AUTHORITY	153,382		153,382	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 107,136,296</b>	<b>\$ -</b>	<b>\$ 107,136,196</b>	<b>\$ 100</b>	<b>\$ -</b>
<b>Capital Project Funds</b>					
0040 ACCUM CAPITAL OUTLAY	\$ 6,856,840		\$ -	\$ 6,856,840	\$ -
0046 CAPITAL PROJ JUVENILE HALL	-		-	-	-
0047 CAPITAL PROJ ADULT REHAB CENTER	-		-	-	-
<b>Total Capital Project Funds</b>	<b>\$ 6,856,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,856,840</b>	<b>\$ -</b>
<b>Debt Service Funds</b>					
0070 COURTHOUSE BOND	\$ 10,500		\$ 10,500.00	\$ -	\$ -
0072 ADMIN CENTER BOND	1,825		1,825	-	-
0073 ENERGY RETROFIT	118		118	-	-
<b>Total Debt Service Funds</b>	<b>\$ 12,443</b>	<b>\$ -</b>	<b>\$ 12,443</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 204,813,678</b>	<b>\$ -</b>	<b>\$ 125,410,748</b>	<b>\$ 11,341,003</b>	<b>\$ 68,061,927</b>

Arithmetic Results					
Totals Transferred From				COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2

<b>State Controller Schedules</b> <b>County 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 2018-19</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2018	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	\$ 95,751		\$ -		\$ 13,000	\$ 108,751
RESTRICTED - IMP FEE FIRE PROTECTION	689,789		-		80,000	769,789
RESTRICTED - IMP FEE GENERAL GOVERNMENT	590,210		-		70,000	660,210
RESTRICTED - IMP FEE LIBRARY	58,028		-		8,000	66,028
RESTRICTED - IMP FEE PUBLIC HEALTH	327,363		-		45,000	372,363
RESTRICTED - IMP FEE PUBLIC PROTECTION	621,315		-		98,000	719,315
RESTRICTED - IMP FEE SHERIFF	399,412		-		50,000	449,412
RESTRICTED - IMP FEE TRAFFIC	785,822		-		55,000	840,822
RESTRICTED - IMP FEE-ADMINISTRATION	30,154		-		200	30,354
RESTRICTED - GENERAL PURPOSE	-		-		-	-
0057 IMPACT MITIGATION FEE TOTAL	\$ 3,597,844	\$ -	\$ -	\$ -	\$ 419,200	\$ 4,017,044
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 1,275,599		\$ -		\$ -	\$ 1,275,599
RESTRICTED - CLERK VITAL STATS	2,481		-		199	2,680
RESTRICTED - ANIMAL CNTRL SPAY/NEUTER			-			-
RESTRICTED - AG FED GRAZING	26,286		-		1,250	27,536
RESTRICTED - AG QUANTITY CONTROL	29,981		-			29,981
RESTRICTED - VETERANS HOME DONATION			-			-
RESTRICTED - R/F SSN REDACTION			-			-
RESTRICTED - ST REALIGN LCC AB109 20300	162,873		28,682			134,191
RESTRICTED - ST REALIGN LCC AB118 20700	85,021		-		10,178	95,199
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	113,435		-			113,435
RESTRICTED - R/F MICROGRAPHICS FEE	59,517		-			59,517
RESTRICTED - R/F MODERNIZATION FEE	38,891		30,880			8,011
RESTRICTED - R/F VITAL/HEALTH STATISTICS	23,814		-			23,814
RESTRICTED - ST REALIGN 2011 AB109 54200			-			-
RESTRICTED - SMARA	25,874		10,000			15,874
RESTRICTED - SOLID WASTE SURCHARGE	646,914		45,000			601,914
RESTRICTED - UGT PENALTIES	280,512		40,000			240,512
RESTRICTED - COMM EDUC SOLID WASTE	236,943		-			236,943
RESTRICTED - GEN PLAN MAINTENANCE	253,310		25,000			228,310
RESTRICTED - SAFE DRINKING WATER	215,212		50,000			165,212
ASSIGNED - IMPREST CASH	3,325		-			3,325
ASSIGNED - FAIR VALUE INVESTMENTS			-			-
ASSIGNED - TRANSIENT OCCUPANCY			-			-
ASSIGNED - EQUIP REPLACEMENT AG	5,710		-		500	6,210
ASSIGNED - ANIMAL CNTRL SHELTER			-			-
ASSIGNED - SRMC SART	17,108		-			17,108
ASSIGNED - SHINGLETOWN RUNWAY			-			-
ASSIGNED - PARKS			-			-
ASSIGNED - NDTH CHAT			-			-
ASSIGNED - PROP TAX SB1096 ADMIN FEE			-			-
ASSIGNED - DEBT SERVICE - 1 YEAR	3,125,558		-			3,125,558
ASSIGNED - HATCHET COM BNFT AGRMT	499,938		-			499,938
ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY	400,000		-			400,000
ASSIGNED - HATCHET COM BNFT-MAYERS HOSPTL	400,000		-			400,000
GENERAL PURPOSE			-		60,505,164	60,505,164
0060 GENERAL TOTAL	\$ 7,928,301	\$ -	\$ 229,562	\$ -	\$ 60,517,291	\$ 68,216,031
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 32,424		\$ -		\$ -	\$ 32,424
0062 CAP PROJECTS TOTAL	\$ 32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424
0065 GENERAL - FEDERAL TITLE III						
TITLE III EMERG RESPONSE ACTIVITIES	\$ 159,131		\$ 118,523		\$ -	\$ 40,608
TITLE III CO FIRE MUTUAL AID	38,606		38,606		-	-
TITLE III WSRCD FIRE PROTECTION PLAN	63,636		63,636		\$ -	-
UNASSIGNED - GENERAL PURPOSE	-		22,908			(22,908)
0065 GEN FOREST TITLE III TOTAL	\$ 261,373	\$ -	\$ 243,673	\$ -	\$ -	\$ 17,700
0100 INTERMOUNTAIN FAIR						
UNASSIGNED - GENERAL PURPOSE			\$ -		\$ 10,642	\$ 10,642
0100 INTERMOUNTAIN FAIR TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 10,642	\$ 10,642
0120 OPPORTUNITY CENTER						

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2018	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
NONSPENDABLE - PREPAID/OTHER	\$ 43,638		\$ -		\$ -	\$ 43,638
UNASSIGNED - GENERAL PURPOSE					758,135	758,135
0120 OPPORTUNITY CNTR TOTAL	\$ 43,638	\$ -	\$ -	\$ -	\$ 758,135	\$ 801,773
0150 WILDLIFE						
UNASSIGNED - GENERAL PURPOSE			\$ -		\$ 28,040	\$ 28,040
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 28,040	\$ 28,040
0170 GENERAL RESERVES						
RESTRICTED - CSA REVOLVING	\$ 50,000		\$ -		\$ -	\$ 50,000
RESTRICTED - GENERAL PURPOSE	10,832,592				60,000	10,892,592
0170 GENERAL RESERVES TOTAL	\$ 10,882,592	\$ -	\$ -	\$ -	\$ 60,000	\$ 10,942,592
<b>Total General Fund</b>	<b>\$ 22,746,172</b>	<b>\$ -</b>	<b>\$ 473,235</b>	<b>\$ -</b>	<b>\$ 61,793,308</b>	<b>\$ 84,066,246</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 2018-19</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2018	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>Special Revenue Funds</b>
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<b>0080 MENTAL HEALTH</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 10,835		\$ -	\$ -		\$ 10,835
RESTRICTED - ALCOHOL EDUC/PREVENTION	18,849		-	-		18,849
RESTRICTED - ALCOHOL PROGRAMS	198,201		44,000	-		154,201
RESTRICTED - ST REALIGNMENT AB109	117,421		96,408	-		21,013
RESTRICTED - WHOLE PERSON CARE PROG	2,312,755		285,000	-		2,027,755
RESTRICTED HHSA IGT	3,592,055		-	420,000		4,012,055
RESTRICTED HHSA 1991/2011 STATE REALGNMNT	8,479,355		3,369,461	-		5,109,894
RESTRICTED - GENERAL PURPOSE	-		-	-		-
<b>0080 MENTAL HEALTH TOTAL</b>	<b>\$ 14,729,471</b>	<b>\$ -</b>	<b>\$ 3,794,869</b>	<b>\$ -</b>	<b>\$ 420,000</b>	<b>\$ 11,354,602</b>

<b>0081 MENTAL HEALTH SERVICES ACT</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 6,950		\$ -	\$ -		\$ 6,950
RESTRICTED - GENERAL PURPOSE	12,155,646.00		1,545,272	-		10,610,374
<b>0081 M H SERVICES ACT TOTAL</b>	<b>\$ 12,162,596</b>	<b>\$ -</b>	<b>\$ 1,545,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,617,324</b>

<b>0140 SOCIAL SERVICES</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 1,142,683		\$ -	\$ -		\$ 1,142,683
RESTRICTED - CPS DONATIONS	866		866	-		-
RESTRICTED - ST REALIGN LCC AB109 (HHSA GA)	87,650		21,018	-		66,632
RESTRICTED - ST REALIGN 1991/2011	8,712,424		-	501,099		9,213,523
RESTRICTED - SS RESERVE/REALIGN GEN FUND	1,848,767		479,215	-		1,369,552
RESTRICTED - CMSP ALLOCATION	-		-	-		-
ASSIGNED - IMPREST CASH	100		-	-		100
RESTRICTED - GENERAL PURPOSE	6,738,249		5,492,280	-		1,245,969
<b>0140 SOCIAL SERVICES TOTAL</b>	<b>\$ 18,530,739</b>	<b>\$ -</b>	<b>\$ 5,993,379</b>	<b>\$ -</b>	<b>\$ 501,099</b>	<b>\$ 13,038,459</b>

<b>0185 PHA HOUSING ASSISTANCE</b>						
RESTRICTED - GENERAL PURPOSE	\$ 187,866		\$ 25,776			\$ 162,090
<b>0185 HOUSING ASSISTANCE TOTAL</b>	<b>\$ 187,866</b>	<b>\$ -</b>	<b>\$ 25,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,090</b>

<b>0186 HOUSING HOME IPP</b>						
RESTRICTED - HOUSING HOME IPP	\$ 4,720,447			\$ -		\$ 4,720,447
RESTRICTED - GENERAL PURPOSE	310,373		72,915	-		237,458

	\$ 5,030,819	\$ -	\$ 72,915	\$ -	\$ -	\$ 4,957,905
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<b>0187 HOUSING CALHOME</b>						
RESTRICTED - HOUSING CALHOME	\$ 967,028		\$ -	\$ -		\$ 967,028
RESTRICTED - GENERAL PURPOSE	188,443		60,854	-		127,589
<b>0187 HOUSING CALHOME TOTAL</b>	<b>\$ 1,155,471</b>	<b>\$ -</b>	<b>\$ 60,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,094,617</b>

<b>0188 ENDANGERED SPECIES</b>						
RESTRICTED - KNIGHTEN RD BEETLE MITIG	\$ 196,843		\$ 196,745		\$ -	\$ 98
<b>0188 ENDANGERED SPECIES TOTAL</b>	<b>\$ 196,843</b>	<b>\$ -</b>	<b>\$ 196,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98</b>

<b>0190 ROADS</b>						
NONSPENDABLE - INVENTORY	\$ 350,587		\$ -	\$ -		\$ 350,587
NONSPENDABLE - PREPAID/OTHER	-		-	-		-
RESTRICTED - IMPREST CASH	100		-	-		100
RESTRICTED - ZOB TRAFFIC IMPACT	782,461		-	-		782,461
RESTRICTED - ANDERSON SOLID WASTE MITIG	352,623		70,000	-		282,623
ASSIGNED - ILLEGAL DUMPING	33,090		-	11,000		44,090
RESTRICTED - GENERAL PURPOSE	4,686,561		1,837,161	-		2,849,400
<b>0190 ROADS TOTAL</b>	<b>\$ 6,205,421</b>	<b>\$ -</b>	<b>\$ 1,907,161</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ 4,309,261</b>

<b>0191 ROADS - DUST MITIGATION</b>						
RESTRICTED GENERAL PURPOSE	\$ 1,096,289		\$ 44,000	\$ -		\$ 1,052,289
<b>0191 ROADS DUST MITIGATION TOTAL</b>	<b>\$ 1,096,289</b>	<b>\$ -</b>	<b>\$ 44,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,052,289</b>

0192 CHILD SUPPORT SERVICES

<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 2018-19</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2018	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
NONSPENDABLE - PREPAID/OTHER	\$ 4,414		\$ -		\$ -	\$ 4,414
RESTRICTED - IMPREST CASH	-		-		-	-
COMMITTED - LEASE AGREEMENT	-		-		-	-
RESTRICTED - GENERAL PURPOSE	2,839,983		\$ 125,489		-	2,714,494
0192 CHILD SUPPORT SVS TOTAL	\$ 2,844,397	\$ -	\$ 125,489	\$ -	\$ -	\$ 2,718,908
0195 PUBLIC SAFETY						
NONSPENDABLE - PREPAID/OTHER	\$ 114,610		\$ -		\$ -	\$ 114,610
RESTRICTED - IMPREST CASH	68,670		-		-	68,670
RESTRICTED - PHOTO LAB	13,151		-		-	13,151
RESTRICTED - SHRF FED CALMMET ASSET FORF	41,216		31,937		-	9,279
RESTRICTED - SHRF ST CALMMET ASSET FORF	161,737		-		-	161,737
RESTRICTED - SHRF FED ASSET FORFEITURE	18,557		17,158		-	1,399
RESTRICTED - PROP 172 SALES TAX	7,722,516		5,361,103		-	2,361,413
RESTRICTED - SHRF STATE ASSET FORFEITURE	116,399		-		-	116,399
RESTRICTED - DMV REMOTE ACCESS	-		-		-	-
RESTRICTED - PROBATION DONATION	-		-		-	-
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	320,491		-		-	320,491
RESTRICTED - SHRF FED ASSET FORF MARIJUANA	4,433		4,433		-	-
RESTRICTED - SAFE GRANT	696,652		-		-	696,652
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	534,989		319,384		-	215,605
RESTRICTED - ST REALIGN JUVENILE JUSTICE	377,301		144,432		-	232,869
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	772,314		139,423		-	632,891
RESTRICTED - SB678 CCIPF (Comm Correction)	842,087		200,000		-	642,087
RESTRICTED - ST REALIGN LCC AB118 (DA)	5,246		-		63	5,309
RESTRICTED - ST REALIGN LCC AB109	6,020,080		3,099,431		-	2,920,649
RESTRICTED - ST REALIGN LCC AB118	-		-		-	-
RESTRICTED - CALMMET GRANT	132,047		22,773		-	109,274
RESTRICTED - DA CONSUMER PROT ENFORCE	2,817,550		758,192		-	2,059,358
RESTRICTED - DA REAL ESTATE FRAUD	51,917		-		38,825	90,742
RESTRICTED - DA COMMUNITY PROSECUTION	188,591		148,325		-	40,266
RESTRICTED - FAIR VALUE INVESTMENTS	-		-		-	-
RESTRICTED - GENERAL PURPOSE	5,535,581		325,878		-	5,209,703
0195 PUBLIC SAFETY TOTAL	\$ 26,556,134	\$ -	\$ 10,572,469	\$ -	\$ 38,888	\$ 16,022,554
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 39,925		\$ -		\$ -	\$ 39,925
RESTRICTED - IMPREST CASH	225		-		-	225
RESTRICTED - CCS DONATION	8,557		2,000		-	6,557
COMMITTED - ER MEDICAL SRV COMM SYS	132,780		106,750		-	26,030
RESTRICTED - GENERAL PURPOSE	13,669,869		3,135,700		-	10,534,169
0196 PUBLIC HEALTH TOTAL	\$ 13,851,357	\$ -	\$ 3,244,450	\$ -	\$ -	\$ 10,606,906
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255		\$ -		\$ -	\$ 255
RESTRICTED - IMPREST CASH	7,885		-		-	7,885
RESTRICTED - NOTES RECEIVABLE	3,916,120		-		-	3,916,120
RESTRICTED - GENERAL PURPOSE	511,251		34,045		-	477,206
0197 SHA HOUSING REHAB TOTAL	\$ 4,435,511	\$ -	\$ 34,045	\$ -	\$ -	\$ 4,401,466
0851 IHSS PUBLIC AUTHORITY						
NONSPENDABLE - PREPAID/OTHER	\$ 352		\$ -		\$ -	\$ 352
RESTRICTED - GENERAL PURPOSE	\$ 153,031		\$ 46,645		\$ -	\$ 106,386
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 153,382	\$ -	\$ 46,645	\$ -	\$ -	\$ 106,386
<b>Total Special Revenue Funds</b>	<b>\$ 107,136,297</b>	<b>\$ -</b>	<b>\$ 27,664,069</b>	<b>\$ -</b>	<b>\$ 970,987</b>	<b>\$ 80,442,865</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 2018-19</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2018	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	\$ 6,856,840		\$ 2,052,500		\$ -	\$ 4,804,340
0040 ACCUM CAP OUTLAY TOTAL	\$ 6,856,840	\$ -	\$ 2,052,500	\$ -	\$ -	\$ 4,804,340
0046 CAPITAL PROJ JUVENILE HALL BLDG						
ASSIGNED - GENERAL PURPOSE	\$ -		\$ -		\$ -	\$ -
0046 CAP PROJ JUVENILE HALL BLDG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0047 CAPITAL PROJ ADULT REHAB CENTER						
ASSIGNED - GENERAL PURPOSE	\$ -		\$ -		\$ -	\$ -
0047 CAP PROJ ADULT REHAB CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Project Funds</b>	<b>\$ 6,856,840</b>	<b>\$ -</b>	<b>\$ 2,052,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,804,340</b>
<b>Debt Service Funds</b>						
0070 COURTHOUSE BOND						
RESTRICTED - GENERAL PURPOSE	\$ 10,500		\$ -		\$ -	\$ 10,500
0070 COURTHOUSE BOND TOTAL	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
0072 ADMIN CENTER BOND						
RESTRICTED - GENERAL PURPOSE	\$ 1,825		\$ -		\$ -	\$ 1,825
0072 ADMIN CENTER BOND TOTAL	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ 1,825
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 118		\$ -		\$ -	\$ 118
0073 ENERGY RETROFIT TOTAL	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ 118
<b>Total Debt Service Funds</b>	<b>\$ 12,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,443</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 136,751,751</b>	<b>\$ -</b>	<b>\$ 30,189,804</b>	<b>\$ -</b>	<b>\$ 62,764,295</b>	<b>\$ 169,325,894</b>

Arithmetic Results						COL 2 - 4 + 6
Total Transferred From					SCH 7, COL 5 Provisions for Obligated FB Section	
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 2018-19</b>	<b>Schedule 5</b>
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Description	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Source**

TAXES	\$ 52,912,815	\$ 58,122,382	\$ 53,052,230	\$ 53,052,230
LICENSES, PERMITS & FRANCHISES	3,627,423	4,782,318	4,179,107	4,179,107
FINES, FORFEITURES & PENALTIES	5,009,622	4,313,813	3,130,876	3,130,876
REVENUE FROM MONEY & PROPERTY	2,273,019	2,576,784	1,572,615	1,572,615
INTERGOVERNMENTAL REVENUES	209,822,977	233,594,057	235,965,768	235,965,768
CHARGES FOR SERVICES	16,657,559	16,897,565	16,353,998	16,353,998
MISCELLANEOUS REVENUES	7,354,180	4,556,279	2,739,085	2,739,085
TOTAL REVENUES EXCL. OTHER SOURCES	\$ 297,657,594	\$ 324,843,199	\$ 316,993,679	\$ 316,993,679
OTHR FINANCING SOURCES TRAN IN	41,458,589	41,103,411	40,306,493	40,306,493
OTHER FINANCING SRCS SALE C/A	127,471	112,816	4,500	4,500
OTH FINANCE SRCS L/T DEBT PRCD	-	-	-	-
<b>Total Summarization by Source</b>	<b>\$ 339,243,654</b>	<b>\$ 366,059,426</b>	<b>\$ 357,304,672</b>	<b>\$ 357,304,672</b>

**Summarization by Fund**

0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 73,473	\$ 760,832	\$ 35,000	\$ 35,000
0046 CAPITAL PROJ JUV HALL ADM	26	-	-	-
0047 CAPITAL PROJ ADULT REHAB CNTR	6,238	1,611	-	-
0057 IMP MITIGATION FEE FND	414,520	1,059,488	428,500	428,500
0060 GENERAL	77,267,209	80,349,031	73,519,111	73,519,111
0062 GENERAL - CAPITAL PROJECTS	3,460,874	4,891,687	2,199,576	2,199,576
0065 GENERAL - FEDERAL TITLE III	2,460	3,218	100	100
0070 CNTY CRTHSE BOND FUND	531,889	534,979	532,606	532,606
0072 ADMIN CNTR BOND FUND	2,373,718	2,377,748	2,379,950	2,379,950
0073 ENERGY RETROFIT FUND	51,798	51,810	51,784	51,784
0080 MENTAL HEALTH	26,455,040	36,016,795	35,689,680	35,689,680
0081 MENTAL HEALTH SERVICES ACT	10,900,608	13,813,360	13,164,520	13,164,520
0100 INTERMOUNTAIN FAIR	375	334	200	200
0120 OPPORTUNITY CENTER	5,215,874	5,187,734	5,392,505	5,392,505
0140 SOCIAL SERVICES	104,181,105	108,458,312	110,494,390	110,494,390
0150 WILDLIFE	1,679	2,699	2,225	2,225
0170 GENERAL RESERVES	86,226	120,746	60,000	60,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,215,799	5,294,334	5,002,188	5,002,188
0186 HOUSING HOME IPP	387,587	117,748	51,873	51,873
0187 HOUSING CALHOME	36,505	67,234	-	-
0188 ENDANGERED SPECIES	1,556	2,184	1,500	1,500
0190 ROADS	14,222,554	14,949,788	21,104,186	21,104,186
0191 ROADS DUST MITIGATION	5,600	13,600	6,000	6,000
0192 CHILD SUPPORT SERVICES	7,222,671	8,432,314	8,090,597	8,090,597
0195 PUBLIC SAFETY	62,792,218	65,874,880	60,057,024	60,057,024
0196 PUBLIC HEALTH	17,763,512	17,300,156	18,656,402	18,656,402
0197 SHASTA HOUSING REHAB	63,077	27,433	17,788	17,788
0851 IHSS PUBLIC AUTHORITY	509,464	349,372	366,967	366,967
<b>Total Summarization By Fund</b>	<b>\$ 339,243,654</b>	<b>\$ 366,059,426</b>	<b>\$ 357,304,672</b>	<b>\$ 357,304,672</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		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 2018-19					
Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

**General Fund**

**Taxes**

101000	CURRENT SECURED TAXES	\$	16,356,130	\$	16,997,219	\$	17,000,000	\$	17,000,000
101001	CURRENT UNITARY TAXES		2,607,532		2,846,104		2,600,000		2,600,000
101011	CURR SEC TAX DEL ADV TEETER		256,018		268,594		250,000		250,000
101012	RDA RESIDUAL PROPERTY TAX		152,500		91,133		75,000		75,000
101013	RDA 1290 PT PROPERTY TAX		3,582,404		3,829,936		3,500,000		3,500,000
101014	RDA OTHER MONEY HS34179		93,724		-		-		-
101100	SUPPLEMENTAL TAXES CURRENT		227,736		299,594		200,000		200,000
101111	SUPPLEMENTAL TAXES CURR TEETER		23,198		30,532		20,000		20,000
102000	CURRENT UNSECURED TAXES		813,121		795,799		870,000		870,000
103000	PRIOR YEAR UNSECURED TAXES		-		1,077,730		-		-
103010	SUPPLEMENTAL TAXES PRIOR		552		22,517		1,000		1,000
104000	PRIOR YEAR UNSECURED TAXES		6,779		335,234		10,000		10,000
106000	SALES & USE TAX		3,815,455		3,901,009		3,800,000		3,800,000
108000	DOCUMENTARY TRANSFER TAX		826,902		1,008,210		800,000		800,000
109000	TRANSIENT OCCUPANCY TAXES		1,010,746		1,184,332		1,050,000		1,050,000
109100	TIMBER YIELD TAXES		263,764		404,672		300,000		300,000
109101	PROPERTY TAX IN-LIEU OF VLF		20,292,505		21,071,455		20,000,000		20,000,000
109102	PMT IN LIEU PROP TAX NON GOVT		-		1,371,604		-		-

**Total Taxes** \$ **50,329,065** \$ **55,535,674** \$ **50,476,000** \$ **50,476,000**

**Licenses, Permits, and Franchises**

210000	ANIMAL LICENSE	\$	34,156	\$	35,725	\$	30,000	\$	30,000
211040	UNDERGROUND STORAGE LICENSE		57,165		69,185		75,000		75,000
211050	HAZARDOUS MATERIALS STORAGE		530,235		652,968		600,000		600,000
211060	FOOD ESTABLISHMENT PERMIT		265,719		258,607		241,000		241,000
211080	RECREATION PERMITS		55,242		54,014		65,000		65,000
211300	DEVICE REPAIRMAN LICENSE		1,094		1,402		500		500
211320	WEIGH/MEASURE DEVICE REG		171,295		172,143		171,000		171,000
212020	HOUSING PERMITS		13,353		12,860		9,000		9,000
212030	WATER SYSTEMS PERMITS		74,985		73,732		75,000		75,000
212040	WELL PERMITS		55,326		106,433		80,000		80,000
212050	LIQUID WASTE PERMITS		123,440		284,109		150,000		150,000
212060	MEDICAL WASTE PERMITS		14,721		18,699		6,000		6,000
212100	APPLICATION FILING FEE		486,925		628,978		520,000		520,000
212200	BUILDING PERMIT FEES		216,015		690,777		590,000		590,000
212201	BUILDING STANDARD PERMIT FEES		2,833		4,333		5,700		5,700
212220	GRADING PERMIT		47,899		64,980		35,000		35,000
212250	PERMIT FEE RENEWAL		45,752		57,600		45,000		45,000
212300	ELECTRIC PERMIT FEES		109,655		127,710		87,000		87,000
212400	GAS PERMIT FEE		39,217		48,516		40,000		40,000
212500	PLUMBING PERMIT FEE		16,541		19,907		18,000		18,000
212600	STRONG MOTION INSTR PROG		9,216		16,302		14,156		14,156
212700	MOBILEHOME UTILITY		2,982		5,724		7,800		7,800
212800	MOBILEHOME INSTALLATION		5,805		12,891		8,600		8,600
212900	PLAN CHECK FEES		53,593		116,518		100,000		100,000
212904	CODE COMPLIANCE FEES		20,585		15,145		20,000		20,000
214000	ZONING APPLICATIONS		1,412		39,498		50,000		50,000
214050	ZONING PLAN REVIEW FEE		80,573		70,909		80,000		80,000
215000	FRANCHISES		755,699		686,022		650,000		650,000
215550	DEVICE PERMIT FEES		1,555		-		-		-
216100	USE PERMITS		54,473		126,821		120,000		120,000
216300	MARRIAGE LICENSE		77,643		86,855		97,701		97,701
216900	OTHER LICENSES & PERMITS		7,624		7,756		5,500		5,500

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 2018-19	

Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Total Licenses, Permits, and Franchises</b>			\$ 3,432,730	\$ 4,567,118	\$ 3,996,957	\$ 3,996,957
<b>Fines, Forfeitures &amp; Penalties</b>						
	317500	VEHICLE CODE FINES	\$ 144,864	\$ 154,637	\$ 150,302	\$ 150,302
	317504	VCF BASE FINES COUNTY	427,143	460,629	447,216	447,216
	318500	COURT FINES	31,292	35,465	31,561	31,561
	318504	CF BASE FINES COUNTY	40,275	53,697	38,544	38,544
	318525	COURT FINE SARB TRUANCY	70	40	-	-
	318590	RESTITUTION FINES REBATE	-	323	-	-
	318600	AG COMM/SEALER FINES	2,259	4,287	3,500	3,500
	318700	FISH & GAME FINES	1,456	2,366	2,000	2,000
	318770	COURT FINES & PENALTIES	116,194	194,806	-	-
	319101	PENALTY ASSESSMENT	351,532	366,277	344,578	344,578
	319102	VCF ADDITIONAL PARKING PENALTY	4,060	4,024	2,600	2,600
	319110	CRTHSE/CRIM JUST CONSTRUCTION	531,788	35,682	-	-
	323000	TAX DELINQUENT PENALTIES	543,181	202,802	450,000	450,000
	323001	TEETER DEL PEN & INT	1,396,059	-	1,400,000	1,400,000
	323002	PENALTIES FAILURE TO FILE CIO	16,558	5,021	500	500
	323004	TEETER REDEMPTION FEES	18,210	17,660	17,000	17,000
	323005	TEETER COSTS	83,655	87,623	70,000	70,000
	323006	PENALTY R&T 463	3,625	78	-	-
<b>Total Fines, Forfeitures &amp; Penalties</b>			\$ 3,712,218	\$ 1,625,419	\$ 2,957,801	\$ 2,957,801
<b>Revenue from Money &amp; Property</b>						
	420000	INTEREST	\$ 645,416	\$ 1,076,681	\$ 545,525	\$ 545,525
	420110	INTEREST ON PAYMENTS	6,679	9,532	4,300	4,300
	420115	EARNINGS PERS PREPAY ER SHARE	767,704	434,220	350,000	350,000
	421100	LAND RENT	10,400	10,400	10,400	10,400
	421200	RENTS/LEASES OF BUILDINGS	8,254	7,001	5,900	5,900
	421431	SCAC PARKING METERS	10,949	10,813	9,000	9,000
<b>Total Revenue from Money &amp; Property</b>			\$1,449,401	\$1,548,646	\$925,125	\$925,125
<b>Intergovernmental Revenues</b>						
	526000	ST MOTOR VEHICLE IN-LIEU TAX	\$ 66,781	\$ 78,470	\$ 66,000	\$ 66,000
	529000	STATE LATOUR FOREST	6,700	-	-	-
	529200	STATE OTHER IN-LIEU TAX	6,116	3,856	-	-
	539130	STATE AGRICULTURAL/WTS & MEAS	7,680	7,650	11,187	11,187
	539140	STATE AG CERT FARMERS MKT INSPCTN	115	400	1,000	1,000
	539150	STATE DETECTION TRAPPING	63,063	77,119	66,083	66,083
	539160	STATE ORGANIC INSPECTIONS	1,750	6,356	1,500	1,500
	539170	STATE PESTICIDE ENFORCEMENT	1,620	5,197	1,600	1,600
	539180	STATE AID NURSERY INSPECTION	7,228	3,948	7,200	7,200
	539190	STATE HIGH RISK PEST EXCLUSION	20,114	14,618	14,500	14,500
	539200	STATE UNCLAIMED GAS TAXES	300,992	315,934	361,800	361,800
	542603	ST REALIGNMENT 2011 AB109	314,166	374,364	565,852	565,852
	542700	STATE VICTIM/WITNESS PROGRAM	454,776	329,326	424,154	424,154
	542710	STATE BOARD OF CONTROL GRANT	321,779	374,021	398,192	398,192
	542711	STATE BOC RESTITUTION	62,036	65,829	67,586	67,586
	542712	STATE BOC GRT VICTIM REIMB	32,210	51,181	52,500	52,500
	545000	STATE AID VETERAN AFFAIRS	132,972	114,392	110,000	110,000
	546000	STATE HOMEOWNERS EXEMPTION	283,159	281,326	285,000	285,000
	547500	STATE MANDATED COST REIMB	334,894	370,353	-	-
	547800	STATE STABILIZATION	337,000	337,000	337,000	337,000
	549130	STATE LOCAL ENFORCE AGCY GRT	18,663	18,433	18,000	18,000
	549151	STATE CIWMB TIRE GRANT	(5,923)	46,688	-	-
	549161	STATE CIWMB WASTE OIL OPP GRT	28,842	12,028	28,000	28,000
	549162	ST EPA CONTRIBUTION	-	16,625	-	-

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 2018-19	

Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		549167 STATE DOC PAYMENT PROGRAM	6,125	23,718	30,000	30,000
		549171 STATE EMERG OLUTIONS HSG GRNT	-	-	200,000	200,000
		549172 STATE AFFORDABLE HOUSING GRT	-	-	75,000	75,000
		549649 STATE INTEREST/PENALTY	43	3	-	-
		549701 STATE VOCATIONAL REHAB GRANT	2,344,211	2,408,721	2,230,219	2,230,219
		552002 FED MAA MEDICAL ADMIN ACTIVITY	-	34,130	56,943	56,943
		556000 FEDERAL GRAZING FEES	1,649	931	1,250	1,250
		559100 FEDERAL LAND IN-LIEU TAXES	1,700,446	2,480,493	1,700,000	1,700,000
		559201 FEDERAL HUD GRANT	23,774	37,661	31,564	31,564
		560100 FED VOCATIONAL REHAB GRANT	204,145	251,470	263,000	263,000
		560151 FED GLASSY WING SHARP SHOOT	48,202	49,747	56,800	56,800
		560508 FED HELP AMERICA VOTE GRANT	-	245,054	245,158	245,158
		560509 FED HAVA EAID	-	10,070	5,000	5,000
		561130 FEDERAL CAA GRANT	352,038	246,939	295,407	295,407
		561180 FEDERAL FEMA HOMELESS GRANT	2,032	1,982	1,822	1,822
		561190 FEDERAL HOMELESS GRANTS	-	46,486	59,358	59,358
		563160 ANDERSON HOME ADMIN	9,534	22,046	-	-
		563163 CITY OF SHASTA LAKE CDBG ADMIN	10,131	16,252	-	-
		563164 CITY OF ANDERSON CDBG ADMIN	855	-	-	-
		563165 CITY OF REDDING CDBG	-	20,000	-	-
		563250 ANDERSON RECAPTURED ADMIN	3,515	15,000	20,000	20,000
		<b>Total Intergovernmental Revenues</b>	<b>\$ 7,503,432</b>	<b>\$ 8,815,816</b>	<b>\$ 8,088,675</b>	<b>\$ 8,088,675</b>
		<b>Charges for Services</b>				
		664000 TAX COLLECTION FEES	\$ 14,857	\$ 20,621	\$ 10,000	\$ 10,000
		664002 TAX DEED REDEMPTION FEE	3,430	2,940	1,200	1,200
		664003 COUNTY TAX SALE FEES	33,450	39,487	15,000	15,000
		664004 SALE OF ROLL	12,560	16,663	5,000	5,000
		664005 UNSECURED COLLECTION FEE	28,621	45,831	24,000	24,000
		664060 SEGREGATION FEE	900	550	1,200	1,200
		664080 PARCEL INFORMATION FEE	1,430	1,530	1,600	1,600
		664081 PROPERTY CHARACTER INFO FEES	1,110	380	1,500	1,500
		664100 S/A COLLECTION FEE REDDING	12,038	17,929	17,500	17,500
		664300 S/A COLLECTION FEE ANDERSON	13,733	17,683	17,500	17,500
		664310 S/A COLLECTION FEE OTHER DIST	69,883	58,054	60,000	60,000
		664330 SUP ASMT ADMIN FEE SB813	159,786	187,458	155,000	155,000
		664500 PROPERTY TAX ADMIN FEE	1,060,443	1,105,352	1,042,670	1,042,670
		664502 PROPERTY TAX AB 1X 26	26,798	50,648	37,000	37,000
		665001 AUDITORS FEES PAYROLL	884	978	1,000	1,000
		667000 ELECTION SERVICES	2,021	2,132	1,500	1,500
		667100 CO CLERK SPECIAL ELECTION	476,737	130,202	80,000	80,000
		667200 CANDIDATE FILING FEES	-	21,573	-	-
		667300 STATEMENT FOR QUALIFICATIONS	9,056	9,603	11,000	11,000
		668120 S/A NUISANCE ABATEMENT CURR	(35)	-	-	-
		668317 S/A WILLIAMSON ACT GC51244.3	112,658	111,057	110,000	110,000
		669000 LEGAL SERVICES	1,700	13,430	500	500
		669100 PUBLIC DEFENDER FEES	49,481	41,187	30,000	30,000
		671100 PROP LINE ADJ/COMPL CERT	71,258	64,706	90,000	90,000
		671101 PUBLICATION FEES	-	-	500	500
		671102 RECLAMATION PLAN FEES	3,600	4,209	8,000	8,000
		671103 VARIANCE PERMIT FEES	1,240	5,209	2,000	2,000
		671104 ADDRESSING FEES	18,302	25,553	18,000	18,000
		671105 CDF PROJECT REVIEW FEE	95	130	500	500
		671230 CORNER SURVEY FEES	11,520	10,010	12,000	12,000
		671300 PARCEL & TRACT MAPS	30,831	69,580	75,000	75,000
		671710 SURFACE MINING & RECLM ACT FEE	97,000	87,769	90,000	90,000
		671800 GEN & SPECIFIC PLAN FEES	1,003	-	6,000	6,000

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 2018-19</b>	

Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		671802 GEN PLAN MAINTENANCE FEES	29,929	37,243	35,000	35,000
		673100 LASSEN CO JT FARM ADVISOR	19,335	19,766	20	20
		673101 AG CERTIFICATE SURCHG CCR 4075	946	952	930	930
		673400 CONTROL A WEED PESTS	41,462	49,816	21,640	21,640
		673401 CDFA QUARANTINE	1,213	102	500	500
		673600 PESTICIDE INSPECTION	121,870	116,226	121,800	121,800
		674250 CIVIL PROCESS FEES	100,104	86,637	87,738	87,738
		674260 CIVIL PROCESS FEE \$3	3,140	2,655	2,658	2,658
		674261 CIVIL PROCESS FEE 70% VEHICLE	19,412	17,396	19,137	19,137
		674262 CIVIL PROCESS FEE MAINT 30%	8,320	7,456	8,202	8,202
		674264 CIVIL PROCESS FEE GC26746	54,538	47,678	46,565	46,565
		675100 CLERK FILING FEES	7,641	8,614	9,207	9,207
		675101 RESTITUTION ADMIN FEE	18,341	18,505	19,420	19,420
		675260 FCS FILING FEES	5,290	5,460	5,570	5,570
		675500 COURT FEES	175	147	123	123
		675760 TRAFFIC SCHOOL ADMIN FEE	156,665	145,346	148,567	148,567
		675761 TRAFFIC VIOLATOR (\$24)	119,824	112,943	112,240	112,240
		675762 TRAFFIC VIOLATOR (BAL)	528,586	505,274	506,738	506,738
		675771 PROOF OF CORRECTION (\$10)	193	113	125	125
		675900 DUI SCHOOL ADMIN FEES	10,377	10,784	9,983	9,983
		676000 LPS PETITIONS	29,811	23,664	22,000	22,000
		676010 LPS ACCOUNTING FEES	2,870	1,148	3,400	3,400
		676020 LPS TRANSPORTATION TREATMENT	27,168	20,428	22,000	22,000
		676050 PROBATE PETITIONS	4,279	1,230	6,000	6,000
		676060 PROBATE ACCOUNTING FEES	2,401	5,166	3,500	3,500
		676070 PROBATE TRANSPORTATION REIMB	7,080	2,752	3,600	3,600
		676090 PROBATE PROPERTY SALES FEE	60	12,600	-	-
		676100 BOARD APPEALS	-	-	500	500
		676110 LPS TRANSPORTATION COURT	5,067	6,434	3,000	3,000
		676130 IMD MANAGEMENT FEES	10,865	8,337	10,000	10,000
		676140 STATUTORY BOND FEE	3,664	4,309	6,000	6,000
		676170 PERSONAL SERVICES FEES	15,420	15,960	12,000	12,000
		676600 PUBLIC ADMINISTRATOR FEES	79,639	103,491	58,000	58,000
		677110 COMMERCIAL KENNEL FEES	1,850	1,970	1,200	1,200
		677130 BOARDING FEES	3,329	3,494	3,500	3,500
		677180 VOLUNTARY IMPOUND FEES	3,625	3,775	4,000	4,000
		677220 DANGEROUS ANIMAL	300	50	-	-
		679200 RECORDERS FEES	747,853	744,645	700,000	700,000
		679201 RECORDER FEES DEPTS	743	1,381	-	-
		679202 RECORDER FEES ELECTRONIC PMTS	5,595	(31,201)	-	-
		679210 RECORDERS MICROGRAPHICS FEES	42,730	39,807	23,420	23,420
		679220 RECORDERS MODERNIZATION FEES	184,653	165,908	175,000	175,000
		679230 RECORDERS VITAL/HLTH STATISTIC	21,866	23,027	21,800	21,800
		679301 R/F SOCIAL SECURITY FEES	17,990	24,570	17,000	17,000
		679302 R/F REAL ESTATE FEES	156	(156)	-	-
		679304 R/F ELEC RECORD DELIVRY SYS	42,048	39,077	40,000	40,000
		679500 CERTIFIED COPIES	534	561	528	528
		679501 CERTFD COPIES VITAL HLTH STATS	247	260	199	199
		679800 FICTITIOUS BUSINESS NAME FEES	55,222	66,593	80,897	80,897
		679915 RECORDING & INDEXING FEE	137,632	122,177	132,422	132,422
		681030 WATER FEES	3,705	4,427	5,000	5,000
		681040 LAND USE FEES	8,172	10,190	12,000	12,000
		681050 LIQUID WASTE FEES	13,256	20,160	20,000	20,000
		681110 FOOD ESTABLISHMENT FEE	5,880	8,205	7,000	7,000
		681120 COMMERCIAL POOL FEE	657	296	800	800
		681125 CAFETERIA INSPECTION FEES	12,569	12,390	16,000	16,000

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1	2	3	4	5	6	7
		682005 FAR NO REGIONAL CONTRACT	-	-	168,630	168,630
		684700 COLLECTORS FEES	30,000	30,000	30,000	30,000
		684940 TIPPING FEES	107,212	124,149	100,000	100,000
		684941 COMMUNITY EDUCATION FEES	47,924	50,568	40,000	40,000
		684960 SOLID WASTE SURCHARGE	71,154	73,291	65,000	65,000
		684980 MITIGATION FEES	2,004	977	939	939
		692000 CHGS FOR PROFESSIONAL SVS	19,315	32,492	28,000	28,000
		692050 CSA ADMIN FEES	836,289	901,529	945,969	945,969
		692100 PHOTOCOPIES	1,713	1,891	1,955	1,955
		692110 INVESTMENT SERVICE FEE	690,296	640,125	610,000	610,000
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692200 REIMBURSE TRAVEL	1,824	1,531	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	780,071	650,883	195,000	195,000
		692280 DOCUMENTARY HANDLING FEE	4,750	4,770	4,872	4,872
		692460 BOS PUBLIC HEARING PROCESS FEE	65	320	-	-
		692600 ALTERNATE PAYEE PROGRAM	19,762	23,983	20,000	20,000
		692700 REIMB MISC SERVICES	6,954	3,872	4,200	4,200
		692703 REIMB VEHICLE COSTS	2,599	3,560	2,500	2,500
		692704 REIMB CLEANING COSTS	2,239	3,205	850	850
		692760 AQMD ADMINISTRATION	108,616	111,875	127,483	127,483
		692900 PASSPORT FEES	42,525	50,160	58,800	58,800
		692910 MISC CLERKS FEES	12,511	20,061	26,652	26,652
		692920 CLERKS NOTARY FEE	9,676	7,670	9,204	9,204
		693001 CHARGES FOR SERVICES	309,042	285,825	319,968	319,968
		693006 CHGS FOR SVS COURT COLLECTIONS	201,799	206,286	194,425	194,425
		693010 RETURNED CHECK SERVICE CHARGE	4,578	5,334	3,092	3,092
		693030 CONTRACT SERVICES REVENUE	1,912,148	1,946,247	2,109,288	2,109,288
		693031 PRODUCTION SERVICES REVENUE	126,847	74,789	92,000	92,000
		693032 FNRC MILEAGE REIMB	344,736	317,288	340,000	340,000
		693036 CHARGES FOR SVS ADMIN FEES	8,291	21,190	9,500	9,500
		693056 IMPACT FEE TRAFFIC FACILITIES	54,703	347,574	55,000	55,000
		693057 IMPACT FEE FIRE PROTECT FAC	78,575	163,422	80,000	80,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	12,136	19,657	13,000	13,000
		693059 IMPACT FEE GENERAL GOVT FAC	68,588	138,919	70,000	70,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	96,912	195,592	98,000	98,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	41,505	67,226	45,000	45,000
		693068 IMPACT FEE LIBRARY FACILITIES	7,369	11,934	8,000	8,000
		693069 IMPACT FEE SHERIFF FACILITIES	46,442	93,974	50,000	50,000
		693111 CHARGES FOR SERVICES COST PLAN	52,001	45,159	36,956	36,956
		<b>Total Charges for Services</b>	<b>\$ 11,237,355</b>	<b>\$ 11,501,519</b>	<b>\$ 10,457,882</b>	<b>\$ 10,457,882</b>
		<b>Miscellaneous Revenues</b>				
		792300 SEMINAR/CONFERENCE REIMB	-	-	1,000	1,000
		792500 DONATIONS/CONTRIBUTIONS	-	4,020	-	-
		792509 CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792530 DONATION MCCONNELL FOUNDATION	-	16,000	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	788	200	-	-
		797200 SALE OF MAPS	10	-	-	-
		797441 SALE OF OFFICIAL RECORDS	49,800	42,600	50,400	50,400
		797600 MISCELLANEOUS SALES	2,470	2,912	2,000	2,000
		799215 UNCLAIMED MONEY	14,001	24,861	-	-
		799300 MISCELLANEOUS REVENUE	138,639	5,057	200	200
		799311 LITIGATION SETTLEMENT	-	145,832	-	-
		799345 TOBACCO SETTLEMENT	1,571,054	1,875,625	1,550,000	1,550,000
		799390 PRIOR PERIOD EXP ADJUSTMENT	416,922	5,451	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	193,779	51,901	-	-

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1	2	3	4	5	6	7
		799400 JURY & WITNESS FEES	-	1,115	500	500
		799600 INSURANCE LOSS & REFUNDS	2,361	-	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	543,471	415,464	400,000	400,000
		799730 REIMB BANK CHARGES	55,224	59,519	55,000	55,000
		799731 MISC CREDIT CARD BANK REVENUES	44,867	62,169	55,000	55,000
		799850 REIMB MISC COSTS	147	316	-	-
		799900 CASH OVER/SHORT	(263)	1,576	(740)	(740)
		<b>Total Miscellaneous Revenues</b>	<b>\$ 3,133,268</b>	<b>\$ 2,814,618</b>	<b>\$ 2,213,360</b>	<b>\$ 2,213,360</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 1,066,010	\$ 107,358	\$ 112,076	\$ 112,076
		800161 TRANS IN ACCUM CAPITAL OUTLAY	1,204,589	603,719	286,341	286,341
		800207 TRANS IN PUBLIC DEFENDER	185,335	302,374	286,341	286,341
		800246 TRANS IN DTN ANX WORK FACILITY	-	251,115	342,500	342,500
		800260 TRANS IN JAIL	600,867	741,284	1,300,000	1,300,000
		800263 TRANS IN PROBATION	110,379	58,044	113,659	113,659
		800282 TRANS IN BUILDING	-	74,109	-	-
		800287 TRANS IN CORONER	644,273	5,989	-	-
		800301 TRANS IN ROADS	1,375	510,021	-	-
		800402 TRANS IN ENVIRONMENTAL HEALTH	88,363	135,875	-	-
		800404 TRANS IN M HLTH SERVICES ACT	408,425	-	-	-
		800410 TRANS IN MENTAL HEALTH	859,817	1,936,531	-	-
		800411 TRANS IN PUBLIC HEALTH	251,081	155,943	-	-
		800501 TRANS IN SOCIAL SERVICES	182,706	237,592	-	-
		800710 TRANS IN VETERANS HALL	26,056	-	-	-
		800955 TRANS IN FACILITIES MGMT	14,940	-	-	-
		806373 TRANS IN AIR QUALITY	-	74,109	-	-
		806391 TRANS IN CSA 1 COUNTY FIRE	-	-	45,000	45,000
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 5,644,216</b>	<b>\$ 5,194,060</b>	<b>\$ 2,485,917</b>	<b>\$ 2,485,917</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 GAIN ON SALE OF CAPITAL ASSETS	\$ 2,626	\$ 12,000	\$ 500	\$ 500
		896101 SALE OF SURPLUS PROPERTY	4,905	65	-	-
		<b>Total Other Financing Sources Sale F/A</b>	<b>\$ 7,531</b>	<b>\$ 12,065</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>Total General Fund Financing Sources</b>			<b>\$ 86,449,217</b>	<b>\$ 91,614,937</b>	<b>\$ 81,602,217</b>	<b>\$ 81,602,217</b>
<b>Special Revenue Funds</b>						
		<b>Taxes</b>				
		102000 CURRENT UNSECURED TAXES	\$ 69,473	\$ 80,604	\$ 76,230	\$ 76,230
		104000 PRIOR YEAR UNSECURED TAXES	371	-	-	-
		106500 LOCAL TRANSPORTATION FUNDS	2,513,906	2,506,104	2,500,000	2,500,000
		<b>Total Taxes</b>	<b>\$ 2,583,749</b>	<b>\$ 2,586,708</b>	<b>\$ 2,576,230</b>	<b>\$ 2,576,230</b>
		<b>Licenses, Permits &amp; Franchises</b>				
		211010 LICENSE TO SELL FIREARMS	\$ 394	\$ 362	\$ 250	\$ 250
		213000 TRANSPORTATION PERMITS	44,477	50,473	40,000	40,000
		216200 GUN PERMITS	85,200	103,140	90,000	90,000
		216210 GUN PERMIT RENEWALS	50,500	47,487	40,000	40,000
		216400 EXPLOSIVE PERMITS	450	350	300	300
		216600 BURIAL PERMITS	13,483	13,388	11,600	11,600
		216900 OTHER LICENSES & PERMITS	188	-	-	-
		<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 194,693</b>	<b>\$ 215,200</b>	<b>\$ 182,150</b>	<b>\$ 182,150</b>
		<b>Fines, Forfeitures &amp; Penalties</b>				
		317500 VEHICLE CODE FINES	\$ 21,112	\$ 24,078	\$ 21,000	\$ 21,000
		317530 VCF CHILD PASSENGER RESTRAINT	2,591	2,211	2,000	2,000

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1	2	3	4	5	6	7
		317531 VCF ALCOHOL PROGRAMS	20,898	23,914	21,000	21,000
		317532 VCF UNATTENDED CHILDREN	9	-	-	-
		318500 COURT FINES	5,000	5,100	5,000	5,000
		318501 CF MISDEMEANOR DIVERSION PROG	450	150	400	400
		318510 CF CRIME PREVENTION PROGRAM	222	213	175	175
		318512 CF DNA ID PENALTIES	90,178	92,409	72,000	72,000
		319104 CIVIL PENALTIES	372,882	1,944,845	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	600,867	445,000	-	-
		319150 PENALTIES ALCOHOL REHAB PROG	73	128	-	-
		319180 ASSET SEIZURE AND FORFEITURE	1,367	3,089	1,500	1,500
		319181 ASSET SEIZURE/STATE	181,756	147,257	50,000	50,000
		319183 ASSET SEIZURE/FEDERAL	-	-	-	-
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 1,297,404</b>	<b>\$ 2,688,394</b>	<b>\$ 173,075</b>	<b>\$ 173,075</b>
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 564,635	\$ 787,573	\$ 452,776	\$ 452,776
		420110 INTEREST ON PAYMENTS	85,489	56,103	42,768	42,768
		421200 RENTS/LEASES OF BUILDINGS	93,312	96,390	116,946	116,946
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 743,436</b>	<b>\$ 940,066</b>	<b>\$ 612,490</b>	<b>\$ 612,490</b>
		<b>Intergovernmental Revenues</b>				
		525000 STATE HIGHWAY USERS TAX	\$ 5,065,280	\$ 5,367,014	\$ 12,178,018	\$ 12,178,018
		525001 STATE ROAD MAINTENANCE & REHAB	-	\$ 2,139,004	-	-
		530200 ST LICENSING FOSTER FAM HOME	93,271	70,137	39,618	39,618
		530900 ST CHILD WELFARE SERVICES	81,799	182,998	647,399	647,399
		530901 STATE MEDI CAL SERVICES	63,310	78,232	75,000	75,000
		530991 STATE CALWORKS	2,848,055	1,554,769	1,059,073	1,059,073
		531200 ST AFDC FGU ASSIST AID	214,997	1,396,750	357,694	357,694
		531300 ST FOSTER CARE ASST	960,632	2,121,506	950,000	950,000
		531400 ST AID TO ADOPTIVE CHILDREN	261,380	645,289	-	-
		531500 STATE REALIGNMENT SOCIAL SVS	18,693,639	21,258,887	22,675,053	22,675,053
		531501 STATE REALIGNMENT FAMILY SUPPORT	4,473,021	5,701,013	5,102,037	5,102,037
		531700 STATE IHSS INHOME	1,770,772	1,141,830	1,087,175	1,087,175
		531710 STATE PUBLIC AUTHORITY	221,275	87,559	89,213	89,213
		531800 STATE FOOD STAMPS	4,114,833	3,950,479	3,438,903	3,438,903
		531900 STATE OPTIONS FOR RECOVERY	811,880	1,335,143	1,061,042	1,061,042
		531951 STATE CHILD SUPPORT ADMIN	2,300,177	2,704,629	2,513,168	2,513,168
		531952 STATE CHILD SUPPORT EDP	116,804	126,742	116,805	116,805
		532000 STATE AID WIC NUTRITION	1,769,203	1,982,021	1,870,564	1,870,564
		533003 ST BT PREPAREDNESS PAN FLU	54,112	45,052	66,019	66,019
		533010 STATE AID CHRONIC DISEASE	1,107,991	565,312	572,302	572,302
		533100 STATE MEDICAL MEDI CAL ADMIN	5,301,419	5,312,044	5,431,488	5,431,488
		533125 STATE CHLAMYDIA PREVENTION PRJ	26,975	5,439	16,980	16,980
		533150 STATE CMSP	101,101	107,867	107,867	107,867
		533202 STATE IGT	2,472,231	5,165,603	2,300,000	2,300,000
		533210 STATE IMMUNIZATION GRANT	129,579	76,520	76,520	76,520
		533229 STATE OFFICE OF TRAFFIC SAFETY	132,243	183,069	255,000	255,000
		533240 STATE CHILD LEAD PREV GRANT	83,646	99,852	99,852	99,852
		533300 STATE AID CHILD HEALTH	(1)	-	-	-
		533301 STATE CHDP NO COUNTY MATCH	262,713	170,914	331,405	331,405
		533302 STATE CHDP FOSTER CARE	169,045	314,288	294,052	294,052
		533310 STATE MCH ALLOCATION	1,067,840	1,084,203	1,089,413	1,089,413
		533350 STATE AIDS BLOCK ALLOCATION	12,160	14,001	14,435	14,435
		533510 STATE SB99 PROGRAM TEP	142,157	56,318	150,000	150,000
		533511 STATE SB56 PROGRAM TEP	-	352,056	258,374	258,374
		534000 STATE CALIF CHILDREN SERVICES	1,675,624	1,499,043	1,969,736	1,969,736
		536301 STATE FFS MEDI CAL ALLOCATION	-	-	50,000	50,000

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1	2	3	4	5	6	7
		536400 STATE DRUG PROGRAM	-	42,285	-	-
		536402 STATE PROP 63 MH SVS ACT	8,760,997	9,592,725	9,504,193	9,504,193
		536403 STATE DEPT HEALTH CARE SVS PRG	-	70,670	-	-
		536510 STATE REALIGNMENT MENTAL HLTH	7,163,075	6,901,163	6,901,163	6,901,163
		537001 STATE TUBERCULOSIS HOUSES	6,711	-	10,000	10,000
		538101 STATE DHS ORAL HEALTH GRANT	-	15,477	188,890	188,890
		538500 STATE REALIGNMENT PUBLIC HLTH	7,135,741	6,922,726	6,812,589	6,812,589
		542400 STATE POST REIMBURSEMENT	7,388	48,859	15,500	15,500
		542451 STATE REIMB BOOKING FEES	258,415	257,005	257,000	257,000
		542601 ST CSA JUV PROB CAMP JPCF	875,175	929,687	709,112	709,112
		542602 ST JUVENILE JUSTICE GRANT	504,671	619,144	677,523	677,523
		542603 ST REALIGNMENT 2011 AB109	29,096,942	31,329,237	31,988,968	31,988,968
		542604 ST CCP INCENTIVE ACT SB678	200,000	746,561	200,000	200,000
		542750 STATE MENTAL ILL CRIME RED GRT	66,316	-	-	-
		542800 STATE CORRECTIONS TRAINING GRT	91,193	82,210	80,280	80,280
		542801 ST BD OF CORRECTIONS PLAN GRT	778,083	742,261	622,313	622,313
		544000 STATE AID STORM DAMAGE	-	99,854	-	-
		547500 STATE MANDATED COST REIMB	1,107	1,275	-	-
		549035 ST OFF HIGHWAY MOTOR VEHICLE	29,603	29,246	30,000	30,000
		549169 ST HOUSING & COMMUNITY DEV	36,504	67,234	-	-
		549251 STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	874,500	874,500
		549400 STATE BOATING SAFETY	667,560	593,928	700,900	700,900
		549560 STATE OCJP ANTI DRUG ABUSE	215,568	132,510	22,890	22,890
		549564 STATE RURAL CO LAW ENFORCEMENT	303,050	500,000	500,000	500,000
		549566 STATE COPS GRANT	339,133	221,360	261,000	261,000
		549571 STATE MATCHING FUNDS	672,168	672,168	672,168	672,168
		549575 STATE AUTO THEFT/DUI CRIME	188,872	188,322	185,000	185,000
		549576 STATE WORKERS COMP FRAUD GRANT	137,307	147,122	147,122	147,122
		549577 STATE AUTO INSUR FRAUD GRANT	55,000	55,000	55,000	55,000
		549592 STATE CRIME PREVENTION ACT	703,773	757,515	575,489	575,489
		549601 STATE PROP 172 PUBLIC SFTY FND	15,000,721	15,671,116	14,000,000	14,000,000
		549621 STATE REV FOR SYSTEM UPGRADES	317	-	-	-
		549781 STATE WATER RESOURCES GRANT	831,362	674,509	-	-
		550210 FED LICENSE FOSTER FAM HOME	61,115	62,437	56,597	56,597
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	-	-	25,000	25,000
		550310 FEDERAL PUBLIC AUTHORITY	214,801	185,953	206,806	206,806
		550500 FEDERAL ADOPT PROGRAM ADMIN	398,904	455,168	578,698	578,698
		550900 FEDERAL FOOD STAMP PROG ADMIN	4,753,398	4,712,205	4,935,343	4,935,343
		550901 FEDERAL OPTIONS FOR RECOVERY	681,632	752,889	915,289	915,289
		550930 FEDERAL CWS IV E ADMIN	4,752,122	4,856,939	5,129,282	5,129,282
		550935 FED FAMILY PRESERVATION SUPPT	159,396	162,309	165,179	165,179
		550960 FED INDEPEND LIVING SKILL PLAN	85,271	88,201	79,579	79,579
		550980 FED FOOD STAMP EMP TRNG ADMIN	163,978	176,652	190,847	190,847
		550990 FED FOSTER CARE ELIGIBILITY	204,402	205,693	229,055	229,055
		550992 FED COM BASED FAMILY RSRC PGM	14,420	14,498	14,498	14,498
		550993 FED FGU WTW CAL LEARN	9,686,029	8,742,555	8,931,531	8,931,531
		550999 FED SB 933 PLACEMENT REIMB	29,442	47,598	32,000	32,000
		551000 FEDERAL AID FAM W/DEP CHILDREN	3,568,773	3,408,774	5,522,749	5,522,749
		551001 FED SUPPLMNTL SECURITY INCOME	128,415	117,783	120,000	120,000
		551100 FEDERAL FOSTER CARE ASST	4,101,583	4,272,493	4,114,430	4,114,430
		551401 FEDERAL CHILD SUPPORT ADMIN	4,465,050	5,250,164	4,878,503	4,878,503
		551402 FED CHILD SUPPORT MATCH	-	-	243,594	243,594
		551403 FEDERAL CHILD SUPPORT EDP	226,738	246,027	226,738	226,738
		551410 FEDERAL AID TO ADOPTIVE CHILD	6,393,501	6,841,843	7,301,411	7,301,411
		552002 FED MAA MEDICAL ADMIN ACTIVITY	118,283	162,923	212,608	212,608
		552003 FED BIO TERRORISM PREPAREDNESS	108,127	240,741	199,249	199,249



State Controller Schedules	<b>County of Shasta</b>	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		552004 FED BIO TERRORISM LAB INFRASTR	475,458	267,380	260,246	260,246
		552006 FED BIO TERRORISM HPP BASE	159,135	130,504	151,853	151,853
		552100 FEDERAL MEDI-CAL	7,766,795	15,847,777	15,830,506	15,830,506
		552102 FED MEDICAL ASSISTANCE PROG	8,967,017	8,990,535	10,423,730	10,423,730
		552110 FED SUBSTANCE ABUSE PREV/TREAT	851,679	1,012,331	1,071,581	1,071,581
		552140 FEDERAL MCKINNEY HOMELESS	51,682	65,723	65,180	65,180
		552151 FEDERAL SAMHSA BLOCK GRANT	394,340	281,291	516,171	516,171
		552900 FEDERAL JUV HALL FOOD PROGRAM	47,702	44,040	40,000	40,000
		553100 FEDERAL BRIDGE REPLACEMENT	2,427,304	1,150,434	3,500,000	3,500,000
		553101 FED HI RISK RURAL ROADS PROG	182,828	211,039	500,000	500,000
		554000 FEDERAL AID STORM DAMAGE	-	284,613	-	-
		554100 FEDERAL DISASTER ASSISTANCE	71,863	55,094	-	-
		554101 FED EMERGENCY MGMT ASST (FEMA	66,072	258,437	431,966	431,966
		555000 FEDERAL FOREST RESERVE	189,058	734,909	-	-
		559202 FED HOUSING CHOICE VOUCHERS	4,472,111	4,332,346	4,294,576	4,294,576
		559203 FED HOUSING CHOICE ADMIN FEE	710,232	899,378	697,612	697,612
		560300 FEDERAL PERINATAL GRANT	188,092	188,198	376,396	376,396
		560600 FEDERAL EMERGENCY MGMT AGENCY	162,066	161,300	163,000	163,000
		560881 FEDERAL TRANSPORTATION AID	64,768	72,080	-	-
		560900 FED MARIJUANA SUPPRESSION GRT	2,288	55,968	42,000	42,000
		560903 FEDERAL BUREAU OF RECLAMATION	26,825	-	-	-
		560951 FEDERAL DOJ BLOCK GRANT	36,585	-	42,045	42,045
		560953 FEDERAL DOJ GRANT	61,065	-	-	-
		560996 FED DHCS MENTAL HEALTH GRANT	1,940,355	2,240,914	2,000,000	2,000,000
		561163 FED HOME TENANT RENTAL ASSIST	339,356	57,122	-	-
		561164 FEDERAL HOME ADMINISTRATION	12,500	8,505	-	-
		561190 FEDERAL HOMELESS GRANTS	-	90,000	265,000	265,000
		563400 OTHER CO INPATIENT FEES	20,417	1,742	5,000	5,000
		563700 CONTRIBUTION FROM REDDING	-	-	100,000	100,000
		563711 CONTRIB FRM SHASTA CO GEN FUND	70,948	-	-	-
		563770 CONTRIBUTION FROM SCOE	11,780	-	-	-
		563775 CONTRIBUTIONS LOCAL SCHOOLS	228,134	221,321	220,000	220,000
		563777 CONTRIB FRM SHASTA COLLEGE	53,634	60,486	59,110	59,110
		563901 FED REGNL TRANS PLNG AGNCY REV	150,969	168,985	176,330	176,330
		<b>Total Intergovernmental Revenues</b>	<b>\$ 202,319,545</b>	<b>\$ 224,778,241</b>	<b>\$ 227,877,093</b>	<b>\$ 227,877,093</b>
		<b>Charges for Services</b>				
		671255 ENCROACHMENT PERMIT FEES	\$ 8,000	\$ 8,415	\$ 9,000	\$ 9,000
		671260 SUBDIVISION IMPROVE PLAN CHECK	9,674	8,999	10,000	10,000
		671600 PROBATION COSTS	194,372	198,978	135,000	135,000
		671670 CONDITIONAL SENTENCE RPT FEE	13,036	17,033	10,000	10,000
		674251 CIVIL PROC SVS SHRF SUBPOENAS	-	45	-	-
		675450 DIVERSION PROGRAM FEE	11,028	8,227	10,000	10,000
		675801 BOOKING FEES RECOVERY	68,405	67,663	62,000	62,000
		676550 BURIAL SPACE CHARGE	300	-	-	-
		678110 FINGERPRINT PUBLIC ASSIST	38,733	38,299	35,000	35,000
		678112 FINGERPRINT LIVESCAN REPLC FEE	1,895	7,823	15,000	15,000
		678150 CHRISTMAS TREE TAGS	85	70	-	-
		678200 SHERIFF CRIME REPORTS	4,090	591	300	300
		678210 LOCAL CRIMINAL HISTORY	925	700	450	450
		678221 REG SEX NARCOTIC ARSON OFFNDRS	150	-	-	-
		678222 REPORT VEHICLE REPOSSESSION	825	900	650	650
		678250 COMMISSARY ADMIN FEE	22,776	-	-	-
		678300 EXTRADITION	(86)	24,430	10,000	10,000
		678400 USE CO CARS STATE TRIPS	4,829	4,246	4,000	4,000
		678600 USFS LAW ENFORCEMENT	13,764	11,217	9,000	9,000

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Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		678620 LASSEN NATIONAL FOREST PATROL	8,266	8,623	9,000	9,000
		678640 SHASTA TRINITY MJ CONTRACT	5,603	3,335	34,268	34,268
		678720 FED MARIJUANA ERADICATION	101,169	18,373	-	-
		678740 SHASTA LAKE CITY PATROL	2,634,398	2,797,881	2,725,276	2,725,276
		679300 R/F BIRTH CERT ABUSE CHILD	37,470	39,763	34,369	34,369
		679400 VITAL STATISTICS	131,123	129,874	110,000	110,000
		679501 CERTFD COPIES VITAL HLTH STATS	23,349	23,030	20,000	20,000
		680030 ROAD SVS ANDERSON SOLID WASTE	27,714	31,452	30,000	30,000
		680043 TENTATIVE MAP PROCESSING	1,900	2,170	-	-
		680046 DUST MITIGATION FEES	5,600	13,600	6,000	6,000
		680702 ZOB S CENTRAL URBAN REGION #1	5,600	7,200	-	-
		680703 ZOB S CENTRAL URBAN REGION #2	13,600	47,992	-	-
		680704 ZOB S CENTRAL URBAN REGION #3	13,600	19,369	-	-
		680705 ZOB S CENTRAL URBAN REGION E	5,600	17,718	-	-
		680706 ZOB S CENTRAL URBAN REGION W	2,816	-	-	-
		680710 ZOB REGION 3A SOUTH COTTONWOOD	48,286	107,072	-	-
		681100 IMMUNIZATION FEES	121,695	176,752	100,000	100,000
		681250 REGIONAL LAB CONTRACT	32,004	26,670	32,000	32,000
		681260 TEHAMA CO LAB CONTRACT	1,385	1,695	2,000	2,000
		681270 SISKIYOU CO LAB CONTRACT	5,262	4,940	6,000	6,000
		681300 COMPREHENSIVE PERINATAL	2,408	2,278	3,000	3,000
		681400 LAB TESTS BACTERIOLOGY	23,675	26,821	30,000	30,000
		681402 PARASITOLOGY LAB FEES	-	329	-	-
		681502 BREAST PUMP RENTALS	1,901	302	1,000	1,000
		681513 DRUG TESTING LAB FEES	107,935	26,862	125,000	125,000
		681520 RABIES TEST FEES	1,365	1,115	2,000	2,000
		681904 LAB FEES WATER SAMPLES	8,235	7,472	7,500	7,500
		681907 GENERAL REVENUE CLINIC	1,162	347	-	-
		681908 TUBERCULOUS CLINIC	3,765	4,894	5,000	5,000
		681909 TARGETED CASE MGMT ENCOUNTERS	36,181	43,981	55,410	55,410
		681914 LAB FEES EH WATER SAMPLES	400	275	300	300
		682000 SELF PAY	99,361	89,472	66,000	66,000
		682001 CLIENT INSURANCE	25,595	29,544	20,000	20,000
		682002 MENTAL HEALTH SERVICES OTHER	11,070	11,865	807,000	807,000
		682009 MH SVS SC COURT DRUG GRANT	4,990	4,708	9,646	9,646
		682015 MEDICAL MARIJUANA PGM ID FEES	693	2,610	1,000	1,000
		684700 COLLECTORS FEES	20,000	20,000	20,000	20,000
		684970 SALE OF RECYCLE MATERIALS	-	67	-	-
		685010 STEPPARENT ADOPTIONS FEES	6,146	6,890	6,800	6,800
		686001 REIMBURSE INSTITUTIONAL CARE	214,417	132,889	170,000	170,000
		686100 JUVENILE DETENTION CHARGE	56,659	30,132	-	-
		686201 BOARD & CARE OTHER COUNTIES	100,525	168,590	125,925	125,925
		686910 FEDERAL PRISONERS	12,305	2,068	2,000	2,000
		686950 HOUSING OF INMATES	926	12,854	1,000	1,000
		686951 INMATE MEDICAL COPAY	5,360	3,394	3,500	3,500
		692000 CHGS FOR PROFESSIONAL SVS	4,678	-	-	-
		692002 REIMBURSE COUNTY BURIALS	805	795	-	-
		692003 MORGUE FEES OTHER COUNTIES	-	250	-	-
		692010 X RAY FEES	-	850	-	-
		692014 EPIDEMIOLOGY SERVICES	46,490	46,490	50,000	50,000
		692030 SOCIAL SECURITY REPORTING FEE	52,667	53,800	40,000	40,000
		692100 PHOTOCOPIES	43,879	33,323	36,440	36,440
		692105 PHOTO LAB FEES	101	6	-	-
		692150 ADMIN FEES	8,814	5,100	10,000	10,000
		692151 DIVERSION FEES	2,766	1,932	4,000	4,000
		692153 ADMIN FEES COURTS	1,203	617	1,000	1,000

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Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		692154 DIVERSION FEES COURTS	111	47	-	-
		692200 REIMBURSE TRAVEL	3,735	654	-	-
		692330 ADULT WORK PROGRAM FEES	34,884	36,567	30,000	30,000
		692340 RECORD SEAL/MODIFICATION	-	570	-	-
		692350 ELECTRONIC MONITORING FEE	1,682	1,497	1,500	1,500
		692352 JUVENILE WORK PROGRAM FEES	1,100	250	-	-
		692353 ELECTRONIC MONITOR STRAP FEE	7	1	-	-
		392355 SUPERVISED OWN RECOG FEE	16	-	-	-
		692361 TESTING REIMBURSEMENT	9,386	4,952	10,000	10,000
		692362 REIMBURSE DRUG TESTS AOP	4,990	4,708	-	-
		692500 REIMB FROM CONTRACTOR	1,388	-	-	-
		692690 FORENSIC PATHOLOGY SERVICES	-	3,914	-	-
		692700 REIMB MISC SERVICES	584,569	390,265	515,000	515,000
		692702 REIMB SUPPLIES & MAINT	225	80	-	-
		692703 REIMB VEHICLE COSTS	58,050	86,087	50,000	50,000
		692730 REIMB ADMIN SERVICES	67,827	46,744	70,529	70,529
		692950 REPLACEMENT FUND CHARGES	317	1	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	-	7,250	14,500	14,500
		693001 CHARGES FOR SERVICES	99,236	144,178	133,253	133,253
		693002 CHGS FOR SVS CITY OF ANDERSON	13,307	-	23,500	23,500
		693004 CHGS FOR SVS CITY OF REDDING	1,981	-	-	-
		693030 CONTRACT SERVICES REVENUE	11,676	20,212	25,000	25,000
		<b>Total Charges for Services</b>	<b>\$ 5,420,204</b>	<b>\$ 5,396,046</b>	<b>\$ 5,896,116</b>	<b>\$ 5,896,116</b>
		<b>Miscellaneous Revenues</b>				
		792500 DONATIONS/CONTRIBUTIONS	\$ 26,234	\$ 234,055	\$ 2,500	\$ 2,500
		792512 CONTR FR CAREMARK RV SHR AGRMT	1,510	1,951	500	500
		792522 CONTRIBUTION FROM TRUST FUND	383,131	221,525	100,000	100,000
		792530 DONATION MCCONNELL FOUNDATION	16,000	-	-	-
		792559 PUBLIC HEALTH INSTITUTE GRANT	10,000	-	-	-
		792579 CONTRIB FROM COMMUNITY GRANTS	60,000	40,000	40,000	40,000
		792583 CONTRIB GRANT NON PROFIT	45,000	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	15,754	8,377	4,300	4,300
		795120 WELFARE PAYMENTS	272,542	437,931	360,000	360,000
		795121 WELFARE RPYMT FR CHILD SUPPORT	402,850	297,488	-	-
		795560 RECAPTURED PAYMENTS	17,237	59,139	10,000	10,000
		797600 MISCELLANEOUS SALES	1,396	1,221	-	-
		797710 JUVENILE PROGRAMMING SALES	5,639	5,225	5,000	5,000
		798670 LEGAL ADVERTISING	10	-	-	-
		799215 UNCLAIMED MONEY	296	142	-	-
		799300 MISCELLANEOUS REVENUE	7,987	17,075	3,175	3,175
		799390 PRIOR PERIOD EXP ADJUSTMENT	1,055,057	7,521	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	1,870,393	366,648	-	-
		799400 JURY & WITNESS FEES	1,975	1,169	200	200
		799600 INSURANCE LOSS & REFUNDS	12,167	706	-	-
		799601 INSURANCE PROCEEDS C/A	-	3,132	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	6,246	1,106	-	-
		799750 PARENT PROPERTY DAMAGE REIMB	1	-	-	-
		799851 REIMB DAMAGES COUNTY PROPERTY	13,184	37,313	-	-
		799900 CASH OVER/SHORT	(3,697)	(63)	50	50
		<b>Total Miscellaneous Revenues</b>	<b>\$ 4,220,912</b>	<b>\$ 1,741,661</b>	<b>\$ 525,725</b>	<b>\$ 525,725</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 31,422,865	\$ 30,501,037	\$ 29,846,218	\$ 29,846,218
		800161 TRANS IN ACCUM CAPITAL OUTLAY	736,418	611,432	1,801,159	1,801,159
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	6,532	-	-
		800176 TRANS IN TITLE III PROJ (GRT)	-	-	90,000	90,000

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Fund Name	Financing Source Category	Financing Source Account	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		800235 TRANS IN SHERIFF	362,836	242,144	91,155	91,155
		800282 TRANS IN BUILDING	100,000	100,000	100,000	100,000
		800410 TRANS IN MENTAL HEALTH	-	499,169	1,750,000	1,750,000
		800411 TRANS IN PUBLIC HEALTH	6,822	210,130	177,704	177,704
		806207 TRANS IN SOLID WASTE DISPOSAL	227,964	100,000	1,000,000	1,000,000
		806310 T/I DEER FLAT RD PRD	507	0	0	0
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 32,857,412</b>	<b>\$ 32,270,444</b>	<b>\$ 34,856,236</b>	<b>\$ 34,856,236</b>
		<b>Other Financing Sources Sale F/A</b>				
		896100 SALE OF CAPITAL ASSETS	\$ 55,854	\$ 73,430	\$ 4,000	\$ 4,000
		896101 SALE OF SURPLUS PROPERTY	64,086	27,322	-	-
		<b>Total Other Financing Sources Sale F/A</b>	<b>\$ 119,940</b>	<b>\$ 100,751</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Total Special Revenue Funds Financing Sources</b>			<b>\$ 249,757,295</b>	<b>\$ 270,717,510</b>	<b>\$ 272,703,115</b>	<b>\$ 272,703,115</b>
<b>Capital Project Funds</b>						
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 79,737	\$ 86,610	\$ 35,000	\$ 35,000
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 79,737</b>	<b>\$ 86,610</b>	<b>\$ 35,000</b>	<b>\$ 35,000</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>				
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	675,833	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ -</b>	<b>\$ 675,833</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Project Funds Financing Sources</b>			<b>\$ 79,737</b>	<b>\$ 762,443</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Debt Service Funds</b>						
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 445	\$ 1,463	\$ -	\$ -
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 445</b>	<b>\$ 1,463</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Other Financing Sources Tran In</b>				
		800174 TRANS IN TOBACCO SETTLEMENT	\$ 2,373,389	\$ 2,376,428	\$ 2,379,950	\$ 2,379,950
		800201 TRANS IN TRIAL COURTS	531,788	534,863	532,606	532,606
		806205 TRANS IN SHAS CO UTILITIES ISF	51,784	51,784	51,784	51,784
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 2,956,960</b>	<b>\$ 2,963,074</b>	<b>\$ 2,964,340</b>	<b>\$ 2,964,340</b>
<b>Total Debt Service Funds Financing Sources</b>			<b>\$ 2,957,405</b>	<b>\$ 2,964,537</b>	<b>\$ 2,964,340</b>	<b>\$ 2,964,340</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 339,243,654</b>	<b>\$ 366,059,426</b>	<b>\$ 357,304,672</b>	<b>\$ 357,304,672</b>

Total All Funds Transferred To	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
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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 2018-19</b>	<b>Schedule 7</b>
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Description	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Function**

GENERAL FUNCTION	\$ 46,857,312	\$ 43,902,494	\$ 45,857,181	\$ 45,857,181
GENERAL - CAPITAL PROJECTS	5,604,000	6,790,165	4,287,076	4,287,076
GENERAL - PROMOTION	18,474	16,078	11,731	11,731
PUBLIC PROTECTION	90,120,838	91,924,895	100,512,120	100,512,120
PUBLIC WAYS & FACILITIES	17,168,800	16,347,335	22,750,347	22,750,347
HEALTH & SANITATION	55,018,837	64,274,090	78,406,997	78,406,997
PUBLIC ASSISTANCE	114,013,538	119,667,260	130,502,762	130,502,762
EDUCATION	1,583,489	1,559,155	1,670,814	1,670,814
RECREATION	217,520	145,309	248,740	248,740
DEBT SERVICE	2,960,972	2,963,397	2,964,340	2,964,340

<b>Total Financing Uses by Function</b>	<b>\$ 333,563,780</b>	<b>\$ 347,590,176</b>	<b>\$ 387,212,108</b>	<b>\$ 387,212,108</b>
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**Appropriations for Contingencies**

GENERAL	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
PUBLIC PROTECTION	-	-	250,000	250,000
PUBLIC WAYS & FACILITIES	-	-	300,000	300,000
HEALTH & SANITATION	-	-	30,000	30,000

<b>Total Appropriations for Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,580,000</b>	<b>\$ 5,580,000</b>
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<b>Subtotal Financing Uses</b>	<b>\$ 333,563,780</b>	<b>\$ 347,590,176</b>	<b>\$ 392,792,108</b>	<b>\$ 392,792,108</b>
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**Provisions for Obligated Fund Balances**

GENERAL	\$ -	\$ -	\$ 37,792,964	\$ 60,995,006
PUBLIC ASSISTANCE	-	-	1,219,656	1,259,234
PUBLIC PROTECTION	-	-	73,006	79,055
HEALTH & SANITATION	-	-	-	420,000
CAPITAL PROJECTS	-	-	420,000	-

<b>Total Obligated Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,505,626</b>	<b>\$ 62,764,295</b>
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<b>Total Financing Uses</b>	<b>\$ 333,563,780</b>	<b>\$ 347,590,176</b>	<b>\$ 432,297,734</b>	<b>\$ 455,556,403</b>
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**Summarization by Fund**

0040 ACCUM CAPITAL OUTLAY	\$ 1,941,007	\$ 1,215,151	\$ 2,087,500	\$ 2,117,500
0046 CAPITAL PROJ JUV HALL ADM	287	6,532	-	-
0047 CAPITAL PROJ ADULT REHAB CENTER	184,252	681,542	-	-
0057 IMPACT MITIGATION FEE	6,599	7,261	428,500	428,500
0060 GENERAL	71,661,923	69,837,249	117,294,040	139,937,747
0062 GENERAL - CAPITAL PROJECTS	3,478,453	4,886,939	2,199,576	2,199,576
0065 GENERAL - FEDERAL TITLE III	27,626	33,024	1,034,352	243,773
0070 CNTY CRTHSE BOND FUND	535,788	534,863	532,606	532,606
0072 ADMIN CNTR BOND FUND	2,373,401	2,376,751	2,379,950	2,379,950
0073 ENERGY RETROFIT FUND	51,784	51,784	51,784	51,784
0080 MENTAL HEALTH	27,237,075	33,824,634	39,484,549	39,484,549
0081 MENTAL HEALTH SERVICES ACT	10,867,494	11,110,935	14,709,792	14,709,792

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 2018-19</b>	<b>Schedule 7</b>
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Description	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
0100 INTERMOUNTAIN FAIR	18,474	16,078	11,731	22,373
0120 OPPORTUNITY CENTER	4,775,758	5,594,601	5,856,222	6,614,357
0140 SOCIAL SERVICES	100,669,111	106,047,594	116,487,769	116,487,769
0150 WILDLIFE	177	108	5,289	33,329
0170 GENERAL RESERVES	-	-	60,000	60,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,124,106	5,198,162	5,027,964	5,027,964
0186 HOUSING HOME IPP ADMIN	471,476	161,485	124,788	124,788
0187 HOUSING CALHOME ADMIN	1,357	(301)	60,854	60,854
0188 ENDANGERED SPECIES	(69)	(68)	198,245	198,245
0190 ROADS	17,168,800	16,347,335	23,000,347	23,011,347
0191 ROAD - DUST MITIGATION	-	-	50,000	50,000
0192 CHILD SUPPORT SVS	7,234,873	7,681,244	8,216,086	8,216,086
0195 PUBLIC SAFETY	64,419,942	64,562,466	70,629,493	71,227,217
0196 PUBLIC HEALTH	14,822,895	17,029,113	21,900,852	21,870,852
0197 SHASTA HOUSING REHAB	17,287	11,070	51,833	51,833
0851 IHSS PUBLIC AUTHORITY	473,906	374,626	413,612	413,612
<b>Total Financing Uses</b>	<b>\$ 333,563,780</b>	<b>\$ 347,590,176</b>	<b>\$ 432,297,734</b>	<b>\$ 455,556,403</b>

Total Financing Uses by Function Transferred From	SCH 8, COL 2	SCH 8, COL 3	SCH 8, COL 4	SCH 8, COL 5
Total Financing Uses Transferred To				SCH 2, COL 8
Subtotal Financing Uses Ties To				SCH 2, COL 6
Total Obligated Fund Balances Transferred To				SCH 2, COL 7 SCH 4, COL 6
Summarization Totals Must Equal				TOTAL FIN USES = TOTAL FIN USES

State Controller Schedules County Budget Act January 2010 Edition, revision #1	<b>County of Shasta</b> <b>Detail of Financing Uses by Function, Activity and Budget Unit</b> <b>Governmental Funds</b> <b>Fiscal Year 2018-19</b>	<b>Schedule 8</b>
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Function, Activity and Budget Unit	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>General</b>				
100 NON-PROG REV/TRANS OUT	\$ 35,082,394	\$ 33,181,809	\$ 32,705,773	\$ 32,705,773
101 BOARD OF SUPERVISORS	524,291	539,068	643,324	643,324
102 COUNTY ADMIN OFFICE	80,926	(276,340)	(239,446)	(239,446)
103 CLERK OF THE BOARD	315,343	344,783	466,673	466,673
110 AUDITOR CONTROLLER	543,706	639,273	1,012,808	1,012,808
111 TREASURER TAX COLLECTOR	1,636,062	1,657,696	1,923,088	1,923,088
112 ASSESSOR	3,782,643	4,173,352	4,625,906	4,625,906
113 PURCHASING	(1,443)	(123,334)	(28,160)	(28,160)
120 COUNTY COUNSEL	36,348	103,203	230,150	230,150
130 PERSONNEL	449,523	(306,564)	(40,083)	(40,083)
140 ELECTION ADMIN AND REGISTRATION	1,598,195	1,881,046	2,162,985	2,162,985
157 IMPACT FEE ADMIN	6,599	7,261	9,300	9,300
165 ECONOMIC DEVELOPMENT	69,227	70,485	70,500	70,500
172 SURVEYOR	17,703	11,375	23,216	23,216
173 MISCELLANEOUS GENERAL 1	366,877	401,510	641,127	641,127
174 TOBACCO SETTLEMENT GRANTS	2,530,495	2,563,991	2,529,950	2,529,950
175 CSA ADMINISTRATION	837,224	889,303	945,969	945,969
176 TITLE III PROJECTS	27,626	33,024	243,773	243,773
199 CENTRAL SERVICE COST A-87	(1,046,426)	(1,888,447)	(2,069,672)	(2,069,672)
<b>Total General</b>	<b>\$ 46,857,312</b>	<b>\$ 43,902,494</b>	<b>\$ 45,857,181</b>	<b>\$ 45,857,181</b>
<b>General - Capital Projects</b>				
161 ACCUMULATED CAPITAL OUTLAY	\$ 1,941,007	\$ 1,215,151	\$ 2,087,500	\$ 2,087,500
166 LAND BUILDINGS AND IMPROVEMENTS	3,478,453	4,886,939	2,199,576	2,199,576
16B JUVENILE HALL FACILITY	287	6,532	-	-
16C ADULT REHAB CENTER	184,252	681,542	-	-
<b>Total General - Capital Projects</b>	<b>\$ 5,604,000</b>	<b>\$ 6,790,165</b>	<b>\$ 4,287,076</b>	<b>\$ 4,287,076</b>
<b>General Promotion</b>				
159 INTERMOUNTAIN FAIR	\$ 18,474	\$ 16,078	\$ 11,731	\$ 11,731
<b>Total General Promotion</b>	<b>\$ 18,474</b>	<b>\$ 16,078</b>	<b>\$ 11,731</b>	<b>\$ 11,731</b>
<b>Public Protection</b>				
201 TRIAL COURTS	\$ 2,491,747	\$ 2,511,176	\$ 2,499,339	\$ 2,499,339
203 CONFL PUBLIC DEFENDER	2,238,536	2,516,478	2,486,336	2,486,336
207 PUBLIC DEFENDER	3,785,223	4,121,948	4,680,979	4,680,979
208 GRAND JURY	98,812	112,203	103,946	103,946
221 COUNTY CLERK	378,460	421,540	478,366	478,366
227 DISTRICT ATTORNEY	7,113,638	7,627,053	8,647,475	8,647,475
228 CHILD SUPPORT SERVICES	7,234,873	7,681,244	8,216,086	8,216,086
235 SHERIFF	19,616,052	18,162,023	18,768,487	18,768,487
236 BOATING SAFETY	874,530	891,159	983,882	983,882
237 SHERIFF CIVIL UNIT	566,211	537,594	597,724	597,724
246 DETENTION ANNEX/WORK FACILITY	496,226	815,804	1,074,938	1,074,938
256 VICTIM WITNESS ASSISTANCE	966,659	1,093,321	1,323,145	1,323,145
260 JAIL	15,307,627	15,836,509	17,794,848	17,794,848
261 BURNEY SUBSTATION	2,289,822	1,976,489	2,303,916	2,303,916
262 JUVENILE HALL	5,004,514	5,208,803	5,548,363	5,548,363
263 PROBATION	10,495,260	11,282,669	12,553,669	12,553,669
280 AG COMM AND SEALER OF WEIGHTS	1,558,482	1,656,238	1,772,101	1,772,101
282 BUILDING INSPECTION	2,117,009	2,226,038	2,543,347	2,543,347
285 KNIGHTON RD BEETLE MITIGATION	(69)	(68)	198,245	198,245
286 PLANNING	1,699,827	1,663,129	1,864,459	1,864,459
287 CORONER	1,872,248	1,380,729	1,435,873	1,435,873
288 DISPATCH	1,350,025	1,381,229	1,479,154	1,479,154
290 RECORDER	956,877	1,208,116	1,361,031	1,361,031
292 PUBLIC GUARDIAN	876,468	854,405	947,373	947,373
294 WILDLIFE CONTROL	177	108	5,289	5,289
297 ANIMAL CONTROL	528,823	571,200	566,841	566,841
299 PUBLIC ADMINISTRATOR	202,783	187,761	276,908	276,908
<b>Total Public Protection</b>	<b>\$ 90,120,838</b>	<b>\$ 91,924,895</b>	<b>\$ 100,512,120</b>	<b>\$ 100,512,120</b>

**Public Ways & Facilities**

State Controller Schedules		County of Shasta			Schedule 8
County Budget Act January 2010 Edition, revision #1		Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2018-19			
Function, Activity and Budget Unit	2016-17 Actual	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors	
1	2	3	4	5	
301 ROADS	\$ 17,168,800	\$ 16,347,335	\$ 22,700,347	\$ 22,700,347	
302 SACTO VLY AIR POLLUTION PAVING	-	-	50,000	50,000	
<b>Total Public Ways &amp; Facilities</b>	<b>\$ 17,168,800</b>	<b>\$ 16,347,335</b>	<b>\$ 22,750,347</b>	<b>\$ 22,750,347</b>	
<b>Health &amp; Sanitation</b>					
402 ENVIRONMENTAL HEALTH	\$ 2,091,374	\$ 2,309,409	\$ 2,761,804	\$ 2,761,804	
404 MENTAL HEALTH SERVICES ADMIN	10,867,494	11,110,935	14,709,792	14,709,792	
410 MENTAL HEALTH	23,936,480	28,742,294	34,221,824	34,221,824	
411 PUBLIC HEALTH	12,489,216	14,758,736	18,269,298	18,269,298	
412 SHASTA COUNTY HEALTH CARE	147,855	247,805	703,743	703,743	
417 CALIFORNIA CHILDRENS SERVICES	2,185,823	2,022,572	2,897,811	2,897,811	
422 ALCOHOL AND DRUG PROGRAMS	2,659,742	4,180,536	3,870,639	3,870,639	
425 PERINATAL	640,852	901,804	972,086	972,086	
<b>Total Health &amp; Sanitation</b>	<b>\$ 55,018,837</b>	<b>\$ 64,274,090</b>	<b>\$ 78,406,997</b>	<b>\$ 78,406,997</b>	
<b>Public Assistance</b>					
501 SOCIAL SERVICES ADMINISTRATION	\$ 54,557,587	\$ 56,446,089	\$ 63,420,347	\$ 63,420,347	
502 HEALTH AND HUMAN SVS AGENCY ADM	67,720	(5,027)	131,037	131,037	
530 OPPORTUNITY CENTER	4,775,758	5,594,601	5,856,222	5,856,222	
541 WELFARE CASH AID PAYMENTS	46,043,804	49,606,532	52,435,286	52,435,286	
542 COUNTY INDIGENT CASES-GEN FND	1,518,620	1,356,254	1,576,807	1,576,807	
543 HOUSING AUTHORITY	96,235	(408)	98,042	98,042	
570 VETERANS SERVICE OFFICER	392,550	402,476	503,944	503,944	
590 COMMUNITY ACTION AGENCY	473,132	521,703	802,026	802,026	
591 HOUSING CALHOME	1,357	(301)	60,854	60,854	
592 HOUSING HOME IPP	471,476	161,485	124,788	124,788	
593 PHA HOUSING ASSISTANCE	5,124,106	5,198,162	5,027,964	5,027,964	
596 CDBG ADMIN/REHAB	17,287	11,070	51,833	51,833	
H51 IHSS PUBL AUTH ADMIN	473,906	374,626	413,612	413,612	
<b>Total Public Assistance</b>	<b>\$ 114,013,538</b>	<b>\$ 119,667,260</b>	<b>\$ 130,502,762</b>	<b>\$ 130,502,762</b>	
<b>Education</b>					
611 LIBRARY ADMINISTRATION	\$ 1,330,326	\$ 1,345,330	\$ 1,447,686	\$ 1,447,686	
620 AGRIC EXT SERVICE FARM ADVISOR	203,749	209,569	223,072	223,072	
621 FARM ADVISOR JT LASSEN SHASTA	49,415	4,256	56	56	
<b>Total Education</b>	<b>\$ 1,583,489</b>	<b>\$ 1,559,155</b>	<b>\$ 1,670,814</b>	<b>\$ 1,670,814</b>	
<b>Recreation</b>					
701 RECREATION AND PARK DEVELOPMENT	\$ 32,390	\$ 34,316	\$ 47,047	\$ 47,047	
710 VETERANS HALLS	185,131	110,992	201,693	201,693	
<b>Total Recreation</b>	<b>\$ 217,520</b>	<b>\$ 145,309</b>	<b>\$ 248,740</b>	<b>\$ 248,740</b>	
<b>Debt Service</b>					
803 1998 CRTHSE BOND	\$ 535,788	\$ 534,863	\$ 532,606	\$ 532,606	
805 2003 ADM CTR BOND	2,373,401	2,376,751	2,379,950	2,379,950	
806 ENERGY RETROFIT	51,784	51,784	51,784	51,784	
<b>Total Debt Service</b>	<b>\$ 2,960,972</b>	<b>\$ 2,963,397</b>	<b>\$ 2,964,340</b>	<b>\$ 2,964,340</b>	
<b>Grand Total Financing Uses by Function</b>	<b>\$ 333,563,780</b>	<b>\$ 347,590,176</b>	<b>\$ 387,212,108</b>	<b>\$ 387,212,108</b>	
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  
Lawrence G. Lees, 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. Resource Management has been moved to the General Fund and no longer receive a General Fund transfer.

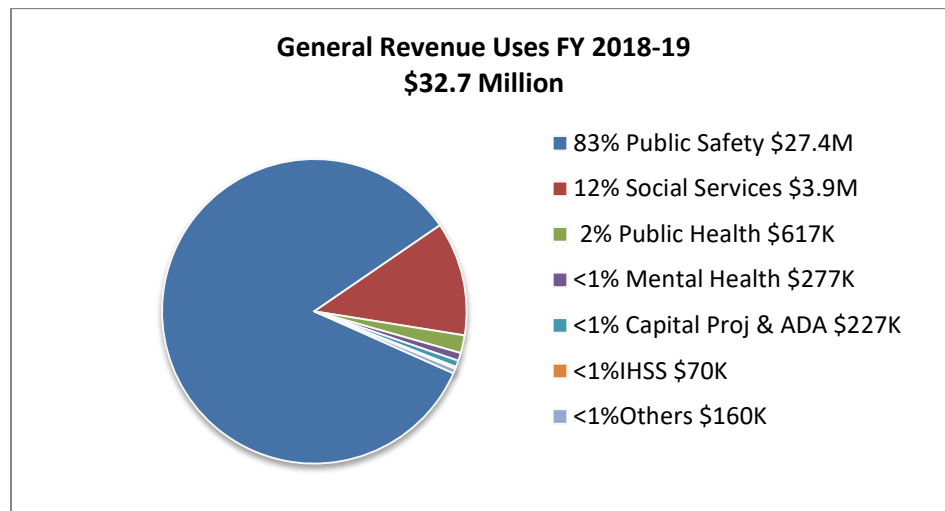
## SUMMARY OF RECOMMENDATIONS

As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments that did not receive a subsidy for FY 2017-18 were instructed to plan a 2 percent increase in General Fund for FY 2018-19. Recommended appropriations total \$33 million, a decrease of \$1.2 million (3 percent) when compared with the adjusted FY 2017-18 budget.

## 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 (\$27.4 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$3.9 million.)

<b>GENERAL REVENUE USES FY 2018-19</b>		
Public Safety \$27.4M	\$ 27,398,012	83%
Social Services \$3.9M	3,955,297	12%
Public Health \$617K	617,577	2%
Mental Health \$277K	276,778	<1%
Capital Proj & ADA \$227K	227,076	<1%
IHSS \$70K	70,948	<1%
Others \$160K	160,085	<1%
<b>Total</b>	<b>\$ 32,705,773</b>	<b>100.00%</b>

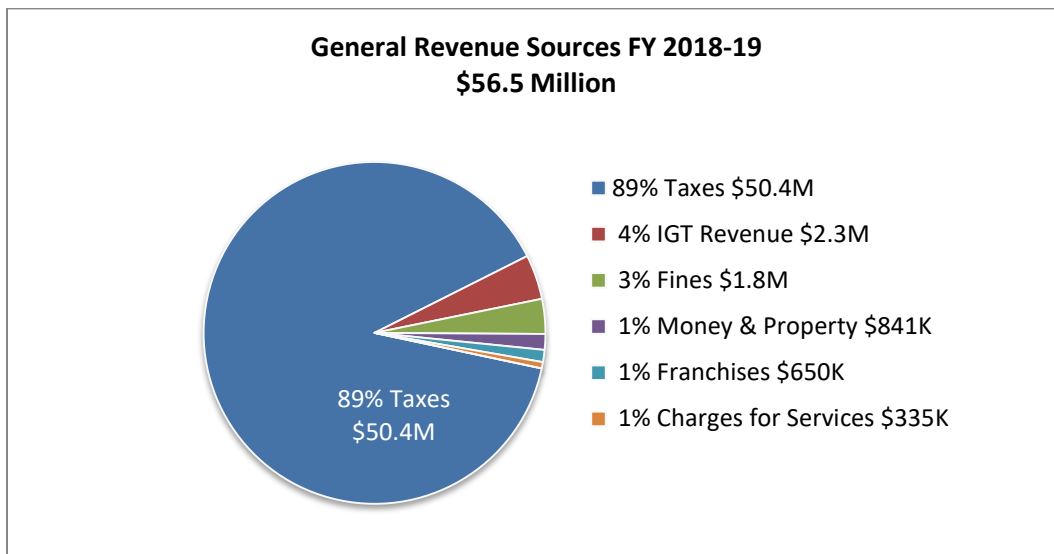


## REVENUES

Total recommended General Fund discretionary revenue is \$56.5 million, an increase of \$2.5 million compared to the FY 2017-18 estimates. We are noticing increases in areas of Taxes and Intergovernmental Revenues.

The following chart illustrates revenue by source or type recognized by the General Purpose Revenue budget unit:

<b>General Revenue Sources 2018-19</b>		
Taxes \$50.4M	\$ 50,476,000	89%
IGT Revenue \$2.3M	2,388,000	4%
Fines \$1.8M	1,867,500	3%
Money & Property \$841K	841,300	1%
Franchises \$650K	650,000	1%
Charges for Services \$335K	335,000	1%
<b>Grand Total</b>	<b>\$ 56,557,800</b>	<b>100%</b>



## PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2018-19 Recommended Budget relies on use of General Fund/fund balance carryover (\$1.2 million). This is good news. However, we continue to monitor our resources closely to evaluate if resources will be able to cover expenditures.

## 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$16,356,130	\$16,997,218	\$17,000,000	\$17,000,000	\$17,000,000
101001 CURRENT UNITARY TAXES	\$2,607,532	\$2,846,103	\$2,600,000	\$2,600,000	\$2,600,000
101011 CURR SEC TAX DEL ADV TEETER	\$256,017	\$268,593	\$250,000	\$250,000	\$250,000
101012 RDA RESIDUAL PROP TAX HS34188	\$152,500	\$91,132	\$75,000	\$75,000	\$75,000
101013 RDA 1290 PT PROP TX HS33607.5	\$3,582,403	\$3,829,936	\$3,500,000	\$3,500,000	\$3,500,000
101014 RDA OTHER MONEY HS34179	\$93,724	\$0	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$227,735	\$299,594	\$200,000	\$200,000	\$200,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$23,198	\$30,531	\$20,000	\$20,000	\$20,000
102000 CURRENT UNSECURED TAXES	\$813,120	\$795,798	\$870,000	\$870,000	\$870,000
103000 PRIOR YEAR SECURED TAXES	\$0	\$1,077,730	\$0	\$0	\$0
103010 SUPPLEMENTAL TAXES PRIOR	\$551	\$22,517	\$1,000	\$1,000	\$1,000
104000 PRIOR YEAR UNSECURED TAXES	\$6,778	\$335,234	\$10,000	\$10,000	\$10,000
106000 SALES & USE TAX	\$3,815,455	\$3,901,009	\$3,800,000	\$3,800,000	\$3,800,000
108000 DOCUMENTARY TRANSFER TAX	\$826,901	\$1,008,209	\$800,000	\$800,000	\$800,000
109000 TRANSIENT OCCUPANCY TAXES	\$1,010,746	\$1,184,332	\$1,050,000	\$1,050,000	\$1,050,000
109100 TIMBER YIELD TAXES	\$263,763	\$404,672	\$300,000	\$300,000	\$300,000
109101 PROPERTY TAX IN-LIEU OF VLF	\$20,292,505	\$21,071,454	\$20,000,000	\$20,000,000	\$20,000,000
109102 PMT IN LIEU PROP TAX NON GOVT	\$0	\$1,371,604	\$0	\$0	\$0
<b>TAXES</b>	<b>\$50,329,065</b>	<b>\$55,535,673</b>	<b>\$50,476,000</b>	<b>\$50,476,000</b>	<b>\$50,476,000</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
215000 FRANCHISES	\$755,735	\$686,021	\$650,000	\$650,000	\$650,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$755,735</b>	<b>\$686,021</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
323000 TAX DELINQUENT PENALTIES	\$543,180	\$202,802	\$450,000	\$450,000	\$450,000
323001 TEETER DEL PEN & INT	\$1,396,058	\$0	\$1,400,000	\$1,400,000	\$1,400,000
323002 PENALTIES FAILURE TO FILE CIO	\$16,557	\$5,020	\$500	\$500	\$500
323004 TEETER REDEMPTION FEES	\$18,210	\$17,660	\$17,000	\$17,000	\$17,000
323005 TEETER COSTS	\$0	\$64	\$0	\$0	\$0
323006 PENALTY R&T 463	\$3,625	\$78	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$1,977,632</b>	<b>\$225,625</b>	<b>\$1,867,500</b>	<b>\$1,867,500</b>	<b>\$1,867,500</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$494,396	\$905,588	\$480,000	\$480,000	\$480,000
420115 EARNINGS PERS PREPAY ER SHARE	\$767,703	\$434,219	\$350,000	\$350,000	\$350,000
421100 LAND RENT	\$10,399	\$10,399	\$10,400	\$10,400	\$10,400
421200 RENTS/LEASES OF BUILDINGS	\$337	\$0	\$900	\$900	\$900
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,272,837</b>	<b>\$1,350,208</b>	<b>\$841,300</b>	<b>\$841,300</b>	<b>\$841,300</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$66,781	\$78,469	\$66,000	\$66,000	\$66,000

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
529000 STATE LATOUR FOREST	\$6,699	\$0	\$0	\$0	\$0
529200 STATE OTHER IN-LIEU TAX	\$6,116	\$3,856	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$283,158	\$281,325	\$285,000	\$285,000	\$285,000
547500 STATE MANDATED COST REIMB	\$334,894	\$370,353	\$0	\$0	\$0
547800 STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000	\$337,000
549649 STATE INTEREST/PENALTY	\$43	\$3	\$0	\$0	\$0
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1,700,446	\$2,480,492	\$1,700,000	\$1,700,000	\$1,700,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,735,139</b>	<b>\$3,551,499</b>	<b>\$2,388,000</b>	<b>\$2,388,000</b>	<b>\$2,388,000</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668317 S/A WILLIAMSON ACT GC51244.3	\$112,657	\$111,057	\$110,000	\$110,000	\$110,000
684700 COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
692200 REIMBURSE TRAVEL	\$52	\$0	\$0	\$0	\$0
692220 EMPLOYEE RETIRE ADMIN FEE	\$780,070	\$650,883	\$195,000	\$195,000	\$195,000
<b>CHARGES FOR SERVICES</b>	<b>\$922,781</b>	<b>\$791,940</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$335,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215 UNCLAIMED MONEY	\$13,817	\$24,743	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$3,739	\$3,758	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,160	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$24,048	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$43,764</b>	<b>\$28,502</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$1,000,000	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$1,000,000</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	\$0	\$12,000	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$59,036,955</b>	<b>\$62,181,472</b>	<b>\$56,557,800</b>	<b>\$56,557,800</b>	<b>\$56,557,800</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033727 MNT STR ADA	\$49,031	\$107,511	\$115,000	\$115,000	\$115,000
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$100,000	\$100,000	\$100,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$10	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$0	\$1,067	\$0	\$0	\$0
034806 PROF AUDIT SVS	\$15,190	\$6,496	\$25,000	\$25,000	\$25,000
<b>SERVICES AND SUPPLIES</b>	<b>\$64,232</b>	<b>\$115,075</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>
<b>Category: 050 OTHER CHARGES</b>					

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050800 TAXES & ASSESSMENTS	\$24	\$25	\$0	\$0	
051388 CONTR TO IHSS	\$70,947	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	\$70,972	\$25	\$0	\$0	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$86,270	\$107,357	\$112,076	\$112,076	
095227 TRAN OUT DISTRICT ATTORNEY	\$3,775,099	\$3,782,323	\$3,733,951	\$3,733,951	
095235 TRAN OUT SHERIFF	\$5,334,621	\$5,334,621	\$4,806,360	\$4,806,360	
095236 TRAN OUT BOATING SAFETY	\$124,130	\$124,130	\$91,771	\$91,771	
095246 TRAN OUT DETENTION ANNEX	\$15,224	\$15,224	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$9,162,474	\$9,162,474	\$9,016,413	\$9,016,413	
095261 TRAN OUT BURNEY SUBSTATION	\$1,500,285	\$1,500,285	\$1,447,551	\$1,447,551	
095262 TRAN OUT JUVENILE HALL	\$2,684,264	\$2,684,264	\$2,666,568	\$2,666,568	
095263 TRAN OUT PROBATION	\$1,330,670	\$1,330,670	\$1,241,329	\$1,241,329	
095282 TRAN OUT BUILDING INSPECTION	\$121,158	\$0	\$0	\$0	
095286 TRAN OUT PLANNING	\$732,892	\$0	\$0	\$0	
095287 TRAN OUT CORONER	\$977,555	\$977,555	\$946,181	\$946,181	
095288 TRAN OUT CENTRAL DISPATCH	\$928,503	\$928,503	\$925,185	\$925,185	
095301 TRAN OUT ROADS	\$1,000,000	\$0	\$0	\$0	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$125,689	\$0	\$0	\$0	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$34,110	\$34,848	\$44,178	\$44,178	
095412 TRAN OUT SCHC CMSP	\$149,938	\$149,200	\$434,240	\$434,240	
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	\$16,542	\$16,542	\$16,872	\$16,872	
096391 TRAN OUT FIRE ZONE #1	\$2,458,313	\$2,458,313	\$2,507,479	\$2,507,479	
096851 TRANS OUT IHSS	\$0	\$70,947	\$70,948	\$70,948	
<b>OTHER FINANCING USES</b>	\$34,947,188	\$33,066,707	\$32,465,773	\$32,465,773	
<b>Total Expenditures/Appropriations:</b>	\$35,082,393	\$33,181,808	\$32,705,773	\$32,705,773	
<b>Net Cost:</b>	(\$23,954,562)	(\$28,999,663)	(\$23,852,026)	(\$23,852,026)	

**BOARD OF SUPERVISORS**  
Fund 0060 General, Budget Unit 101  
Les Baugh; 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 2018-19 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. The net county cost associated with this budget unit has increased by \$22,666 compared to their 2017-18 adjusted budget, primarily due to an increase in Central Service Cost A-87.

Board memberships requested for FY 2018-19 total \$37,500, 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
692200 REIMBURSE TRAVEL	\$935	\$1,531		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$935</b>	<b>\$1,531</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,901	\$0		\$0	\$0
799850 REIMB MISC COSTS	\$18	\$86		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,919</b>	<b>\$86</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$2,855</b>	<b>\$1,617</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$268,569	\$259,788		\$267,540	\$267,540
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,020	\$2,879		\$2,880	\$2,880
018100 EMPLOYER SHARE FICA	\$20,224	\$19,524		\$20,688	\$20,688
018201 EMPLOYER SHARE RETIREMENT	\$32,487	\$27,664		\$42,878	\$42,878
018300 EMPLOYER SHARE HEALTH INSUR	\$57,793	\$45,298		\$60,688	\$60,688
018307 EMPLYR SHR OTHER POST EMP BEN	\$8,057	\$7,793		\$8,027	\$8,027
018500 WORKERS COMP EXPOSURE	\$3,742	\$3,306		\$2,272	\$2,272
<b>SALARIES AND BENEFITS</b>	<b>\$394,894</b>	<b>\$366,256</b>		<b>\$404,973</b>	<b>\$404,973</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$2,078	\$2,070		\$2,500	\$2,500
032590 CHGS FAC MGMT COMM	\$42	\$45		\$43	\$43
032591 CHGS IT COMM	\$1,486	\$1,607		\$1,737	\$1,737
032700 FOOD EXPENSE	\$141	\$338		\$500	\$500
032900 HOUSEHOLD EXPENSE	\$77	\$86		\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$3,475	\$3,340		\$3,557	\$3,557
033102 INSUR XP LIABILITY EXPOSURE	\$1,109	\$955		\$704	\$704
033103 INSUR XP MISCELLANEOUS	\$580	\$538		\$408	\$408
033592 CHGS IT MNT HARD/SOFTWARE	\$747	\$628		\$8,000	\$8,000
033791 CHGS FAC MGMT MAINT STR	\$4,844	\$8,810		\$5,821	\$5,821
034100 MEMBERSHIPS	\$35,960	\$36,260		\$37,500	\$37,500
034500 OFFICE EXPENSE	\$4,264	\$1,386		\$3,000	\$3,000
034591 CHGS OC POSTAGE SVS	\$74	\$23		\$45	\$45
034592 CHGS OC OTHER MAIL SVS	\$1,170	\$1,180		\$1,171	\$1,171
034800 PROF & SPECIAL SERVICES	\$1,222	\$0		\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$175	\$204		\$106	\$106
034892 CHGS IT PROFESSIONAL SVS	\$10,942	\$12,604		\$14,899	\$14,899
035100 RENTS & LEASES OF EQUIPMENT	\$614	\$613		\$800	\$800

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$33	\$16	\$50	\$50	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$191	\$1,100	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	(\$375)	\$0	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$13,592	\$11,110	\$30,000	\$30,000	
036100 UTILITIES	\$6,799	\$6,386	\$7,576	\$7,576	
<b>SERVICES AND SUPPLIES</b>	<b>\$89,253</b>	<b>\$89,311</b>	<b>\$128,017</b>	<b>\$128,017</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$32,048	\$41,072	\$27,710	\$27,710	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,085	\$42,419	\$82,604	\$82,604	
050800 TAXES & ASSESSMENTS	\$7	\$7	\$20	\$20	
<b>OTHER CHARGES</b>	<b>\$40,142</b>	<b>\$83,500</b>	<b>\$110,334</b>	<b>\$110,334</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$524,290</b>	<b>\$539,067</b>	<b>\$643,324</b>	<b>\$643,324</b>	
<b>Net Cost:</b>	<b>\$521,435</b>	<b>\$537,449</b>	<b>\$643,324</b>	<b>\$643,324</b>	

COUNTY ADMINISTRATIVE OFFICE  
Fund 0060 General, Budget Unit 102  
Lawrence G. Lees, 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 2018-19 request is for a Net County Contribution of \$239,446.

**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 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 700	MISCELLANEOUS REVENUES				
799215	UNCLAIMED MONEY	\$14	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$2,274	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$2,288	\$0	\$0	\$0

<b>Category:</b> 802	OTHER FINANCING SRCS SALE C/A				
896101	SALE OF SURPLUS PROPERTY	\$366	\$29	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$366	\$29	\$0	\$0

<b>Total Revenues:</b>		\$2,654	\$29	\$0	\$0
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$693,385	\$655,859	\$643,196	\$643,196
011200	TERMINATION/SPECIAL PAY	\$54,278	\$0	\$15,000	\$15,000
017000	EXTRA HELP	\$1,102	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,511	\$2,257	\$2,280	\$2,280
018100	EMPLOYER SHARE FICA	\$49,435	\$44,783	\$45,217	\$45,217
018201	EMPLOYER SHARE RETIREMENT	\$115,771	\$116,904	\$128,361	\$128,361
018204	EMPLOYER SHARE DEFERRED COMP	\$9,058	\$9,796	\$0	\$0
018300	EMPLOYER SHARE HEALTH INSUR	\$85,362	\$87,813	\$99,461	\$99,461
018307	EMPLYR SHR OTHER POST EMP BEN	\$20,795	\$19,675	\$19,296	\$19,296
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,916	\$2,101	\$999	\$999
018500	WORKERS COMP EXPOSURE	\$10,388	\$8,346	\$5,465	\$5,465
<b>SALARIES AND BENEFITS</b>		\$1,045,006	\$947,538	\$959,275	\$959,275

<b>Category:</b> 030	SERVICES AND SUPPLIES				
032500	COMMUNICATIONS EXPENSE	\$2,240	\$2,487	\$3,000	\$3,000
032590	CHGS FAC MGMT COMM	\$144	\$156	\$145	\$145
032591	CHGS IT COMM	\$1,547	\$1,707	\$1,827	\$1,827
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$47	\$52	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$11,848	\$11,407	\$12,105	\$12,105
033102	INSUR XP LIABILITY EXPOSURE	\$3,082	\$2,412	\$1,692	\$1,692
033103	INSUR XP MISCELLANEOUS	\$1,747	\$1,630	\$1,207	\$1,207
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100
033592	CHGS IT MNT HARD/SOFTWARE	\$747	\$5,234	\$7,158	\$7,158
033791	CHGS FAC MGMT MAINT STR	\$14,840	\$33,264	\$23,137	\$23,137
034100	MEMBERSHIPS	\$1,588	\$1,288	\$1,500	\$1,500
034500	OFFICE EXPENSE	\$7,077	\$3,519	\$7,000	\$7,000
034527	OFFICE XP PRINTING	\$1,381	\$201	\$2,000	\$2,000

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034590 CHGS OC PHOTOCOPY SVS	\$786	\$1,938	\$5,986	\$5,986	
034591 CHGS OC POSTAGE SVS	\$1,284	\$1,021	\$2,553	\$2,553	
034592 CHGS OC OTHER MAIL SVS	\$1,245	\$1,331	\$1,361	\$1,361	
034800 PROF & SPECIAL SERVICES	\$19,214	\$20,398	\$21,000	\$21,000	
034837 PROF PREEMPLOYMENT SVS	\$8	\$3	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$783	\$699	\$851	\$851	
034892 CHGS IT PROFESSIONAL SVS	\$16,848	\$16,975	\$19,405	\$19,405	
034900 PUBLICATIONS & LEGAL NOTICES	\$128	\$181	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,216	\$1,214	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$116	\$135	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$420	\$419	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$3,541	\$4,306	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$375	\$0	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$13,563	\$12,047	\$15,000	\$15,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$708	\$207	\$800	\$800	
036100 UTILITIES	\$23,182	\$21,776	\$25,832	\$25,832	
<b>SERVICES AND SUPPLIES</b>	<b>\$130,917</b>	<b>\$147,218</b>	<b>\$177,959</b>	<b>\$177,959</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$27	\$27	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$27</b>	<b>\$27</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,095,025)	(\$1,371,124)	(\$1,376,730)	(\$1,376,730)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,095,025)</b>	<b>(\$1,371,124)</b>	<b>(\$1,376,730)</b>	<b>(\$1,376,730)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$80,925</b>	<b>(\$276,340)</b>	<b>(\$239,446)</b>	<b>(\$239,446)</b>	
<b>Net Cost:</b>	<b>\$78,271</b>	<b>(\$276,370)</b>	<b>(\$239,446)</b>	<b>(\$239,446)</b>	

**CLERK OF THE BOARD**  
Fund 0060 General, Budget Unit 103  
Lawrence G. Lees, 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 schedules and provides administrative support for Nuisance Abatement Hearing and Intermediate Disciplinary Hearings.

**BUDGET REQUESTS**

The COB budget request reflects a 10.3 percent increase in net county cost compared to the Fiscal Year 2017-18 Adjusted Budget. Two factors attribute to the increase. First, Salaries and Benefits increase due to adding a Chief Deputy Clerk of the Board. Second, the Other Charges category increase from \$75,477 in FY2017/18 to \$83,206 for FY2018/19.

The COB budget request also includes a 10.6 percent decrease in Services and Supplies. The COB has been successful in its transition to an online agenda system, and software and IT costs have stabilized as a result. Revenue remains status quo.

**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 is prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
664500 PROPERTY TAX ADMIN FEE	\$2,606	\$3,371	\$2,500	\$2,500	
692100 PHOTOCOPIES	\$145	\$46	\$30	\$30	
692460 BOS PUBLIC HEARING PROCESS FEE	\$65	\$320	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$2,817</b>	<b>\$3,738</b>	<b>\$2,530</b>	<b>\$2,530</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,534	\$0	\$0	\$0	
799850 REIMB MISC COSTS	\$93	\$93	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,628</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$4,445</b>	<b>\$3,832</b>	<b>\$2,530</b>	<b>\$2,530</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$109,928	\$117,133	\$175,277	\$175,277	
011200 TERMINATION/SPECIAL PAY	\$0	\$1,917	\$500	\$500	
017000 EXTRA HELP	\$0	\$3,163	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$840	\$840	
018100 EMPLOYER SHARE FICA	\$8,109	\$8,598	\$13,409	\$13,409	
018201 EMPLOYER SHARE RETIREMENT	\$18,676	\$21,140	\$35,094	\$35,094	
018300 EMPLOYER SHARE HEALTH INSUR	\$22,467	\$37,553	\$57,208	\$57,208	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,297	\$3,505	\$5,259	\$5,259	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$459	\$384	\$272	\$272	
018500 WORKERS COMP EXPOSURE	\$1,508	\$1,537	\$1,473	\$1,473	
018501 WORKERS COMP EXPERIENCE	\$352	\$0	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	<b>\$164,800</b>	<b>\$194,935</b>	<b>\$289,332</b>	<b>\$289,332</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,687	\$1,716	\$1,800	\$1,800	
032590 CHGS FAC MGMT COMM	\$73	\$79	\$74	\$74	
032591 CHGS IT COMM	\$654	\$749	\$774	\$774	
032900 HOUSEHOLD EXPENSE	\$45	\$29	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$6,049	\$5,815	\$6,179	\$6,179	
033102 INSUR XP LIABILITY EXPOSURE	\$447	\$444	\$456	\$456	
033103 INSUR XP MISCELLANEOUS	\$823	\$757	\$592	\$592	
033592 CHGS IT MNT HARD/SOFTWARE	\$373	\$1,663	\$1,250	\$1,250	
033791 CHGS FAC MGMT MAINT STR	\$6,565	\$7,410	\$8,229	\$8,229	
034100 MEMBERSHIPS	\$725	\$750	\$500	\$500	
034500 OFFICE EXPENSE	\$5,081	\$7,864	\$6,000	\$6,000	
034591 CHGS OC POSTAGE SVS	\$1,015	\$1,839	\$1,847	\$1,847	
034592 CHGS OC OTHER MAIL SVS	\$1,189	\$1,180	\$1,171	\$1,171	

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$1,500	\$0	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$324	\$497	\$500	\$500	
034849 PROF TECHNOLOGICAL SVS	\$12,012	\$6,000	\$12,200	\$12,200	
034890 CHGS FAC MGMT PROF SVS	\$306	\$356	\$345	\$345	
034892 CHGS IT PROFESSIONAL SVS	\$11,060	\$10,488	\$13,928	\$13,928	
034900 PUBLICATIONS & LEGAL NOTICES	\$229	\$1,913	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$677	\$676	\$800	\$800	
035300 RENTS & LEASES OF STRUCTURES	\$751	\$720	\$800	\$800	
035500 MINOR EQUIPMENT	\$1,039	\$37	\$150	\$150	
035528 MINOR EQP SOFTWARE	\$12,574	\$9,075	\$10,000	\$10,000	
035590 CHGS IT SOFTWARE EQP	\$254	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$2,908	\$2,993	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$553	\$199	\$2,000	\$2,000	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$250	\$250	
036100 UTILITIES	\$11,837	\$11,119	\$13,190	\$13,190	
<b>SERVICES AND SUPPLIES</b>	<b>\$80,762</b>	<b>\$74,378</b>	<b>\$94,135</b>	<b>\$94,135</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54,416	\$31,680	\$40,354	\$40,354	
050003 BUILDING & EQUIP COST PLAN CHG	\$15,349	\$43,774	\$42,852	\$42,852	
050800 TAXES & ASSESSMENTS	\$13	\$13	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$69,779</b>	<b>\$75,468</b>	<b>\$83,206</b>	<b>\$83,206</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$315,342</b>	<b>\$344,782</b>	<b>\$466,673</b>	<b>\$466,673</b>	
<b>Net Cost:</b>	<b>\$310,897</b>	<b>\$340,950</b>	<b>\$464,143</b>	<b>\$464,143</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 and some special districts 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, and prepares financial reports and audits.

**BUDGET REQUESTS**

The FY 2018-19 budget request for the Auditor-Controller reflects an Net County Cost of \$742,908 which includes \$60,900 in one time retirement costs and a \$200,000 savings from FY2017-18. There are no new positions requested or any unfunded vacancies in the total Salaries and Benefits projections.

The Services and Supplies category includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (OneSolution).

**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 and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The recovery of costs through the Cost Plan is reduced by the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$186,059. Several agencies, such as the schools, are also exempt from A-87. The Board recognized that Special Districts have limited resources or 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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 \$47 \$0 \$0

**REVENUE FROM MONEY & PROPERTY** \$0 \$47 \$0 \$0

**Category: 600** CHARGES FOR SERVICES  
 664100 S/A COLLECTION FEE REDDING \$12,037 \$17,929 \$17,500 \$17,500  
 664300 S/A COLLECTION FEE ANDERSON \$13,732 \$17,682 \$17,500 \$17,500  
 664310 S/A COLLECTION FEE OTHER DIST \$69,883 \$58,053 \$60,000 \$60,000  
 664330 SUP ASMT ADMIN FEE SB813 \$14,987 \$15,546 \$18,000 \$18,000  
 664500 PROPERTY TAX ADMIN FEE \$19,084 \$28,012 \$25,000 \$25,000  
 664502 PROPERTY TAX AB 1X 26 \$26,797 \$50,647 \$37,000 \$37,000  
 665001 AUDITORS FEES PAYROLL \$884 \$978 \$1,000 \$1,000  
 693111 CHARGES FOR SERVICES COST PLAN \$47,827 \$44,960 \$39,000 \$39,000

**CHARGES FOR SERVICES** \$205,235 \$233,811 \$215,000 \$215,000

**Category: 700** MISCELLANEOUS REVENUES  
 799300 MISCELLANEOUS REVENUE \$137 \$412 \$0 \$0  
 799390 PRIOR PERIOD EXP ADJUSTMENT \$58,715 \$121 \$0 \$0  
 799731 MISC CREDIT CARD BANK REVENUES \$44,866 \$62,169 \$55,000 \$55,000  
 799850 REIMB MISC COSTS \$34 \$136 \$0 \$0  
 799900 CASH OVER/SHORT (\$155) \$0 (\$100) (\$100)

**MISCELLANEOUS REVENUES** \$103,598 \$62,839 \$54,900 \$54,900

<b>Total Revenues:</b>	\$308,833	\$296,698	\$269,900	\$269,900
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**Category: 010** SALARIES AND BENEFITS  
 011000 REGULAR SALARIES \$1,370,372 \$1,439,307 \$1,524,109 \$1,524,109  
 011200 TERMINATION/SPECIAL PAY \$7,690 \$10,968 \$56,000 \$56,000  
 017000 EXTRA HELP \$19,374 \$37,652 \$15,000 \$15,000  
 017502 OVERTIME PAY \$6,931 \$22,028 \$5,000 \$5,000  
 017509 HOLIDAY OVERTIME PAY \$0 \$225 \$0 \$0  
 017517 CELL/PDA COMM ALLOWANCE PROG \$4,116 \$3,960 \$3,960 \$3,960  
 018100 EMPLOYER SHARE FICA \$100,167 \$106,812 \$122,519 \$122,519  
 018201 EMPLOYER SHARE RETIREMENT \$208,370 \$232,663 \$276,814 \$276,814  
 018204 EMPLOYER SHARE DEFERRED COMP \$9,140 \$9,135 \$9,250 \$9,250  
 018205 EMPLOYER SHARE 401A \$1,405 \$3,365 \$3,107 \$3,107  
 018300 EMPLOYER SHARE HEALTH INSUR \$314,834 \$378,762 \$430,525 \$430,525  
 018307 EMPLOYR SHR OTHER POST EMP BEN \$41,108 \$43,037 \$45,724 \$45,724  
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$5,321 \$4,392 \$2,208 \$2,208  
 018500 WORKERS COMP EXPOSURE \$19,340 \$19,054 \$13,504 \$13,504  
 018501 WORKERS COMP EXPERIENCE \$3,750 \$3,286 \$2,364 \$2,364

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>	\$2,111,923	\$2,314,651		\$2,510,084	\$2,510,084
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$11	\$14		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$5,761	\$5,964		\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$236	\$255		\$237	\$237
032591 CHGS IT COMM	\$4,385	\$4,942		\$5,292	\$5,292
032700 FOOD EXPENSE	\$175	\$193		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$218	\$148		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$19,590	\$18,780		\$20,042	\$20,042
033100 INSURANCE EXPENSE	\$33	\$33		\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$5,735	\$5,508		\$4,180	\$4,180
033103 INSUR XP MISCELLANEOUS	\$7,007	\$6,621		\$7,324	\$7,324
033500 MAINTENANCE OF EQUIPMENT	\$118,591	\$124,127		\$120,000	\$120,000
033531 MNT EQP IT APRV	\$1,494	\$0		\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$7,398	\$7,490		\$7,400	\$7,400
033791 CHGS FAC MGMT MAINT STR	\$21,223	\$24,881		\$26,122	\$26,122
034100 MEMBERSHIPS	\$3,444	\$3,447		\$3,000	\$3,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$2,160	\$0		\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,916		\$0	\$0
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$16,567	\$18,294		\$25,000	\$25,000
034526 OFFICE XP POSTAGE	\$17,565	\$14,406		\$0	\$0
034527 OFFICE XP PRINTING	\$0	\$201		\$0	\$0
034591 CHGS OC POSTAGE SVS	\$734	\$348		\$500	\$500
034592 CHGS OC OTHER MAIL SVS	\$1,325	\$1,396		\$1,604	\$1,604
034800 PROF & SPECIAL SERVICES	\$12,741	\$30,861		\$40,000	\$40,000
034807 PROF BANK SVS	\$307	\$371		\$0	\$0
034828 PROF LEGAL SVS	\$0	\$264		\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,366	\$1,959		\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0		\$200,000	\$200,000
034890 CHGS FAC MGMT PROF SVS	\$1,029	\$1,142		\$1,139	\$1,139
034892 CHGS IT PROFESSIONAL SVS	\$462,620	\$475,846		\$512,000	\$512,000
034900 PUBLICATIONS & LEGAL NOTICES	\$674	\$753		\$300	\$300
035100 RENTS & LEASES OF EQUIPMENT	\$3,382	\$3,482		\$3,500	\$3,500
035300 RENTS & LEASES OF STRUCTURES	\$2,160	\$2,160		\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$15,158	\$1,701		\$19,228	\$19,228
035590 CHGS IT SOFTWARE EQP	\$16,906	\$329		\$0	\$0
035591 CHGS IT HARDWARE EQP	\$11,602	\$10,290		\$0	\$0
035592 CHGS IT TELECOMM EQP	\$21	\$63		\$0	\$0

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$16,843	\$12,824	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$26,730	\$34,682	\$30,000	\$30,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$790	\$936	\$0	\$0	
036100 UTILITIES	\$37,886	\$35,589	\$42,216	\$42,216	
<b>SERVICES AND SUPPLIES</b>	<b>\$843,881</b>	<b>\$852,232</b>	<b>\$1,082,284</b>	<b>\$1,082,284</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$44	\$44	\$45	\$45	
051382 CONTR TO SPECIAL DISTRICTS	\$6,925	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$6,969</b>	<b>\$44</b>	<b>\$45</b>	<b>\$45</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$41,282	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$41,282</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$2,419,068)	(\$2,568,938)	(\$2,579,605)	(\$2,579,605)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,419,068)</b>	<b>(\$2,568,938)</b>	<b>(\$2,579,605)</b>	<b>(\$2,579,605)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$543,705</b>	<b>\$639,272</b>	<b>\$1,012,808</b>	<b>\$1,012,808</b>	
<b>Net Cost:</b>	<b>\$234,872</b>	<b>\$342,574</b>	<b>\$742,908</b>	<b>\$742,908</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 2018-19 requested net-county-cost for this department is \$934,360. The County is moving away from record storage on film and microfiche; this budget includes appropriations to convert rolled film and microfiche to BMI, a system selected by Information Technology. Requested Salaries and Benefits appropriations increased by 3 percent due to cost of living increases, increases in employer share of health insurance, and increases in employer share of retirement costs.

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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					
323005 TEETER COSTS	\$83,654	\$87,558		\$70,000	\$70,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$83,654</b>	<b>\$87,558</b>		<b>\$70,000</b>	<b>\$70,000</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$14,857	\$20,621		\$10,000	\$10,000
664002 TAX DEED REDEMPTION FEE	\$3,430	\$2,940		\$1,200	\$1,200
664003 COUNTY TAX SALE FEES	\$33,450	\$39,487		\$15,000	\$15,000
664005 UNSECURED COLLECTION FEE	\$28,620	\$45,830		\$24,000	\$24,000
664330 SUP ASMT ADMIN FEE SB813	\$39,844	\$42,178		\$37,000	\$37,000
664500 PROPERTY TAX ADMIN FEE	\$176,181	\$176,268		\$165,000	\$165,000
692110 INVESTMENT SERVICE FEE	\$690,296	\$640,125		\$610,000	\$610,000
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500		\$1,500	\$1,500
693010 RETURNED CHECK SERVICE CHARGE	\$2,780	\$3,385		\$1,000	\$1,000
693111 CHARGES FOR SERVICES COST PLAN	\$29	\$22		\$28	\$28
<b>CHARGES FOR SERVICES</b>	<b>\$990,989</b>	<b>\$972,358</b>		<b>\$864,728</b>	<b>\$864,728</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$0	\$105		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$247	\$263		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,945	\$0		\$0	\$0
799730 REIMB BANK CHARGES	\$55,224	\$59,519		\$55,000	\$55,000
799900 CASH OVER/SHORT	(\$327)	(\$233)		(\$1,000)	(\$1,000)
<b>MISCELLANEOUS REVENUES</b>	<b>\$65,090</b>	<b>\$59,655</b>		<b>\$54,000</b>	<b>\$54,000</b>
<b>Total Revenues:</b>	<b>\$1,139,734</b>	<b>\$1,119,571</b>		<b>\$988,728</b>	<b>\$988,728</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$600,838	\$649,911		\$716,876	\$716,876
011200 TERMINATION/SPECIAL PAY	\$972	\$6,680		\$0	\$0
017000 EXTRA HELP	\$18,392	\$5,332		\$20,000	\$20,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,300	\$1,295		\$1,296	\$1,296
018100 EMPLOYER SHARE FICA	\$44,350	\$49,514		\$57,024	\$57,024
018201 EMPLOYER SHARE RETIREMENT	\$101,233	\$115,620		\$142,310	\$142,310
018204 EMPLOYER SHARE DEFERRED COMP	\$8,039	\$8,482		\$8,100	\$8,100
018300 EMPLOYER SHARE HEALTH INSUR	\$164,582	\$185,316		\$199,877	\$199,877
018307 EMPLOYR SHR OTHER POST EMP BEN	\$18,023	\$19,456		\$21,507	\$21,507
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,152	\$1,760		\$984	\$984
018500 WORKERS COMP EXPOSURE	\$8,531	\$8,341		\$6,201	\$6,201
018501 WORKERS COMP EXPERIENCE	\$996	\$1,002		\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$969,413</b>	<b>\$1,052,716</b>		<b>\$1,174,175</b>	<b>\$1,174,175</b>

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$83	\$0	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$4,274	\$3,760	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$202	\$218	\$203	\$203
032591	CHGS IT COMM	\$1,845	\$1,099	\$2,162	\$2,162
032900	HOUSEHOLD EXPENSE	\$149	\$373	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$17,107	\$16,636	\$17,410	\$17,410
033102	INSUR XP LIABILITY EXPOSURE	\$2,529	\$2,412	\$1,920	\$1,920
033103	INSUR XP MISCELLANEOUS	\$2,514	\$2,316	\$1,768	\$1,768
033105	INSUR XP LIABILITY EXPERIENCE	\$420	\$0	\$1,057	\$1,057
033500	MAINTENANCE OF EQUIPMENT	\$4,474	\$4,537	\$5,300	\$5,300
033531	MNT EQP IT APRV	\$54,072	\$56,007	\$57,188	\$57,188
033592	CHGS IT MNT HARD/SOFTWARE	\$2,553	\$8,512	\$8,867	\$8,867
033791	CHGS FAC MGMT MAINT STR	\$19,080	\$22,960	\$26,000	\$26,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$60	\$0	\$0	\$0
034100	MEMBERSHIPS	\$575	\$740	\$575	\$575
034310	MISC XP PRIOR PERIOD EXP ADJ	\$4,941	\$2,584	\$0	\$0
034500	OFFICE EXPENSE	\$23,028	\$23,468	\$28,000	\$28,000
034526	OFFICE XP POSTAGE	\$56,315	\$60,784	\$75,000	\$75,000
034527	OFFICE XP PRINTING	\$309	\$85	\$500	\$500
034530	OFFICE XP SPEC FORMS	\$7,815	\$5,882	\$18,000	\$18,000
034532	OFFICE XP ENVELOPES	\$6,478	\$5,781	\$10,362	\$10,362
034590	CHGS OC PHOTOCOPY SVS	\$1,921	\$0	\$3,000	\$3,000
034592	CHGS OC OTHER MAIL SVS	\$1,570	\$940	\$1,288	\$1,288
034800	PROF & SPECIAL SERVICES	\$480	\$952	\$0	\$0
034807	PROF BANK SVS	\$0	\$35	\$0	\$0
034813	PROF CONSULTING SVS	\$820	\$884	\$1,000	\$1,000
034825	PROF INVESTMENT SVS	\$200,878	\$195,408	\$225,000	\$225,000
034837	PROF PREEMPLOYMENT SVS	\$1,523	\$15	\$3,762	\$3,762
034843	PROF RESEARCH SVS	\$21,540	\$16,620	\$39,000	\$39,000
034890	CHGS FAC MGMT PROF SVS	\$834	\$975	\$2,930	\$2,930
034892	CHGS IT PROFESSIONAL SVS	\$99,796	\$92,808	\$93,353	\$93,353
034900	PUBLICATIONS & LEGAL NOTICES	\$10,823	\$14,098	\$12,000	\$12,000
035100	RENTS & LEASES OF EQUIPMENT	\$12,464	\$12,990	\$15,300	\$15,300
035300	RENTS & LEASES OF STRUCTURES	\$3,426	\$2,850	\$2,850	\$2,850
035500	MINOR EQUIPMENT	\$4,394	\$2,217	\$3,000	\$3,000
035590	CHGS IT SOFTWARE EQP	\$2,687	\$0	\$0	\$0
035591	CHGS IT HARDWARE EQP	\$7,951	\$13,056	\$15,000	\$15,000
035592	CHGS IT TELECOMM EQP	\$0	\$351	\$0	\$0

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$537	\$1,500	\$1,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,495	\$1,692	\$4,000	\$4,000	
035900 TRANSPORTATION & TRAVEL	\$8,065	\$6,057	\$8,000	\$8,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$37	\$0	\$0	
036100 UTILITIES	\$32,353	\$30,394	\$38,000	\$38,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$621,862</b>	<b>\$611,086</b>	<b>\$729,795</b>	<b>\$729,795</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$37	\$37	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$37</b>	<b>\$37</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$0	\$25,500	\$25,500	
065337 1 SCANNER W/SOFTWARE	\$49,828	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$49,828</b>	<b>\$0</b>	<b>\$25,500</b>	<b>\$25,500</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$3,053)	(\$3,725)	(\$2,900)	(\$2,900)	
088001 C/A COST PLAN CHARGES	(\$1,951)	(\$2,326)	(\$3,457)	(\$3,457)	
088110 C/A AUDITOR-CONTROLLER	(\$75)	(\$92)	(\$75)	(\$75)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$5,080)</b>	<b>(\$6,143)</b>	<b>(\$6,432)</b>	<b>(\$6,432)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,636,061</b>	<b>\$1,657,696</b>	<b>\$1,923,088</b>	<b>\$1,923,088</b>	
<b>Net Cost:</b>	<b>\$496,327</b>	<b>\$538,124</b>	<b>\$934,360</b>	<b>\$934,360</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 2018-19 Requested Budget includes expenditures in the amount of \$4.6 million and revenues in the amount of \$962,010 which results in a net County cost of \$3.66 million. This includes an allowed two percent increase in use of General Fund and utilizes \$162,293 of FY 2017-18 projected savings.

**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 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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

664004	SALE OF ROLL	\$12,560	\$16,663	\$5,000	\$5,000
664060	SEGREGATION FEE	\$900	\$550	\$1,200	\$1,200
664080	PARCEL INFORMATION FEE	\$1,430	\$1,530	\$1,600	\$1,600
664081	PROPERTY CHARACTER INFO FEES	\$1,110	\$380	\$1,500	\$1,500
664330	SUP ASMT ADMIN FEE SB813	\$104,953	\$129,732	\$100,000	\$100,000
664500	PROPERTY TAX ADMIN FEE	\$862,411	\$897,525	\$850,000	\$850,000
692100	PHOTOCOPIES	\$773	\$380	\$500	\$500
693001	CHARGES FOR SERVICES	\$3,556	\$6,230	\$2,200	\$2,200
<b>CHARGES FOR SERVICES</b>		<b>\$987,694</b>	<b>\$1,052,992</b>	<b>\$962,000</b>	<b>\$962,000</b>

**Category: 700** MISCELLANEOUS REVENUES

799300	MISCELLANEOUS REVENUE	\$10	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$17,436	\$0	\$0	\$0
799900	CASH OVER/SHORT	(\$26)	\$0	\$10	\$10
<b>MISCELLANEOUS REVENUES</b>		<b>\$17,420</b>	<b>\$0</b>	<b>\$10</b>	<b>\$10</b>

<b>Total Revenues:</b>		<b>\$1,005,115</b>	<b>\$1,052,992</b>	<b>\$962,010</b>	<b>\$962,010</b>
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**Category: 010** SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$2,064,843	\$2,195,605	\$2,405,211	\$2,405,211
011200	TERMINATION/SPECIAL PAY	\$6,869	\$14,843	\$0	\$0
017000	EXTRA HELP	\$11,724	\$0	\$0	\$0
017502	OVERTIME PAY	\$8,636	\$2,261	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$5,260	\$6,112	\$5,640	\$5,640
018100	EMPLOYER SHARE FICA	\$151,950	\$163,242	\$184,261	\$184,261
018201	EMPLOYER SHARE RETIREMENT	\$348,427	\$393,448	\$476,950	\$476,950
018204	EMPLOYER SHARE DEFERRED COMP	\$8,160	\$9,087	\$9,250	\$9,250
018205	EMPLOYER SHARE 401A	\$503	\$152	\$2,122	\$2,122
018300	EMPLOYER SHARE HEALTH INSUR	\$507,566	\$552,813	\$650,732	\$650,732
018307	EMPLYR SHR OTHER POST EMP BEN	\$61,940	\$65,844	\$72,157	\$72,157
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$8,184	\$6,618	\$3,534	\$3,534
018500	WORKERS COMP EXPOSURE	\$28,784	\$27,929	\$20,252	\$20,252
018501	WORKERS COMP EXPERIENCE	\$6,973	\$2,896	\$2,880	\$2,880
<b>SALARIES AND BENEFITS</b>		<b>\$3,219,825</b>	<b>\$3,440,856</b>	<b>\$3,832,989</b>	<b>\$3,832,989</b>

**Category: 030** SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$8	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$11,143	\$11,138	\$12,260	\$12,260
032590	CHGS FAC MGMT COMM	\$382	\$413	\$383	\$383
032591	CHGS IT COMM	\$7,195	\$8,068	\$8,616	\$8,616

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$0	\$13	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$92	\$407	\$150	\$150	\$150
032992 CHGS FAC MGMT HSHLD XP	\$31,763	\$30,420	\$32,015	\$32,015	\$32,015
033102 INSUR XP LIABILITY EXPOSURE	\$8,535	\$8,071	\$6,252	\$6,252	\$6,252
033103 INSUR XP MISCELLANEOUS	\$5,125	\$4,767	\$3,621	\$3,621	\$3,621
033105 INSUR XP LIABILITY EXPERIENCE	\$1,954	\$1,840	\$1,347	\$1,347	\$1,347
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,500	\$1,500	\$1,500
033531 MNT EQP IT APRV	\$121,640	\$124,069	\$130,558	\$130,558	\$130,558
033592 CHGS IT MNT HARD/SOFTWARE	\$5,236	\$4,295	\$4,335	\$4,335	\$4,335
033791 CHGS FAC MGMT MAINT STR	\$36,528	\$39,736	\$44,445	\$44,445	\$44,445
034100 MEMBERSHIPS	\$1,285	\$1,403	\$1,375	\$1,375	\$1,375
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,679	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$21,443	\$22,643	\$27,500	\$27,500	\$27,500
034590 CHGS OC PHOTOCOPY SVS	\$5,696	\$6,580	\$17,494	\$17,494	\$17,494
034591 CHGS OC POSTAGE SVS	\$22,378	\$23,229	\$27,157	\$27,157	\$27,157
034592 CHGS OC OTHER MAIL SVS	\$1,189	\$1,301	\$1,467	\$1,467	\$1,467
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$14	\$181	\$500	\$500	\$500
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	\$4,000
034837 PROF PREEMPLOYMENT SVS	\$838	\$1,118	\$500	\$500	\$500
034890 CHGS FAC MGMT PROF SVS	\$1,583	\$1,922	\$1,761	\$1,761	\$1,761
034892 CHGS IT PROFESSIONAL SVS	\$140,838	\$132,503	\$149,960	\$149,960	\$149,960
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	\$500
035100 RENTS & LEASES OF EQUIPMENT	\$1,952	\$2,086	\$2,240	\$2,240	\$2,240
035500 MINOR EQUIPMENT	\$739	\$55	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$6,413	\$9,382	\$8,700	\$8,700	\$8,700
035591 CHGS IT HARDWARE EQP	\$10,696	\$9,751	\$10,000	\$10,000	\$10,000
035592 CHGS IT TELECOMM EQP	\$85	\$384	\$300	\$300	\$300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,034	\$4,282	\$10,275	\$10,275	\$10,275
035754 SP DEPT XP ONLINE DATA SUBSCR	\$344	\$348	\$350	\$350	\$350
035900 TRANSPORTATION & TRAVEL	\$21,796	\$21,535	\$27,500	\$27,500	\$27,500
035940 TRANS/TRVL FUEL	\$7,692	\$8,403	\$10,000	\$10,000	\$10,000
035990 CHGS FLEET TRANS/TRVL	\$40,131	\$48,853	\$56,845	\$56,845	\$56,845
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$478	\$482	\$900	\$900	\$900
036100 UTILITIES	\$61,233	\$57,519	\$69,200	\$69,200	\$69,200
<b>SERVICES AND SUPPLIES</b>	<b>\$578,465</b>	<b>\$589,899</b>	<b>\$675,506</b>	<b>\$675,506</b>	<b>\$675,506</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$61,049	\$80,866	\$79,145	\$79,145	\$79,145
050003 BUILDING & EQUIP COST PLAN CHG	\$97,544	\$244,942	\$239,001	\$239,001	\$239,001

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050800 TAXES & ASSESSMENTS	\$71	\$71		\$100	\$100
<b>OTHER CHARGES</b>	\$158,665	\$325,880		\$318,246	\$318,246
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$3,528		\$2,352	\$2,352
<b>CAPITAL ASSETS</b>	\$0	\$3,528		\$2,352	\$2,352
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088002 C/A ADMIN	(\$174,313)	(\$186,813)		(\$203,187)	(\$203,187)
<b>INTRAFUND TRANSFERS</b>	(\$174,313)	(\$186,813)		(\$203,187)	(\$203,187)
<b>Total Expenditures/Appropriations:</b>	\$3,782,643	\$4,173,352		\$4,625,906	\$4,625,906
<b>Net Cost:</b>	\$2,777,527	\$3,120,359		\$3,663,896	\$3,663,896

**SUPPORT SERVICES-PURCHASING DIVISION**  
Fund 0060 General, Budget Unit 113  
Angela Davis, Director of Support Services

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**PROGRAM DESCRIPTION**

The mission of the Purchasing Division of Support Services is "to secure quality materials and services at the lowest cost, 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 division provides professional expertise and support for all County departments in the areas of acquisition of equipment and professional services, disposal of surplus property, and solicitation of proposals for personal service contracts.

**BUDGET REQUESTS**

The department has an overall cost savings of \$27,187. The department's A-87 reimbursement decreased by \$64,357 compared to FY 2017-18. The department plans to end FY 2017-18 under budget by \$4,841.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment of \$-973 in expenditures.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$711	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$711</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$4,367	\$6		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$4,367</b>	<b>\$6</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$5,079</b>	<b>\$6</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$102,998	\$119,795		\$128,794	\$128,794
017517 CELL/PDA COMM ALLOWANCE PROG	\$80	\$83		\$87	\$87
018100 EMPLOYER SHARE FICA	\$7,448	\$8,479		\$9,751	\$9,751
018201 EMPLOYER SHARE RETIREMENT	\$17,487	\$21,670		\$25,470	\$25,470
018204 EMPLOYER SHARE DEFERRED COMP	\$405	\$527		\$555	\$555
018300 EMPLOYER SHARE HEALTH INSUR	\$34,618	\$38,533		\$43,465	\$43,465
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,089	\$3,593		\$3,864	\$3,864
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$430	\$382		\$200	\$200
018500 WORKERS COMP EXPOSURE	\$1,414	\$1,509		\$1,083	\$1,083
018501 WORKERS COMP EXPERIENCE	\$8,555	\$7,521		\$5,316	\$5,316
<b>SALARIES AND BENEFITS</b>	<b>\$176,528</b>	<b>\$202,096</b>		<b>\$218,585</b>	<b>\$218,585</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$13	\$0		\$35	\$35
032500 COMMUNICATIONS EXPENSE	\$767	\$765		\$900	\$900
032590 CHGS FAC MGMT COMM	\$64	\$69		\$65	\$65
032591 CHGS IT COMM	\$475	\$518		\$558	\$558
032900 HOUSEHOLD EXPENSE	\$0	\$0		\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$5,295	\$5,089		\$6,413	\$6,413
033102 INSUR XP LIABILITY EXPOSURE	\$419	\$436		\$400	\$400
033103 INSUR XP MISCELLANEOUS	\$701	\$649		\$491	\$491
033592 CHGS IT MNT HARD/SOFTWARE	\$467	\$513		\$515	\$515
033791 CHGS FAC MGMT MAINT STR	\$6,031	\$6,916		\$10,372	\$10,372
034100 MEMBERSHIPS	\$320	\$450		\$700	\$700
034500 OFFICE EXPENSE	\$254	\$305		\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0		\$100	\$100
034591 CHGS OC POSTAGE SVS	\$202	\$228		\$700	\$700
034592 CHGS OC OTHER MAIL SVS	\$1,175	\$1,180		\$1,371	\$1,371
034800 PROF & SPECIAL SERVICES	\$117	\$5		\$0	\$0

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$0	\$97	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$267	\$312	\$300	\$300	\$300
034892 CHGS IT PROFESSIONAL SVS	\$5,819	\$5,872	\$7,148	\$7,148	\$7,148
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$20	\$14	\$200	\$200	\$200
035590 CHGS IT SOFTWARE EQP	\$539	\$80	\$50	\$50	\$50
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,300	\$1,300	\$1,300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$689	\$1,500	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$1,635	\$3,910	\$4,000	\$4,000	\$4,000
036100 UTILITIES	\$10,362	\$9,734	\$13,047	\$13,047	\$13,047
<b>SERVICES AND SUPPLIES</b>	<b>\$34,951</b>	<b>\$37,838</b>	<b>\$52,165</b>	<b>\$52,165</b>	<b>\$52,165</b>
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$12	\$12	\$14	\$14	\$14
<b>OTHER CHARGES</b>	<b>\$12</b>	<b>\$12</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$212,933)	(\$363,281)	(\$298,924)	(\$298,924)	(\$298,924)
<b>INTRAFUND TRANSFERS</b>	<b>(\$212,933)</b>	<b>(\$363,281)</b>	<b>(\$298,924)</b>	<b>(\$298,924)</b>	<b>(\$298,924)</b>
<b>Total Expenditures/Appropriations:</b>	<b>(\$1,442)</b>	<b>(\$123,334)</b>	<b>(\$28,160)</b>	<b>(\$28,160)</b>	<b>(\$28,160)</b>
<b>Net Cost:</b>	<b>(\$6,521)</b>	<b>(\$123,340)</b>	<b>(\$28,160)</b>	<b>(\$28,160)</b>	<b>(\$28,160)</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 REQUESTS**

The General Fund covers the \$227,732 net County cost for the FY 2018-19 Requested Budget, which includes the allowed two percent increase of General Fund and use of FY 2017-18 projected "savings." The result is \$89,527 over target; however, the majority of the overage is due to budgeting for changes in the employee leave cash buyout options which occurred in December 2017.

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>				
669000	LEGAL SERVICES	\$1,700	\$13,430	\$500	\$500
676600	PUBLIC ADMINISTRATOR FEES	\$30,487	\$35,961	\$4,000	\$4,000
693111	CHARGES FOR SERVICES COST PLAN	\$4,144	\$176	(\$2,072)	(\$2,072)

<b>CHARGES FOR SERVICES</b>	\$36,332	\$49,567	\$2,428	\$2,428
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<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,092	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$3,092	\$0	\$0	\$0

<b>Total Revenues:</b>		\$39,424	\$49,567	\$2,428	\$2,428
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$1,134,988	\$1,194,142	\$1,300,536	\$1,300,536
011200	TERMINATION/SPECIAL PAY	\$0	\$0	\$30,000	\$30,000
017000	EXTRA HELP	\$402	\$0	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,406	\$1,439	\$1,440	\$1,440
018100	EMPLOYER SHARE FICA	\$77,886	\$83,886	\$98,648	\$98,648
018201	EMPLOYER SHARE RETIREMENT	\$190,159	\$210,776	\$254,895	\$254,895
018204	EMPLOYER SHARE DEFERRED COMP	\$9,034	\$9,139	\$9,250	\$9,250
018300	EMPLOYER SHARE HEALTH INSUR	\$173,489	\$175,643	\$203,087	\$203,087
018307	EMPLYR SHR OTHER POST EMP BEN	\$34,048	\$35,684	\$39,017	\$39,017
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,757	\$3,820	\$2,026	\$2,026
018500	WORKERS COMP EXPOSURE	\$15,611	\$15,051	\$11,589	\$11,589
018501	WORKERS COMP EXPERIENCE	\$3,516	\$1,336	\$600	\$600
<b>SALARIES AND BENEFITS</b>		\$1,645,300	\$1,730,920	\$1,956,088	\$1,956,088

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$4,293	\$3,876	\$4,440	\$4,440
032590	CHGS FAC MGMT COMM	\$136	\$147	\$150	\$150
032591	CHGS IT COMM	\$1,865	\$2,068	\$2,450	\$2,450
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$0	\$9	\$155	\$155
032992	CHGS FAC MGMT HSHLD XP	\$11,136	\$10,704	\$13,000	\$13,000
033102	INSUR XP LIABILITY EXPOSURE	\$4,630	\$4,350	\$4,000	\$4,000
033103	INSUR XP MISCELLANEOUS	\$1,805	\$1,675	\$1,324	\$1,324
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$515	\$515
033592	CHGS IT MNT HARD/SOFTWARE	\$2,417	\$1,236	\$1,500	\$1,500
033791	CHGS FAC MGMT MAINT STR	\$12,408	\$15,383	\$18,545	\$18,545
034100	MEMBERSHIPS	\$10,409	\$11,869	\$14,000	\$14,000

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$3,376	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$8,033	\$5,533	\$16,000	\$16,000	\$16,000
034529 OFFICE XP PUBLICATIONS	\$17,836	\$12,856	\$28,000	\$28,000	\$28,000
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$623	\$420	\$1,200	\$1,200	\$1,200
034592 CHGS OC OTHER MAIL SVS	\$1,640	\$1,180	\$1,400	\$1,400	\$1,400
034800 PROF & SPECIAL SERVICES	\$1,207	\$0	\$10,000	\$10,000	\$10,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$1,500	\$1,500	\$1,500
034890 CHGS FAC MGMT PROF SVS	\$563	\$657	\$1,881	\$1,881	\$1,881
034892 CHGS IT PROFESSIONAL SVS	\$29,042	\$31,012	\$38,090	\$38,090	\$38,090
035100 RENTS & LEASES OF EQUIPMENT	\$2,727	\$3,408	\$6,100	\$6,100	\$6,100
035300 RENTS & LEASES OF STRUCTURES	\$2,585	\$2,476	\$2,800	\$2,800	\$2,800
035500 MINOR EQUIPMENT	\$999	\$93	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$2,979	\$1,049	\$30,000	\$30,000	\$30,000
035591 CHGS IT HARDWARE EQP	\$9,827	\$1,059	\$6,000	\$6,000	\$6,000
035592 CHGS IT TELECOMM EQP	\$0	\$1,063	\$4,000	\$4,000	\$4,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$824	\$67	\$1,000	\$1,000	\$1,000
035754 SP DEPT XP ONLINE DATA SUBSCR	\$22,970	\$27,103	\$35,169	\$35,169	\$35,169
035900 TRANSPORTATION & TRAVEL	\$385	\$310	\$2,473	\$2,473	\$2,473
035943 TRANS/TRVL CONFERENCES	\$20,946	\$20,285	\$36,000	\$36,000	\$36,000
035990 CHGS FLEET TRANS/TRVL	\$587	\$1,431	\$1,500	\$1,500	\$1,500
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$844	\$476	\$1,000	\$1,000	\$1,000
036100 UTILITIES	\$21,790	\$20,468	\$25,008	\$25,008	\$25,008
<b>SERVICES AND SUPPLIES</b>	\$195,516	\$185,653	\$311,350	\$311,350	\$311,350
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$25	\$25	\$29	\$29	\$29
<b>OTHER CHARGES</b>	\$25	\$25	\$29	\$29	\$29
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,333,899)	(\$1,325,751)	(\$1,478,303)	(\$1,478,303)	(\$1,478,303)
088501 C/A SOCIAL SERVICES	(\$470,595)	(\$487,645)	(\$559,014)	(\$559,014)	(\$559,014)
<b>INTRAFUND TRANSFERS</b>	(\$1,804,494)	(\$1,813,396)	(\$2,037,317)	(\$2,037,317)	(\$2,037,317)
<b>Total Expenditures/Appropriations:</b>	\$36,348	\$103,203	\$230,150	\$230,150	\$230,150
<b>Net Cost:</b>	(\$3,076)	\$53,635	\$227,722	\$227,722	\$227,722

**SUPPORT SERVICES-PERSONNEL DIVISION**  
Fund 0060 General, Budget Unit 130  
Angela Davis, Director of Support Services

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**PROGRAM DESCRIPTION**

The mission of the Personnel Division of Support Services 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 the citizens of Shasta County." Personnel hosts many County programs including the contract for Labor Relations, the recruitment website, a private investigator contract used for countywide discrimination complaints and disciplinary investigations, the County employee recognition and longevity programs, and the management training fund provided for in the Personnel Rules and labor union agreements.

**BUDGET REQUESTS**

The department's FY 2018-19 requested budget has an overall cost savings of \$39,475. This savings is caused by an increase in A-87 cost reimbursement of \$98,122 over FY17/18. Salaries and Benefits are increasing by \$55,973 and Services and Supplies are increasing by \$45,148 compared to the FY 2017-18 adjusted budget. This cost center overall Proposed FY 2018-19 Budget of \$39,475 and the FY 2017-18 projected savings in the amount of \$148,834 will revert to the General Fund.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment of \$-608 in expenditures.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>				
692100	PHOTOCOPIES	\$75	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>		\$75	\$0	\$0	\$0
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$5,794	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$5,794	\$0	\$0	\$0
<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896101	SALE OF SURPLUS PROPERTY	\$16	\$10	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$16	\$10	\$0	\$0
<b>Total Revenues:</b>		\$5,885	\$10	\$0	\$0

<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$673,819	\$714,054	\$775,742	\$775,742
011200	TERMINATION/SPECIAL PAY	\$2,346	\$0	\$0	\$0
017502	OVERTIME PAY	\$6,503	\$5,340	\$7,200	\$7,200
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,107	\$1,091	\$1,080	\$1,080
018100	EMPLOYER SHARE FICA	\$47,804	\$50,032	\$58,623	\$58,623
018201	EMPLOYER SHARE RETIREMENT	\$112,659	\$126,487	\$153,321	\$153,321
018204	EMPLOYER SHARE DEFERRED COMP	\$10,843	\$6,910	\$6,938	\$6,938
018300	EMPLOYER SHARE HEALTH INSUR	\$182,825	\$206,160	\$228,333	\$228,333
018307	EMPLYR SHR OTHER POST EMP BEN	\$20,213	\$21,334	\$23,273	\$23,273
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,851	\$2,301	\$1,214	\$1,214
018500	WORKERS COMP EXPOSURE	\$9,390	\$9,069	\$6,586	\$6,586
018501	WORKERS COMP EXPERIENCE	\$43,829	\$36,154	\$23,616	\$23,616
<b>SALARIES AND BENEFITS</b>		\$1,114,195	\$1,178,935	\$1,285,926	\$1,285,926

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$13	\$0	\$20	\$20
032500	COMMUNICATIONS EXPENSE	\$4,396	\$4,313	\$4,800	\$4,800
032590	CHGS FAC MGMT COMM	\$140	\$151	\$200	\$200
032591	CHGS IT COMM	\$2,445	\$2,741	\$2,931	\$2,931
032700	FOOD EXPENSE	\$9,867	\$11,065	\$12,000	\$12,000
032900	HOUSEHOLD EXPENSE	\$2	\$4	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$11,841	\$11,511	\$13,099	\$13,099
033102	INSUR XP LIABILITY EXPOSURE	\$2,784	\$2,621	\$2,100	\$2,100
033103	INSUR XP MISCELLANEOUS	\$1,801	\$1,674	\$1,272	\$1,272
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200
033592	CHGS IT MNT HARD/SOFTWARE	\$3,504	\$3,571	\$3,548	\$3,548

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

**Function:** GENERAL

**Activity:** PERSONNEL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$14,195	\$16,671	\$20,052	\$20,052	
034100 MEMBERSHIPS	\$2,549	\$1,804	\$5,322	\$5,322	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,111	\$655	\$0	\$0	
034500 OFFICE EXPENSE	\$11,377	\$11,083	\$14,250	\$14,250	
034590 CHGS OC PHOTOCOPY SVS	\$30	\$0	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,184	\$903	\$2,000	\$2,000	
034592 CHGS OC OTHER MAIL SVS	\$1,176	\$1,180	\$1,200	\$1,200	
034800 PROF & SPECIAL SERVICES	\$15,042	\$3,254	\$98,090	\$98,090	
034827 PROF LABOR MGMT SVS	\$113,118	\$73,677	\$199,500	\$199,500	
034837 PROF PREEMPLOYMENT SVS	\$91,461	\$79,507	\$120,000	\$120,000	
034850 PROF TESTING SVS	\$14,712	\$10,697	\$20,000	\$20,000	
034855 PROF INVESTIGATION SVS	\$304	\$0	\$4,000	\$4,000	
034858 PROF FINGERPRINTING SVS	\$34,016	\$28,668	\$48,000	\$48,000	
034890 CHGS FAC MGMT PROF SVS	\$579	\$675	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$45,851	\$56,888	\$62,228	\$62,228	
034900 PUBLICATIONS & LEGAL NOTICES	\$12,742	\$13,742	\$40,000	\$40,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,822	\$4,816	\$4,842	\$4,842	
035300 RENTS & LEASES OF STRUCTURES	\$4,355	\$4,665	\$6,500	\$6,500	
035500 MINOR EQUIPMENT	\$576	\$834	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$1,668	\$794	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$3,588	\$5,333	\$8,750	\$8,750	
035592 CHGS IT TELECOMM EQP	\$0	\$499	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$23,245	\$27,596	\$103,799	\$103,799	
035900 TRANSPORTATION & TRAVEL	\$4,546	\$17,692	\$23,500	\$23,500	
036100 UTILITIES	\$22,404	\$21,045	\$26,965	\$26,965	
<b>SERVICES AND SUPPLIES</b>	<b>\$461,458</b>	<b>\$420,343</b>	<b>\$852,868</b>	<b>\$852,868</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	(\$152,398)	(\$133,098)	(\$228,000)	(\$228,000)	
088001 C/A COST PLAN CHARGES	(\$797,627)	(\$1,604,089)	(\$1,702,212)	(\$1,702,212)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$176,130)	(\$168,681)	(\$248,700)	(\$248,700)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,126,156)</b>	<b>(\$1,905,868)</b>	<b>(\$2,178,912)</b>	<b>(\$2,178,912)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$449,523</b>	<b>(\$306,563)</b>	<b>(\$40,083)</b>	<b>(\$40,083)</b>	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$443,637	(\$306,573)	(\$40,083)	(\$40,083)

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 2017-18, this budget projects savings in the amount of \$105,912; however, the County Clerk budget (221) is projected to end the fiscal year with a \$48,886 deficit. The department will take a budget amendment to the Board prior to fiscal year end to transfer appropriations and remain under the total Board-approved appropriations between both budgets, with still some General Fund savings projected overall. This is a typical annual transaction between these two budgets as staff in the office perform duties for both and at the end of the fiscal year the department has better data to accurately attribute staff's work during the year to the proper cost center.

In FY 2018-19, requested expenditures are \$2,162,985, which is \$54,710 higher than 2017-18 due to the addition of one new full-time position, an Elections Technician. This new position will take over the duties of a current Agency Staff Services Analyst, whose duties better fit an Elections Technician. This will free up the analyst to focus on ADA poll site work and compliance.

Overall the requested Net County Cost for FY 2018-19 is \$35,610 more than the FY 2017-18 Adjusted Budget, a 2% increase as allowed.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**

560508	FED HELP AMERICA VOTE GRANT	\$0	\$245,053	\$245,158	\$245,158
560509	FED HAVA EAID	\$0	\$10,070	\$5,000	\$5,000

**INTERGOVERNMENTAL REVENUES** \$0 \$255,123 \$250,158 \$250,158

**Category: 600 CHARGES FOR SERVICES**

667000	ELECTION SERVICES	\$2,021	\$2,131	\$1,500	\$1,500
667100	CO CLERK SPECIAL ELECTION	\$476,737	\$130,201	\$80,000	\$80,000
667200	CANDIDATE FILING FEES	\$0	\$21,573	\$0	\$0
667300	STATEMENT FOR QUALIFICATIONS	\$9,056	\$9,603	\$11,000	\$11,000
692200	REIMBURSE TRAVEL	\$835	\$0	\$0	\$0
692700	REIMB MISC SERVICES	\$6,953	\$3,871	\$4,200	\$4,200

**CHARGES FOR SERVICES** \$495,603 \$167,381 \$96,700 \$96,700

**Category: 700 MISCELLANEOUS REVENUES**

795000	AUDITOR VOID/STALE DATED CHECK	\$200	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$13,331	\$5,310	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,244	\$0	\$0

**MISCELLANEOUS REVENUES** \$13,531 \$7,555 \$0 \$0

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

896101	SALE OF SURPLUS PROPERTY	\$20	\$0	\$0	\$0
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**OTHER FINANCING SRCS SALE C/A** \$20 \$0 \$0 \$0

<b>Total Revenues:</b>		\$509,154	\$430,060	\$346,858	\$346,858
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**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$377,746	\$404,352	\$478,412	\$478,412
011200	TERMINATION/SPECIAL PAY	\$6,491	\$13,991	\$2,859	\$2,859
017000	EXTRA HELP	\$125,249	\$94,590	\$117,351	\$117,351
017502	OVERTIME PAY	\$7,192	\$12,307	\$11,757	\$11,757
017509	HOLIDAY OVERTIME PAY	\$1,596	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,116	\$1,208	\$1,434	\$1,434
018100	EMPLOYER SHARE FICA	\$30,424	\$33,686	\$39,882	\$39,882
018201	EMPLOYER SHARE RETIREMENT	\$63,684	\$72,611	\$95,196	\$95,196
018204	EMPLOYER SHARE DEFERRED COMP	\$4,375	\$4,355	\$4,625	\$4,625
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,196	\$1,196
018300	EMPLOYER SHARE HEALTH INSUR	\$110,339	\$115,368	\$146,248	\$146,248
018307	EMPLYR SHR OTHER POST EMP BEN	\$11,331	\$12,129	\$14,353	\$14,353
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,954	\$1,506	\$865	\$865
018500	WORKERS COMP EXPOSURE	\$7,177	\$6,736	\$5,140	\$5,140
018501	WORKERS COMP EXPERIENCE	\$13,242	\$11,532	\$8,832	\$8,832



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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>	\$761,921	\$784,376	\$928,150	\$928,150	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$26	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$5,889	\$5,774	\$6,800	\$6,800	
032526 COMM CELL PHONES	\$0	\$209	\$0	\$0	
032591 CHGS IT COMM	\$3,071	\$3,394	\$3,933	\$3,933	
032700 FOOD EXPENSE	\$11	\$207	\$100	\$100	
032900 HOUSEHOLD EXPENSE	\$118	\$37	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$1,350	\$25	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$5,138	\$5,906	\$12,500	\$12,500	
033102 INSUR XP LIABILITY EXPOSURE	\$2,128	\$1,946	\$1,591	\$1,591	
033103 INSUR XP MISCELLANEOUS	\$4,629	\$4,392	\$3,687	\$3,687	
033105 INSUR XP LIABILITY EXPERIENCE	\$821	\$774	\$566	\$566	
033500 MAINTENANCE OF EQUIPMENT	\$154,501	\$124,879	\$102,700	\$102,700	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,185	\$5,315	\$6,000	\$6,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$172	\$0	\$0	
033727 MNT STR ADA	\$0	\$0	\$1,500	\$1,500	
033791 CHGS FAC MGMT MAINT STR	\$4,717	\$7,135	\$9,100	\$9,100	
034100 MEMBERSHIPS	\$1,548	\$1,450	\$2,000	\$2,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$80	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$31,995	\$19,271	\$24,500	\$24,500	
034526 OFFICE XP POSTAGE	\$48,118	\$31,850	\$70,000	\$70,000	
034527 OFFICE XP PRINTING	\$5,731	\$6,917	\$11,500	\$11,500	
034591 CHGS OC POSTAGE SVS	\$1,008	\$1,332	\$1,000	\$1,000	
034592 CHGS OC OTHER MAIL SVS	\$2,897	\$2,817	\$5,700	\$5,700	
034800 PROF & SPECIAL SERVICES	\$10,763	\$20,042	\$20,500	\$20,500	
034837 PROF PREEMPLOYMENT SVS	\$980	\$1,233	\$1,500	\$1,500	
034892 CHGS IT PROFESSIONAL SVS	\$72,228	\$74,381	\$84,997	\$84,997	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,872	\$889	\$2,000	\$2,000	
035100 RENTS & LEASES OF EQUIPMENT	\$3,598	\$262,415	\$253,670	\$253,670	
035300 RENTS & LEASES OF STRUCTURES	\$115,836	\$119,304	\$122,884	\$122,884	
035500 MINOR EQUIPMENT	\$2,634	\$4,141	\$4,000	\$4,000	
035526 MNR EQP VOTING EQP	\$983	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$798	\$188	\$5,800	\$5,800	
035591 CHGS IT HARDWARE EQP	\$6,180	\$7,381	\$16,738	\$16,738	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$643	\$237	\$0	\$0	
035744 SP DEPT XP ELECTION EXPENSES	\$213,760	\$213,780	\$241,142	\$241,142	
035745 SP DEPT XP ELECTION WORKER FEE	\$43,319	\$40,690	\$59,000	\$59,000	

**Budget Unit:** 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)  
**Function:** GENERAL  
**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$22,570	\$17,342	\$36,863	\$36,863	
035940 TRANS/TRVL FUEL	\$437	\$338	\$1,250	\$1,250	
035941 TRANS/TRVL MILEAGE	\$625	\$749	\$2,500	\$2,500	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$2,000	\$2,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$422	\$303	\$0	\$0	
036100 UTILITIES	\$18,107	\$17,158	\$20,000	\$20,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$795,707</b>	<b>\$1,004,416</b>	<b>\$1,144,621</b>	<b>\$1,144,621</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$40,566	\$67,547	\$80,414	\$80,414	
<b>OTHER CHARGES</b>	<b>\$40,566</b>	<b>\$67,547</b>	<b>\$80,414</b>	<b>\$80,414</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$24,705	\$0	\$0	
065362 MOBILE BALLOT PRINTING KIT	\$0	\$0	\$9,800	\$9,800	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$24,705</b>	<b>\$9,800</b>	<b>\$9,800</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,598,195</b>	<b>\$1,881,046</b>	<b>\$2,162,985</b>	<b>\$2,162,985</b>	
<b>Net Cost:</b>	<b>\$1,089,041</b>	<b>\$1,450,985</b>	<b>\$1,816,127</b>	<b>\$1,816,127</b>	

**IMPACT FEE ADMINISTRATION**  
Fund 0057 General, Budget Unit 157  
Richard Simon, 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 REQUESTS**

The FY 2018-19 requested budget includes \$428,500 in revenue and \$9,300 in expenditures.

**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:** 157 - IMPACT FEE ADMIN (FUND 0057)

**Function:** GENERAL

**Activity:** PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$8,290	\$21,189	\$9,500	\$9,500	
693056 IMPACT FEE TRAFFIC FACILITIES	\$54,703	\$347,574	\$55,000	\$55,000	
693057 IMPACT FEE FIRE PROTECT FAC	\$78,574	\$163,422	\$80,000	\$80,000	
693058 IMPACT FEE ANIMAL CONTROL FAC	\$12,136	\$19,657	\$13,000	\$13,000	
693059 IMPACT FEE GENERAL GOVT FAC	\$68,587	\$138,918	\$70,000	\$70,000	
693066 IMPACT FEE PUBLIC PROTECT FAC	\$96,911	\$195,592	\$98,000	\$98,000	
693067 IMPACT FEE PUBLIC HEALTH FAC	\$41,505	\$67,225	\$45,000	\$45,000	
693068 IMPACT FEE LIBRARY FACILITIES	\$7,368	\$11,933	\$8,000	\$8,000	
693069 IMPACT FEE SHERIFF FACILITIES	\$46,441	\$93,973	\$50,000	\$50,000	
<b>CHARGES FOR SERVICES</b>	<b>\$414,520</b>	<b>\$1,059,487</b>	<b>\$428,500</b>	<b>\$428,500</b>	
<b>Total Revenues:</b>	<b>\$414,520</b>	<b>\$1,059,487</b>	<b>\$428,500</b>	<b>\$428,500</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$600	\$600	
034800 PROF & SPECIAL SERVICES	\$6,598	\$7,075	\$8,000	\$8,000	
034807 PROF BANK SVS	\$0	\$0	\$600	\$600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$185	\$100	\$100	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,598</b>	<b>\$7,260</b>	<b>\$9,300</b>	<b>\$9,300</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$6,598</b>	<b>\$7,260</b>	<b>\$9,300</b>	<b>\$9,300</b>	
<b>Net Cost:</b>	<b>(\$407,921)</b>	<b>(\$1,052,226)</b>	<b>(\$419,200)</b>	<b>(\$419,200)</b>	

## INTERMOUNTAIN FAIR

Fund 0100 Intermountain Fair, Budget Unit 159

Lawrence G. Lees, 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 2018-19 requested budget includes revenues in the amount of \$200 and expenditures in the amount of \$11,679. This Cost Center has a budget deficit in the amount of \$11,479. Fund Balance will cover this deficit.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an adjustment of \$52 in expenditures for data entry correction.

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$371	\$333	\$200	\$200	
421200 RENTS/LEASES OF BUILDINGS	\$3	\$1	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$374</b>	<b>\$334</b>	<b>\$200</b>	<b>\$200</b>	
<b>Total Revenues:</b>	<b>\$374</b>	<b>\$334</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$5,332	\$6,795	\$4,788	\$4,788	
<b>SALARIES AND BENEFITS</b>	<b>\$5,332</b>	<b>\$6,795</b>	<b>\$4,788</b>	<b>\$4,788</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$6,234	\$5,220	\$3,919	\$3,919	
033105 INSUR XP LIABILITY EXPERIENCE	\$4,311	\$4,060	\$2,972	\$2,972	
033700 MAINTENANCE OF STRUCTURES	\$2,597	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$13,142</b>	<b>\$9,281</b>	<b>\$6,891</b>	<b>\$6,891</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$52	\$52	
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52</b>	<b>\$52</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$18,474</b>	<b>\$16,077</b>	<b>\$11,731</b>	<b>\$11,731</b>	
<b>Net Cost:</b>	<b>\$18,099</b>	<b>\$15,743</b>	<b>\$11,531</b>	<b>\$11,531</b>	

## GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, 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 (\$60,000). The current balance in the General Reserve is approximately \$10.7 million. This is less than 3.0 percent of total Government Funds appropriations (\$392.7).

### **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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Category: 400</b>	REVENUE FROM MONEY & PROPERTY			
420000 INTEREST	\$86,226	\$120,746	\$60,000	\$60,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$86,226	\$120,746	\$60,000	\$60,000
<b>Total Revenues:</b>	\$86,226	\$120,746	\$60,000	\$60,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	(\$86,226)	(\$120,746)	(\$60,000)	(\$60,000)



**ACCUMULATED CAPITAL OUTLAY**  
Fund 0040 Accumulative Capital Outlay, Budget Unit 161  
Lawrence G. Lees, 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 2018-19 requested budget appropriates \$2,087,500 a transfer-out for the following projects:

Roof and HVAC replacement - 1600 Court Street/1815 Yuba Street	\$286,341
Roof and HVAC replacement - 1626 Court Street	\$113,659
Detention Annex	\$387,500
Jail	\$1,300,000

Revenue consists of interest earnings, \$35,000.

**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 \$7.5 million. Within the next five years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, the and 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$73,473	\$84,998	\$35,000	\$35,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$73,473	\$84,998	\$35,000	\$35,000	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$675,832	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$675,832	\$0	\$0	
<b>Total Revenues:</b>	\$73,473	\$760,831	\$35,000	\$35,000	
<b>Category: 095</b> OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$1,000,000	\$0	\$0	\$0	
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$301,345	\$0	\$0	
095207 TRANS OUT PUBLIC DEFENDER	\$185,334	\$302,373	\$286,341	\$286,341	
095246 TRAN OUT DETENTION ANNEX	\$0	\$251,114	\$387,500	\$387,500	
095260 TRAN OUT JAIL	\$0	\$296,284	\$1,300,000	\$1,300,000	
095263 TRAN OUT PROBATION	\$110,378	\$58,043	\$113,659	\$113,659	
095287 TRAN OUT CORONER	\$626,039	\$5,989	\$0	\$0	
095620 TRAN OUT FARM ADVISOR	\$19,254	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$1,941,007	\$1,215,151	\$2,087,500	\$2,087,500	
<b>Total Expenditures/Appropriations:</b>	\$1,941,007	\$1,215,151	\$2,087,500	\$2,087,500	
<b>Net Cost:</b>	\$1,867,534	\$454,319	\$2,052,500	\$2,052,500	

**ECONOMIC DEVELOPMENT**  
Fund 0060 General, Budget Unit 165  
Lawrence G. Lees, 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 2018-19 is \$70,500, which is the same contribution as FY 2017-18. This budget will end FY 2017-18 on target. The breakdown of this budget unit is as follows:

\$58,773 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services; and

\$11,727 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**

The CEO concurs with the requested budget.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$69,227	\$70,485	\$70,500	\$70,500	\$70,500
<b>SERVICES AND SUPPLIES</b>	\$69,227	\$70,485	\$70,500	\$70,500	\$70,500
<b>Total Expenditures/Appropriations:</b>	\$69,227	\$70,485	\$70,500	\$70,500	\$70,500
<b>Net Cost:</b>	\$69,227	\$70,485	\$70,500	\$70,500	\$70,500

# 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 2018-19 requested budget:

<b>Project Name</b>	<b>Recommended</b>	<b>Funding Source</b>
1600 Court/1815 Yuba St Roof	\$ 286,341	Accum Capital Outlay
1600 Court/1815 Yuba St Roof	113,659	Accum Capital Outlay
Adult Correction Program Modular	342,500	Accum Capital Outlay
Jail Recreation Yard, Restrooms and Add Showers	1,300,000	Accum Capital Outlay
CSA #1 Fire Storage Building	45,000	County Fire
<b><i>Total Project Cost</i></b>	<b><i>\$2,087,500</i></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 \$54,106 for FY 2018-19. 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 \$28,753.

The Cost Applied amount of \$2.087 million is the sum of the requested projects budgeted in the originating departments. Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The remaining \$112,076 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$986	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$986</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$86,270	\$107,357		\$112,076	\$112,076
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$301,345		\$0	\$0
800207 TRANS IN PUBLIC DEFENDER	\$185,334	\$302,373		\$286,341	\$286,341
800246 TRANS IN DTN ANX WORK FACILITY	\$0	\$251,114		\$342,500	\$342,500
800260 TRANS IN JAIL	\$600,867	\$741,284		\$1,300,000	\$1,300,000
800263 TRANS IN PROBATION	\$110,378	\$58,043		\$113,659	\$113,659
800282 TRANS IN BUILDING	\$0	\$74,108		\$0	\$0
800287 TRANS IN CORONER	\$644,272	\$5,989		\$0	\$0
800301 TRANS IN ROADS	\$1,374	\$510,020		\$0	\$0
800402 TRANS IN ENVIRONMENTAL HEALTH	\$88,363	\$135,874		\$0	\$0
800404 TRANS IN M HLTH SERVICES ACT	\$408,425	\$0		\$0	\$0
800410 TRANS IN MENTAL HEALTH	\$859,817	\$1,936,530		\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$251,080	\$155,942		\$0	\$0
800501 TRANS IN SOCIAL SERVICES	\$182,706	\$237,591		\$0	\$0
800710 TRANS IN VETERANS HALL	\$26,056	\$0		\$0	\$0
800955 TRANS IN FACILITIES MGMT	\$14,940	\$0		\$0	\$0
806373 TRAN IN AIR QUALITY	\$0	\$74,108		\$0	\$0
806391 TRAN IN CSA 1 COUNTY FIRE	\$0	\$0		\$45,000	\$45,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,459,887</b>	<b>\$4,891,686</b>		<b>\$2,199,576</b>	<b>\$2,199,576</b>
<b>Total Revenues:</b>	<b>\$3,460,873</b>	<b>\$4,891,686</b>		<b>\$2,199,576</b>	<b>\$2,199,576</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$44,741	\$58,359		\$54,106	\$54,106
034802 PROF ADMIN SVS	\$29,452	\$23,099		\$29,217	\$29,217
<b>SERVICES AND SUPPLIES</b>	<b>\$74,193</b>	<b>\$81,458</b>		<b>\$83,323</b>	<b>\$83,323</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,609	\$23,366		\$28,753	\$28,753
<b>OTHER CHARGES</b>	<b>\$14,609</b>	<b>\$23,366</b>		<b>\$28,753</b>	<b>\$28,753</b>
<b>Category: 070 CAPITAL ASSETS</b>					
060000 CAPITAL ASSET LAND	\$0	\$745,997		\$0	\$0
061056 MHSA BRESLAUER REMODEL	\$958,038	\$0		\$0	\$0
061085 JAIL UPGRADE HVAC SYSTEM	\$600,867	\$0		\$0	\$0
061087 PH 2650 BRESLAUER REMODEL	\$54,376	\$0		\$0	\$0
061089 SS 2460 BRESLAUER REMODEL	\$41,524	\$0		\$0	\$0

**Budget Unit:** 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061090 MH/SS 2640 BRES ROOF REPLC	\$449,049	\$1,240,652		\$0	\$0
061093 PH 2650 BRES ROOF REPLCMENT	\$196,953	\$0		\$0	\$0
061094 SS 4216 SHASTA DAM BLVD REMDL	\$0	\$155,745		\$0	\$0
061097 SS 2640 BRES BASEMENT RMDL2017	\$15,651	\$933,773		\$0	\$0
061099 FAC 2430 BRES SHOP REMODEL	\$14,940	\$0		\$0	\$0
061102 RDS 1855 PLACER 2 HVAC UNITS	\$1,374	\$0		\$0	\$0
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$202,909	\$358,096		\$400,000	\$400,000
061105 1626 COURT ST ROOF-HVAC	\$95,124	\$0		\$0	\$0
061106 4555 VETERANS LN CORONER ADDTN	\$644,420	\$5,989		\$0	\$0
061112 4363 BRESLAUER ROOF-HVAC	\$0	\$181,903		\$0	\$0
061115 WASH RACK	\$0	\$105,791		\$0	\$0
061116 FRM VETS HALL ROOF	\$26,056	\$0		\$0	\$0
061117 JAIL BOILER SYSTEM 2018	\$0	\$647,099		\$0	\$0
061118 RM 1855 PLACER REMODEL	\$88,363	\$61,765		\$0	\$0
061120 SHERIFF ACP MODULAR BLDG	\$0	\$251,114		\$342,500	\$342,500
061123 STATION 55 STORAGE BLDG	\$0	\$0		\$45,000	\$45,000
061124 JAIL REC YARD IMPROVEMENTS	\$0	\$94,184		\$1,300,000	\$1,300,000
<b>CAPITAL ASSETS</b>	\$3,389,650	\$4,782,113		\$2,087,500	\$2,087,500
<b>Total Expenditures/Appropriations:</b>	\$3,478,453	\$4,886,939		\$2,199,576	\$2,199,576
<b>Net Cost:</b>	\$17,579	(\$4,747)		\$0	\$0

**JUVENILE HALL CONSTRUCTION**  
Fund 0046 Public Safety, Budget Unit 16902  
Patrick J. Minturn, Director Public Works

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**PROGRAM DESCRIPTION**

This budget was established to build a new juvenile rehabilitation facility (JRF). Shasta County received a conditional funding award in the amount of \$15,050,000 from the state's Local Youthful Offender Rehabilitative Facility Construction Funding Program (SB 81) to construct a new 90-bed JRF. The total construction project was estimated to cost \$18,450,000, with a County cash match in the amount of \$3.4 million.

The JRF is approximately 43,300 square feet and along with the three 30-bed housing pods, includes a day room with an open staff work station, two classrooms, a program room with an equipment storage closet, a screening room, a janitorial closet, and a staff restroom in each pod. In addition, there are two secured, shared outdoor exercise areas, one of which is covered, to serve all three pods.

Space for healthcare services is provided and includes two fully equipped medical examination rooms, one mental health telemedicine room, and secure pharmaceutical and medical storage. The JRF also includes a lobby and visitor processing area at the public entrance (which includes both contact and non-contact visitation space, as well as confidential attorney interview rooms); a ward intake, release, and processing area with pedestrian and vehicular sally ports and a confidential interview room; central control; and housing pod control stations.

Facility support services space include a multipurpose room, a staff break room, staff office and work stations, staff locker rooms, a new kitchen, vocational laundry space, a large institutional storage area, additional area-specific storage spaces throughout the facility, and maintenance areas. In addition to the project scope outlined above, the county built a 3,300 square foot administrative area at the entrance to the JRF which includes a reception window/workstation for the lobby, six probation offices, a principal's office, a conference room, two work rooms, a break room, restrooms, and a janitorial closet.

The Probation Department and juvenile wards moved in to the JRF on January 25, 2014. The final reimbursement payment was received from the state on September 23, 2015.

**BUDGET REQUESTS**

The requested budget appropriations in FY 2018-19 is zero. This cost center listed for historical purposes until the end of FY 2018-19.

**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:** 16B - JUVENILE HALL FACILITY (FUND 0046)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$25	\$0		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$25	\$0		\$0	\$0
<b>Total Revenues:</b>	\$25	\$0		\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$287	\$0		\$0	\$0
<b>OTHER CHARGES</b>	\$287	\$0		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095262 TRAN OUT JUVENILE HALL	\$0	\$6,532		\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$6,532		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$287	\$6,532		\$0	\$0
<b>Net Cost:</b>	\$261	\$6,532		\$0	\$0

**ADULT REHABILITATION CENTER CONSTRUCTION**  
Fund 0047 Public Safety, Budget Unit 16903  
Patrick J. Minturn, Director Public Works

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**PROGRAM DESCRIPTION**

This budget was established to build a new Adult Rehabilitation Center (ARC). Shasta County received a conditional funding award in the amount of \$20 million from the State Adult Local Criminal Justice Facilities Construction Funding Program (SB 1022). On January 24, 2017, the Board of Supervisors directed staff to take action toward terminating Shasta County's participation in the SB1022 State process and determined that the ARC project would not proceed.

**BUDGET REQUESTS**

The FY 2018-19 request is zero due to the Board of Supervisors decision to terminate.

**SUMMARY OF RECOMMENDATIONS**

The requested budget appropriations in FY 2018-19 is zero. This cost center listed for historical purposes until the end of FY 2018-19.

**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:** 16C - ADULT REHAB CENTER (FUND 0047)  
**Function:** GENERAL - CAPITAL PROJECTS  
**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$6,237	\$1,610		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$6,237	\$1,610		\$0	\$0
<b>Total Revenues:</b>	\$6,237	\$1,610		\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,173	\$5,709		\$0	\$0
<b>OTHER CHARGES</b>	\$4,173	\$5,709		\$0	\$0
<b>Category: 070</b> CAPITAL ASSETS					
061070 SH ADULT REHAB CENTER BLDG	\$180,079	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	\$180,079	\$0		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$675,832		\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$675,832		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$184,252	\$681,541		\$0	\$0
<b>Net Cost:</b>	\$178,014	\$679,931		\$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 2018-19 requested budget includes revenue in the amount of \$17,000 and expenditures in the amount of \$23,216. Revenues and expenditures are both anticipated to decrease from the FY 2017-18 budget. The General Fund request for this budget is \$6,216.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$11,520	\$10,010	\$12,000	\$12,000	
671300 PARCEL & TRACT MAPS	\$4,085	\$2,480	\$5,000	\$5,000	
<b>CHARGES FOR SERVICES</b>	<b>\$15,605</b>	<b>\$12,490</b>	<b>\$17,000</b>	<b>\$17,000</b>	
<b>Total Revenues:</b>	<b>\$15,605</b>	<b>\$12,490</b>	<b>\$17,000</b>	<b>\$17,000</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$17,382	\$11,211	\$17,000	\$17,000	
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$17,382</b>	<b>\$11,211</b>	<b>\$23,000</b>	<b>\$23,000</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$321	\$164	\$216	\$216	
<b>OTHER CHARGES</b>	<b>\$321</b>	<b>\$164</b>	<b>\$216</b>	<b>\$216</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$17,703</b>	<b>\$11,375</b>	<b>\$23,216</b>	<b>\$23,216</b>	
<b>Net Cost:</b>	<b>\$2,098</b>	<b>(\$1,114)</b>	<b>\$6,216</b>	<b>\$6,216</b>	

**MISCELLANEOUS GENERAL**  
Fund 0060 General, Budget Unit 173  
Lawrence G. Lees, 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 2018-19 budget request reflects a net cost of \$631,957. 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); and \$10,000 for community grants to promote tourism.

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 (\$85,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$78,608) 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 \$9,000 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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**

421431 SCAC PARKING METERS \$10,949 \$10,812 \$9,000 \$9,000

**REVENUE FROM MONEY & PROPERTY \$10,949 \$10,812 \$9,000 \$9,000**

**Category: 600 CHARGES FOR SERVICES**

664500 PROPERTY TAX ADMIN FEE \$159 \$173 \$170 \$170

**CHARGES FOR SERVICES \$159 \$173 \$170 \$170**

**Category: 700 MISCELLANEOUS REVENUES**

799300 MISCELLANEOUS REVENUE \$134,153 \$0 \$0 \$0

**MISCELLANEOUS REVENUES \$134,153 \$0 \$0 \$0**

<b>Total Revenues:</b>	\$145,262	\$10,986	\$9,170	\$9,170
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**Category: 010 SALARIES AND BENEFITS**

011000 REGULAR SALARIES \$0 \$188 \$0 \$0

018100 EMPLOYER SHARE FICA \$0 \$15 \$0 \$0

018201 EMPLOYER SHARE RETIREMENT \$0 \$33 \$0 \$0

018204 EMPLOYER SHARE DEFERRED COMP \$0 \$37 \$0 \$0

018300 EMPLOYER SHARE HEALTH INSUR \$0 \$45 \$0 \$0

018307 EMPLOYER SHR OTHER POST EMP BEN \$0 \$5 \$0 \$0

018400 EMPLOYER SHR UNEMPLOYMENT INS \$0 \$0 \$0 \$0

018500 WORKERS COMP EXPOSURE \$0 \$2 \$0 \$0

**SALARIES AND BENEFITS \$0 \$328 \$0 \$0**

**Category: 030 SERVICES AND SUPPLIES**

032992 CHGS FAC MGMT HSHLD XP \$0 \$0 \$200 \$200

033102 INSUR XP LIABILITY EXPOSURE \$0 \$0 \$0 \$0

033791 CHGS FAC MGMT MAINT STR \$43,030 \$4,745 \$21,000 \$21,000

034800 PROF & SPECIAL SERVICES \$260,722 \$103,121 \$115,700 \$115,700

034803 PROF ADVERTISING & MKTG SVS \$9,000 \$10,000 \$10,000 \$10,000

034806 PROF AUDIT SVS \$34,140 \$78,460 \$80,635 \$80,635

034828 PROF LEGAL SVS \$15,985 \$43,540 \$140,000 \$140,000

034839 PROF PROGRAM SVS \$18,225 \$24,300 \$0 \$0

034857 PROF BOARD/PANEL SVS \$80 \$160 \$2,000 \$2,000

034900 PUBLICATIONS & LEGAL NOTICES \$0 \$0 \$200 \$200

035700 SPECIAL DEPARTMENTAL EXPENSE \$0 \$0 \$10,000 \$10,000

036100 UTILITIES \$1,258 \$1,224 \$5,000 \$5,000

**SERVICES AND SUPPLIES \$382,441 \$265,552 \$384,735 \$384,735**

**Category: 050 OTHER CHARGES**

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050600 JUDGEMENTS & DAMAGES	\$0	\$156,965		\$250,000	\$250,000
051387 CONTR TO LAFCO	\$62,000	\$62,000		\$85,000	\$85,000
<b>OTHER CHARGES</b>	\$62,000	\$218,965		\$335,000	\$335,000
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$77,564)	(\$83,336)		(\$78,608)	(\$78,608)
<b>INTRAFUND TRANSFERS</b>	(\$77,564)	(\$83,336)		(\$78,608)	(\$78,608)
<b>Total Expenditures/Appropriations:</b>	\$366,877	\$401,509		\$641,127	\$641,127
<b>Net Cost:</b>	\$221,614	\$390,523		\$631,957	\$631,957



**TOBACCO SETTLEMENT FUNDS**  
Fund 0060 General, Budget Unit 174  
Lawrence G. Lees, 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 2018-19 budget request anticipates Tobacco Settlement revenue of \$1.5 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 \$979,950.

**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  1	2016-17 Actuals  2	2017-18		2018-19 Recommended  4	2018-19 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799345 TOBACCO SETTLEMENT	\$1,571,053	\$1,875,624		\$1,550,000	\$1,550,000
<b>MISCELLANEOUS REVENUES</b>	\$1,571,053	\$1,875,624		\$1,550,000	\$1,550,000
<b>Total Revenues:</b>	\$1,571,053	\$1,875,624		\$1,550,000	\$1,550,000
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034823 PROF HEALTH SVS	\$157,105	\$187,562		\$150,000	\$150,000
<b>SERVICES AND SUPPLIES</b>	\$157,105	\$187,562		\$150,000	\$150,000
<b>Category: 095 OTHER FINANCING USES</b>					
095805 TRAN OUT ADMIN CTR BOND	\$2,373,389	\$2,376,428		\$2,379,950	\$2,379,950
<b>OTHER FINANCING USES</b>	\$2,373,389	\$2,376,428		\$2,379,950	\$2,379,950
<b>Total Expenditures/Appropriations:</b>	\$2,530,494	\$2,563,990		\$2,529,950	\$2,529,950
<b>Net Cost:</b>	\$959,441	\$688,365		\$979,950	\$979,950

**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 89 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 2018-19 requested budget includes \$945,969 in expenditures and \$945,969 in revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with 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:** 175 - CSA ADMINISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
692050 CSA ADMIN FEES	\$836,289	\$901,528		\$945,969	\$945,969
<b>CHARGES FOR SERVICES</b>	<b>\$836,289</b>	<b>\$901,528</b>		<b>\$945,969</b>	<b>\$945,969</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$934	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$934</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$837,223</b>	<b>\$901,528</b>		<b>\$945,969</b>	<b>\$945,969</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$346,123	\$361,505		\$370,835	\$370,835
011200 TERMINATION/SPECIAL PAY	\$7,223	\$0		\$10,000	\$10,000
017000 EXTRA HELP	\$54,499	\$56,049		\$50,000	\$50,000
017502 OVERTIME PAY	\$37,029	\$29,543		\$30,000	\$30,000
017505 STANDBY PAY	\$14,696	\$15,381		\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$1,703	\$1,434		\$2,000	\$2,000
018100 EMPLOYER SHARE FICA	\$31,204	\$31,532		\$36,002	\$36,002
018201 EMPLOYER SHARE RETIREMENT	\$58,950	\$65,017		\$74,540	\$74,540
018300 EMPLOYER SHARE HEALTH INSUR	\$82,579	\$102,816		\$115,817	\$115,817
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,383	\$10,821		\$11,126	\$11,126
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,906	\$1,487		\$727	\$727
018500 WORKERS COMP EXPOSURE	\$6,349	\$5,855		\$4,033	\$4,033
018501 WORKERS COMP EXPERIENCE	\$43,360	\$66,849		\$18,264	\$18,264
<b>SALARIES AND BENEFITS</b>	<b>\$696,008</b>	<b>\$748,294</b>		<b>\$738,344</b>	<b>\$738,344</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,154	\$1,352		\$1,251	\$1,251
032500 COMMUNICATIONS EXPENSE	\$3,157	\$3,037		\$3,500	\$3,500
032591 CHGS IT COMM	\$515	\$569		\$609	\$609
032700 FOOD EXPENSE	\$36	\$60		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$4	\$4		\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,882	\$1,691		\$1,171	\$1,171
033103 INSUR XP MISCELLANEOUS	\$211	\$201		\$163	\$163
033105 INSUR XP LIABILITY EXPERIENCE	\$39,922	\$4,281		\$26,524	\$26,524
033500 MAINTENANCE OF EQUIPMENT	\$4,852	\$1,769		\$5,000	\$5,000
033547 MAINT EQP TRUCKS	\$21,757	\$41,330		\$35,000	\$35,000
033592 CHGS IT MNT HARD/SOFTWARE	\$280	\$648		\$684	\$684
033791 CHGS FAC MGMT MAINT STR	\$2,227	\$1,365		\$1,300	\$1,300
034500 OFFICE EXPENSE	\$667	\$557		\$0	\$0

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034590 CHGS OC PHOTOCOPY SVS	\$165	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$3,424	\$6,997	\$5,000	\$5,000	\$5,000
034802 PROF ADMIN SVS	\$17,943	\$17,173	\$18,000	\$18,000	\$18,000
034837 PROF PREEMPLOYMENT SVS	\$1,311	\$0	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$5,478	\$6,157	\$5,841	\$5,841	\$5,841
034900 PUBLICATIONS & LEGAL NOTICES	\$102	\$720	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$134	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$845	\$3,298	\$3,000	\$3,000	\$3,000
035591 CHGS IT HARDWARE EQP	\$0	\$807	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$21	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$629	\$610	\$1,000	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$1,521	\$0	\$1,000	\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$23,554	\$28,145	\$35,000	\$35,000	\$35,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$68	\$0	\$0	\$0	\$0
036100 UTILITIES	\$0	\$77	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$131,735</b>	<b>\$120,993</b>	<b>\$144,043</b>	<b>\$144,043</b>	<b>\$144,043</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,479	\$20,015	\$18,582	\$18,582	\$18,582
<b>OTHER CHARGES</b>	<b>\$9,479</b>	<b>\$20,015</b>	<b>\$18,582</b>	<b>\$18,582</b>	<b>\$18,582</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$0	\$45,000	\$45,000	\$45,000
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$837,223</b>	<b>\$889,303</b>	<b>\$945,969</b>	<b>\$945,969</b>	<b>\$945,969</b>
<b>Net Cost:</b>	<b>\$0</b>	<b>(\$12,225)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 2018-19 requested budget includes expenditures in the amount of \$243,773 and revenues in the amount of \$100. Expenditures that exceed revenues will be covered by fund balance.

**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. The most recent authorization of the Secure Rural Schools Act expired on September 30, 2013. On April 15, 2015, the Secure Rural Schools Act was extended for two years; however, the future of the program is unknown after the two year extension.

**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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$2,460	\$3,218	\$100	\$100
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,460</b>	<b>\$3,218</b>	<b>\$100</b>	<b>\$100</b>
<b>Total Revenues:</b>	<b>\$2,460</b>	<b>\$3,218</b>	<b>\$100</b>	<b>\$100</b>
<b>Category: 030</b> SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$25,238	\$30,614	\$74,250	\$74,250
034900 PUBLICATIONS & LEGAL NOTICES	\$185	\$1,183	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$25,424</b>	<b>\$31,797</b>	<b>\$74,250</b>	<b>\$74,250</b>
<b>Category: 095</b> OTHER FINANCING USES				
095235 TRAN OUT SHERIFF	\$0	\$0	\$65,000	\$65,000
095301 TRAN OUT ROADS	\$0	\$0	\$25,000	\$25,000
096391 TRAN OUT FIRE ZONE #1	\$2,202	\$1,226	\$79,523	\$79,523
<b>OTHER FINANCING USES</b>	<b>\$2,202</b>	<b>\$1,226</b>	<b>\$169,523</b>	<b>\$169,523</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$27,626</b>	<b>\$33,024</b>	<b>\$243,773</b>	<b>\$243,773</b>
<b>Net Cost:</b>	<b>\$25,166</b>	<b>\$29,805</b>	<b>\$243,673</b>	<b>\$243,673</b>

**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 for services, equipment, and building occupancy by departments and agencies. This is allowable in the countywide cost allocation plan regulations.

**BUDGET REQUESTS**

This budget unit reflects expense offsets and revenue from that portion of the County-wide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$2.07 million for FY 2018-19 as calculated by the Auditor-Controller's Office.

**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 A-87 (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	(\$1,046,426)	(\$1,888,447)	(\$2,069,672)	(\$2,069,672)	(\$2,069,672)
<b>INTRAFUND TRANSFERS</b>	(\$1,046,426)	(\$1,888,447)	(\$2,069,672)	(\$2,069,672)	(\$2,069,672)
<b>Total Expenditures/Appropriations:</b>	(\$1,046,426)	(\$1,888,447)	(\$2,069,672)	(\$2,069,672)	(\$2,069,672)
<b>Net Cost:</b>	(\$1,046,426)	(\$1,888,447)	(\$2,069,672)	(\$2,069,672)	(\$2,069,672)

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# Public Protection

## TRIAL COURTS

Fund 0060 General, Department 201

Lawrence G. Lees, 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 REQUESTS

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 2018-19 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 \$2.2 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 \$287,833.

### 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$144,863	\$154,637	\$150,302	\$150,302	
317504 VCF BASE FINES COUNTY	\$427,143	\$460,628	\$447,216	\$447,216	
318500 COURT FINES	\$31,292	\$35,465	\$31,561	\$31,561	
318504 CF BASE FINES COUNTY	\$40,275	\$53,697	\$38,544	\$38,544	
318525 COURT FINE SARB TRUANCY	\$70	\$39	\$0	\$0	
318590 RESTITUTION FINES REBATE	\$0	\$323	\$0	\$0	
319101 PENALTY ASSESSMENT	\$351,531	\$366,277	\$344,578	\$344,578	
319102 VCF ADDITIONAL PARKING PENALTY	\$4,059	\$4,024	\$2,600	\$2,600	
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$531,787	\$35,682	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$1,531,022</b>	<b>\$1,110,775</b>	<b>\$1,014,801</b>	<b>\$1,014,801</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
675100 CLERK FILING FEES	(\$999)	(\$447)	\$0	\$0	
675101 RESTITUTION ADMIN FEE	\$18,340	\$18,505	\$19,420	\$19,420	
675260 FCS FILING FEES	\$5,290	\$5,460	\$5,570	\$5,570	
675500 COURT FEES	\$175	\$146	\$123	\$123	
675760 TRAFFIC SCHOOL ADMIN FEE	\$156,664	\$145,346	\$148,567	\$148,567	
675761 TRAFFIC VIOLATOR (\$24)	\$119,824	\$112,943	\$112,240	\$112,240	
675762 TRAFFIC VIOLATOR (BAL)	\$528,586	\$505,274	\$506,738	\$506,738	
675771 PROOF OF CORRECTION (\$10)	\$193	\$113	\$125	\$125	
675900 DUI SCHOOL ADMIN FEES	\$10,376	\$10,783	\$9,983	\$9,983	
679915 RECORDING & INDEXING FEE	\$137,632	\$122,177	\$132,422	\$132,422	
693001 CHARGES FOR SERVICES	\$57,578	\$57,578	\$65,000	\$65,000	
693006 CHGS FOR SVS COURT COLLECTIONS	\$201,798	\$206,286	\$194,425	\$194,425	
693010 RETURNED CHECK SERVICE CHARGE	\$1,798	\$1,948	\$2,092	\$2,092	
<b>CHARGES FOR SERVICES</b>	<b>\$1,237,258</b>	<b>\$1,186,115</b>	<b>\$1,196,705</b>	<b>\$1,196,705</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799391 PRIOR PERIOD REV ADJUSTMENT	\$60,674	\$2,942	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$60,674</b>	<b>\$2,942</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$2,828,956</b>	<b>\$2,299,833</b>	<b>\$2,211,506</b>	<b>\$2,211,506</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$1,320	\$0	\$0	
018501 WORKERS COMP EXPERIENCE	\$20,684	\$13,759	\$1,944	\$1,944	
<b>SALARIES AND BENEFITS</b>	<b>\$20,684</b>	<b>\$15,080</b>	<b>\$1,944</b>	<b>\$1,944</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032590 CHGS FAC MGMT COMM	\$4	\$4	\$5	\$5	
032992 CHGS FAC MGMT HSHLD XP	\$6	\$6	\$7	\$7	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$10,210	\$8,539	\$6,393	\$6,393	
033700 MAINTENANCE OF STRUCTURES	\$56,092	\$54,797	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$70,466	\$87,664	\$72,003	\$72,003	
034800 PROF & SPECIAL SERVICES	\$109,058	\$112,351	\$116,273	\$116,273	
034811 PROF COLLECTIONS SVS	\$201,798	\$206,286	\$194,425	\$194,425	
034890 CHGS FAC MGMT PROF SVS	\$117	\$104	\$118	\$118	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$100,000	\$100,000	
035940 TRANS/TRVL FUEL	\$2,670	\$2,052	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$18,792	\$19,874	\$4,821	\$4,821	
036100 UTILITIES	\$122,821	\$126,666	\$150,000	\$150,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$592,037</b>	<b>\$618,348</b>	<b>\$647,045</b>	<b>\$647,045</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27,327	\$21,531	\$18,206	\$18,206	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,037	(\$2,173)	(\$2,035)	(\$2,035)	
050800 TAXES & ASSESSMENTS	\$1,019	\$1,037	\$0	\$0	
051391 CONTR TO STATE OF CALIFORNIA	\$1,316,853	\$1,322,488	\$1,301,573	\$1,301,573	
<b>OTHER CHARGES</b>	<b>\$1,347,238</b>	<b>\$1,342,884</b>	<b>\$1,317,744</b>	<b>\$1,317,744</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095803 TRAN OUT COURTHOUSE BOND	\$531,787	\$534,862	\$532,606	\$532,606	
<b>OTHER FINANCING USES</b>	<b>\$531,787</b>	<b>\$534,862</b>	<b>\$532,606</b>	<b>\$532,606</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,491,746</b>	<b>\$2,511,175</b>	<b>\$2,499,339</b>	<b>\$2,499,339</b>	
<b>Net Cost:</b>	<b>(\$337,209)</b>	<b>\$211,341</b>	<b>\$287,833</b>	<b>\$287,833</b>	

**CONFLICT PUBLIC DEFENSE**  
Fund 0060 General, Budget Unit 203  
Lawrence G. Lees, 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. 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 2018-19 appropriations request is \$2.7 million. The current contracted Conflict Public Defender services agreement is in effect through 2022. Due to the recent increase of homicide and complex cases, costs for investigators and expert services continue to increase. The Requested Budget includes a routine roll-over of a \$250,000 contingency which is the historical amount budgeted for contingency reserve for investigative and court-ordered costs outside of the County's control. In the event expenses exceed budget authority during the fiscal year, the Board will be asked to consider appropriating these contingency funds. The only revenue is from public defender fees collected and distributed by the court. Due to continuing discussions in California about reducing some fees and fines, it's most conservative not to budget any fee revenue for FY 2018-19. The net County cost for FY 2018-19 is \$2.7 million which includes the allowed two percent increase of General Fund over the FY 2017-18 Adjusted Budget. Expenses under this budget are carefully monitored 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**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$15,117	\$9,075		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$15,117	\$9,075		\$0	\$0
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$175		\$0	\$0
799311 LITIGATION SETTLEMENT	\$0	\$145,831		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$146,006		\$0	\$0
<b>Total Revenues:</b>	\$15,117	\$155,082		\$0	\$0
<b>Category: 030</b> SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$44,818		\$0	\$0
034828 PROF LEGAL SVS	\$1,729,503	\$1,907,398		\$1,836,985	\$1,836,985
034855 PROF INVESTIGATION SVS	\$321,646	\$328,016		\$370,000	\$370,000
034856 PROF HOMICIDE SVS	\$141,400	\$214,460		\$256,025	\$256,025
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$266		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$2,192,549	\$2,494,959		\$2,463,010	\$2,463,010
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$45,986	\$21,518		\$23,326	\$23,326
<b>OTHER CHARGES</b>	\$45,986	\$21,518		\$23,326	\$23,326
<b>Category: 090</b> APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$250,000	\$250,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0		\$250,000	\$250,000
<b>Total Expenditures/Appropriations:</b>	\$2,238,536	\$2,516,478		\$2,736,336	\$2,736,336
<b>Net Cost:</b>	\$2,223,418	\$2,361,395		\$2,736,336	\$2,736,336

**PUBLIC DEFENDER**  
Fund 0060 General, Budget Unit 207  
Jeffrey E. Gorder, Public Defender

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**PROGRAM DESCRIPTION**

The Public Defender budget unit 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 Office and, for cases in which the Public Defender must declare a legal conflict of interest, by local, private attorneys through a single contract for services. 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.

**BUDGET REQUESTS**

The FY 2018-19 net County cost of \$4 million includes an allowed two percent General Fund increase over FY 2017-18 modified net County cost (Adjusted Budget minus use of AB109 designated funds) and use of projected FY 2017-18 "savings" (primarily from staff turnover). The department requests two additional positions, a Senior Deputy Public Defender (handles the most serious cases, including homicides; creates an additional opportunity for advancement within the department), and a Deputy Public Defender I/II/III (to address additional misdemeanor cases). The budget includes anticipated costs of \$195,000 for the Public Defender's portion of the replacement Integrated Justice System case management system project. The roof replacement project cost of \$286,341 (offset by Accumulated Capital Outlay) is also in this requested budget.

**SUMMARY OF RECOMMENDATIONS**

There is concern with adding two new positions because, although there are significant savings now due to staff turnover, once all positions are filled and turnover is reduced, there will be a significant increase in use of General Fund. Only the Senior Deputy Public Defender position will be added at this time; the recommended change is to delete the cost of the requested Deputy Public Defender I/II/III which is \$105,444. The new net County cost is \$4,039,638 as \$10,178 of new revenue will go into the AB109 restricted fund.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$193,730	\$225,134		\$335,178	\$335,178
<b>INTERGOVERNMENTAL REVENUES</b>	\$193,730	\$225,134		\$335,178	\$335,178
<b>Category: 600 CHARGES FOR SERVICES</b>					
669100 PUBLIC DEFENDER FEES	\$34,364	\$32,111		\$30,000	\$30,000
692100 PHOTOCOPIES	\$72	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$34,436	\$32,111		\$30,000	\$30,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$216	\$0		\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$9		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,944	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$9,161	\$9		\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$185,334	\$302,373		\$286,341	\$286,341
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$185,334	\$302,373		\$286,341	\$286,341
<b>Total Revenues:</b>					
	\$422,662	\$559,628		\$651,519	\$651,519
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$2,026,846	\$2,088,365		\$2,355,462	\$2,355,462
011200 TERMINATION/SPECIAL PAY	\$26,475	\$44,928		\$25,000	\$25,000
017000 EXTRA HELP	\$18,378	\$51,682		\$25,000	\$25,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,356		\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$147,747	\$154,955		\$179,662	\$179,662
018201 EMPLOYER SHARE RETIREMENT	\$331,683	\$359,075		\$455,365	\$455,365
018204 EMPLOYER SHARE DEFERRED COMP	\$9,000	\$9,250		\$9,250	\$9,250
018205 EMPLOYER SHARE 401A	\$0	\$0		\$2,557	\$2,557
018300 EMPLOYER SHARE HEALTH INSUR	\$383,216	\$399,940		\$462,398	\$462,398
018307 EMPLOYR SHR OTHER POST EMP BEN	\$60,801	\$62,178		\$70,664	\$70,664
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,568	\$6,845		\$3,691	\$3,691
018500 WORKERS COMP EXPOSURE	\$28,470	\$27,245		\$20,221	\$20,221
018501 WORKERS COMP EXPERIENCE	\$22,383	\$19,164		\$12,504	\$12,504
<b>SALARIES AND BENEFITS</b>	\$3,065,015	\$3,224,988		\$3,623,214	\$3,623,214
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$104	\$458		\$200	\$200
032500 COMMUNICATIONS EXPENSE	\$6,826	\$7,635		\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$8	\$9		\$9	\$9

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$4,707	\$5,273	\$5,622	\$5,622	
032900 HOUSEHOLD EXPENSE	\$1,833	\$1,639	\$2,000	\$2,000	
032990 CHGS OC HSHLD SVS	\$0	\$7	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$14,402	\$17,846	\$14,691	\$14,691	
033102 INSUR XP LIABILITY EXPOSURE	\$8,444	\$7,955	\$6,259	\$6,259	
033103 INSUR XP MISCELLANEOUS	\$2,120	\$1,554	\$1,231	\$1,231	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,297	\$3,658	\$10,427	\$10,427	
033300 JURY & WITNESS EXPENSE	\$6,271	\$5,272	\$4,000	\$4,000	
033500 MAINTENANCE OF EQUIPMENT	\$69	\$39	\$150	\$150	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,998	\$2,861	\$2,925	\$2,925	
033700 MAINTENANCE OF STRUCTURES	\$0	\$20	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$11,110	\$25,757	\$56,400	\$56,400	
034100 MEMBERSHIPS	\$5,660	\$5,798	\$6,500	\$6,500	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$250	\$0	\$0	
034500 OFFICE EXPENSE	\$18,895	\$18,706	\$19,000	\$19,000	
034535 OFFICE XP EDUCATIONAL ITEMS	\$2,929	\$4,209	\$2,500	\$2,500	
034590 CHGS OC PHOTOCOPY SVS	\$1,770	\$1,800	\$1,682	\$1,682	
034591 CHGS OC POSTAGE SVS	\$1,063	\$1,440	\$1,867	\$1,867	
034592 CHGS OC OTHER MAIL SVS	\$1,658	\$1,468	\$1,471	\$1,471	
034800 PROF & SPECIAL SERVICES	\$113,285	\$123,723	\$108,000	\$108,000	
034828 PROF LEGAL SVS	\$0	\$610	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,837	\$3,977	\$1,500	\$1,500	
034855 PROF INVESTIGATION SVS	\$110,257	\$72,817	\$75,000	\$75,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$462	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$55,438	\$61,531	\$124,000	\$124,000	
035100 RENTS & LEASES OF EQUIPMENT	\$6,179	\$4,819	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$943	\$1,067	\$1,500	\$1,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$4,314	\$21,909	\$15,000	\$15,000	
035592 CHGS IT TELECOMM EQP	\$42	\$106	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$14,679	\$13,263	\$20,000	\$20,000	
035900 TRANSPORTATION & TRAVEL	\$8,657	\$10,942	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$5,276	\$5,811	\$5,000	\$5,000	
035941 TRANS/TRVL MILEAGE	\$737	\$582	\$1,200	\$1,200	
035990 CHGS FLEET TRANS/TRVL	\$27,507	\$24,093	\$12,446	\$12,446	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$269	\$144	\$250	\$250	
036100 UTILITIES	\$18,669	\$16,808	\$19,621	\$19,621	
<b>SERVICES AND SUPPLIES</b>	<b>\$461,465</b>	<b>\$477,531</b>	<b>\$546,451</b>	<b>\$546,451</b>	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$36,866	\$80,511		\$69,984	\$69,984
050003 BUILDING & EQUIP COST PLAN CHG	\$36,461	\$36,461		\$19,849	\$19,849
050800 TAXES & ASSESSMENTS	\$79	\$80		\$140	\$140
<b>OTHER CHARGES</b>	<b>\$73,407</b>	<b>\$117,053</b>		<b>\$89,973</b>	<b>\$89,973</b>
<b>Category: 070</b> CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0		\$135,000	\$135,000
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>		<b>\$135,000</b>	<b>\$135,000</b>
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$185,334	\$302,373		\$286,341	\$286,341
<b>OTHER FINANCING USES</b>	<b>\$185,334</b>	<b>\$302,373</b>		<b>\$286,341</b>	<b>\$286,341</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$3,785,222</b>	<b>\$4,121,947</b>		<b>\$4,680,979</b>	<b>\$4,680,979</b>
<b>Net Cost:</b>	<b>\$3,362,560</b>	<b>\$3,562,318</b>		<b>\$4,029,460</b>	<b>\$4,029,460</b>

**GRAND JURY**  
Fund 0060 General, Budget Unit 208  
Lawrence G. Lees, 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 2018-19 is \$103,946. While services and supplies increased by \$4,588, the requested budget reflects a decrease of \$9,363 when compared to the FY 2017-18 adjusted budget. The decrease is attributed to a decrease of \$13,951 in A-87 Central Service Costs. The Grand Jury anticipates ending FY 2017-18 on target.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
795000 AUDITOR VOID/STALE DATED CHECK	\$331	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$551	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$882</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$882</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$360	\$373	\$375	\$375	\$375
032591 CHGS IT COMM	\$237	\$259	\$479	\$479	\$479
032900 HOUSEHOLD EXPENSE	\$0	\$22	\$100	\$100	\$100
033306 JRY & WTNS MILEAGE	\$15,235	\$13,819	\$15,500	\$15,500	\$15,500
033307 JRY & WTNS PER DIEM	\$28,830	\$15,870	\$17,250	\$17,250	\$17,250
033309 JRY & WTNS TRAINING	\$2,740	\$3,120	\$3,240	\$3,240	\$3,240
033592 CHGS IT MNT HARD/SOFTWARE	\$186	\$109	\$74	\$74	\$74
033791 CHGS FAC MGMT MAINT STR	\$484	\$311	\$500	\$500	\$500
034500 OFFICE EXPENSE	\$1,291	\$1,138	\$1,200	\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$0	\$1,354	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$1,252	\$195	\$850	\$850	\$850
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$300	\$300	\$300
034892 CHGS IT PROFESSIONAL SVS	\$4,021	\$4,672	\$6,531	\$6,531	\$6,531
034900 PUBLICATIONS & LEGAL NOTICES	\$255	\$7,020	\$5,500	\$5,500	\$5,500
035100 RENTS & LEASES OF EQUIPMENT	\$1,683	\$1,540	\$1,683	\$1,683	\$1,683
035300 RENTS & LEASES OF STRUCTURES	\$11,524	\$11,869	\$12,228	\$12,228	\$12,228
035500 MINOR EQUIPMENT	\$0	\$92	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$805	\$805	\$805
035591 CHGS IT HARDWARE EQP	\$173	\$799	\$1,600	\$1,600	\$1,600
<b>SERVICES AND SUPPLIES</b>	<b>\$68,276</b>	<b>\$62,570</b>	<b>\$68,265</b>	<b>\$68,265</b>	<b>\$68,265</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$30,535	\$49,632	\$35,681	\$35,681	\$35,681
<b>OTHER CHARGES</b>	<b>\$30,535</b>	<b>\$49,632</b>	<b>\$35,681</b>	<b>\$35,681</b>	<b>\$35,681</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$98,811</b>	<b>\$112,202</b>	<b>\$103,946</b>	<b>\$103,946</b>	<b>\$103,946</b>
<b>Net Cost:</b>	<b>\$97,928</b>	<b>\$112,202</b>	<b>\$103,946</b>	<b>\$103,946</b>	<b>\$103,946</b>

# 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 \$100,000 in the fund for FY 2018-19.

### **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 final Prop 172 receipt is not received until August; year-to-date receipts are more than five percent lower compared to this time last year.

The beginning fund balance in the Proposition 172 Reserve at July 1, 2017 was \$7.5 million. FY 2017-18 and FY 2018-19 will draw down the reserve by \$5.3 million in total. The estimated ending reserve balance at June 30, 2019 is zero.

Estimated Beginning Balance, 7/1/2017 \$7,541,616

FY 2017-18, Sheriff, 235	\$1,112,746
FY 2017-18, District Attorney 227	\$1,028,201
FY 2017-18, Probation 263	<u>\$ 39,566</u>
Total Used	\$2,180,513

Estimated Ending Balance, 6/30/2018 \$5,361,103

FY 2018-19, Sheriff, 235	\$3,254,351
FY 2018-19, District Attorney 227	\$1,742,749
FY 2018-19, Probation 263	<u>\$ 364,003</u>
Total Used	\$5,361,103

Estimated Ending Balance, 6/30/2019 \$ 0

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$180,883	\$254,702		\$100,000	\$100,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$180,883	\$254,702		\$100,000	\$100,000
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,000,721	\$1,671,116		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$1,000,721	\$1,671,116		\$0	\$0
<b>Total Revenues:</b>	\$1,181,604	\$1,925,818		\$100,000	\$100,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0		\$0	\$0
<b>Net Cost:</b>	(\$1,181,604)	(\$1,925,818)		(\$100,000)	(\$100,000)

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 2017-18, this budget projects to end the fiscal year over budget by \$48,886; however, savings from cost center 140 will be used to stabilize this budget prior to fiscal year end. This budget is projecting to be over budget due to increased costs in Salaries and Benefits and a revenue shortfall. This is not abnormal for this cost center, please see narrative for cost center 140.

The FY 2018-19 requested expenditure appropriations are \$478,366, which are \$36,461 higher than the 2017-18 Adjusted Budget, due to increased costs in Salaries and Benefits and A-87 Central Service charges. Requested revenue appropriations are \$244,867, which are \$31,883 higher than the FY 2017-18 Adjusted Budget, due to increased fee revenue based on the most recent fee study that was approved by the Board on December 12, 2017. Overall, the Net County Cost requested for FY 2018-19 is \$4,578 more than the 2017-18 Adjusted Budget; a 2% increase as allowed.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$42,445	\$49,919		\$54,408	\$54,408
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$42,445	\$49,919		\$54,408	\$54,408
<b>Category: 600</b> CHARGES FOR SERVICES					
675100 CLERK FILING FEES	\$8,639	\$9,060		\$9,207	\$9,207
679500 CERTIFIED COPIES	\$533	\$561		\$528	\$528
679501 CERTFD COPIES VITAL HLTH STATS	\$247	\$260		\$199	\$199
679800 FICTITIOUS BUSINESS NAME FEES	\$55,221	\$66,593		\$80,897	\$80,897
692280 DOCUMENTARY HANDLING FEE	\$4,750	\$4,770		\$4,872	\$4,872
692900 PASSPORT FEES	\$42,525	\$50,160		\$58,800	\$58,800
692910 MISC CLERKS FEES	\$12,511	\$20,060		\$26,652	\$26,652
692920 CLERKS NOTARY FEE	\$9,676	\$7,670		\$9,204	\$9,204
<b>CHARGES FOR SERVICES</b>	\$134,104	\$159,135		\$190,359	\$190,359
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,120	\$0		\$0	\$0
799900 CASH OVER/SHORT	(\$79)	\$3		\$100	\$100
<b>MISCELLANEOUS REVENUES</b>	\$1,041	\$3		\$100	\$100
<b>Total Revenues:</b>	\$177,590	\$209,057		\$244,867	\$244,867
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$162,664	\$193,214		\$194,881	\$194,881
011200 TERMINATION/SPECIAL PAY	\$0	\$0		\$953	\$953
017000 EXTRA HELP	\$16,458	\$10,958		\$16,609	\$16,609
017502 OVERTIME PAY	\$188	\$527		\$641	\$641
017517 CELL/PDA COMM ALLOWANCE PROG	\$696	\$665		\$846	\$846
018100 EMPLOYER SHARE FICA	\$12,132	\$14,492		\$15,690	\$15,690
018201 EMPLOYER SHARE RETIREMENT	\$27,228	\$34,535		\$38,569	\$38,569
018204 EMPLOYER SHARE DEFERRED COMP	\$4,438	\$4,435		\$4,625	\$4,625
018300 EMPLOYER SHARE HEALTH INSUR	\$48,338	\$58,873		\$58,707	\$58,707
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,879	\$5,795		\$5,847	\$5,847
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$534	\$491		\$252	\$252
018500 WORKERS COMP EXPOSURE	\$2,469	\$2,585		\$1,798	\$1,798
<b>SALARIES AND BENEFITS</b>	\$280,029	\$326,574		\$339,418	\$339,418
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$8		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,967	\$1,916		\$2,200	\$2,200
032591 CHGS IT COMM	\$138	\$155		\$330	\$330

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$12	\$10	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$1,712	\$1,968	\$2,300	\$2,300	
033102 INSUR XP LIABILITY EXPOSURE	\$732	\$746	\$557	\$557	
033103 INSUR XP MISCELLANEOUS	\$77	\$72	\$61	\$61	
033500 MAINTENANCE OF EQUIPMENT	\$6,019	\$5,714	\$11,846	\$11,846	
033592 CHGS IT MNT HARD/SOFTWARE	\$280	\$229	\$300	\$300	
033700 MAINTENANCE OF STRUCTURES	\$0	\$17	\$180	\$180	
033791 CHGS FAC MGMT MAINT STR	\$1,355	\$2,034	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$100	\$225	\$400	\$400	
034500 OFFICE EXPENSE	\$2,778	\$3,771	\$4,500	\$4,500	
034526 OFFICE XP POSTAGE	\$54	\$91	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$4,547	\$4,757	\$6,537	\$6,537	
034592 CHGS OC OTHER MAIL SVS	\$871	\$860	\$2,000	\$2,000	
034800 PROF & SPECIAL SERVICES	\$230	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$9,672	\$9,704	\$22,000	\$22,000	
035100 RENTS & LEASES OF EQUIPMENT	\$626	\$682	\$1,000	\$1,000	
035300 RENTS & LEASES OF STRUCTURES	\$38,604	\$39,768	\$40,961	\$40,961	
035500 MINOR EQUIPMENT	\$42	\$203	\$5,300	\$5,300	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$800	\$800	
035591 CHGS IT HARDWARE EQP	\$779	\$307	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$36	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$2,728	\$1,872	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$0	\$174	\$0	\$0	
036100 UTILITIES	\$5,982	\$5,718	\$7,000	\$7,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$79,312</b>	<b>\$81,049</b>	<b>\$115,572</b>	<b>\$115,572</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,117	\$13,916	\$23,376	\$23,376	
<b>OTHER CHARGES</b>	<b>\$19,117</b>	<b>\$13,916</b>	<b>\$23,376</b>	<b>\$23,376</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$378,459</b>	<b>\$421,540</b>	<b>\$478,366</b>	<b>\$478,366</b>	
<b>Net Cost:</b>	<b>\$200,869</b>	<b>\$212,482</b>	<b>\$233,499</b>	<b>\$233,499</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**

Total FY 2018-19 requested appropriations are \$8.65 million which is a nine percent increase from the FY 2017-18 Adjusted Budget. This is primarily due to standard Salaries and Benefits increases and a \$25,000 increase to Extra Help to support the Consumer Fraud Unit (activities funded by the Consumer Fraud revenue). The department requests to delete one filled Staff Services Manager and to add one Chief Fiscal Officer position. The budget includes a share of cost to replace the Integrated Justice System case management system. This cost center has a budget deficit in the amount of \$2.6 million, of which \$758,129 is funded with Consumer Fraud civil penalties restricted fund balance and \$109,410 miscellaneous restricted fund balance, leaving a deficit of \$1,742,749, which will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net zero adjustment to reduce the General Fund amount supporting illegal dumping to be in line with recent activity and reduce expenses by the same amount.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The District Attorney concurs with this budget as recommended.

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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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$21,112	\$24,078	\$21,000	\$21,000	\$21,000
318500 COURT FINES	\$5,000	\$5,100	\$5,000	\$5,000	\$5,000
318501 CF MISDEMEANOR DIVERSION PROG	\$450	\$150	\$400	\$400	\$400
319104 CIVIL PENALTIES	\$372,881	\$1,944,844	\$0	\$0	\$0
319180 ASSET SEIZURE AND FORFEITURE	\$1,367	\$3,089	\$1,500	\$1,500	\$1,500
319181 ASSET SEIZURE/STATE	\$51,872	\$42,164	\$50,000	\$50,000	\$50,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$452,683</b>	<b>\$2,019,426</b>	<b>\$77,900</b>	<b>\$77,900</b>	<b>\$77,900</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531500 STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230	\$55,230
542400 STATE POST REIMBURSEMENT	\$2,500	\$4,281	\$2,500	\$2,500	\$2,500
542603 ST REALIGNMENT 2011 AB109	\$379,327	\$380,898	\$397,784	\$397,784	\$397,784
549566 STATE COPS GRANT	\$70,286	\$49,849	\$60,000	\$60,000	\$60,000
549575 STATE AUTO THEFT/DUI CRIME	\$188,872	\$188,321	\$185,000	\$185,000	\$185,000
549576 STATE WORKERS COMP FRAUD GRANT	\$137,307	\$147,122	\$147,122	\$147,122	\$147,122
549577 STATE AUTO INSUR FRAUD GRANT	\$55,000	\$55,000	\$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
560953 FEDERAL DOJ GRANT	\$61,064	\$0	\$0	\$0	\$0
563700 CONTRIBUTION FROM REDDING	\$0	\$0	\$100,000	\$100,000	\$100,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,040,188</b>	<b>\$1,971,303</b>	<b>\$2,093,236</b>	<b>\$2,093,236</b>	<b>\$2,093,236</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
692100 PHOTOCOPIES	\$41,903	\$32,565	\$36,000	\$36,000	\$36,000
692150 ADMIN FEES	\$8,814	\$5,099	\$10,000	\$10,000	\$10,000
692151 DIVERSION FEES	\$2,766	\$1,932	\$4,000	\$4,000	\$4,000
692153 ADMIN FEES COURTS	\$1,203	\$616	\$1,000	\$1,000	\$1,000
692154 DIVERSION FEES COURTS	\$110	\$47	\$0	\$0	\$0
692361 TESTING REIMBURSEMENT	\$9,386	\$4,952	\$10,000	\$10,000	\$10,000
<b>CHARGES FOR SERVICES</b>	<b>\$64,184</b>	<b>\$45,213</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$61,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$225,000	\$0	\$0	\$0
792522 CONTRIBUTION FROM TRUST FUND	\$53,986	\$47,525	\$60,000	\$60,000	\$60,000
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$6	\$50	\$50	\$50
799215 UNCLAIMED MONEY	\$15	\$0	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$500	\$6,124	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$31,372	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$45)	\$1	\$50	\$50	\$50
<b>MISCELLANEOUS REVENUES</b>	<b>\$85,829</b>	<b>\$278,657</b>	<b>\$60,100</b>	<b>\$60,100</b>	<b>\$60,100</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$3,775,099	\$3,782,323	\$3,733,951	\$3,733,951	\$3,733,951

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800235 TRANS IN SHERIFF	\$53,429	\$3,435	\$11,000	\$11,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,828,529</b>	<b>\$3,785,758</b>	<b>\$3,744,951</b>	<b>\$3,744,951</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$0	\$10	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$6,471,415</b>	<b>\$8,100,369</b>	<b>\$6,037,187</b>	<b>\$6,037,187</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$4,048,128	\$4,185,888	\$4,661,675	\$4,661,675	
011200 TERMINATION/SPECIAL PAY	\$22,361	\$40,474	\$0	\$0	
017000 EXTRA HELP	\$178,710	\$89,518	\$76,000	\$76,000	
017502 OVERTIME PAY	\$17,846	\$8,217	\$10,000	\$10,000	
017509 HOLIDAY OVERTIME PAY	\$480	\$0	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,545	\$3,103	\$3,240	\$3,240	
018100 EMPLOYER SHARE FICA	\$250,258	\$256,989	\$297,388	\$297,388	
018201 EMPLOYER SHARE RETIREMENT	\$902,775	\$1,008,863	\$1,202,801	\$1,202,801	
018204 EMPLOYER SHARE DEFERRED COMP	\$3,296	\$2,137	\$9,250	\$9,250	
018205 EMPLOYER SHARE 401A	\$476	\$2,332	\$6,176	\$6,176	
018300 EMPLOYER SHARE HEALTH INSUR	\$676,930	\$696,139	\$798,204	\$798,204	
018301 EMPLOYER SHARE HEALTH INS PERS	\$150,476	\$162,383	\$160,000	\$160,000	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$676	\$0	\$0	
018307 EMPLYR SHR OTHER POST EMP BEN	\$121,437	\$125,571	\$139,851	\$139,851	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$17,225	\$13,190	\$7,112	\$7,112	
018500 WORKERS COMP EXPOSURE	\$58,685	\$54,059	\$39,861	\$39,861	
018501 WORKERS COMP EXPERIENCE	\$103,888	\$150,078	\$106,848	\$106,848	
<b>SALARIES AND BENEFITS</b>	<b>\$6,555,523</b>	<b>\$6,799,622</b>	<b>\$7,518,406</b>	<b>\$7,518,406</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$9,269	\$7,845	\$4,800	\$4,800	
032328 CLTHG/PERS SAFETY CLOTHING	\$3,989	\$3,027	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$28,412	\$30,297	\$30,000	\$30,000	
032590 CHGS FAC MGMT COMM	\$989	\$910	\$843	\$843	
032591 CHGS IT COMM	\$11,559	\$14,713	\$15,800	\$15,800	
032700 FOOD EXPENSE	\$814	\$997	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$982	\$346	\$250	\$250	
032992 CHGS FAC MGMT HSHLD XP	\$57,124	\$54,562	\$58,617	\$58,617	
033102 INSUR XP LIABILITY EXPOSURE	\$17,404	\$15,762	\$12,364	\$12,364	
033103 INSUR XP MISCELLANEOUS	\$5,020	\$4,446	\$3,349	\$3,349	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
033105	INSUR XP LIABILITY EXPERIENCE	\$188,610	\$169,209	\$120,934	\$120,934	
033300	JURY & WITNESS EXPENSE	\$16,936	\$16,541	\$35,000	\$35,000	
033310	JRY & WTNS PROF WITNESS FEES	\$47,092	\$41,008	\$35,000	\$35,000	
033500	MAINTENANCE OF EQUIPMENT	\$999	\$499	\$2,500	\$2,500	
033592	CHGS IT MNT HARD/SOFTWARE	\$10,234	\$7,720	\$49,163	\$49,163	
033791	CHGS FAC MGMT MAINT STR	\$31,205	\$41,719	\$50,000	\$50,000	
034100	MEMBERSHIPS	\$15,903	\$17,363	\$20,000	\$20,000	
034309	MISC XP PRIOR PERIOD REV ADJ	\$15,500	\$0	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$6,096	\$0	\$0	
034500	OFFICE EXPENSE	\$112,954	\$100,454	\$65,000	\$65,000	
034527	OFFICE XP PRINTING	\$3,005	\$6,721	\$4,500	\$4,500	
034529	OFFICE XP PUBLICATIONS	\$12,844	\$0	\$20,000	\$20,000	
034531	OFFICE XP PROMOTIONAL ITEMS	\$912	\$1,484	\$0	\$0	
034535	OFFICE XP EDUCATIONAL ITEMS	\$793	\$0	\$0	\$0	
034537	OFFICE XP BOOKS	\$1,401	\$0	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$2,690	\$2,601	\$3,100	\$3,100	
034591	CHGS OC POSTAGE SVS	\$9,628	\$11,357	\$12,000	\$12,000	
034592	CHGS OC OTHER MAIL SVS	\$5,046	\$4,772	\$5,800	\$5,800	
034800	PROF & SPECIAL SERVICES	\$6,648	\$7,885	\$17,000	\$17,000	
034807	PROF BANK SVS	\$220	\$183	\$220	\$220	
034810	PROF CLEANUP SVS	\$8,951	\$7,104	\$10,000	\$10,000	
034826	PROF LAB SVS	\$35,238	\$52,473	\$50,000	\$50,000	
034835	PROF PHOTO/FILMING SVS	\$24,462	\$18,168	\$25,000	\$25,000	
034837	PROF PREEMPLOYMENT SVS	\$7,239	\$3,251	\$3,000	\$3,000	
034852	PROF TRANSCRIBING SVS	\$23,198	\$20,613	\$22,000	\$22,000	
034860	PROF BENEFITS ADMIN SVS	\$103,551	\$112,088	\$120,000	\$120,000	
034890	CHGS FAC MGMT PROF SVS	\$4,887	\$5,655	\$4,355	\$4,355	
034892	CHGS IT PROFESSIONAL SVS	\$187,635	\$209,138	\$237,500	\$237,500	
034900	PUBLICATIONS & LEGAL NOTICES	\$5,963	\$6,514	\$4,500	\$4,500	
035100	RENTS & LEASES OF EQUIPMENT	\$12,138	\$14,835	\$14,000	\$14,000	
035300	RENTS & LEASES OF STRUCTURES	\$2,703	\$1,875	\$3,000	\$3,000	
035329	R/L STR STORAGE FACILITIE	\$0	\$0	\$1,000	\$1,000	
035500	MINOR EQUIPMENT	\$16,238	\$17,942	\$30,000	\$30,000	
035590	CHGS IT SOFTWARE EQP	\$2,073	\$5,479	\$10,000	\$10,000	
035591	CHGS IT HARDWARE EQP	\$38,024	\$42,554	\$55,000	\$55,000	
035592	CHGS IT TELECOMM EQP	\$377	\$166	\$1,000	\$1,000	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$15,926	\$15,520	\$20,000	\$20,000	
035740	SP DEPT XP GUN SUPPLIES	\$4,497	\$3,577	\$5,000	\$5,000	
035754	SP DEPT XP ONLINE DATA SUBSCR	\$966	\$0	\$1,000	\$1,000	



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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$55,571	\$46,161	\$56,500	\$56,500	
035940 TRANS/TRVL FUEL	\$19,874	\$20,249	\$28,000	\$28,000	
035990 CHGS FLEET TRANS/TRVL	\$80,718	\$65,376	\$90,000	\$90,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$330	\$490	\$500	\$500	
036100 UTILITIES	\$40,822	\$45,956	\$50,000	\$50,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,309,587</b>	<b>\$1,283,723</b>	<b>\$1,411,095</b>	<b>\$1,411,095</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$98,500	\$291,192	\$377,889	\$377,889	
050003 BUILDING & EQUIP COST PLAN CHG	\$90,308	\$170,288	\$174,005	\$174,005	
050800 TAXES & ASSESSMENTS	\$192	\$193	\$220	\$220	
<b>OTHER CHARGES</b>	<b>\$189,002</b>	<b>\$461,674</b>	<b>\$552,114</b>	<b>\$552,114</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$22,023	\$0	\$0	\$0	
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$166,197	\$166,197	
<b>CAPITAL ASSETS</b>	<b>\$22,023</b>	<b>\$0</b>	<b>\$166,197</b>	<b>\$166,197</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088173 C/A MISCELLANEOUS GENERAL	(\$123,939)	(\$97,872)	(\$115,000)	(\$115,000)	
088235 C/A SHERIFF	(\$4,603)	(\$2,641)	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$833,956)	(\$817,454)	(\$870,337)	(\$870,337)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$962,498)</b>	<b>(\$917,967)</b>	<b>(\$1,000,337)</b>	<b>(\$1,000,337)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$7,113,637</b>	<b>\$7,627,052</b>	<b>\$8,647,475</b>	<b>\$8,647,475</b>	
<b>Net Cost:</b>	<b>\$642,222</b>	<b>(\$473,316)</b>	<b>\$2,610,288</b>	<b>\$2,610,288</b>	

## CHILD SUPPORT SERVICES

Fund 0192 Child Support Services, Budget Unit 228  
Terri M. Morelock, 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, the department implemented a neutral negotiation process where both parents are encouraged to meet with a child support expert to reach a support agreement. This allows the parents to be the decision makers.

In February 2018, the department went live with PayPal, giving parents another way to pay their child support. Parents continue to have the option to make 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 lobby, or may be made 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. Other enforcement programs include 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 73 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, as long as the local agency is in compliance with current program standards.

### BUDGET REQUESTS

FY 2018-19 requested expenditures are \$8.2 million, decreased \$104,878 (1.2 percent) compared to the previous year's adjusted budget appropriation. Salaries and Benefits have increased by \$606,701 (9.9 percent). Services and Supplies are requested at \$1.2 million, a decrease of \$704,720 (36 percent) compared to the FY 2017-18 Adjusted Budget, primarily due to decrease in lease costs. Central Service A-87 costs have decreased \$6,858 (3.4 percent). Intergovernmental Revenues are nearly \$8 million at the approved Federal and State share ratios. No County General Fund support is requested. The department will balance its 2018-19 Requested Budget with the use Federal Financial Participation (FFP) funds in the amount of \$243,594 federal match and \$125,488 from the fund balance. There are no capital assets or position changes requested. This is essentially a status quo budget.

In FY 2016-17, DCSS collected and distributed almost \$19.5 million in current child support and arrears payments. DCSS has an open caseload of approximately 10,767 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.

## **SUMMARY OF RECOMMENDATIONS**

The budget is recommended as requested by DCSS. 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**

In the last seven years, 35 percent of DCSS's staff retired, with another six retiring in 2018, including three from the leadership team. Thirty-eight percent of the current staff have five years' or less experience. Eight new staff have been hired since September 2017; this is 10 percent of the current staff. Losing institutional knowledge and training new personnel, while addressing the needs of families and meeting compliance and performance requirements, is an ongoing challenge.

Flat funding is an ongoing concern. There is a movement among the Child Support Directors Association to educate and inform both CSAC and Urban Counties Coalition about the need for additional state funding.

## **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$28,077	\$37,495	\$25,000	\$25,000	\$25,000
421200 RENTS/LEASES OF BUILDINGS	\$64,772	\$67,039	\$86,789	\$86,789	\$86,789
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$92,850</b>	<b>\$104,534</b>	<b>\$111,789</b>	<b>\$111,789</b>	<b>\$111,789</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531951 STATE CHILD SUPPORT ADMIN	\$2,300,177	\$2,454,816	\$2,513,168	\$2,513,168	\$2,513,168
531952 STATE CHILD SUPPORT EDP	\$116,804	\$116,805	\$116,805	\$116,805	\$116,805
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,465,050	\$4,765,233	\$4,878,503	\$4,878,503	\$4,878,503
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$243,594	\$243,594	\$243,594
551403 FEDERAL CHILD SUPPORT EDP	\$226,738	\$226,738	\$226,738	\$226,738	\$226,738
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$7,108,769</b>	<b>\$7,563,592</b>	<b>\$7,978,808</b>	<b>\$7,978,808</b>	<b>\$7,978,808</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$794	\$0	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$60	\$129	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$168	\$86	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$20,027	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$21,051</b>	<b>\$216</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$7,222,670</b>	<b>\$7,668,343</b>	<b>\$8,090,597</b>	<b>\$8,090,597</b>	<b>\$8,090,597</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,337,827	\$3,500,981	\$3,965,607	\$3,965,607	\$3,965,607
011200 TERMINATION/SPECIAL PAY	\$53,416	\$16,529	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$17,348	\$0	\$0	\$0	\$0
017502 OVERTIME PAY	\$10,541	\$10,042	\$10,000	\$10,000	\$10,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,439	\$1,440	\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$243,296	\$257,653	\$304,479	\$304,479	\$304,479
018201 EMPLOYER SHARE RETIREMENT	\$564,552	\$630,379	\$791,921	\$791,921	\$791,921
018204 EMPLOYER SHARE DEFERRED COMP	\$9,294	\$10,570	\$9,250	\$9,250	\$9,250
018205 EMPLOYER SHARE 401A	\$0	\$2,520	\$8,539	\$8,539	\$8,539
018300 EMPLOYER SHARE HEALTH INSUR	\$935,808	\$1,037,947	\$1,464,589	\$1,464,589	\$1,464,589
018307 EMPLOYR SHR OTHER POST EMP BEN	\$100,127	\$105,022	\$118,969	\$118,969	\$118,969
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$14,091	\$11,227	\$6,166	\$6,166	\$6,166
018500 WORKERS COMP EXPOSURE	\$46,959	\$44,258	\$33,502	\$33,502	\$33,502
018501 WORKERS COMP EXPERIENCE	\$71,309	\$61,668	\$43,260	\$43,260	\$43,260
<b>SALARIES AND BENEFITS</b>	<b>\$5,406,018</b>	<b>\$5,690,243</b>	<b>\$6,767,722</b>	<b>\$6,767,722</b>	<b>\$6,767,722</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$242	\$26	\$500	\$500	\$500

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$26,471	\$28,677	\$29,389	\$29,389	
032591 CHGS IT COMM	\$14,345	\$12,359	\$13,505	\$13,505	
032900 HOUSEHOLD EXPENSE	\$94	\$0	\$225	\$225	
032992 CHGS FAC MGMT HSHLD XP	\$56,982	\$63,929	\$57,000	\$57,000	
033102 INSUR XP LIABILITY EXPOSURE	\$13,924	\$12,836	\$10,370	\$10,370	
033103 INSUR XP MISCELLANEOUS	\$4,325	\$3,763	\$2,867	\$2,867	
033105 INSUR XP LIABILITY EXPERIENCE	\$293	\$105	\$77	\$77	
033500 MAINTENANCE OF EQUIPMENT	\$304	\$2,393	\$1,000	\$1,000	
033531 MNT EQP IT APRV	\$5,142	\$2,415	\$4,872	\$4,872	
033592 CHGS IT MNT HARD/SOFTWARE	\$8,945	\$4,976	\$5,064	\$5,064	
033700 MAINTENANCE OF STRUCTURES	\$5	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$8,814	\$13,102	\$10,200	\$10,200	
034100 MEMBERSHIPS	\$11,259	\$11,734	\$11,802	\$11,802	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$6,231	\$0	\$0	
034500 OFFICE EXPENSE	\$21,682	\$33,260	\$48,335	\$48,335	
034526 OFFICE XP POSTAGE	\$1,557	\$1,026	\$1,897	\$1,897	
034590 CHGS OC PHOTOCOPY SVS	\$275	\$466	\$275	\$275	
034591 CHGS OC POSTAGE SVS	\$37,284	\$34,005	\$45,662	\$45,662	
034592 CHGS OC OTHER MAIL SVS	\$5,124	\$5,146	\$5,950	\$5,950	
034594 CHGS IT OFFICE EXP	\$2,597	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$16,752	\$35,827	\$24,461	\$24,461	
034807 PROF BANK SVS	\$222	\$225	\$294	\$294	
034833 PROF PATERNITY TESTING SVS	\$8,520	\$7,080	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$6,342	\$4,095	\$8,573	\$8,573	
034838 PROF PROCESSING SVS	\$7,503	\$6,960	\$18,000	\$18,000	
034859 PROF LEGAL PROCESS SVS	\$28,915	\$20,591	\$33,483	\$33,483	
034892 CHGS IT PROFESSIONAL SVS	\$207,568	\$210,546	\$245,021	\$245,021	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$6,790	\$6,783	\$7,348	\$7,348	
035300 RENTS & LEASES OF STRUCTURES	\$1,092,153	\$1,130,379	\$480,170	\$480,170	
035500 MINOR EQUIPMENT	\$337	\$297	\$1,000	\$1,000	
035527 MINOR EQP OFFICE EQUIPMENT	\$488	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,747	\$0	\$5,602	\$5,602	
035591 CHGS IT HARDWARE EQP	\$0	\$5,909	\$3,645	\$3,645	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,642	\$4,739	\$6,367	\$6,367	
035900 TRANSPORTATION & TRAVEL	\$33,193	\$36,791	\$55,239	\$55,239	
035940 TRANS/TRVL FUEL	\$690	\$842	\$1,020	\$1,020	
035990 CHGS FLEET TRANS/TRVL	\$5,040	\$5,916	\$5,099	\$5,099	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$270	\$495	\$1,305	\$1,305	

**Budget Unit:** 228 - CHILD SUPPORT SERVICES (FUND 0192)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$78,980	\$78,687	\$100,930	\$100,930	
<b>SERVICES AND SUPPLIES</b>	\$1,719,837	\$1,792,625	\$1,256,847	\$1,256,847	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$109,017	\$198,375	\$191,517	\$191,517	
<b>OTHER CHARGES</b>	\$109,017	\$198,375	\$191,517	\$191,517	
<b>Total Expenditures/Appropriations:</b>	\$7,234,872	\$7,681,244	\$8,216,086	\$8,216,086	
<b>Net Cost:</b>	\$12,202	\$12,900	\$125,489	\$125,489	

**SHERIFF/CORONER-SHERIFF PATROL/ADMINISTRATION**  
Fund 0195 Public Safety, Budget Unit 235  
Tom Bosenko, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The 235 budget unit includes all activities of the Patrol Division (except the Burney Station), Investigations, and Services, 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**

For FY 2018-19, the total appropriations of \$18.8 million is a 5.43 percent reduction from the FY 2017-18 adjusted budget of \$19.8 million. A reduction in workers' compensation experience charges of \$424,413, a reduction to liability experience rates, A-87 reductions, and reductions to contribution to the City of Redding related to the Spillman project to replace the Integrated Public Safety (IPS) system, contribute to the overall reduction in requested appropriations. Revenues of \$16.7 million are 6.94 percent less than FY 2017-18 adjusted budget of \$18 million.

This unit has a submitted budget deficit of \$2 million, of which \$286,288 is funded with AB109 restricted fund balance, and \$76,301 is funded with miscellaneous restricted fund balances (various Asset Forfeiture and CALMMET grant), leaving a net County cost of \$1.66 million, which would come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends some net zero adjustments. Per the department, after budget documents were submitted it was noted that five radios to be purchased are now under the threshold to be capital assets. There's a net zero adjustment to move those appropriations from capital asset accounts to Minor Equipment. There are adjustments to correct the Salaries and Benefits amounts offset by an adjustment in Maintenance of Equipment.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
211010 LICENSE TO SELL FIREARMS	\$394	\$362	\$250	\$250	
216200 GUN PERMITS	\$85,199	\$103,140	\$90,000	\$90,000	
216210 GUN PERMIT RENEWALS	\$50,499	\$47,487	\$40,000	\$40,000	
216400 EXPLOSIVE PERMITS	\$450	\$350	\$300	\$300	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$136,543</b>	<b>\$151,339</b>	<b>\$130,550</b>	<b>\$130,550</b>	
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318510 CF CRIME PREVENTION PROGRAM	\$222	\$213	\$175	\$175	
319181 ASSET SEIZURE/STATE	\$129,883	\$105,093	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$130,105</b>	<b>\$105,306</b>	<b>\$175</b>	<b>\$175</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
542400 STATE POST REIMBURSEMENT	\$4,888	\$44,577	\$13,000	\$13,000	
542603 ST REALIGNMENT 2011 AB109	\$589,350	\$610,624	\$419,681	\$419,681	
544000 STATE AID STORM DAMAGE	\$0	\$6,844	\$0	\$0	
547500 STATE MANDATED COST REIMB	\$1,106	\$1,274	\$0	\$0	
549251 STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$874,500	\$874,500	
549560 STATE OCJP ANTI DRUG ABUSE	\$150,546	\$196,571	\$22,890	\$22,890	
549564 STATE RURAL CO LAW ENFORCEMENT	\$503,050	\$500,000	\$500,000	\$500,000	
549566 STATE COPS GRANT	\$198,559	\$121,660	\$140,000	\$140,000	
549601 STATE PROP 172 PUBLIC SFTY FND	\$6,211,800	\$6,211,800	\$6,211,800	\$6,211,800	
554100 FEDERAL DISASTER ASSISTANCE	\$71,862	\$55,093	\$0	\$0	
560600 FEDERAL EMERGENCY MGMT AGENCY	\$162,066	\$161,300	\$163,000	\$163,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$2,287	\$55,967	\$42,000	\$42,000	
560903 FEDERAL BUREAU OF RECLAMATION	\$26,825	\$0	\$0	\$0	
560951 FEDERAL DOJ BLOCK GRANT	\$36,585	\$0	\$42,045	\$42,045	
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$228,134	\$221,320	\$220,000	\$220,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$9,062,256</b>	<b>\$9,062,229</b>	<b>\$8,648,916</b>	<b>\$8,648,916</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$0	\$45	\$0	\$0	
678110 FINGERPRINT PUBLIC ASSIST	\$38,733	\$38,299	\$35,000	\$35,000	
678112 FINGERPRINT LIVESCAN REPLC FEE	\$1,895	\$7,822	\$15,000	\$15,000	
678150 CHRISTMAS TREE TAGS	\$85	\$70	\$0	\$0	
678200 SHERIFF CRIME REPORTS	\$4,089	\$591	\$300	\$300	
678210 LOCAL CRIMINAL HISTORY	\$925	\$700	\$450	\$450	
678221 REG SEX NARCOTIC ARSON OFFNDRS	\$150	\$0	\$0	\$0	
678222 REPORT VEHICLE REPOSSESSION	\$825	\$900	\$650	\$650	
678600 USFS LAW ENFORCEMENT	\$13,763	\$11,217	\$9,000	\$9,000	
678640 SHASTA TRINITY MJ CONTRACT	\$5,602	\$3,334	\$34,268	\$34,268	
678720 FED MARIJUANA ERADICATION	\$101,169	\$18,372	\$0	\$0	



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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
678740 SHASTA LAKE CITY PATROL	\$2,634,397	\$2,797,880	\$2,725,276	\$2,725,276	
692105 PHOTO LAB FEES	\$100	\$6	\$0	\$0	
692950 REPLACEMENT FUND CHARGES	\$317	\$1	\$0	\$0	
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$0	\$7,250	\$14,500	\$14,500	
693001 CHARGES FOR SERVICES	\$30,984	\$78,907	\$33,500	\$33,500	
693002 CHGS FOR SVS CITY OF ANDERSON	\$13,307	\$0	\$13,500	\$13,500	
693004 CHGS FOR SVS CITY OF REDDING	\$1,980	\$0	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$2,848,327</b>	<b>\$2,965,398</b>	<b>\$2,881,444</b>	<b>\$2,881,444</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$25,130	\$7,805	\$0	\$0	
792522 CONTRIBUTION FROM TRUST FUND	\$329,144	\$173,999	\$40,000	\$40,000	
798670 LEGAL ADVERTISING	\$10	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$10	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$743	\$5	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$33,958	\$79	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$1,071	\$0	\$0	\$0	
799400 JURY & WITNESS FEES	\$524	\$238	\$0	\$0	
799610 RESTITUTION DAMAGE PAYMENTS	\$4,753	\$764	\$0	\$0	
799900 CASH OVER/SHORT	\$867	(\$4)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$396,213</b>	<b>\$182,888</b>	<b>\$40,000</b>	<b>\$40,000</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$5,334,621	\$5,334,621	\$4,806,360	\$4,806,360	
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$0	\$65,000	\$65,000	
800411 TRANS IN PUBLIC HEALTH	\$6,822	\$210,130	\$177,704	\$177,704	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$5,341,443</b>	<b>\$5,544,751</b>	<b>\$5,049,064</b>	<b>\$5,049,064</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$8,745	\$15,220	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$60,020	\$21,948	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$68,765</b>	<b>\$37,168</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$17,983,656</b>	<b>\$18,049,082</b>	<b>\$16,750,149</b>	<b>\$16,750,149</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,976,557	\$5,468,272	\$6,034,157	\$6,034,157	
011200 TERMINATION/SPECIAL PAY	\$310,173	\$283,053	\$188,183	\$188,183	
017000 EXTRA HELP	\$268,246	\$172,532	\$218,029	\$218,029	
017501 SEARCH & RESCUE OVERTIME	\$781	\$0	\$0	\$0	
017502 OVERTIME PAY	\$738,341	\$883,514	\$752,248	\$752,248	
017503 SHIFT DIFFERENTIAL	\$40,867	\$36,872	\$43,018	\$43,018	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017504 DOG PAY	\$16,222	\$18,832	\$17,940	\$17,940	
017505 STANDBY PAY	\$16,259	\$16,449	\$20,031	\$20,031	
017508 OVERTIME PAY FIRE FIGHT	\$959	\$0	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$133,019	\$109,147	\$117,902	\$117,902	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,253	\$2,279	\$2,280	\$2,280	
017519 EMPLOYEE AWARDS	\$1,000	\$0	\$1,500	\$1,500	
018100 EMPLOYER SHARE FICA	\$179,054	\$178,802	\$214,326	\$214,326	
018201 EMPLOYER SHARE RETIREMENT	\$2,362,238	\$2,187,209	\$2,527,204	\$2,527,204	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,027	\$8,999	\$12,250	\$12,250	
018205 EMPLOYER SHARE 401A	\$0	\$451	\$2,770	\$2,770	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,286,007	\$1,211,125	\$1,344,265	\$1,344,265	
018301 EMPLOYER SHARE HEALTH INS PERS	\$1,036,433	\$1,222,845	\$1,248,361	\$1,248,361	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$2,969	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$179,239	\$163,245	\$180,436	\$180,436	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$29,453	\$20,985	\$10,752	\$10,752	
018500 WORKERS COMP EXPOSURE	\$103,768	\$88,433	\$62,820	\$62,820	
018501 WORKERS COMP EXPERIENCE	\$1,540,914	\$1,285,917	\$861,504	\$861,504	
<b>SALARIES AND BENEFITS</b>	<b>\$14,230,820</b>	<b>\$13,361,936</b>	<b>\$13,859,976</b>	<b>\$13,859,976</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$50,010	\$38,107	\$43,200	\$43,200	
032328 CLTHG/PERS SAFETY CLOTHING	\$31,217	\$29,460	\$14,350	\$14,350	
032329 CLTHG/PERS UNIFORMS	\$12,741	\$12,641	\$13,750	\$13,750	
032500 COMMUNICATIONS EXPENSE	\$55,666	\$46,216	\$49,919	\$49,919	
032526 COMM CELL PHONES	\$52,771	\$53,734	\$55,369	\$55,369	
032590 CHGS FAC MGMT COMM	\$895	\$944	\$897	\$897	
032591 CHGS IT COMM	\$36,763	\$41,430	\$48,721	\$48,721	
032700 FOOD EXPENSE	\$5,479	\$3,154	\$3,650	\$3,650	
032900 HOUSEHOLD EXPENSE	\$6,082	\$4,766	\$7,500	\$7,500	
032992 CHGS FAC MGMT HSHLD XP	\$34,230	\$37,195	\$35,211	\$35,211	
033100 INSURANCE EXPENSE	\$33	\$33	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$30,782	\$25,573	\$19,601	\$19,601	
033103 INSUR XP MISCELLANEOUS	\$41,999	\$38,522	\$25,804	\$25,804	
033105 INSUR XP LIABILITY EXPERIENCE	\$353,838	\$369,022	\$242,525	\$242,525	
033500 MAINTENANCE OF EQUIPMENT	\$194,326	\$208,291	\$235,342	\$235,342	
033526 MNT EQP VEHICLES	\$54	\$64	\$700	\$700	
033528 MNT EQP SOFTWARE	\$1,053	\$1,525	\$1,500	\$1,500	
033530 MNT EQP RADIOS	\$3,058	\$2,069	\$4,450	\$4,450	
033531 MNT EQP IT APRV	\$677	\$677	\$0	\$0	
033537 MNT EQP RESCUE VEHICLES	\$0	\$106	\$200	\$200	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$15,820	\$15,795	\$15,340	\$15,340	
033700 MAINTENANCE OF STRUCTURES	\$2,470	\$390	\$1,740	\$1,740	
033729 MNT STR FAC MGMT APRV	\$0	\$172	\$2,800	\$2,800	
033791 CHGS FAC MGMT MAINT STR	\$138,711	\$126,323	\$213,987	\$213,987	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,425	\$2,599	\$3,100	\$3,100	
034100 MEMBERSHIPS	\$13,416	\$12,024	\$13,345	\$13,345	
034300 MISCELLANEOUS EXPENSE	\$0	\$27	\$0	\$0	
034309 MISC XP PRIOR PERIOD REV ADJ	\$577	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$161,041	\$9,331	\$250	\$250	
034500 OFFICE EXPENSE	\$46,185	\$46,424	\$48,650	\$48,650	
034590 CHGS OC PHOTOCOPY SVS	\$788	\$708	\$430	\$430	
034591 CHGS OC POSTAGE SVS	\$6,328	\$8,376	\$9,928	\$9,928	
034592 CHGS OC OTHER MAIL SVS	\$6,287	\$5,680	\$5,507	\$5,507	
034800 PROF & SPECIAL SERVICES	\$73,548	\$32,638	\$97,890	\$97,890	
034806 PROF AUDIT SVS	\$0	\$0	\$3,000	\$3,000	
034807 PROF BANK SVS	\$225	\$282	\$250	\$250	
034814 PROF COUNSELING SVS	\$0	\$0	\$1,000	\$1,000	
034817 PROF DRUG TESTING SVS	\$0	\$0	\$500	\$500	
034821 PROF EVALUATION SVS	\$450	\$2,400	\$3,000	\$3,000	
034823 PROF HEALTH SVS	\$0	\$0	\$765	\$765	
034837 PROF PREEMPLOYMENT SVS	\$7,429	\$9,619	\$15,130	\$15,130	
034852 PROF TRANSCRIBING SVS	\$34,607	\$34,881	\$41,925	\$41,925	
034853 PROF VETERINARY_ANIMAL SVS	\$2,405	\$1,020	\$4,000	\$4,000	
034855 PROF INVESTIGATION SVS	\$140	\$0	\$500	\$500	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$427	\$300	\$300	
034890 CHGS FAC MGMT PROF SVS	\$141	\$1,296	\$2,866	\$2,866	
034892 CHGS IT PROFESSIONAL SVS	\$234,716	\$213,956	\$246,698	\$246,698	
035100 RENTS & LEASES OF EQUIPMENT	\$25,752	\$21,498	\$18,544	\$18,544	
035300 RENTS & LEASES OF STRUCTURES	\$84,964	\$84,101	\$87,271	\$87,271	
035325 R/L STR REDDING	\$30,115	\$28,350	\$28,844	\$28,844	
035329 R/L STR STORAGE FACILITIE	\$0	\$3,374	\$3,200	\$3,200	
035500 MINOR EQUIPMENT	\$71,927	\$40,171	\$105,850	\$105,850	
035530 MNR EQP IT APRV	\$0	\$3,877	\$2,700	\$2,700	
035590 CHGS IT SOFTWARE EQP	\$341	\$6,889	\$9,009	\$9,009	
035591 CHGS IT HARDWARE EQP	\$2,532	\$22,258	\$40,110	\$40,110	
035592 CHGS IT TELECOMM EQP	\$5,920	\$56	\$220	\$220	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$21,236	\$8,839	\$21,770	\$21,770	
035740 SP DEPT XP GUN SUPPLIES	\$40,146	\$27,546	\$38,600	\$38,600	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$4,871	\$3,108	\$4,520	\$4,520	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$10,693	\$11,506	\$12,425	\$12,425	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$0	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$12,541	\$8,053	\$11,614	\$11,614	
035940 TRANS/TRVL FUEL	\$160,910	\$180,372	\$188,304	\$188,304	
035942 TRANS/TRVL TRAINING	\$113,390	\$99,908	\$128,610	\$128,610	
035945 TRANS/TRVL BOAT	\$33	\$59	\$0	\$0	
035947 TRANS/TRVL VOLUNTEER	\$4,773	\$6,477	\$6,000	\$6,000	
035950 TRANS/TRVL LODGING	\$0	\$0	\$16,080	\$16,080	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$351	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$536,513	\$520,439	\$689,642	\$689,642	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$611	\$780	\$1,169	\$1,169	
036100 UTILITIES	\$122,010	\$124,606	\$135,034	\$135,034	
036125 UTIL ELECTRIC	\$13,340	\$11,677	\$13,137	\$13,137	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,924,026</b>	<b>\$2,652,218</b>	<b>\$3,098,476</b>	<b>\$3,098,476</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$430,661	\$474,723	\$406,601	\$406,601	
050003 BUILDING & EQUIP COST PLAN CHG	\$158,383	\$249,110	\$327,811	\$327,811	
050800 TAXES & ASSESSMENTS	\$328	\$487	\$570	\$570	
051300 CONTRIB NON COUNTY GOV AGENCY	\$42,047	\$34,005	\$55,000	\$55,000	
051351 CONTR TO CITY OF REDDING	\$1,053,952	\$912,257	\$656,968	\$656,968	
051360 CONTR TO TEHAMA COUNTY	\$141,613	\$62,588	\$71,000	\$71,000	
051361 CONTR TO TRINITY COUNTY	\$18,547	\$9,098	\$25,000	\$25,000	
051362 CONTR TO SISKIYOU COUNTY	\$1,148	\$7,847	\$20,000	\$20,000	
051363 CONTR TO BUTTE COUNTY	\$93,130	\$32,157	\$50,000	\$50,000	
051364 CONTR TO GLENN COUNTY	\$11,644	\$15,000	\$15,000	\$15,000	
051365 CONTR TO LASSEN COUNTY	\$15,796	\$16,978	\$15,000	\$15,000	
051366 CONTR TO PLUMAS COUNTY	\$11,712	\$6,937	\$11,000	\$11,000	
051367 CONTR TO OTHER COUNTIES	\$98,860	\$83,719	\$75,000	\$75,000	
051500 CONTRIBUTION TO OTHER AGENCIES	\$12,500	\$3,000	\$0	\$0	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$500	\$1,000	\$1,000	
<b>OTHER CHARGES</b>	<b>\$2,090,827</b>	<b>\$1,908,411</b>	<b>\$1,729,950</b>	<b>\$1,729,950</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065064 1 REPEATER	\$13,532	\$0	\$0	\$0	
065198 1 CAMERA (SPEC PURPOSE) W/ACC	\$8,414	\$0	\$0	\$0	
065257 1 FORENSIC DATA ANALYSIS KIT	\$0	\$10,786	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$21,946</b>	<b>\$10,786</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088000 COST APPLIED VARIOUS	\$0	(\$810)	\$0	\$0	
088130 C/A PERSONNEL	(\$8,478)	(\$9,011)	(\$9,850)	(\$9,850)	
088227 C/A DISTRICT ATTORNEY	(\$5,877)	(\$3,576)	(\$1,200)	(\$1,200)	
088263 C/A PROBATION	\$0	(\$54)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$50)	(\$21)	(\$20)	(\$20)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$14,405)</b>	<b>(\$13,473)</b>	<b>(\$11,070)</b>	<b>(\$11,070)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095227 TRAN OUT DISTRICT ATTORNEY	\$53,429	\$3,435	\$11,000	\$11,000	
095236 TRAN OUT BOATING SAFETY	\$36,791	\$36,791	\$36,791	\$36,791	
095260 TRAN OUT JAIL	\$60,000	\$0	\$0	\$0	
095261 TRAN OUT BURNEY SUBSTATION	\$0	\$13,000	\$0	\$0	
095263 TRAN OUT PROBATION	\$162,614	\$188,917	\$43,364	\$43,364	
095287 TRAN OUT CORONER	\$50,000	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$362,835</b>	<b>\$242,143</b>	<b>\$91,155</b>	<b>\$91,155</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$19,616,051</b>	<b>\$18,162,023</b>	<b>\$18,768,487</b>	<b>\$18,768,487</b>	
<b>Net Cost:</b>	<b>\$1,632,395</b>	<b>\$112,940</b>	<b>\$2,018,338</b>	<b>\$2,018,338</b>	

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

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**PROGRAM DESCRIPTION**

The Boating Safety function of the Sheriff's Office is responsible for law enforcement, boating safety, and search and rescue activities on all waterways in Shasta County except Whiskeytown Lake. The State Department of Boating and Waterways provides the majority of funding for this program but will not pay for central service A-87 costs, workers' compensation experience expense, liability or property insurance, Information Technology services, recruitment, basic equipping and training of officers, cellular telephone costs, or certain office expenses; these are funded by Proposition 172 and General Fund. 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**

Appropriations requested for FY 2018-19 are flat compared to the FY 2017-18 Adjusted Budget. Central Service Cost Plan have decreased from the previous fiscal year by forty-two percent; however, there's a slight increase for Salaries and Benefits due to standard increases. The grant-funded boat and trailer purchase is being re-budgeted in case the purchase is not completed by June 30, 2018. Revenues include a Transfer-In from the Sheriff's Office of Emergency Services (OES) budget that offsets Workers Compensation Experience rates associated with the Dive Team operations that fall under the OES budget. Overall, there is a deficit in this budget for FY 2018-19 in the amount of \$41,790 which will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$69,472	\$80,603	\$76,230	\$76,230	\$76,230
104000 PRIOR YEAR UNSECURED TAXES	\$370	\$0	\$0	\$0	\$0
<b>TAXES</b>	<b>\$69,843</b>	<b>\$80,603</b>	<b>\$76,230</b>	<b>\$76,230</b>	<b>\$76,230</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549400 STATE BOATING SAFETY	\$667,559	\$593,928	\$700,900	\$700,900	\$700,900
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,400	\$36,400	\$36,400	\$36,400	\$36,400
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$703,959</b>	<b>\$630,328</b>	<b>\$737,300</b>	<b>\$737,300</b>	<b>\$737,300</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
692000 CHGS FOR PROFESSIONAL SVS	\$4,677	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$4,677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,151	\$2,458	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,151</b>	<b>\$2,458</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$124,130	\$124,130	\$91,771	\$91,771	\$91,771
800235 TRANS IN SHERIFF	\$36,791	\$36,791	\$36,791	\$36,791	\$36,791
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$160,921</b>	<b>\$160,921</b>	<b>\$128,562</b>	<b>\$128,562</b>	<b>\$128,562</b>
<b>Total Revenues:</b>	<b>\$940,552</b>	<b>\$874,311</b>	<b>\$942,092</b>	<b>\$942,092</b>	<b>\$942,092</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$185,099	\$158,623	\$212,720	\$212,720	\$212,720
011200 TERMINATION/SPECIAL PAY	\$2,363	\$1,136	\$27,403	\$27,403	\$27,403
017000 EXTRA HELP	\$141,833	\$149,412	\$125,000	\$125,000	\$125,000
017502 OVERTIME PAY	\$47,901	\$83,040	\$29,603	\$29,603	\$29,603
017503 SHIFT DIFFERENTIAL	\$168	\$219	\$537	\$537	\$537
017509 HOLIDAY OVERTIME PAY	\$5,537	\$4,862	\$7,189	\$7,189	\$7,189
018100 EMPLOYER SHARE FICA	\$7,369	\$9,062	\$9,534	\$9,534	\$9,534
018201 EMPLOYER SHARE RETIREMENT	\$76,157	\$62,813	\$93,482	\$93,482	\$93,482
018300 EMPLOYER SHARE HEALTH INSUR	\$43,187	\$32,821	\$39,603	\$39,603	\$39,603
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$124	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,552	\$4,756	\$6,382	\$6,382	\$6,382
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,563	\$1,270	\$582	\$582	\$582
018500 WORKERS COMP EXPOSURE	\$5,245	\$5,015	\$3,396	\$3,396	\$3,396
018501 WORKERS COMP EXPERIENCE	\$94,337	\$113,700	\$93,372	\$93,372	\$93,372
<b>SALARIES AND BENEFITS</b>	<b>\$616,317</b>	<b>\$626,859</b>	<b>\$648,803</b>	<b>\$648,803</b>	<b>\$648,803</b>

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,692	\$1,089	\$1,600	\$1,600
032328	CLTHG/PERS SAFETY CLOTHING	\$1,635	\$1,588	\$5,000	\$5,000
032329	CLTHG/PERS UNIFORMS	\$649	\$1,566	\$1,500	\$1,500
032500	COMMUNICATIONS EXPENSE	\$5,015	\$4,333	\$5,184	\$5,184
032526	COMM CELL PHONES	\$687	\$815	\$840	\$840
032591	CHGS IT COMM	\$475	\$518	\$558	\$558
032900	HOUSEHOLD EXPENSE	\$192	\$167	\$140	\$140
033102	INSUR XP LIABILITY EXPOSURE	\$1,552	\$1,449	\$1,051	\$1,051
033103	INSUR XP MISCELLANEOUS	\$3,062	\$5,457	\$5,020	\$5,020
033105	INSUR XP LIABILITY EXPERIENCE	\$1,085	\$1,023	\$1,000	\$1,000
033500	MAINTENANCE OF EQUIPMENT	\$601	\$1,583	\$2,100	\$2,100
033526	MNT EQP VEHICLES	\$0	\$0	\$300	\$300
033530	MNT EQP RADIOS	\$248	\$188	\$350	\$350
033531	MNT EQP IT APRV	\$21	\$21	\$25	\$25
033536	MNT EQP BOATS	\$17,818	\$41,376	\$34,766	\$34,766
033592	CHGS IT MNT HARD/SOFTWARE	\$373	\$409	\$412	\$412
033700	MAINTENANCE OF STRUCTURES	\$0	\$17	\$0	\$0
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,725	\$3,153	\$0	\$0
034100	MEMBERSHIPS	\$956	\$945	\$1,483	\$1,483
034310	MISC XP PRIOR PERIOD EXP ADJ	\$44	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$843	\$994	\$1,100	\$1,100
034800	PROF & SPECIAL SERVICES	\$52	\$0	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$1,619	\$1,233	\$900	\$900
034852	PROF TRANSCRIBING SVS	\$92	\$92	\$50	\$50
034892	CHGS IT PROFESSIONAL SVS	\$7,515	\$5,944	\$6,923	\$6,923
035100	RENTS & LEASES OF EQUIPMENT	\$628	\$575	\$650	\$650
035300	RENTS & LEASES OF STRUCTURES	\$27,225	\$27,225	\$28,050	\$28,050
035329	R/L STR STORAGE FACILITIE	\$19,049	\$19,621	\$20,260	\$20,260
035500	MINOR EQUIPMENT	\$2,581	\$21,478	\$5,000	\$5,000
035536	MNR EQP CAD EQP	\$183	\$0	\$0	\$0
035590	CHGS IT SOFTWARE EQP	\$334	\$0	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,041	\$1,392	\$1,453	\$1,453
035900	TRANSPORTATION & TRAVEL	\$133	\$41	\$0	\$0
035940	TRANS/TRVL FUEL	\$10,047	\$10,234	\$31,000	\$31,000
035942	TRANS/TRVL TRAINING	\$8,333	\$16,429	\$15,500	\$15,500
035945	TRANS/TRVL BOAT	\$27,183	\$37,428	\$42,000	\$42,000
035990	CHGS FLEET TRANS/TRVL	\$22,598	\$26,451	\$22,687	\$22,687
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$16	\$136	\$123	\$123



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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036125 UTIL ELECTRIC	\$2,400	\$2,400		\$2,600	\$2,600
<b>SERVICES AND SUPPLIES</b>	\$169,719	\$237,384		\$239,625	\$239,625
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,494	\$26,914		\$15,498	\$15,498
<b>OTHER CHARGES</b>	\$8,494	\$26,914		\$15,498	\$15,498
<b>Category: 070 CAPITAL ASSETS</b>					
065011 1 BOAT W/ACCESSORIES	\$73,498	\$0		\$71,697	\$71,697
065081 1 TRAILER	\$6,500	\$0		\$8,259	\$8,259
<b>CAPITAL ASSETS</b>	\$79,998	\$0		\$79,956	\$79,956
<b>Total Expenditures/Appropriations:</b>	\$874,529	\$891,159		\$983,882	\$983,882
<b>Net Cost:</b>	(\$66,023)	\$16,847		\$41,790	\$41,790

SHERIFF CIVIL UNIT  
Fund 0060 General, Budget Unit 237  
Tom Bosenko, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Sheriff's Civil Unit is co-located with the Shasta County Marshal in the County Courthouse. The Civil Unit is responsible for obligations contained in Section 26108 of the Government Code to process, serve, and return writs of possession, bank and vehicle levies, earning withholding orders, and other orders of the court.

**BUDGET REQUESTS**

The FY 2018-19 net County cost is flat compared to FY 2017-18. The only revenues for this budget are civil process fees and those are declining each year. The net County cost of \$433,424 will come from the General Fund.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Some of the activities of the unit are performed at the request of the local court and fees may not always apply or are waived. This is the third consecutive year that revenues are declining. The Sheriff's staff is closely watching expenditures without losing the ability to meet legal requirements of these services.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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					
674250 CIVIL PROCESS FEES	\$100,103	\$86,637	\$87,738	\$87,738	\$87,738
674260 CIVIL PROCESS FEE \$3	\$3,139	\$2,655	\$2,658	\$2,658	\$2,658
674261 CIVIL PROCESS FEE 70% VEHICLE	\$19,412	\$17,396	\$19,137	\$19,137	\$19,137
674262 CIVIL PROCESS FEE MAINT 30%	\$8,319	\$7,455	\$8,202	\$8,202	\$8,202
674264 CIVIL PROCESS FEE GC26746	\$54,537	\$47,677	\$46,565	\$46,565	\$46,565
<b>CHARGES FOR SERVICES</b>	<b>\$185,513</b>	<b>\$161,822</b>	<b>\$164,300</b>	<b>\$164,300</b>	<b>\$164,300</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,531	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$30)	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$187,014</b>	<b>\$161,822</b>	<b>\$164,300</b>	<b>\$164,300</b>	<b>\$164,300</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$261,244	\$240,217	\$281,586	\$281,586	\$281,586
011200 TERMINATION/SPECIAL PAY	\$3,399	\$21,230	\$29,087	\$29,087	\$29,087
017502 OVERTIME PAY	\$873	\$10,636	\$1,868	\$1,868	\$1,868
018100 EMPLOYER SHARE FICA	\$9,582	\$9,846	\$11,675	\$11,675	\$11,675
018201 EMPLOYER SHARE RETIREMENT	\$86,848	\$80,915	\$104,691	\$104,691	\$104,691
018300 EMPLOYER SHARE HEALTH INSUR	\$51,825	\$49,060	\$49,683	\$49,683	\$49,683
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$114	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,836	\$7,196	\$8,448	\$8,448	\$8,448
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,098	\$806	\$440	\$440	\$440
018500 WORKERS COMP EXPOSURE	\$3,668	\$3,185	\$2,640	\$2,640	\$2,640
018501 WORKERS COMP EXPERIENCE	\$36,211	\$27,240	\$18,564	\$18,564	\$18,564
<b>SALARIES AND BENEFITS</b>	<b>\$462,588</b>	<b>\$450,449</b>	<b>\$508,682</b>	<b>\$508,682</b>	<b>\$508,682</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,692	\$1,366	\$1,600	\$1,600	\$1,600
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$932	\$0	\$0	\$0
032329 CLTHG/PERS UNIFORMS	\$0	\$12	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,048	\$1,130	\$1,175	\$1,175	\$1,175
032526 COMM CELL PHONES	\$2,014	\$1,942	\$2,244	\$2,244	\$2,244
032590 CHGS FAC MGMT COMM	\$2	\$3	\$3	\$3	\$3
032591 CHGS IT COMM	\$753	\$828	\$888	\$888	\$888
032900 HOUSEHOLD EXPENSE	\$248	\$150	\$250	\$250	\$250
032992 CHGS FAC MGMT HSHLD XP	\$5,458	\$6,280	\$5,568	\$5,568	\$5,568
033102 INSUR XP LIABILITY EXPOSURE	\$1,088	\$994	\$817	\$817	\$817
033103 INSUR XP MISCELLANEOUS	\$564	\$489	\$375	\$375	\$375

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033105 INSUR XP LIABILITY EXPERIENCE	\$889	\$1,434	\$0	\$0	
033528 MNT EQP SOFTWARE	\$6,151	\$6,446	\$6,755	\$6,755	
033531 MNT EQP IT APRV	\$21	\$21	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$654	\$555	\$560	\$560	
033791 CHGS FAC MGMT MAINT STR	\$948	\$1,437	\$1,000	\$1,000	
034100 MEMBERSHIPS	\$196	\$202	\$205	\$205	
034500 OFFICE EXPENSE	\$2,694	\$1,724	\$2,650	\$2,650	
034591 CHGS OC POSTAGE SVS	\$4,393	\$4,021	\$5,579	\$5,579	
034592 CHGS OC OTHER MAIL SVS	\$1,292	\$714	\$1,600	\$1,600	
034800 PROF & SPECIAL SERVICES	\$469	\$141	\$260	\$260	
034837 PROF PREEMPLOYMENT SVS	\$107	\$18	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$125	\$125	
034892 CHGS IT PROFESSIONAL SVS	\$10,654	\$10,574	\$13,018	\$13,018	
035100 RENTS & LEASES OF EQUIPMENT	\$2,058	\$2,055	\$2,060	\$2,060	
035500 MINOR EQUIPMENT	\$291	\$0	\$800	\$800	
035590 CHGS IT SOFTWARE EQP	\$0	\$1,265	\$600	\$600	
035591 CHGS IT HARDWARE EQP	\$0	\$4,188	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$32	\$51	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$15	\$25	\$40	\$40	
035900 TRANSPORTATION & TRAVEL	\$0	\$44	\$0	\$0	
035940 TRANS/TRVL FUEL	\$5,988	\$6,013	\$7,944	\$7,944	
035942 TRANS/TRVL TRAINING	\$583	\$3,067	\$5,200	\$5,200	
035990 CHGS FLEET TRANS/TRVL	\$43,353	\$14,976	\$13,336	\$13,336	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$18	\$82	\$82	
<b>SERVICES AND SUPPLIES</b>	\$93,666	\$73,130	\$76,734	\$76,734	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,710	\$13,661	\$12,294	\$12,294	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,245	\$351	\$14	\$14	
<b>OTHER CHARGES</b>	\$9,955	\$14,013	\$12,308	\$12,308	
<b>Total Expenditures/Appropriations:</b>	\$566,210	\$537,593	\$597,724	\$597,724	
<b>Net Cost:</b>	\$379,196	\$375,771	\$433,424	\$433,424	

# SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM

Fund 0195 Public Safety, Budget Unit 246

Tom Bosenko, Sheriff/Coroner

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## **PROGRAM DESCRIPTION**

The Sheriff's work release program is an integral part of the community corrections plan to reduce recidivism. Through the program, qualified individuals who have detention time to be served may perform various community service work. The work release program may be both a voluntary fee-based program and a mandatory no-fee program.

## **BUDGET REQUESTS**

Requested for FY 2018-19 are total appropriations of \$1,074,938, a 2.19 percent increase from the FY 2017-18 adjusted budget. This is primarily due to a \$45,000 Facilities project. For FY 2018-19, the deficit is \$257,931 which will be covered by AB109 restricted fund balance. The in-process modular project on Breslauer has been re-budgeted.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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 \$563,695 \$592,351 \$414,283 \$414,283

**INTERGOVERNMENTAL REVENUES** \$563,695 \$592,351 \$414,283 \$414,283

**Category: 700 MISCELLANEOUS REVENUES**

797600 MISCELLANEOUS SALES \$104 \$0 \$0 \$0

799390 PRIOR PERIOD EXP ADJUSTMENT \$1,199 \$0 \$0 \$0

799610 RESTITUTION DAMAGE PAYMENTS \$166 \$116 \$0 \$0

**MISCELLANEOUS REVENUES** \$1,470 \$116 \$0 \$0

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

800100 TRANS IN GENERAL FUND \$15,224 \$15,224 \$15,224 \$15,224

800161 TRANS IN ACCUM CAPITAL OUTLAY \$0 \$251,114 \$387,500 \$387,500

**OTHR FINANCING SOURCES TRAN IN** \$15,224 \$266,339 \$402,724 \$402,724

<b>Total Revenues:</b>	\$580,390	\$858,806	\$817,007	\$817,007
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**Category: 010 SALARIES AND BENEFITS**

011000 REGULAR SALARIES \$229,418 \$260,651 \$328,475 \$328,475

011200 TERMINATION/SPECIAL PAY \$969 \$0 \$1,500 \$1,500

017502 OVERTIME PAY \$1,546 \$1,972 \$5,000 \$5,000

017503 SHIFT DIFFERENTIAL \$27 \$0 \$0 \$0

017509 HOLIDAY OVERTIME PAY \$0 \$282 \$0 \$0

018100 EMPLOYER SHARE FICA \$4,926 \$5,612 \$7,522 \$7,522

018201 EMPLOYER SHARE RETIREMENT \$91,938 \$108,816 \$149,890 \$149,890

018300 EMPLOYER SHARE HEALTH INSUR \$75,095 \$83,999 \$92,334 \$92,334

018307 EMPLOYR SHR OTHER POST EMP BEN \$6,882 \$7,818 \$9,855 \$9,855

018400 EMPLOYER SHR UNEMPLOYMENT INS \$968 \$849 \$517 \$517

018500 WORKERS COMP EXPOSURE \$3,220 \$3,344 \$2,844 \$2,844

018501 WORKERS COMP EXPERIENCE \$10,723 \$9,024 \$2,100 \$2,100

**SALARIES AND BENEFITS** \$425,717 \$482,371 \$600,037 \$600,037

**Category: 030 SERVICES AND SUPPLIES**

032100 AGRICULTURAL EXPENSE \$419 \$1,151 \$2,000 \$2,000

032300 CLOTHING/PERSONAL SUPPLIES XP \$2,521 \$2,812 \$3,500 \$3,500

032326 CLTHG/PERS INMATES \$0 \$69 \$1,100 \$1,100

032328 CLTHG/PERS SAFETY CLOTHING \$0 \$107 \$1,200 \$1,200

032329 CLTHG/PERS UNIFORMS \$0 \$0 \$900 \$900

032500 COMMUNICATIONS EXPENSE \$513 \$452 \$496 \$496

032526 COMM CELL PHONES \$964 \$643 \$1,368 \$1,368

032591 CHGS IT COMM \$195 \$233 \$221 \$221

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$27	\$249	\$1,100	\$1,100	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$267	\$267	
033102 INSUR XP LIABILITY EXPOSURE	\$955	\$966	\$881	\$881	
033103 INSUR XP MISCELLANEOUS	\$7,203	\$7,065	\$8,902	\$8,902	
033500 MAINTENANCE OF EQUIPMENT	\$314	\$780	\$2,500	\$2,500	
033526 MNT EQP VEHICLES	\$0	\$0	\$500	\$500	
033530 MNT EQP RADIOS	\$0	\$0	\$350	\$350	
033531 MNT EQP IT APRV	\$43	\$43	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$467	\$505	\$449	\$449	
033729 MNT STR FAC MGMT APRV	\$12	\$179	\$2,500	\$2,500	
033791 CHGS FAC MGMT MAINT STR	\$829	\$2,682	\$46,000	\$46,000	
034100 MEMBERSHIPS	\$320	\$413	\$420	\$420	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$300	\$300	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$156	\$0	\$100	\$100	
034500 OFFICE EXPENSE	\$1,181	\$552	\$1,330	\$1,330	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$200	\$200	
034800 PROF & SPECIAL SERVICES	\$10,860	\$26,407	\$3,000	\$3,000	
034892 CHGS IT PROFESSIONAL SVS	\$9,518	\$8,373	\$9,346	\$9,346	
035100 RENTS & LEASES OF EQUIPMENT	\$1,416	\$1,722	\$2,100	\$2,100	
035326 R/L STR BURNEY	\$0	\$92	\$0	\$0	
035500 MINOR EQUIPMENT	\$1,426	\$2,216	\$3,300	\$3,300	
035591 CHGS IT HARDWARE EQP	\$3,338	\$0	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$377	\$0	\$7,300	\$7,300	
035940 TRANS/TRVL FUEL	\$1,223	\$2,245	\$3,633	\$3,633	
035942 TRANS/TRVL TRAINING	\$815	\$0	\$678	\$678	
035990 CHGS FLEET TRANS/TRVL	\$5,834	\$5,472	\$8,395	\$8,395	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$126	\$126	
036100 UTILITIES	\$4,216	\$3,357	\$4,903	\$4,903	
<b>SERVICES AND SUPPLIES</b>	<b>\$55,155</b>	<b>\$68,797</b>	<b>\$121,415</b>	<b>\$121,415</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,107	\$11,006	\$8,467	\$8,467	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,244	\$2,489	\$2,489	\$2,489	
050800 TAXES & ASSESSMENTS	\$0	\$23	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$15,352</b>	<b>\$13,519</b>	<b>\$10,986</b>	<b>\$10,986</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$251,114	\$342,500	\$342,500	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$251,114</b>	<b>\$342,500</b>	<b>\$342,500</b>	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures/Appropriations:</b>	\$496,225	\$815,803	\$1,074,938	\$1,074,938
<b>Net Cost:</b>	(\$84,164)	(\$43,003)	\$257,931	\$257,931



**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 and grants, and County General Fund.

**BUDGET REQUESTS**

Total FY 2018-19 requested budget yields a net County cost of \$188,479 (after use of \$3,605 of AB109 restricted fund balance), which is a two percent decrease from the FY 2017-18 Adjusted Budget, and borne by the General Fund. To take advantage of State grant funds, the department requests to add one Claims Specialist I/II (funded 100% by State grants) and to delete one filled Legal Process Clerk I/II. The department requests to add one Victim Advocate I/II (funded by AB109 per the Community Corrections Partnership Executive Committee on 2/14/18) for a restitution assistance program for victims of Post Release Community Supervision Offenders under County Probation. 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 department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The District Attorney concurs with this budget as recommended.

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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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$86,796	\$188,629	\$188,629
542700	STATE VICTIM/WITNESS PROGRAM	\$454,776	\$329,326	\$424,154	\$424,154
542710	STATE BOARD OF CONTROL GRANT	\$321,779	\$374,021	\$398,192	\$398,192
542711	STATE BOC RESTITUTION	\$62,035	\$65,828	\$67,586	\$67,586
542712	STATE BOC GRT VICTIM REIMB	\$32,210	\$51,181	\$52,500	\$52,500

<b>INTERGOVERNMENTAL REVENUES</b>	\$870,800	\$907,153	\$1,131,061	\$1,131,061
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<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$184	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$184	\$0	\$0	\$0

<b>Total Revenues:</b>	\$870,985	\$907,153	\$1,131,061	\$1,131,061
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$465,982	\$506,742	\$573,891	\$573,891
011200	TERMINATION/SPECIAL PAY	\$0	\$1,304	\$0	\$0
017000	EXTRA HELP	\$18,949	(\$346)	\$25,000	\$25,000
017509	HOLIDAY OVERTIME PAY	\$73	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$840	\$840	\$840	\$840
018100	EMPLOYER SHARE FICA	\$35,080	\$38,062	\$45,899	\$45,899
018201	EMPLOYER SHARE RETIREMENT	\$78,599	\$91,091	\$114,773	\$114,773
018205	EMPLOYER SHARE 401A	\$0	\$0	\$846	\$846
018300	EMPLOYER SHARE HEALTH INSUR	\$122,526	\$138,758	\$158,351	\$158,351
018307	EMPLYR SHR OTHER POST EMP BEN	\$13,978	\$15,188	\$17,217	\$17,217
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,032	\$1,621	\$930	\$930
018500	WORKERS COMP EXPOSURE	\$6,668	\$6,402	\$5,040	\$5,040
018501	WORKERS COMP EXPERIENCE	\$15,938	\$21,670	\$15,684	\$15,684
<b>SALARIES AND BENEFITS</b>		\$760,670	\$821,336	\$958,471	\$958,471

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$64	\$77	\$300	\$300
032500	COMMUNICATIONS EXPENSE	\$2,648	\$2,640	\$4,000	\$4,000
032590	CHGS FAC MGMT COMM	\$0	\$158	\$157	\$157
032591	CHGS IT COMM	\$2,262	\$2,852	\$4,000	\$4,000
032700	FOOD EXPENSE	\$272	\$379	\$500	\$500
032900	HOUSEHOLD EXPENSE	\$97	\$66	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$11,056	\$9,651	\$10,929	\$10,929
033102	INSUR XP LIABILITY EXPOSURE	\$1,977	\$1,850	\$1,560	\$1,560
033103	INSUR XP MISCELLANEOUS	\$462	\$429	\$600	\$600
033531	MNT EQP IT APRV	\$6,600	\$7,470	\$8,000	\$8,000

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,728	\$1,404	\$15,838	\$15,838	
033791 CHGS FAC MGMT MAINT STR	\$6,039	\$7,455	\$6,303	\$6,303	
034100 MEMBERSHIPS	\$0	\$0	\$500	\$500	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$6,368	\$0	\$0	
034500 OFFICE EXPENSE	\$2,052	\$1,673	\$6,000	\$6,000	
034527 OFFICE XP PRINTING	\$4,513	\$2,701	\$5,000	\$5,000	
034528 OFFICE XP SUPPLIES	\$0	\$0	\$0	\$0	
034531 OFFICE XP PROMOTIONAL ITEMS	\$143	\$0	\$5,000	\$5,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$2,000	\$2,000	
034591 CHGS OC POSTAGE SVS	\$5,434	\$3,183	\$6,800	\$6,800	
034800 PROF & SPECIAL SERVICES	\$33,484	\$40,593	\$32,577	\$32,577	
034809 PROF BURIAL/FUNERAL SVS	\$1,725	\$21,275	\$22,500	\$22,500	
034837 PROF PREEMPLOYMENT SVS	\$321	\$228	\$500	\$500	
034854 PROF INTERPRETING SVS	\$0	\$145	\$500	\$500	
034860 PROF BENEFITS ADMIN SVS	\$20,042	\$21,630	\$25,000	\$25,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$521	\$812	\$812	
034892 CHGS IT PROFESSIONAL SVS	\$28,803	\$26,558	\$42,000	\$42,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,871	\$1,872	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$13	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$265	\$0	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$1,137	\$0	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$146	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$10	\$0	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$694	\$5,504	\$9,500	\$9,500	
035940 TRANS/TRVL FUEL	\$224	\$440	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$1,068	\$1,224	\$1,500	\$1,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$59	\$121	\$500	\$500	
036100 UTILITIES	\$7,901	\$8,608	\$8,956	\$8,956	
<b>SERVICES AND SUPPLIES</b>	<b>\$143,121</b>	<b>\$177,085</b>	<b>\$232,832</b>	<b>\$232,832</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,834	\$31,643	\$33,597	\$33,597	
050003 BUILDING & EQUIP COST PLAN CHG	\$17,202	\$32,862	\$32,442	\$32,442	
052010 SUPP/CARE VICTIMS	\$30,830	\$30,392	\$32,000	\$32,000	
<b>OTHER CHARGES</b>	<b>\$62,867</b>	<b>\$94,898</b>	<b>\$98,039</b>	<b>\$98,039</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$33,803	\$33,803	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,803</b>	<b>\$33,803</b>	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Expenditures/Appropriations:</b>	\$966,659	\$1,093,320	\$1,323,145	\$1,323,145
<b>Net Cost:</b>	\$95,673	\$186,166	\$192,084	\$192,084

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

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**PROGRAM DESCRIPTION**

The Main Jail is a maximum security structure which opened in 1984 to house sentenced and pre-sentenced inmates from Shasta County and other counties, as well as those to be returned to the State prison system. The Jail, with a rated capacity of 381 inmates, operates under a 1993 Superior Court Capacity Release Order. The Order states that, when the Jail is within ten percent of being filled, the Sheriff is authorized to release inmates. Whenever all beds in the Jail are full, the Sheriff shall release inmates or refuse to accept newly-committed inmates.

**BUDGET REQUESTS**

Total FY 2018-19 requested appropriations are \$16.8 million, a 2.24 percent increase over the FY 2017-18 adjusted budget. There are standard increases for food, facilities maintenance, and contracted health services. The requested budget includes capital asset requests to replace an industrial kettle for the kitchen and a commercial washer to replace an aging machine.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends increasing the capital project for the Rec. Yard Split and Rec. Yard Restrooms from \$300,000 to \$1,000,000 as the project now includes adding showers to various Jail pods to meet Bureau of State Community Corrections (BSCC) requirements in order for any Jail capacity increase to be approved by the BSCC. This project is paid for with funds from Accumulated Capital Outlay (General Fund). The CEO also recommends correcting the Prop. 172 contribution due to a data entry error. The updated deficit is \$1,331,166 which is partially offset by \$134,826 of 2011 Realignment AB109 funds, yielding a modified deficit of \$1,196,340 which comes from a combination of Prop. 172 Reserves (\$1,065,922) and Public Safety General Purpose Reserves (\$130,418).

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$45,089	\$46,204	\$37,000	\$37,000	\$37,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$600,867	\$445,000	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$645,956</b>	<b>\$491,204</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$27,039	\$27,850	\$28,657	\$28,657	\$28,657
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$27,039</b>	<b>\$27,850</b>	<b>\$28,657</b>	<b>\$28,657</b>	<b>\$28,657</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542451 STATE REIMB BOOKING FEES	\$258,414	\$257,005	\$257,000	\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$1,554,973	\$2,231,595	\$2,501,772	\$2,501,772	\$2,501,772
542800 STATE CORRECTIONS TRAINING GRT	\$42,488	\$39,440	\$39,000	\$39,000	\$39,000
549566 STATE COPS GRANT	\$70,286	\$49,849	\$61,000	\$61,000	\$61,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$3,099,600	\$3,099,600	\$3,099,600	\$3,099,600	\$3,099,600
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$5,025,763</b>	<b>\$5,677,490</b>	<b>\$5,958,372</b>	<b>\$5,958,372</b>	<b>\$5,958,372</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$68,405	\$67,662	\$62,000	\$62,000	\$62,000
678250 COMMISSARY ADMIN FEE	\$22,776	\$0	\$0	\$0	\$0
678300 EXTRADITION	(\$86)	\$24,430	\$10,000	\$10,000	\$10,000
678400 USE CO CARS STATE TRIPS	\$4,829	\$4,245	\$4,000	\$4,000	\$4,000
686910 FEDERAL PRISONERS	\$12,305	\$2,068	\$2,000	\$2,000	\$2,000
686950 HOUSING OF INMATES	\$926	\$12,853	\$1,000	\$1,000	\$1,000
686951 INMATE MEDICAL COPAY	\$5,360	\$3,394	\$3,500	\$3,500	\$3,500
692030 SOCIAL SECURITY REPORTING FEE	\$52,666	\$53,800	\$40,000	\$40,000	\$40,000
692100 PHOTOCOPIES	\$957	\$489	\$240	\$240	\$240
692500 REIMB FROM CONTRACTOR	\$1,387	\$0	\$0	\$0	\$0
693001 CHARGES FOR SERVICES	\$20,102	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$189,629</b>	<b>\$168,944</b>	<b>\$122,740</b>	<b>\$122,740</b>	<b>\$122,740</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$1,357	\$1,243	\$500	\$500	\$500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$53,916	\$134	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$19,491	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$10,248	\$500	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$1,325	\$225	\$0	\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$1,827	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$8	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$68,684</b>	<b>\$21,593</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$9,162,474	\$9,162,474	\$9,016,413	\$9,016,413	\$9,016,413

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1		2	3	4	5
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$296,284	\$1,300,000	\$1,300,000
800235	TRANS IN SHERIFF	\$60,000	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$9,222,474	\$9,458,759	\$10,316,413	\$10,316,413
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101	SALE OF SURPLUS PROPERTY	\$235	\$10	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$235	\$10	\$0	\$0
<b>Total Revenues:</b>		\$15,179,783	\$15,845,852	\$16,463,682	\$16,463,682
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$3,685,525	\$3,756,738	\$4,329,841	\$4,329,841
011200	TERMINATION/SPECIAL PAY	\$110,120	\$55,131	\$27,711	\$27,711
017000	EXTRA HELP	\$19,970	\$16,189	\$19,000	\$19,000
017502	OVERTIME PAY	\$1,208,572	\$1,333,777	\$826,909	\$826,909
017503	SHIFT DIFFERENTIAL	\$49,381	\$47,120	\$51,700	\$51,700
017509	HOLIDAY OVERTIME PAY	\$96,396	\$138,147	\$142,780	\$142,780
017511	PSSO TRAIN DIFF	\$231	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$128,686	\$122,255	\$121,991	\$121,991
018201	EMPLOYER SHARE RETIREMENT	\$1,580,711	\$1,592,551	\$2,013,414	\$2,013,414
018205	EMPLOYER SHARE 401A	\$0	\$522	\$3,857	\$3,857
018300	EMPLOYER SHARE HEALTH INSUR	\$1,058,330	\$1,066,808	\$1,133,260	\$1,133,260
018306	EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$239	\$0	\$0
018307	EMPLYR SHR OTHER POST EMP BEN	\$110,558	\$112,692	\$129,896	\$129,896
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$21,209	\$17,038	\$8,330	\$8,330
018500	WORKERS COMP EXPOSURE	\$71,479	\$67,691	\$45,793	\$45,793
018501	WORKERS COMP EXPERIENCE	\$398,676	\$380,098	\$292,164	\$292,164
<b>SALARIES AND BENEFITS</b>		\$8,539,853	\$8,707,003	\$9,146,646	\$9,146,646
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$35,584	\$35,628	\$49,800	\$49,800
032326	CLTHG/PERS INMATES	\$61,002	\$31,940	\$70,000	\$70,000
032328	CLTHG/PERS SAFETY CLOTHING	\$6,674	\$3,026	\$8,000	\$8,000
032329	CLTHG/PERS UNIFORMS	\$12,849	\$17,252	\$15,000	\$15,000
032500	COMMUNICATIONS EXPENSE	\$8,575	\$8,643	\$9,000	\$9,000
032526	COMM CELL PHONES	\$2,968	\$3,685	\$3,200	\$3,200
032591	CHGS IT COMM	\$11,137	\$11,752	\$12,318	\$12,318
032700	FOOD EXPENSE	\$524,205	\$504,327	\$619,500	\$619,500
032900	HOUSEHOLD EXPENSE	\$146,011	\$188,628	\$193,600	\$193,600
032992	CHGS FAC MGMT HSHLD XP	\$13,257	\$14,619	\$13,000	\$13,000

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$21,200	\$19,583	\$14,166	\$14,166	
033103	INSUR XP MISCELLANEOUS	\$34,425	\$29,157	\$21,974	\$21,974	
033105	INSUR XP LIABILITY EXPERIENCE	\$320,412	\$295,405	\$263,276	\$263,276	
033500	MAINTENANCE OF EQUIPMENT	\$13,852	\$11,875	\$21,000	\$21,000	
033528	MNT EQP SOFTWARE	\$360	\$0	\$1,600	\$1,600	
033530	MNT EQP RADIOS	\$384	\$522	\$1,500	\$1,500	
033531	MNT EQP IT APRV	\$537	\$537	\$560	\$560	
033592	CHGS IT MNT HARD/SOFTWARE	\$2,647	\$5,381	\$5,423	\$5,423	
033700	MAINTENANCE OF STRUCTURES	\$1,017	\$559	\$0	\$0	
033729	MNT STR FAC MGMT APRV	\$100,720	\$105,222	\$387,000	\$387,000	
033791	CHGS FAC MGMT MAINT STR	\$461,614	\$615,102	\$737,038	\$737,038	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$2,324	\$808	\$4,600	\$4,600	
034100	MEMBERSHIPS	\$5,596	\$6,679	\$7,453	\$7,453	
034102	MEMBER PROF ORGANIZATIONS	\$79	\$79	\$299	\$299	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$8,339	\$17,819	\$0	\$0	
034500	OFFICE EXPENSE	\$35,098	\$35,054	\$37,000	\$37,000	
034590	CHGS OC PHOTOCOPY SVS	\$4,620	\$2,013	\$2,587	\$2,587	
034591	CHGS OC POSTAGE SVS	\$2,083	\$2,506	\$7,040	\$7,040	
034592	CHGS OC OTHER MAIL SVS	\$1,029	\$1,355	\$740	\$740	
034800	PROF & SPECIAL SERVICES	\$469,084	\$187,574	\$350,419	\$350,419	
034821	PROF EVALUATION SVS	\$900	\$900	\$0	\$0	
034823	PROF HEALTH SVS	\$0	\$0	\$50,000	\$50,000	
034826	PROF LAB SVS	\$15,614	\$54,529	\$15,000	\$15,000	
034831	PROF MEDICAL SVS	\$2,827,751	\$2,924,260	\$3,007,364	\$3,007,364	
034832	PROF MONITORING SVS	\$28,513	\$38,577	\$30,000	\$30,000	
034837	PROF PREEMPLOYMENT SVS	\$16,382	\$26,982	\$24,000	\$24,000	
034852	PROF TRANSCRIBING SVS	\$0	\$493	\$1,000	\$1,000	
034890	CHGS FAC MGMT PROF SVS	\$0	\$4,612	\$2,000	\$2,000	
034892	CHGS IT PROFESSIONAL SVS	\$50,927	\$56,655	\$73,132	\$73,132	
034900	PUBLICATIONS & LEGAL NOTICES	\$153	\$0	\$400	\$400	
035100	RENTS & LEASES OF EQUIPMENT	\$7,265	\$7,656	\$6,500	\$6,500	
035500	MINOR EQUIPMENT	\$11,763	\$13,174	\$24,000	\$24,000	
035590	CHGS IT SOFTWARE EQP	\$300	\$2,277	\$3,040	\$3,040	
035591	CHGS IT HARDWARE EQP	\$3,133	\$9,505	\$7,325	\$7,325	
035592	CHGS IT TELECOMM EQP	\$64	\$0	\$0	\$0	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$3,662	\$2,357	\$4,300	\$4,300	
035740	SP DEPT XP GUN SUPPLIES	\$1,707	\$1,821	\$5,900	\$5,900	
035754	SP DEPT XP ONLINE DATA SUBSCR	\$0	\$8,818	\$8,818	\$8,818	
035900	TRANSPORTATION & TRAVEL	\$15,033	\$16,752	\$20,000	\$20,000	



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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035940 TRANS/TRVL FUEL	\$23,988	\$27,787	\$28,690	\$28,690	\$28,690
035942 TRANS/TRVL TRAINING	\$40,514	\$43,840	\$29,881	\$29,881	\$29,881
035949 TRANS/TRVL MEALS	\$353	\$0	\$500	\$500	\$500
035990 CHGS FLEET TRANS/TRVL	\$58,526	\$58,805	\$61,067	\$61,067	\$61,067
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$3,259	\$3,823	\$3,800	\$3,800	\$3,800
036100 UTILITIES	\$500,899	\$592,129	\$662,426	\$662,426	\$662,426
<b>SERVICES AND SUPPLIES</b>	<b>\$5,918,407</b>	<b>\$6,052,504</b>	<b>\$6,926,236</b>	<b>\$6,926,236</b>	<b>\$6,926,236</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$205,048	\$294,849	\$368,551	\$368,551	\$368,551
050003 BUILDING & EQUIP COST PLAN CHG	\$13,425	\$11,026	\$9,315	\$9,315	\$9,315
051383 CONTR TO COURTS	\$21,295	\$0	\$0	\$0	\$0
052001 SUPP/CARE CLIENTS	\$26	(\$26)	\$0	\$0	\$0
052002 SUPP/CARE INMATES	\$0	\$0	\$100	\$100	\$100
<b>OTHER CHARGES</b>	<b>\$239,796</b>	<b>\$305,849</b>	<b>\$377,966</b>	<b>\$377,966</b>	<b>\$377,966</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065148 1 CLOTHES WASHER	\$0	\$0	\$19,000	\$19,000	\$19,000
065149 1 CLOTHES DRYER	\$0	\$22,732	\$0	\$0	\$0
065258 1 INDUSTRIAL KETTLE	\$0	\$0	\$25,000	\$25,000	\$25,000
065340 1 PEELER	\$8,702	\$0	\$0	\$0	\$0
065350 1 GRIDDLE	\$0	\$7,134	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$8,702</b>	<b>\$29,866</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$44,000</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$600,867	\$741,284	\$1,300,000	\$1,300,000	\$1,300,000
<b>OTHER FINANCING USES</b>	<b>\$600,867</b>	<b>\$741,284</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$15,307,627</b>	<b>\$15,836,508</b>	<b>\$17,794,848</b>	<b>\$17,794,848</b>	<b>\$17,794,848</b>
<b>Net Cost:</b>	<b>\$127,844</b>	<b>(\$9,343)</b>	<b>\$1,331,166</b>	<b>\$1,331,166</b>	<b>\$1,331,166</b>

**SHERIFF / CORONER-BURNEY STATION**  
Fund 0195 Public Safety, Budget Unit 261  
Tom Bosenko, 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**

Total FY 2018-19 requested appropriations of \$2.3 million are flat compared to the FY 2017-18 Adjusted Budget. As in several previous years, this budget receives \$100,000 in Hatchet Ridge Community Benefit Funds for public safety efforts. Overall, there is a deficit in this budget in the amount of \$458,965, which \$80,829 will come from use of Prop. 172 Reserves and \$378,136 will come from Public Safety General Purpose Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

There are ongoing recruiting and retention challenges with staffing the public office and field coverage for this area.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
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	\$8,266	\$8,622		\$9,000	\$9,000
693001 CHARGES FOR SERVICES	\$7,000	\$7,000		\$7,000	\$7,000
<b>CHARGES FOR SERVICES</b>	\$15,266	\$15,622		\$16,000	\$16,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,250	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$4,250	\$0		\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,500,285	\$1,500,285		\$1,447,551	\$1,447,551
800235 TRANS IN SHERIFF	\$0	\$13,000		\$0	\$0
800282 TRANS IN BUILDING	\$100,000	\$100,000		\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,600,285	\$1,613,285		\$1,547,551	\$1,547,551
<b>Total Revenues:</b>					
	\$1,901,202	\$1,910,308		\$1,844,951	\$1,844,951
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$857,624	\$733,542		\$887,070	\$887,070
011200 TERMINATION/SPECIAL PAY	\$112,075	\$35,089		\$33,235	\$33,235
017000 EXTRA HELP	\$0	\$440		\$0	\$0
017502 OVERTIME PAY	\$168,996	\$153,081		\$182,084	\$182,084
017503 SHIFT DIFFERENTIAL	\$9,142	\$7,873		\$8,438	\$8,438
017504 DOG PAY	\$4,016	\$4,196		\$4,485	\$4,485
017505 STANDBY PAY	\$6,750	\$4,584		\$9,424	\$9,424
017509 HOLIDAY OVERTIME PAY	\$33,211	\$27,255		\$29,429	\$29,429
018100 EMPLOYER SHARE FICA	\$20,471	\$15,539		\$19,474	\$19,474
018201 EMPLOYER SHARE RETIREMENT	\$379,823	\$344,674		\$443,144	\$443,144
018205 EMPLOYER SHARE 401A	\$0	\$0		\$628	\$628
018300 EMPLOYER SHARE HEALTH INSUR	\$190,333	\$174,290		\$185,792	\$185,792
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$691		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$25,725	\$21,957		\$26,613	\$26,613
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,511	\$2,988		\$1,718	\$1,718
018500 WORKERS COMP EXPOSURE	\$16,502	\$12,217		\$9,807	\$9,807
018501 WORKERS COMP EXPERIENCE	\$74,005	\$80,163		\$64,524	\$64,524
<b>SALARIES AND BENEFITS</b>	\$1,903,190	\$1,618,585		\$1,905,865	\$1,905,865

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$9,784	\$7,452	\$8,800	\$8,800
032328	CLTHG/PERS SAFETY CLOTHING	\$1,133	\$2,796	\$2,500	\$2,500
032329	CLTHG/PERS UNIFORMS	\$732	\$235	\$900	\$900
032500	COMMUNICATIONS EXPENSE	\$1,158	\$1,242	\$1,300	\$1,300
032526	COMM CELL PHONES	\$8,002	\$9,473	\$9,600	\$9,600
032591	CHGS IT COMM	\$18,414	\$17,662	\$18,009	\$18,009
032900	HOUSEHOLD EXPENSE	\$823	\$211	\$600	\$600
032992	CHGS FAC MGMT HSHLD XP	\$8,152	\$8,959	\$8,275	\$8,275
033102	INSUR XP LIABILITY EXPOSURE	\$4,895	\$3,542	\$3,036	\$3,036
033103	INSUR XP MISCELLANEOUS	\$999	\$930	\$855	\$855
033105	INSUR XP LIABILITY EXPERIENCE	\$31,975	\$18,619	\$16,581	\$16,581
033500	MAINTENANCE OF EQUIPMENT	\$0	\$233	\$200	\$200
033526	MNT EQP VEHICLES	\$475	\$122	\$300	\$300
033530	MNT EQP RADIOS	\$166	\$108	\$400	\$400
033531	MNT EQP IT APRV	\$96	\$96	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$1,619	\$1,426	\$1,255	\$1,255
033700	MAINTENANCE OF STRUCTURES	\$701	\$881	\$1,000	\$1,000
033729	MNT STR FAC MGMT APRV	\$20	\$0	\$0	\$0
033791	CHGS FAC MGMT MAINT STR	\$3,438	\$9,645	\$16,231	\$16,231
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$321	\$349	\$350	\$350
034100	MEMBERSHIPS	\$1,498	\$1,524	\$1,550	\$1,550
034500	OFFICE EXPENSE	\$3,697	\$2,992	\$3,000	\$3,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$56	\$75	\$75
034800	PROF & SPECIAL SERVICES	\$1,643	\$573	\$950	\$950
034821	PROF EVALUATION SVS	\$750	\$0	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$8	\$0	\$1,000	\$1,000
034852	PROF TRANSCRIBING SVS	\$9,671	\$4,668	\$9,900	\$9,900
034892	CHGS IT PROFESSIONAL SVS	\$19,052	\$23,777	\$26,905	\$26,905
035100	RENTS & LEASES OF EQUIPMENT	\$532	\$1,054	\$1,738	\$1,738
035500	MINOR EQUIPMENT	\$6,401	\$682	\$7,500	\$7,500
035590	CHGS IT SOFTWARE EQP	\$41	\$0	\$2,413	\$2,413
035591	CHGS IT HARDWARE EQP	\$5,138	\$467	\$8,000	\$8,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$398	\$0	\$500	\$500
035740	SP DEPT XP GUN SUPPLIES	\$0	\$0	\$250	\$250
035754	SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$25	\$25
035900	TRANSPORTATION & TRAVEL	\$762	\$357	\$500	\$500
035940	TRANS/TRVL FUEL	\$59,259	\$63,000	\$66,800	\$66,800
035942	TRANS/TRVL TRAINING	\$3,081	\$9,354	\$7,500	\$7,500

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$151,339	\$120,461		\$122,479	\$122,479
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$13	\$14		\$205	\$205
036100 UTILITIES	\$9,540	\$7,940		\$9,577	\$9,577
<b>SERVICES AND SUPPLIES</b>	\$365,741	\$320,914		\$361,059	\$361,059
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,671	\$39,208		\$39,212	\$39,212
050003 BUILDING & EQUIP COST PLAN CHG	\$2,219	(\$2,219)		(\$2,220)	(\$2,220)
<b>OTHER CHARGES</b>	\$20,890	\$36,988		\$36,992	\$36,992
<b>Total Expenditures/Appropriations:</b>	\$2,289,822	\$1,976,488		\$2,303,916	\$2,303,916
<b>Net Cost:</b>	\$388,619	\$66,180		\$458,965	\$458,965

# 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 to house up to 90 juveniles per day, but due to the Prison Rape Elimination Act of 2003 (PREA), this capacity is reduced depending on the type of population. JRF staff are responsible for facilitating rehabilitative programming to minors in a secure custodial setting, while ensuring the safety and security of the minors and public.

## **BUDGET REQUESTS**

Total FY 2018-19 requested appropriations are \$5.5 million which is flat compared to the FY 2017-18 Adjusted Budget. This cost center has a budget deficit in the amount of \$319,384 which is funded with Youth Offender Block Grant restricted fund balance.

## **SUMMARY OF RECOMMENDATIONS**

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

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$27	\$36		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$27</b>	<b>\$36</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542602 ST JUVENILE JUSTICE GRANT	\$504,670	\$619,144		\$664,686	\$664,686
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,731,800	\$1,731,800		\$1,731,800	\$1,731,800
552900 FEDERAL JUV HALL FOOD PROGRAM	\$47,702	\$44,039		\$40,000	\$40,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,284,172</b>	<b>\$2,394,984</b>		<b>\$2,436,486</b>	<b>\$2,436,486</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
686100 JUVENILE DETENTION CHARGE	\$56,659	\$30,131		\$0	\$0
686201 BOARD & CARE OTHER COUNTIES	\$100,525	\$168,590		\$125,925	\$125,925
692700 REIMB MISC SERVICES	\$2,478	\$4,067		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$159,663</b>	<b>\$202,789</b>		<b>\$125,925</b>	<b>\$125,925</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797710 JUVENILE PROGRAMMING SALES	\$819	\$1,536		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$55		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$519	\$0		\$0	\$0
799750 PARENT PROPERTY DAMAGE REIMB	\$1	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,339</b>	<b>\$1,592</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,684,264	\$2,684,264		\$2,666,568	\$2,666,568
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$6,532		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,684,264</b>	<b>\$2,690,796</b>		<b>\$2,666,568</b>	<b>\$2,666,568</b>
<b>Total Revenues:</b>	<b>\$5,129,467</b>	<b>\$5,290,198</b>		<b>\$5,228,979</b>	<b>\$5,228,979</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,440,899	\$1,520,160		\$1,625,437	\$1,625,437
011200 TERMINATION/SPECIAL PAY	\$24,297	\$2,968		\$25,000	\$25,000
017000 EXTRA HELP	\$211,611	\$181,142		\$200,000	\$200,000
017502 OVERTIME PAY	\$124,694	\$141,249		\$100,000	\$100,000
017503 SHIFT DIFFERENTIAL	\$30,586	\$29,644		\$30,000	\$30,000
017509 HOLIDAY OVERTIME PAY	\$49,367	\$46,807		\$50,000	\$50,000
018100 EMPLOYER SHARE FICA	\$34,959	\$34,972		\$49,621	\$49,621
018201 EMPLOYER SHARE RETIREMENT	\$626,844	\$693,577		\$766,311	\$766,311
018205 EMPLOYER SHARE 401A	\$0	\$612		\$1,518	\$1,518
018300 EMPLOYER SHARE HEALTH INSUR	\$504,123	\$534,155		\$562,395	\$562,395
018307 EMPLOYR SHR OTHER POST EMP BEN	\$43,225	\$45,564		\$48,764	\$48,764

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$7,787	\$6,136	\$3,102	\$3,102	
018500 WORKERS COMP EXPOSURE	\$25,842	\$24,191	\$17,060	\$17,060	
018501 WORKERS COMP EXPERIENCE	\$440,160	\$401,991	\$297,300	\$297,300	
<b>SALARIES AND BENEFITS</b>	<b>\$3,564,398</b>	<b>\$3,663,174</b>	<b>\$3,776,508</b>	<b>\$3,776,508</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$0	\$0	\$450	\$450	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,343	\$3,702	\$5,000	\$5,000	
032326 CLTHG/PERS INMATES	\$10,513	\$12,224	\$25,000	\$25,000	
032500 COMMUNICATIONS EXPENSE	\$3,249	\$3,344	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$540	\$554	\$541	\$541	
032700 FOOD EXPENSE	\$72,232	\$71,634	\$72,000	\$72,000	
032900 HOUSEHOLD EXPENSE	\$15,685	\$17,705	\$15,000	\$15,000	
032992 CHGS FAC MGMT HSHLD XP	\$13,041	\$16,515	\$13,511	\$13,511	
033102 INSUR XP LIABILITY EXPOSURE	\$7,663	\$6,991	\$5,281	\$5,281	
033103 INSUR XP MISCELLANEOUS	\$15,294	\$12,912	\$9,750	\$9,750	
033105 INSUR XP LIABILITY EXPERIENCE	\$13,907	(\$495)	(\$4,639)	(\$4,639)	
033500 MAINTENANCE OF EQUIPMENT	\$4,347	\$1,227	\$6,000	\$6,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$186	\$2,684	\$2,643	\$2,643	
033700 MAINTENANCE OF STRUCTURES	\$946	\$610	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$1,949	\$4,443	\$1,500	\$1,500	
033791 CHGS FAC MGMT MAINT STR	\$86,942	\$94,451	\$98,020	\$98,020	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,475	\$797	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$85	\$0	\$150	\$150	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$152	\$0	\$0	
034500 OFFICE EXPENSE	\$10,601	\$11,797	\$10,000	\$10,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$85	\$304	\$304	
034592 CHGS OC OTHER MAIL SVS	\$463	\$497	\$570	\$570	
034800 PROF & SPECIAL SERVICES	\$600	\$1,598	\$14,500	\$14,500	
034802 PROF ADMIN SVS	\$594,834	\$692,649	\$610,964	\$610,964	
034811 PROF COLLECTIONS SVS	\$13,639	\$7,181	\$0	\$0	
034814 PROF COUNSELING SVS	\$9,520	\$59,517	\$45,000	\$45,000	
034831 PROF MEDICAL SVS	\$221,774	\$186,066	\$231,384	\$231,384	
034890 CHGS FAC MGMT PROF SVS	\$8,783	\$7,334	\$8,784	\$8,784	
034892 CHGS IT PROFESSIONAL SVS	\$141,431	\$82,258	\$275,393	\$275,393	
035100 RENTS & LEASES OF EQUIPMENT	\$2,123	\$2,389	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$4,851	\$2,572	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$81	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$184	\$416	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,603	\$5,834	\$10,000	\$10,000	



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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$1,655	\$539	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$1,555	\$1,924	\$1,700	\$1,700	
035942 TRANS/TRVL TRAINING	\$0	\$2,143	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$3,456	\$3,401	\$7,130	\$7,130	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$33	\$153	\$500	\$500	
036100 UTILITIES	\$144,250	\$144,186	\$153,900	\$153,900	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,422,848</b>	<b>\$1,462,006</b>	<b>\$1,637,836</b>	<b>\$1,637,836</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$52,089	\$116,792	\$128,284	\$128,284	
050003 BUILDING & EQUIP COST PLAN CHG	(\$33,616)	(\$30,829)	\$5,135	\$5,135	
050800 TAXES & ASSESSMENTS	\$403	\$0	\$500	\$500	
052004 SUPP/CARE MINORS/WARDS	\$0	\$0	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$18,876</b>	<b>\$85,963</b>	<b>\$134,019</b>	<b>\$134,019</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$1,609)	(\$2,341)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,609)</b>	<b>(\$2,341)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,004,514</b>	<b>\$5,208,802</b>	<b>\$5,548,363</b>	<b>\$5,548,363</b>	
<b>Net Cost:</b>	<b>(\$124,953)</b>	<b>(\$81,395)</b>	<b>\$319,384</b>	<b>\$319,384</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

Total FY 2018-19 requested appropriations are \$12.5 million which is flat compared to the FY 2017-18 Adjusted Budget. The budget includes estimated costs to replace the Integrated Justice System case management system shared by the District Attorney, Probation, and Public Defender. It also re-budgets the roof replacement in the building shared with the Public Defender. Probation includes the deletion of one vacant Probation Assistant position (sunsets 6/30/18), two vacant Deputy Probation Officer I/II positions, and one vacant Legal Process Clerk I/II position. The deficit, after utilization of various restricted designated funds (\$2,821,655), is \$364,003 which will come from Prop. 172 Reserves.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends a minor net zero Central Service Cost Plan Charge correction.

### PENDING ISSUES AND POLICY CONSIDERATIONS

Probation is continuing to work with local justice partners to reduce Shasta County's return to prison rate which will positively affect the amount of SB678 funds allocated to Shasta County. Preliminary numbers show that SB678 may increase slightly for FY 2018-19; however, only the base of \$200,000 is conservatively included in the FY 2018-19 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:** 263 - PROBATION (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$45,089	\$46,204		\$35,000	\$35,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$45,089</b>	<b>\$46,204</b>		<b>\$35,000</b>	<b>\$35,000</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	\$0	\$153,463		\$189,283	\$189,283
542601 ST CSA JUV PROB CAMP JPCF	\$875,175	\$929,686		\$709,112	\$709,112
542602 ST JUVENILE JUSTICE GRANT	\$0	\$0		\$12,837	\$12,837
542603 ST REALIGNMENT 2011 AB109	\$4,304,886	\$3,957,363		\$4,186,295	\$4,186,295
542604 ST CCP INCENTIVE ACT SB678	\$200,000	\$746,561		\$200,000	\$200,000
542750 STATE MENTAL ILL CRIME RED GRT	\$66,316	\$0		\$0	\$0
542800 STATE CORRECTIONS TRAINING GRT	\$48,705	\$42,770		\$41,280	\$41,280
542801 ST BD OF CORRECTIONS PLAN GRT	\$778,082	\$742,261		\$622,313	\$622,313
549560 STATE OCJP ANTI DRUG ABUSE	\$65,022	(\$64,061)		\$0	\$0
549592 STATE CRIME PREVENTION ACT	\$703,772	\$757,514		\$575,489	\$575,489
549601 STATE PROP 172 PUBLIC SFTY FND	\$938,000	\$938,000		\$938,000	\$938,000
550930 FEDERAL CWS IV E ADMIN	\$88,312	\$98,719		\$75,000	\$75,000
550999 FED SB 933 PLACEMENT REIMB	\$29,442	\$47,597		\$32,000	\$32,000
563777 CONTRIB FRM SHASTA COLLEGE	\$53,633	\$60,485		\$59,110	\$59,110
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$8,253,788</b>	<b>\$8,512,802</b>		<b>\$7,743,159</b>	<b>\$7,743,159</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
671600 PROBATION COSTS	\$194,371	\$198,978		\$135,000	\$135,000
671670 CONDITIONAL SENTENCE RPT FEE	\$13,036	\$17,033		\$10,000	\$10,000
675450 DIVERSION PROGRAM FEE	\$11,028	\$8,227		\$10,000	\$10,000
692330 ADULT WORK PROGRAM FEES	\$34,884	\$36,566		\$30,000	\$30,000
692340 RECORD SEAL/MODIFICATION	\$0	\$570		\$0	\$0
692350 ELECTRONIC MONITORING FEE	\$1,682	\$1,497		\$1,500	\$1,500
692352 JUVENILE WORK PROGRAM FEES	\$1,100	\$250		\$0	\$0
692353 ELECTRONIC MONITOR STRAP FEE	\$6	\$0		\$0	\$0
692355 SUPERVISED OWN RECOG FEE	\$16	\$0		\$0	\$0
692362 REIMBURSE DRUG TESTS AOP	\$4,990	\$4,708		\$0	\$0
692700 REIMB MISC SERVICES	\$0	\$155		\$0	\$0
693001 CHARGES FOR SERVICES	\$0	\$8,828		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$261,115</b>	<b>\$276,814</b>		<b>\$186,500</b>	<b>\$186,500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797600 MISCELLANEOUS SALES	\$0	\$25		\$0	\$0
797710 JUVENILE PROGRAMMING SALES	\$4,820	\$3,688		\$5,000	\$5,000
799300 MISCELLANEOUS REVENUE	\$765	\$865		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$44,728	\$37,728		\$0	\$0

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799900 CASH OVER/SHORT	\$0		(\$50)	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$50,313		\$42,257	\$5,000	\$5,000
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,330,670		\$1,330,670	\$1,241,329	\$1,241,329
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$110,378		\$58,043	\$113,659	\$113,659
800235 TRANS IN SHERIFF	\$162,614		\$188,917	\$43,364	\$43,364
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,603,663		\$1,577,631	\$1,398,352	\$1,398,352
<b>Total Revenues:</b>	\$10,213,970		\$10,455,710	\$9,368,011	\$9,368,011
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,808,187		\$3,903,202	\$4,455,182	\$4,455,182
011200 TERMINATION/SPECIAL PAY	\$53,829		\$90,471	\$35,000	\$35,000
017000 EXTRA HELP	\$65,496		\$20,753	\$12,000	\$12,000
017502 OVERTIME PAY	\$9,098		\$6,131	\$10,000	\$10,000
017503 SHIFT DIFFERENTIAL	\$36		(\$12)	\$0	\$0
017505 STANDBY PAY	\$0		\$120	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$9,680		\$997	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,223		\$2,997	\$3,120	\$3,120
018100 EMPLOYER SHARE FICA	\$114,951		\$116,928	\$141,584	\$141,584
018201 EMPLOYER SHARE RETIREMENT	\$1,392,282		\$1,498,126	\$1,812,900	\$1,812,900
018204 EMPLOYER SHARE DEFERRED COMP	\$5,175		\$5,200	\$5,220	\$5,220
018205 EMPLOYER SHARE 401A	\$583		\$1,926	\$3,755	\$3,755
018300 EMPLOYER SHARE HEALTH INSUR	\$1,100,893		\$1,146,193	\$1,298,610	\$1,298,610
018307 EMPLYR SHR OTHER POST EMP BEN	\$114,234		\$116,782	\$133,656	\$133,656
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$16,314		\$12,582	\$6,943	\$6,943
018500 WORKERS COMP EXPOSURE	\$54,239		\$49,690	\$37,929	\$37,929
018501 WORKERS COMP EXPERIENCE	\$336,859		\$283,555	\$202,728	\$202,728
<b>SALARIES AND BENEFITS</b>	\$7,085,084		\$7,255,648	\$8,158,627	\$8,158,627
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$1,015		\$8	\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$25,722		\$5,643	\$49,100	\$49,100
032326 CLTHG/PERS INMATES	\$2,111		\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$42,466		\$43,727	\$42,850	\$42,850
032590 CHGS FAC MGMT COMM	\$283		\$303	\$284	\$284
032591 CHGS IT COMM	\$21,196		\$26,624	\$24,841	\$24,841
032700 FOOD EXPENSE	\$4,995		\$5,523	\$5,100	\$5,100
032900 HOUSEHOLD EXPENSE	\$1,676		\$960	\$4,475	\$4,475

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032990 CHGS OC HSHLD SVS	\$22,981	\$23,968	\$25,751	\$25,751	
032991 CHGS OC HSHLD SUPPL	\$2,833	\$2,426	\$2,811	\$2,811	
032992 CHGS FAC MGMT HSHLD XP	\$63,447	\$67,767	\$64,598	\$64,598	
033102 INSUR XP LIABILITY EXPOSURE	\$16,087	\$14,641	\$11,739	\$11,739	
033103 INSUR XP MISCELLANEOUS	\$12,972	\$11,730	\$5,077	\$5,077	
033105 INSUR XP LIABILITY EXPERIENCE	\$3,897	\$5,533	\$4,051	\$4,051	
033500 MAINTENANCE OF EQUIPMENT	\$1,652	\$1,807	\$26,945	\$26,945	
033531 MNT EQP IT APRV	\$750	\$750	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$16,393	\$34,554	\$34,091	\$34,091	
033700 MAINTENANCE OF STRUCTURES	\$2,553	\$9,758	\$3,000	\$3,000	
033729 MNT STR FAC MGMT APRV	\$4,291	\$122	\$5,300	\$5,300	
033791 CHGS FAC MGMT MAINT STR	\$38,858	\$58,623	\$36,811	\$36,811	
033797 ISF MNT STR OTHER DEPT CHGS	\$790	\$2,847	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,288	\$899	\$5,750	\$5,750	
034100 MEMBERSHIPS	\$8,796	\$10,193	\$5,050	\$5,050	
034300 MISCELLANEOUS EXPENSE	\$3	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$4,257	\$11,981	\$0	\$0	
034500 OFFICE EXPENSE	\$49,648	\$36,818	\$46,500	\$46,500	
034590 CHGS OC PHOTOCOPY SVS	\$390	\$402	\$492	\$492	
034591 CHGS OC POSTAGE SVS	\$3,963	\$3,088	\$4,158	\$4,158	
034592 CHGS OC OTHER MAIL SVS	\$4,555	\$4,702	\$4,685	\$4,685	
034800 PROF & SPECIAL SERVICES	\$1,870,634	\$2,410,464	\$2,314,465	\$2,314,465	
034802 PROF ADMIN SVS	\$998,033	\$1,396,525	\$1,125,158	\$1,125,158	
034811 PROF COLLECTIONS SVS	\$59,368	\$61,812	\$65,000	\$65,000	
034814 PROF COUNSELING SVS	\$313,684	\$271,257	\$238,389	\$238,389	
034817 PROF DRUG TESTING SVS	\$55,382	\$63,024	\$80,000	\$80,000	
034837 PROF PREEMPLOYMENT SVS	\$33,403	\$27,470	\$25,000	\$25,000	
034852 PROF TRANSCRIBING SVS	\$117	\$33	\$0	\$0	
034858 PROF FINGERPRINTING SVS	\$0	\$54	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$101,522	\$109,841	\$110,000	\$110,000	
034890 CHGS FAC MGMT PROF SVS	\$6,843	\$6,807	\$6,845	\$6,845	
034892 CHGS IT PROFESSIONAL SVS	\$599,603	\$487,071	\$969,268	\$969,268	
035100 RENTS & LEASES OF EQUIPMENT	\$121,686	\$119,773	\$95,400	\$95,400	
035300 RENTS & LEASES OF STRUCTURES	\$81,396	\$82,527	\$83,227	\$83,227	
035500 MINOR EQUIPMENT	\$5,310	\$4,564	\$10,600	\$10,600	
035532 MNR EQP FLEET MGMT APRV	\$3,464	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$2,423	\$2,386	\$24,941	\$24,941	
035591 CHGS IT HARDWARE EQP	\$11,622	\$47,981	\$35,585	\$35,585	
035592 CHGS IT TELECOMM EQP	\$202	\$21	\$1,000	\$1,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$89,923	\$76,323	\$173,500	\$173,500	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$359	\$288	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$16,744	\$24,637	\$31,000	\$31,000	
035940 TRANS/TRVL FUEL	\$20,849	\$20,029	\$20,600	\$20,600	
035942 TRANS/TRVL TRAINING	\$116,831	\$92,630	\$61,945	\$61,945	
035990 CHGS FLEET TRANS/TRVL	\$45,200	\$48,700	\$70,022	\$70,022	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,622	\$2,543	\$3,750	\$3,750	
036100 UTILITIES	\$68,396	\$59,415	\$75,747	\$75,747	
036131 UTIL MISC UTILITIES	\$19,531	\$20,074	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,005,039</b>	<b>\$5,821,673</b>	<b>\$6,065,201</b>	<b>\$6,065,201</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$240,881	\$267,052	\$227,529	\$227,529	
050003 BUILDING & EQUIP COST PLAN CHG	\$20,263	\$41,268	\$86,627	\$86,627	
050800 TAXES & ASSESSMENTS	\$964	\$1,041	\$600	\$600	
052001 SUPP/CARE CLIENTS	\$833	\$0	\$0	\$0	
052004 SUPP/CARE MINORS/WARDS	\$60,949	\$5,588	\$35,000	\$35,000	
052009 SUPP/CARE ADULTS	\$111,023	\$258,939	\$438,000	\$438,000	
<b>OTHER CHARGES</b>	<b>\$434,916</b>	<b>\$573,891</b>	<b>\$787,756</b>	<b>\$787,756</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$25,354	\$0	\$0	\$0	
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$180,000	\$180,000	
<b>CAPITAL ASSETS</b>	<b>\$25,354</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$180,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$732,406)	(\$771,037)	(\$886,357)	(\$886,357)	
088263 C/A PROBATION	(\$1,319,034)	(\$1,577,578)	(\$1,717,818)	(\$1,717,818)	
088422 C/A ALCOHOL & DRUG	(\$97,043)	(\$91,049)	(\$120,074)	(\$120,074)	
088501 C/A SOCIAL SERVICES	(\$17,029)	(\$13,820)	(\$27,325)	(\$27,325)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,165,512)</b>	<b>(\$2,453,485)</b>	<b>(\$2,751,574)</b>	<b>(\$2,751,574)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$110,378	\$58,043	\$113,659	\$113,659	
095940 TRAN OUT FLEET MGMT	\$0	\$26,897	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$110,378</b>	<b>\$84,941</b>	<b>\$113,659</b>	<b>\$113,659</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$10,495,260</b>	<b>\$11,282,668</b>	<b>\$12,553,669</b>	<b>\$12,553,669</b>	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$281,290	\$826,958	\$3,185,658	\$3,185,658

# AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

Fund 0060 General, Budget Unit 280

Paul Kjos, Agricultural Commissioner/Sealer of Weights & Measures

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## **PROGRAM DESCRIPTION**

The Department of Agricultural Commissioner/Sealer of Weights and Measures provides more than sixteen 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 2018-19 requested budget includes expenditures in the amount of \$1.8 million and revenues in the amount of \$869,315 resulting in a net County cost of \$902,786 which is three percent higher than the FY 2017-18 Adjusted Budget. This includes an allowed two percent increase of General Fund and use of some FY 2017-18 projected savings. The department requests deleting one vacant Agricultural & Standards Program Assistant I and adding one Agricultural and Standards Investigator I/II/III. Although the new position has a higher cost (about \$10,000 the first year); that position employee can do work which is reimbursed by outside funding sources instead of the General Fund.

## **SUMMARY OF RECOMMENDATIONS**

The CEO Recommends includes some minor net zero cleanup modifications.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The passage of Prop 64 and the associated trailer bills allowing cannabis and industrial hemp cultivation and sales in areas of the state have had minimal impacts on the department to date, but the workload will likely increase as the industrial hemp issue is addressed. The cultivation of industrial hemp is currently unregulated and the department, along with the Resource Management and Sheriff's Office, will study the impacts and develop any needed ordinances to address the impacts of this commodity on the county's environment and citizens.

The department is currently working to implement a new regulation that took effect on January 1, 2018, that requires additional restrictions on agricultural pesticide applications within ¼ mile of any school or licensed daycare business. This new regulation involves the mapping of those impacted production sites, increased inspections of applications of those sites and outreach to schools, day care centers, and growers impacted by this new regulation.

## **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,094	\$1,401	\$500	\$500
211320	WEIGH/MEASURE DEVICE REG	\$171,295	\$172,142	\$171,000	\$171,000
216900	OTHER LICENSES & PERMITS	\$7,624	\$7,756	\$5,500	\$5,500
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		\$180,013	\$181,300	\$177,000	\$177,000
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318600	AG COMM/SEALER FINES	\$2,258	\$4,287	\$3,500	\$3,500
<b>FINES, FORFEITURES &amp; PENALTIES</b>		\$2,258	\$4,287	\$3,500	\$3,500
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
539130	STATE AGRICULTURAL/WTS & MEAS	\$7,680	\$7,650	\$11,187	\$11,187
539140	ST AG CERT FARMERS MKT INSPCTN	\$114	\$400	\$1,000	\$1,000
539150	STATE DETECTION TRAPPING	\$63,063	\$77,118	\$66,083	\$66,083
539160	STATE ORGANIC INSPECTIONS	\$1,750	\$6,355	\$1,500	\$1,500
539170	STATE PESTICIDE ENFORCEMENT	\$1,620	\$5,196	\$1,600	\$1,600
539180	STATE AID NURSERY INSPECTION	\$7,228	\$3,948	\$7,200	\$7,200
539190	STATE HIGH RISK PEST EXCLUSION	\$20,114	\$14,618	\$14,500	\$14,500
539200	STATE UNCLAIMED GAS TAXES	\$300,992	\$315,934	\$361,800	\$361,800
556000	FEDERAL GRAZING FEES	\$1,648	\$931	\$1,250	\$1,250
560151	FED GLASSY WING SHARP SHOOT	\$48,202	\$49,746	\$56,800	\$56,800
<b>INTERGOVERNMENTAL REVENUES</b>		\$452,413	\$481,899	\$522,920	\$522,920
<b>Category: 600 CHARGES FOR SERVICES</b>					
673101	AG CERTIFICATE SURCHG CCR 4075	\$946	\$951	\$930	\$930
673400	CONTROL A WEED PESTS	\$41,461	\$49,816	\$21,640	\$21,640
673401	CDFA QUARANTINE	\$1,212	\$101	\$500	\$500
673600	PESTICIDE INSPECTION	\$121,869	\$116,225	\$121,800	\$121,800
692100	PHOTOCOPIES	\$19	\$10	\$25	\$25
693001	CHARGES FOR SERVICES	\$24,884	\$32,666	\$21,000	\$21,000
<b>CHARGES FOR SERVICES</b>		\$190,394	\$199,772	\$165,895	\$165,895
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$4,133	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$1,510	\$0	\$0	\$0
799900	CASH OVER/SHORT	(\$10)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$5,633	\$0	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101	SALE OF SURPLUS PROPERTY	\$70	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$70	\$0	\$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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$830,784	\$867,258	\$869,315	\$869,315	

**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$659,915	\$703,866	\$774,404	\$774,404
011200	TERMINATION/SPECIAL PAY	\$3,441	\$0	\$12,500	\$12,500
017000	EXTRA HELP	\$42,989	\$56,336	\$60,983	\$60,983
017509	HOLIDAY OVERTIME PAY	\$77	\$0	\$0	\$0
017515	MPA PROGRAM	\$0	\$0	\$300	\$300
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,583	\$2,280	\$2,280	\$2,280
018100	EMPLOYER SHARE FICA	\$49,606	\$52,820	\$61,751	\$61,751
018201	EMPLOYER SHARE RETIREMENT	\$111,063	\$126,100	\$153,492	\$153,492
018204	EMPLOYER SHARE DEFERRED COMP	\$9,499	\$10,875	\$9,250	\$9,250
018300	EMPLOYER SHARE HEALTH INSUR	\$159,823	\$181,589	\$192,754	\$192,754
018307	EMPLYR SHR OTHER POST EMP BEN	\$19,794	\$21,095	\$23,232	\$23,232
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,944	\$2,433	\$1,298	\$1,298
018500	WORKERS COMP EXPOSURE	\$9,731	\$9,598	\$7,149	\$7,149
018501	WORKERS COMP EXPERIENCE	\$86,837	\$71,974	\$45,504	\$45,504
<b>SALARIES AND BENEFITS</b>		\$1,158,307	\$1,238,970	\$1,344,897	\$1,344,897

**Category: 030 SERVICES AND SUPPLIES**

032100	AGRICULTURAL EXPENSE	\$9,830	\$4,446	\$4,000	\$4,000
032300	CLOTHING/PERSONAL SUPPLIES XP	\$613	\$323	\$750	\$750
032500	COMMUNICATIONS EXPENSE	\$4,943	\$3,530	\$7,898	\$7,898
032591	CHGS IT COMM	\$1,683	\$4,938	\$6,417	\$6,417
032700	FOOD EXPENSE	\$120	\$180	\$1,000	\$1,000
032900	HOUSEHOLD EXPENSE	\$888	\$784	\$700	\$700
032992	CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200
033102	INSUR XP LIABILITY EXPOSURE	\$2,885	\$2,773	\$2,301	\$2,301
033103	INSUR XP MISCELLANEOUS	\$633	\$576	\$451	\$451
033105	INSUR XP LIABILITY EXPERIENCE	\$3,489	\$3,426	\$2,177	\$2,177
033500	MAINTENANCE OF EQUIPMENT	\$3,400	\$5,155	\$6,000	\$6,000
033533	MNT EQP FLEET MGMT APRV	\$0	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,682	\$1,726	\$1,709	\$1,709
033700	MAINTENANCE OF STRUCTURES	\$2,230	\$514	\$250	\$250
033791	CHGS FAC MGMT MAINT STR	\$0	\$0	\$1,700	\$1,700
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$34	\$150	\$50	\$50
034100	MEMBERSHIPS	\$3,375	\$6,600	\$3,400	\$3,400
034309	MISC XP PRIOR PERIOD REV ADJ	\$1,942	\$0	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$814	\$0	\$0
034500	OFFICE EXPENSE	\$9,084	\$6,641	\$5,000	\$5,000

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034590 CHGS OC PHOTOCOPY SVS	\$125	\$0	\$250	\$250	
034591 CHGS OC POSTAGE SVS	\$1,606	\$1,253	\$2,076	\$2,076	
034592 CHGS OC OTHER MAIL SVS	\$1,943	\$1,960	\$1,960	\$1,960	
034800 PROF & SPECIAL SERVICES	\$119,617	\$121,835	\$125,900	\$125,900	
034837 PROF PREEMPLOYMENT SVS	\$1,809	\$1,116	\$1,250	\$1,250	
034892 CHGS IT PROFESSIONAL SVS	\$30,029	\$30,519	\$38,128	\$38,128	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,025	\$1,510	\$1,150	\$1,150	
035300 RENTS & LEASES OF STRUCTURES	\$63,599	\$65,103	\$66,911	\$66,911	
035500 MINOR EQUIPMENT	\$6,301	\$285	\$6,350	\$6,350	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$950	\$950	
035590 CHGS IT SOFTWARE EQP	\$4,825	\$0	\$750	\$750	
035591 CHGS IT HARDWARE EQP	\$5,028	\$6,236	\$8,650	\$8,650	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,289	\$1,158	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$9,861	\$10,938	\$8,500	\$8,500	
035940 TRANS/TRVL FUEL	\$16,044	\$20,970	\$24,900	\$24,900	
035990 CHGS FLEET TRANS/TRVL	\$25,121	\$27,006	\$22,860	\$22,860	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$245	\$83	\$150	\$150	
036100 UTILITIES	\$10,328	\$9,226	\$12,820	\$12,820	
<b>SERVICES AND SUPPLIES</b>	<b>\$345,638</b>	<b>\$341,787</b>	<b>\$371,308</b>	<b>\$371,308</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47,009	\$47,730	\$49,437	\$49,437	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$0	\$502	\$502	
050800 TAXES & ASSESSMENTS	\$0	\$14	\$25	\$25	
<b>OTHER CHARGES</b>	<b>\$47,009</b>	<b>\$47,745</b>	<b>\$49,964</b>	<b>\$49,964</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065007 1 ATV W/ACCESSORIES	\$7,526	\$0	\$0	\$0	
065059 1 PRINTER	\$0	\$0	\$5,932	\$5,932	
<b>CAPITAL ASSETS</b>	<b>\$7,526</b>	<b>\$0</b>	<b>\$5,932</b>	<b>\$5,932</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095940 TRAN OUT FLEET MGMT	\$0	\$27,735	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$27,735</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,558,481</b>	<b>\$1,656,238</b>	<b>\$1,772,101</b>	<b>\$1,772,101</b>	
<b>Net Cost:</b>	<b>\$727,697</b>	<b>\$788,979</b>	<b>\$902,786</b>	<b>\$902,786</b>	

**RESOURCE MANAGEMENT-BUILDING INSPECTION DIVISION**  
Fund 0064 General-Resource Management, Budget Unit 282  
Richard Simon, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Building Inspection Division's primary function is to safeguard the life, health, and property of Shasta County residents through the application of uniform building standards. 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 review, permits, and inspections for structural, electrical, plumbing and mechanical, as well as miscellaneous items (signs, fences, mobile-home setups) are provided within the unincorporated area of the County through this Division.

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

**BUDGET REQUESTS**

The FY 2018-19 requested budget includes expenditures in the amount of \$2.5 million and revenues in the amount of \$1.6 million. Expenditures for FY 2018-19 are increased by \$261,868 and revenues increased by \$186,881 as compared to the FY 2017-18 adjusted budget. Total expenditures exceed total revenue by \$931,389 and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$486,924	\$628,978	\$520,000	\$520,000	\$520,000
212200 BUILDING PERMIT FEES	\$216,014	\$690,776	\$590,000	\$590,000	\$590,000
212201 BUILDING STANDARD PERMIT FEES	\$2,833	\$4,333	\$5,700	\$5,700	\$5,700
212220 GRADING PERMIT	\$47,443	\$37,725	\$35,000	\$35,000	\$35,000
212250 PERMIT FEE RENEWAL	\$45,752	\$57,599	\$45,000	\$45,000	\$45,000
212300 ELECTRIC PERMIT FEES	\$109,654	\$127,709	\$87,000	\$87,000	\$87,000
212400 GAS PERMIT FEE	\$39,216	\$48,515	\$40,000	\$40,000	\$40,000
212500 PLUMBING PERMIT FEE	\$16,541	\$19,906	\$18,000	\$18,000	\$18,000
212600 STRONG MOTION INSTR PROG	\$9,215	\$16,302	\$14,156	\$14,156	\$14,156
212700 MOBILEHOME UTILITY	\$2,981	\$5,723	\$7,800	\$7,800	\$7,800
212800 MOBILEHOME INSTALLATION	\$5,805	\$12,891	\$8,600	\$8,600	\$8,600
212900 PLAN CHECK FEES	\$53,593	\$116,518	\$100,000	\$100,000	\$100,000
212904 CODE COMPLIANCE FEES	\$20,585	\$15,145	\$20,000	\$20,000	\$20,000
215000 FRANCHISES	(\$37)	\$0	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,056,526</b>	<b>\$1,782,126</b>	<b>\$1,491,256</b>	<b>\$1,491,256</b>	<b>\$1,491,256</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$108,843	\$115,305	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$108,843</b>	<b>\$115,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
668120 S/A NUISANCE ABATEMENT CURR	(\$35)	\$0	\$0	\$0	\$0
692000 CHGS FOR PROFESSIONAL SVS	\$6,449	\$4,107	\$3,000	\$3,000	\$3,000
692100 PHOTOCOPIES	\$460	\$960	\$400	\$400	\$400
692760 AQMD ADMINISTRATION	\$15,598	\$13,641	\$14,802	\$14,802	\$14,802
<b>CHARGES FOR SERVICES</b>	<b>\$22,472</b>	<b>\$18,709</b>	<b>\$18,202</b>	<b>\$18,202</b>	<b>\$18,202</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
795000 AUDITOR VOID/STALE DATED CHECK	\$40	\$0	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$2,470	\$2,912	\$2,000	\$2,000	\$2,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$78,035	\$0	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$0	\$565	\$500	\$500	\$500
799600 INSURANCE LOSS & REFUNDS	\$261	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$180,807</b>	<b>\$103,477</b>	<b>\$102,500</b>	<b>\$102,500</b>	<b>\$102,500</b>
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$121,158	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$121,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,489,808</b>	<b>\$2,019,618</b>	<b>\$1,611,958</b>	<b>\$1,611,958</b>	<b>\$1,611,958</b>

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$703,891	\$815,116	\$1,026,090	\$1,026,090
011200	TERMINATION/SPECIAL PAY	\$825	\$615	\$0	\$0
017000	EXTRA HELP	\$11,760	\$11,635	\$10,000	\$10,000
017502	OVERTIME PAY	\$4,141	\$580	\$5,000	\$5,000
017509	HOLIDAY OVERTIME PAY	\$0	\$351	\$0	\$0
018100	EMPLOYER SHARE FICA	\$50,855	\$59,145	\$71,064	\$71,064
018201	EMPLOYER SHARE RETIREMENT	\$119,012	\$146,847	\$183,760	\$183,760
018205	EMPLOYER SHARE 401A	\$0	\$0	\$871	\$871
018300	EMPLOYER SHARE HEALTH INSUR	\$199,471	\$217,338	\$243,679	\$243,679
018307	EMPLYR SHR OTHER POST EMP BEN	\$21,114	\$24,451	\$27,656	\$27,656
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,014	\$2,646	\$1,453	\$1,453
018500	WORKERS COMP EXPOSURE	\$9,894	\$10,421	\$8,747	\$8,747
018501	WORKERS COMP EXPERIENCE	\$18,106	\$19,386	\$16,656	\$16,656
<b>SALARIES AND BENEFITS</b>		<b>\$1,142,088</b>	<b>\$1,308,536</b>	<b>\$1,594,976</b>	<b>\$1,594,976</b>

**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$85	\$0	\$100	\$100
032328	CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$500	\$500
032500	COMMUNICATIONS EXPENSE	\$7,348	\$11,673	\$10,800	\$10,800
032590	CHGS FAC MGMT COMM	\$28	\$30	\$29	\$29
032591	CHGS IT COMM	\$2,440	\$2,690	\$3,180	\$3,180
032700	FOOD EXPENSE	\$0	\$0	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$0	\$15	\$50	\$50
032992	CHGS FAC MGMT HSHLD XP	\$10,495	\$10,380	\$10,612	\$10,612
033100	INSURANCE EXPENSE	\$33	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$2,934	\$3,013	\$2,708	\$2,708
033103	INSUR XP MISCELLANEOUS	\$1,057	\$949	\$763	\$763
033105	INSUR XP LIABILITY EXPERIENCE	(\$14,043)	(\$14,712)	(\$8,856)	(\$8,856)
033500	MAINTENANCE OF EQUIPMENT	\$107	\$0	\$500	\$500
033528	MNT EQP SOFTWARE	\$0	\$13,100	\$20,000	\$20,000
033592	CHGS IT MNT HARD/SOFTWARE	\$2,861	\$3,822	\$6,099	\$6,099
033791	CHGS FAC MGMT MAINT STR	\$6,006	\$6,723	\$7,088	\$7,088
034100	MEMBERSHIPS	\$1,346	\$455	\$1,500	\$1,500
034309	MISC XP PRIOR PERIOD REV ADJ	\$145,499	\$6,130	\$6,000	\$6,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,052	\$0	\$0
034500	OFFICE EXPENSE	\$15,319	\$12,717	\$18,000	\$18,000
034536	OFFICE XP OFFICE FURNITURE	\$685	\$316	\$500	\$500
034590	CHGS OC PHOTOCOPY SVS	\$1,122	\$596	\$206	\$206
034591	CHGS OC POSTAGE SVS	\$5,148	\$5,129	\$7,013	\$7,013

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$1,416	\$1,455	\$1,417	\$1,417	
034800 PROF & SPECIAL SERVICES	\$61,905	\$90,846	\$175,000	\$175,000	
034802 PROF ADMIN SVS	\$193,153	\$241,554	\$317,268	\$317,268	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$61	\$0	\$0	
034807 PROF BANK SVS	\$979	\$793	\$8,000	\$8,000	
034810 PROF CLEANUP SVS	\$960	\$54,694	\$75,000	\$75,000	
034837 PROF PREEMPLOYMENT SVS	\$1,434	\$1,468	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$523	\$609	\$525	\$525	
034892 CHGS IT PROFESSIONAL SVS	\$50,918	\$59,321	\$73,659	\$73,659	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,306	\$800	\$800	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$136	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$1,446	\$480	\$1,300	\$1,300	
035535 MNR EQP COMM EQP	\$0	\$0	\$1,200	\$1,200	
035590 CHGS IT SOFTWARE EQP	\$2,489	\$0	\$8,000	\$8,000	
035591 CHGS IT HARDWARE EQP	\$1,836	\$15,154	\$14,000	\$14,000	
035592 CHGS IT TELECOMM EQP	\$323	\$236	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$469	\$990	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$2,994	\$2,253	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$14,994	\$18,927	\$20,000	\$20,000	
035990 CHGS FLEET TRANS/TRVL	\$41,127	\$44,302	\$70,608	\$70,608	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$41	\$0	\$200	\$200	
036100 UTILITIES	\$7,334	\$7,701	\$8,362	\$8,362	
<b>SERVICES AND SUPPLIES</b>	<b>\$572,826</b>	<b>\$607,381</b>	<b>\$868,681</b>	<b>\$868,681</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$183,365	\$119,352	\$19,253	\$19,253	
050003 BUILDING & EQUIP COST PLAN CHG	\$12,797	\$6,533	\$5,405	\$5,405	
050800 TAXES & ASSESSMENTS	\$0	\$22	\$32	\$32	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$196,162</b>	<b>\$126,408</b>	<b>\$24,690</b>	<b>\$24,690</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
065317 SOFTWARE	\$105,931	\$5,438	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$105,931</b>	<b>\$5,438</b>	<b>\$30,000</b>	<b>\$30,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088173 C/A MISCELLANEOUS GENERAL	\$0	\$0	(\$75,000)	(\$75,000)	
<b>INTRAFUND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>(\$75,000)</b>	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$74,108	\$0	\$0	\$0
095261 TRAN OUT BURNEY SUBSTATION	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
095940 TRAN OUT FLEET MGMT	\$0	\$4,164	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$100,000	\$178,273	\$100,000	\$100,000	\$100,000
<b>Total Expenditures/Appropriations:</b>	\$2,117,009	\$2,226,038	\$2,543,347	\$2,543,347	\$2,543,347
<b>Net Cost:</b>	\$627,200	\$206,419	\$931,389	\$931,389	\$931,389



**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. We are waiting for final notification from the State to return the funds.

**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  1	2016-17 Actuals  2	2017-18		2018-19 Recommended  4	2018-19 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,555	\$2,183		\$1,500	\$1,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,555	\$2,183		\$1,500	\$1,500
<b>Total Revenues:</b>	\$1,555	\$2,183		\$1,500	\$1,500
<b>Category: 030</b> SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0		\$198,190	\$198,190
<b>SERVICES AND SUPPLIES</b>	\$0	\$0		\$198,190	\$198,190
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$69)	(\$68)		\$55	\$55
<b>OTHER CHARGES</b>	(\$69)	(\$68)		\$55	\$55
<b>Total Expenditures/Appropriations:</b>	(\$69)	(\$68)		\$198,245	\$198,245
<b>Net Cost:</b>	(\$1,624)	(\$2,251)		\$196,745	\$196,745

**RESOURCE MANAGEMENT-PLANNING DIVISION**  
Fund 0064 General-Resource Management, Budget Unit 286  
Richard Simon, 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. This division of the Department of Resource Management serves as an integral part of the planning agency for the County, which is comprised of the Board of Supervisors, Planning Commission, Planning Division, and adjunct departments. The division serves as staff to the planning agency and the Airport Land Use Commission.

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

Current applicant-driven planning activity has been very slow to rebound from the recession, but is beginning to show signs of increase. The division is concentrating on projects including the Housing Element Program Implementation, the General Plan Update, two substantial residential development projects and the Environmental Impact Reviews. The level of expenditure for the General Plan Update has been budgeted at \$260,000 for FY 2018-19.

**BUDGET REQUESTS**

The FY 2018-19 requested budget includes expenditures in the amount of \$1.86 million and revenues in the amount of \$846,000. FY 2018-19 expenditures decreased by \$112,832 and revenues decreased by \$54,750 as compared to the FY 2017-18 Adjusted Budget. Total expenditures exceed total revenues by \$1.01 million.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a decrease of \$260,000 as a transfer in from the General Fund.

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
214000 ZONING APPLICATIONS	\$1,412	\$39,498	\$50,000	\$50,000	\$50,000
214050 ZONING PLAN REVIEW FEE	\$80,572	\$70,909	\$80,000	\$80,000	\$80,000
216100 USE PERMITS	\$54,473	\$126,821	\$120,000	\$120,000	\$120,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$136,458</b>	<b>\$237,228</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
671100 PROP LINE ADJ/COMPL CERT	\$71,258	\$64,706	\$90,000	\$90,000	\$90,000
671101 PUBLICATION FEES	\$0	\$0	\$500	\$500	\$500
671102 RECLAMATION PLAN FEES	\$3,600	\$4,209	\$8,000	\$8,000	\$8,000
671103 VARIANCE PERMIT FEES	\$1,240	\$5,209	\$2,000	\$2,000	\$2,000
671104 ADDRESSING FEES	\$18,302	\$25,552	\$18,000	\$18,000	\$18,000
671105 CDF PROJECT REVIEW FEE	\$95	\$130	\$500	\$500	\$500
671300 PARCEL & TRACT MAPS	\$26,745	\$67,099	\$70,000	\$70,000	\$70,000
671710 SURFACE MINING & RECLM ACT FEE	\$97,000	\$87,768	\$90,000	\$90,000	\$90,000
671800 GEN & SPECIFIC PLAN FEES	\$1,003	\$0	\$6,000	\$6,000	\$6,000
671802 GEN PLAN MAINTENANCE FEES	\$29,929	\$37,243	\$35,000	\$35,000	\$35,000
676100 BOARD APPEALS	\$0	\$0	\$500	\$500	\$500
692000 CHGS FOR PROFESSIONAL SVS	\$10,174	\$20,490	\$15,000	\$15,000	\$15,000
692100 PHOTOCOPIES	\$40	\$98	\$500	\$500	\$500
<b>CHARGES FOR SERVICES</b>	<b>\$259,390</b>	<b>\$312,508</b>	<b>\$336,000</b>	<b>\$336,000</b>	<b>\$336,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797200 SALE OF MAPS	\$10	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$74,696	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$338	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$75,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$732,892	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$732,892</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,203,787</b>	<b>\$549,737</b>	<b>\$586,000</b>	<b>\$586,000</b>	<b>\$586,000</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$749,418	\$829,980	\$916,775	\$916,775	\$916,775
011200 TERMINATION/SPECIAL PAY	\$2,677	\$21,406	\$0	\$0	\$0
017000 EXTRA HELP	\$28,369	\$18,090	\$16,000	\$16,000	\$16,000
017502 OVERTIME PAY	\$1,934	\$4,448	\$8,000	\$8,000	\$8,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$843	\$1,242	\$1,680	\$1,680	\$1,680
018100 EMPLOYER SHARE FICA	\$53,716	\$62,073	\$70,265	\$70,265	\$70,265
018201 EMPLOYER SHARE RETIREMENT	\$126,200	\$147,567	\$181,439	\$181,439	\$181,439

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1		2	3	4	5
018205	EMPLOYER SHARE 401A	\$0	\$96	\$1,669	\$1,669
018300	EMPLOYER SHARE HEALTH INSUR	\$165,755	\$179,271	\$195,803	\$195,803
018307	EMPLYR SHR OTHER POST EMP BEN	\$22,481	\$24,807	\$27,504	\$27,504
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,263	\$2,730	\$1,461	\$1,461
018500	WORKERS COMP EXPOSURE	\$10,747	\$10,770	\$7,918	\$7,918
018501	WORKERS COMP EXPERIENCE	\$996	\$723	\$408	\$408
<b>SALARIES AND BENEFITS</b>		\$1,166,403	\$1,303,209	\$1,428,922	\$1,428,922
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500	COMMUNICATIONS EXPENSE	\$2,544	\$4,199	\$4,800	\$4,800
032590	CHGS FAC MGMT COMM	\$36	\$39	\$37	\$37
032591	CHGS IT COMM	\$2,182	\$2,495	\$2,696	\$2,696
032700	FOOD EXPENSE	\$4	\$0	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$38	\$0	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$13,423	\$13,451	\$16,088	\$16,088
033102	INSUR XP LIABILITY EXPOSURE	\$3,187	\$3,184	\$2,451	\$2,451
033103	INSUR XP MISCELLANEOUS	\$1,038	\$915	\$713	\$713
033105	INSUR XP LIABILITY EXPERIENCE	\$126,903	\$113,311	\$71,119	\$71,119
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500
033528	MNT EQP SOFTWARE	\$0	\$0	\$10,000	\$10,000
033592	CHGS IT MNT HARD/SOFTWARE	\$1,028	\$1,097	\$1,107	\$1,107
033791	CHGS FAC MGMT MAINT STR	\$6,331	\$8,173	\$13,503	\$13,503
034100	MEMBERSHIPS	\$1,175	\$1,774	\$1,800	\$1,800
034309	MISC XP PRIOR PERIOD REV ADJ	\$27,368	\$9,411	\$4,000	\$4,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$291	\$0	\$0
034500	OFFICE EXPENSE	\$15,968	\$13,913	\$13,000	\$13,000
034536	OFFICE XP OFFICE FURNITURE	\$644	\$641	\$1,000	\$1,000
034590	CHGS OC PHOTOCOPY SVS	\$2,189	\$1,580	\$2,244	\$2,244
034591	CHGS OC POSTAGE SVS	\$3,964	\$3,621	\$5,455	\$5,455
034592	CHGS OC OTHER MAIL SVS	\$1,416	\$1,428	\$1,418	\$1,418
034800	PROF & SPECIAL SERVICES	\$55,523	\$72,536	\$240,000	\$240,000
034802	PROF ADMIN SVS	\$93,017	\$98,233	\$112,681	\$112,681
034803	PROF ADVERTISING & MKTG SVS	\$0	\$754	\$1,000	\$1,000
034807	PROF BANK SVS	\$0	\$0	\$2,000	\$2,000
034828	PROF LEGAL SVS	\$0	\$30,316	\$5,000	\$5,000
034837	PROF PREEMPLOYMENT SVS	\$804	\$832	\$300	\$300
034839	PROF PROGRAM SVS	\$2,775	\$3,900	\$4,000	\$4,000
034890	CHGS FAC MGMT PROF SVS	\$678	\$789	\$679	\$679
034892	CHGS IT PROFESSIONAL SVS	\$22,350	\$26,312	\$30,805	\$30,805
034893	CHGS AUD PROP TAX SVS	\$0	\$75	\$0	\$0

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$5,519	\$11,180	\$9,000	\$9,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,908	\$4,783	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,008	\$1,008	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$206	\$239	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$1,276	\$5,903	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$163	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$70	\$400	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$2,114	\$2,649	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$184	\$341	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$296	\$1,467	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$2,974	\$1,753	\$1,649	\$1,649	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$29	\$100	\$100	
036100 UTILITIES	\$9,506	\$9,982	\$10,838	\$10,838	
<b>SERVICES AND SUPPLIES</b>	<b>\$412,823</b>	<b>\$453,020</b>	<b>\$594,483</b>	<b>\$594,483</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100,841	\$33,672	\$35,896	\$35,896	
050003 BUILDING & EQUIP COST PLAN CHG	\$13,962	\$11,080	\$9,704	\$9,704	
050800 TAXES & ASSESSMENTS	\$0	\$28	\$41	\$41	
<b>OTHER CHARGES</b>	<b>\$114,804</b>	<b>\$44,781</b>	<b>\$45,641</b>	<b>\$45,641</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$105,931	\$5,438	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$105,931</b>	<b>\$5,438</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088282 C/A BUILDING INSPECTION	(\$100,135)	(\$143,321)	(\$204,587)	(\$204,587)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$100,135)</b>	<b>(\$143,321)</b>	<b>(\$204,587)</b>	<b>(\$204,587)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,699,827</b>	<b>\$1,663,129</b>	<b>\$1,864,459</b>	<b>\$1,864,459</b>	
<b>Net Cost:</b>	<b>\$496,040</b>	<b>\$1,113,391</b>	<b>\$1,278,459</b>	<b>\$1,278,459</b>	

**SHERIFF / CORONER-CORONER**  
Fund 0195 Public Safety, Budget Unit 287  
Tom Bosenko, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

The Coroner's Office is responsible for investigating certain deaths and notifying the Public Administrator to handle the estates of individuals who die without a valid will or who do not have a relative in the State of California. The criteria for such investigations include, but are not limited to, any sudden, violent, unusual, unexpected, or accidental deaths where the decedent was not under the care of a physician or seen by a doctor within twenty days prior to the death.

**BUDGET REQUESTS**

Total appropriations requested for FY 2018-19 are \$1.4 million, which is flat compared to the FY 2017-18 Adjusted Budget. The deficit of \$207,492 will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATION**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$7,460	\$6,710	\$6,600	\$6,600	\$6,600
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$7,460	\$6,710	\$6,600	\$6,600	\$6,600
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$259,000	\$259,000	\$259,000	\$259,000	\$259,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$259,000	\$259,000	\$259,000	\$259,000	\$259,000
<b>Category: 600</b> CHARGES FOR SERVICES					
676550 BURIAL SPACE CHARGE	\$300	\$0	\$0	\$0	\$0
692002 REIMBURSE COUNTY BURIALS	\$805	\$795	\$0	\$0	\$0
692003 MORGUE FEES OTHER COUNTIES	\$0	\$250	\$0	\$0	\$0
692010 X RAY FEES	\$0	\$850	\$0	\$0	\$0
692100 PHOTOCOPIES	\$647	\$117	\$100	\$100	\$100
692690 FORENSIC PATHOLOGY SERVICES	\$0	\$3,914	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$4,075	\$25,915	\$15,000	\$15,000	\$15,000
692702 REIMB SUPPLIES & MAINT	\$225	\$80	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$6,052	\$31,921	\$15,100	\$15,100	\$15,100
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$545	\$3,340	\$1,500	\$1,500	\$1,500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,619	\$2	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$4,164	\$3,342	\$1,500	\$1,500	\$1,500
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$977,555	\$977,555	\$946,181	\$946,181	\$946,181
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$626,039	\$5,989	\$0	\$0	\$0
800235 TRANS IN SHERIFF	\$50,000	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,653,594	\$983,544	\$946,181	\$946,181	\$946,181
<b>Total Revenues:</b>	\$1,930,271	\$1,284,518	\$1,228,381	\$1,228,381	\$1,228,381
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$477,637	\$529,671	\$573,224	\$573,224	\$573,224
011200 TERMINATION/SPECIAL PAY	\$5,200	\$875	\$19,369	\$19,369	\$19,369
017000 EXTRA HELP	\$1,162	\$18,507	\$0	\$0	\$0
017502 OVERTIME PAY	\$40,232	\$43,606	\$47,087	\$47,087	\$47,087
017505 STANDBY PAY	\$15,429	\$14,634	\$14,663	\$14,663	\$14,663
017509 HOLIDAY OVERTIME PAY	\$313	\$625	\$751	\$751	\$751
018100 EMPLOYER SHARE FICA	\$30,868	\$34,277	\$38,581	\$38,581	\$38,581
018201 EMPLOYER SHARE RETIREMENT	\$113,269	\$121,459	\$142,164	\$142,164	\$142,164
018205 EMPLOYER SHARE 401A	\$0	\$0	\$807	\$807	\$807



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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018300 EMPLOYER SHARE HEALTH INSUR	\$108,064	\$115,464	\$123,899	\$123,899	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$0	\$62	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$14,328	\$15,836	\$17,197	\$17,197	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,241	\$1,943	\$986	\$986	
018500 WORKERS COMP EXPOSURE	\$7,421	\$7,660	\$5,511	\$5,511	
018501 WORKERS COMP EXPERIENCE	\$121,407	\$119,215	\$93,600	\$93,600	
<b>SALARIES AND BENEFITS</b>	<b>\$937,575</b>	<b>\$1,023,840</b>	<b>\$1,077,839</b>	<b>\$1,077,839</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$520	\$800	\$800	\$800	
032329 CLTHG/PERS UNIFORMS	\$1,522	\$1,014	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$2,307	\$2,344	\$2,240	\$2,240	
032526 COMM CELL PHONES	\$599	\$648	\$660	\$660	
032591 CHGS IT COMM	\$5,124	\$2,134	\$1,855	\$1,855	
032900 HOUSEHOLD EXPENSE	\$4,935	\$4,529	\$4,936	\$4,936	
032928 HSHLD XP LAUNDRY SVS	\$5,858	\$6,576	\$6,427	\$6,427	
032992 CHGS FAC MGMT HSHLD XP	\$3,678	\$3,886	\$3,853	\$3,853	
033102 INSUR XP LIABILITY EXPOSURE	\$2,201	\$2,214	\$1,706	\$1,706	
033103 INSUR XP MISCELLANEOUS	\$1,387	\$1,014	\$940	\$940	
033105 INSUR XP LIABILITY EXPERIENCE	\$11,798	\$11,115	\$6,674	\$6,674	
033500 MAINTENANCE OF EQUIPMENT	\$1,999	\$1,906	\$2,500	\$2,500	
033526 MNT EQP VEHICLES	\$10	\$0	\$0	\$0	
033530 MNT EQP RADIOS	\$0	\$0	\$400	\$400	
033531 MNT EQP IT APRV	\$21	\$21	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$654	\$711	\$718	\$718	
033700 MAINTENANCE OF STRUCTURES	\$53	\$15	\$150	\$150	
033791 CHGS FAC MGMT MAINT STR	\$14,970	\$25,372	\$39,457	\$39,457	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$21,436	\$14,500	\$13,500	\$13,500	
034100 MEMBERSHIPS	\$643	\$744	\$600	\$600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$3,089	\$1,000	\$1,000	
034500 OFFICE EXPENSE	\$5,336	\$4,242	\$4,000	\$4,000	
034526 OFFICE XP POSTAGE	\$0	\$33	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$75	\$30	\$150	\$150	
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$10	\$10	
034592 CHGS OC OTHER MAIL SVS	\$121	\$29	\$100	\$100	
034594 CHGS IT OFFICE EXP	\$175	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$4,910	\$13,936	\$15,000	\$15,000	
034809 PROF BURIAL/FUNERAL SVS	\$16,505	\$40,527	\$28,620	\$28,620	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034834 PROF PATHOLOGY SVS	\$58,169	\$57,007	\$53,000	\$53,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$1,251	\$805	\$500	\$500	\$500
034852 PROF TRANSCRIBING SVS	\$6,843	\$6,352	\$6,300	\$6,300	\$6,300
034892 CHGS IT PROFESSIONAL SVS	\$19,380	\$17,425	\$21,411	\$21,411	\$21,411
035100 RENTS & LEASES OF EQUIPMENT	\$1,758	\$1,827	\$1,749	\$1,749	\$1,749
035300 RENTS & LEASES OF STRUCTURES	\$1,580	\$0	\$350	\$350	\$350
035500 MINOR EQUIPMENT	\$959	\$6,951	\$5,000	\$5,000	\$5,000
035590 CHGS IT SOFTWARE EQP	\$142	\$0	\$600	\$600	\$600
035591 CHGS IT HARDWARE EQP	\$1,892	\$0	\$1,520	\$1,520	\$1,520
035592 CHGS IT TELECOMM EQP	\$172	\$86	\$100	\$100	\$100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$209	\$486	\$300	\$300	\$300
035743 SP DEPT XP PERMITS/LICENSES	\$0	\$820	\$0	\$0	\$0
035754 SP DEPT XP ONLINE DATA SUBSCR	\$805	\$792	\$1,200	\$1,200	\$1,200
035940 TRANS/TRVL FUEL	\$4,942	\$6,496	\$6,712	\$6,712	\$6,712
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$150	\$150	\$150
035942 TRANS/TRVL TRAINING	\$4,643	\$9,736	\$8,000	\$8,000	\$8,000
035990 CHGS FLEET TRANS/TRVL	\$35,966	\$30,770	\$26,005	\$26,005	\$26,005
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$136	\$136	\$136
036100 UTILITIES	\$16,703	\$17,511	\$18,431	\$18,431	\$18,431
<b>SERVICES AND SUPPLIES</b>	<b>\$262,268</b>	<b>\$298,510</b>	<b>\$289,015</b>	<b>\$289,015</b>	<b>\$289,015</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,238	\$32,216	\$54,117	\$54,117	\$54,117
050003 BUILDING & EQUIP COST PLAN CHG	\$4,864	\$10,152	\$14,802	\$14,802	\$14,802
050800 TAXES & ASSESSMENTS	\$26	\$85	\$100	\$100	\$100
<b>OTHER CHARGES</b>	<b>\$28,130</b>	<b>\$42,453</b>	<b>\$69,019</b>	<b>\$69,019</b>	<b>\$69,019</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065349 1 MICROSCOPE	\$0	\$9,935	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$9,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$644,272	\$5,989	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$644,272</b>	<b>\$5,989</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$1,872,247</b>	<b>\$1,380,729</b>	<b>\$1,435,873</b>	<b>\$1,435,873</b>	<b>\$1,435,873</b>
<b>Net Cost:</b>	<b>(\$58,023)</b>	<b>\$96,210</b>	<b>\$207,492</b>	<b>\$207,492</b>	<b>\$207,492</b>

**SHERIFF / CORONER-CENTRAL DISPATCH**  
Fund 0195 Public Safety, Budget Unit 288  
Tom Bosenko, Sheriff/Coroner

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**PROGRAM DESCRIPTION**

Since 1995, the Dispatch operation of the Sheriff's Office is conducted by SHASCOM (Shasta Area Safety Communications Agency), which is a Joint Powers Agency 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.

**BUDGET REQUESTS**

Total appropriations requested for FY 2018-19 are \$1.5 million, which is flat compared to the FY 2017-18 Adjusted Budget. The deficit of \$202,569 will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 288 - DISPATCH (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$928,503	\$928,503		\$925,185	\$925,185
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$928,503	\$928,503		\$925,185	\$925,185
<b>Total Revenues:</b>	\$1,279,903	\$1,279,903		\$1,276,585	\$1,276,585
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$372	\$485		\$600	\$600
<b>SERVICES AND SUPPLIES</b>	\$372	\$485		\$600	\$600
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,095	\$6,529		\$5,988	\$5,988
051351 CONTR TO CITY OF REDDING	\$67,515	\$68,195		\$66,492	\$66,492
051386 CONTR TO SHASCOM	\$1,276,144	\$1,312,432		\$1,412,944	\$1,412,944
<b>OTHER CHARGES</b>	\$1,353,754	\$1,387,157		\$1,485,424	\$1,485,424
<b>Category: 080</b> INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$1,497)	(\$3,207)		(\$3,435)	(\$3,435)
088263 C/A PROBATION	(\$2,604)	(\$3,207)		(\$3,435)	(\$3,435)
<b>INTRAFUND TRANSFERS</b>	(\$4,101)	(\$6,414)		(\$6,870)	(\$6,870)
<b>Total Expenditures/Appropriations:</b>	\$1,350,024	\$1,381,228		\$1,479,154	\$1,479,154
<b>Net Cost:</b>	\$70,121	\$101,325		\$202,569	\$202,569

**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 2018-19 Requested Budget includes expenditures in the amount of \$1.3 million and revenues in the amount of \$1 million, leaving a net County cost of \$332,911. This includes an allowed two percent increase in use of General Fund and is partially offset by use of Recorders Modernization Fees.

**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 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,033	\$1,061		\$250	\$250
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,033</b>	<b>\$1,061</b>		<b>\$250</b>	<b>\$250</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
679200 RECORDERS FEES	\$747,852	\$744,644		\$700,000	\$700,000
679201 RECORDER FEES DEPTS	\$743	\$1,380		\$0	\$0
679202 RECORDER FEES ELECTRONIC PMTS	\$5,594	(\$31,201)		\$0	\$0
679210 RECORDERS MICROGRAPHICS FEES	\$42,730	\$39,807		\$23,420	\$23,420
679220 RECORDERS MODERNIZATION FEES	\$184,653	\$165,908		\$175,000	\$175,000
679230 RECORDERS VITAL/HLTH STATISTIC	\$21,866	\$23,026		\$21,800	\$21,800
679301 R/F SOCIAL SECURITY FEES	\$17,990	\$24,570		\$17,000	\$17,000
679302 R/F REAL ESTATE FEES	\$156	(\$156)		\$0	\$0
679304 R/F ELEC RECORD DELIVRY SYS	\$42,048	\$39,077		\$40,000	\$40,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,063,633</b>	<b>\$1,007,056</b>		<b>\$977,220</b>	<b>\$977,220</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797441 SALE OF OFFICIAL RECORDS	\$49,800	\$42,600		\$50,400	\$50,400
799215 UNCLAIMED MONEY	\$169	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6,419	\$18		\$0	\$0
799900 CASH OVER/SHORT	\$364	\$1,805		\$250	\$250
<b>MISCELLANEOUS REVENUES</b>	<b>\$56,753</b>	<b>\$44,423</b>		<b>\$50,650</b>	<b>\$50,650</b>
<b>Total Revenues:</b>	<b>\$1,121,419</b>	<b>\$1,052,541</b>		<b>\$1,028,120</b>	<b>\$1,028,120</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$259,010	\$248,921		\$341,972	\$341,972
011200 TERMINATION/SPECIAL PAY	\$9,181	(\$279)		\$0	\$0
017000 EXTRA HELP	\$16,554	\$5,344		\$0	\$0
017502 OVERTIME PAY	\$694	\$841		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$843	\$455		\$840	\$840
018100 EMPLOYER SHARE FICA	\$19,891	\$18,597		\$26,226	\$26,226
018201 EMPLOYER SHARE RETIREMENT	\$43,906	\$44,473		\$68,265	\$68,265
018205 EMPLOYER SHARE 401A	\$0	\$282		\$673	\$673
018300 EMPLOYER SHARE HEALTH INSUR	\$79,997	\$88,087		\$117,429	\$117,429
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,769	\$7,466		\$10,260	\$10,260
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,162	\$816		\$532	\$532
018500 WORKERS COMP EXPOSURE	\$3,926	\$3,212		\$2,880	\$2,880
018501 WORKERS COMP EXPERIENCE	\$703	\$0		\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$443,641</b>	<b>\$418,219</b>		<b>\$569,077</b>	<b>\$569,077</b>

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$4	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$3,776	\$3,367	\$4,100	\$4,100
032590	CHGS FAC MGMT COMM	\$140	\$151	\$141	\$141
032591	CHGS IT COMM	\$1,924	\$2,121	\$2,271	\$2,271
032700	FOOD EXPENSE	\$0	\$0	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$41	\$105	\$50	\$50
032992	CHGS FAC MGMT HSHLD XP	\$11,471	\$11,025	\$11,724	\$11,724
033102	INSUR XP LIABILITY EXPOSURE	\$1,164	\$928	\$892	\$892
033103	INSUR XP MISCELLANEOUS	\$1,650	\$1,530	\$1,149	\$1,149
033500	MAINTENANCE OF EQUIPMENT	\$6,294	\$6,331	\$23,600	\$23,600
033592	CHGS IT MNT HARD/SOFTWARE	\$1,869	\$1,150	\$1,222	\$1,222
033700	MAINTENANCE OF STRUCTURES	\$0	\$27	\$500	\$500
033791	CHGS FAC MGMT MAINT STR	\$12,449	\$14,177	\$13,971	\$13,971
034100	MEMBERSHIPS	\$600	\$600	\$700	\$700
034309	MISC XP PRIOR PERIOD REV ADJ	\$10	\$0	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,667	\$0	\$0
034500	OFFICE EXPENSE	\$6,621	\$7,585	\$9,200	\$9,200
034526	OFFICE XP POSTAGE	\$63	\$0	\$50	\$50
034534	OFFICE XP MICROFILM SPLY	\$5,620	\$0	\$8,000	\$8,000
034590	CHGS OC PHOTOCOPY SVS	\$457	\$465	\$822	\$822
034591	CHGS OC POSTAGE SVS	\$12,971	\$10,732	\$19,000	\$19,000
034592	CHGS OC OTHER MAIL SVS	\$1,175	\$1,180	\$1,671	\$1,671
034594	CHGS IT OFFICE EXP	\$36	\$106	\$50	\$50
034597	ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$100	\$100
034800	PROF & SPECIAL SERVICES	\$1,543	\$8,193	\$16,092	\$16,092
034802	PROF ADMIN SVS	\$174,313	\$186,813	\$203,187	\$203,187
034805	PROF ARCHIVING SVS	\$7,042	\$7,271	\$13,500	\$13,500
034835	PROF PHOTO/FILMING SVS	\$72	\$0	\$2,500	\$2,500
034837	PROF PREEMPLOYMENT SVS	\$792	\$700	\$500	\$500
034890	CHGS FAC MGMT PROF SVS	\$579	\$676	\$645	\$645
034892	CHGS IT PROFESSIONAL SVS	\$47,084	\$50,381	\$84,800	\$84,800
035100	RENTS & LEASES OF EQUIPMENT	\$90,303	\$83,479	\$77,708	\$77,708
035300	RENTS & LEASES OF STRUCTURES	\$9,751	\$9,554	\$7,500	\$7,500
035500	MINOR EQUIPMENT	\$0	\$0	\$2,000	\$2,000
035590	CHGS IT SOFTWARE EQP	\$211	\$0	\$7,000	\$7,000
035591	CHGS IT HARDWARE EQP	\$9,036	\$9,768	\$17,000	\$17,000
035592	CHGS IT TELECOMM EQP	\$0	\$234	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$0	\$175	\$0	\$0

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$10,451	\$5,076		\$14,580	\$14,580
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$20	\$0		\$50	\$50
036100 UTILITIES	\$22,445	\$21,084		\$25,510	\$25,510
<b>SERVICES AND SUPPLIES</b>	\$441,993	\$447,663		\$571,885	\$571,885
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$31,136	\$27,048		\$42,645	\$42,645
050003 BUILDING & EQUIP COST PLAN CHG	\$40,079	\$87,080		\$86,057	\$86,057
050800 TAXES & ASSESSMENTS	\$26	\$26		\$40	\$40
<b>OTHER CHARGES</b>	\$71,242	\$114,156		\$128,742	\$128,742
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$228,076		\$91,327	\$91,327
<b>CAPITAL ASSETS</b>	\$0	\$228,076		\$91,327	\$91,327
<b>Total Expenditures/Appropriations:</b>	\$956,876	\$1,208,115		\$1,361,031	\$1,361,031
<b>Net Cost:</b>	(\$164,543)	\$155,574		\$332,911	\$332,911



## **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 2018-19 expenditures are requested at \$947,373, a decrease of \$35,395, compared to the FY 2017-18 Adjusted Budget. FY 2018-19 revenue is requested at \$168,443, a decrease of \$43,057, predominantly due to a reduction in State Inter-Governmental 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 \$778,930, approximately one percent higher than the FY 2017-18 Adjusted Budget. There are no requested position changes or capital assets.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this 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. HHSA will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined to be “gravely disabled” due to their illness and who require specific care, placement, and treatment assistance, additional resources are provided from the Mental Health budget (BU 410). HHSA is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce institutional placements and hospitalizations by placing clients in the lowest level of appropriate care.

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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>				
552002	FED MAA MEDICAL ADMIN ACTIVITY	\$0	\$34,130	\$56,943	\$56,943

<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$34,130	\$56,943	\$56,943
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<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
676000	LPS PETITIONS	\$29,811	\$23,664	\$22,000	\$22,000
676010	LPS ACCOUNTING FEES	\$2,870	\$1,148	\$3,400	\$3,400
676020	LPS TRANSPORTATION TREATMENT	\$27,167	\$20,427	\$22,000	\$22,000
676050	PROBATE PETITIONS	\$4,278	\$1,230	\$6,000	\$6,000
676060	PROBATE ACCOUNTING FEES	\$2,400	\$5,166	\$3,500	\$3,500
676070	PROBATE TRANSPORTATION REIMB	\$7,079	\$2,751	\$3,600	\$3,600
676090	PROBATE PROPERTY SALES FEE	\$60	\$12,600	\$0	\$0
676110	LPS TRANSPORTATION COURT	\$5,066	\$6,433	\$3,000	\$3,000
676130	IMD MANAGEMENT FEES	\$10,865	\$8,336	\$10,000	\$10,000
676140	STATUTORY BOND FEE	\$3,664	\$4,308	\$6,000	\$6,000
676170	PERSONAL SERVICES FEES	\$15,420	\$15,960	\$12,000	\$12,000
692600	ALTERNATE PAYEE PROGRAM	\$19,762	\$23,983	\$20,000	\$20,000
<b>CHARGES FOR SERVICES</b>		\$128,446	\$126,010	\$111,500	\$111,500

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799391	PRIOR PERIOD REV ADJUSTMENT	\$59,591	\$49,225	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$59,591	\$49,225	\$0	\$0

<b>Total Revenues:</b>		\$188,037	\$209,365	\$168,443	\$168,443
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<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
033528	MNT EQP SOFTWARE	\$24,000	\$24,000	\$24,000	\$24,000
034500	OFFICE EXPENSE	\$0	\$85	\$500	\$500
034800	PROF & SPECIAL SERVICES	\$215,473	\$189,596	\$242,415	\$242,415
034801	PROF ACCOUNTING SVS	\$8,195	\$0	\$0	\$0
034802	PROF ADMIN SVS	\$582,723	\$598,820	\$668,794	\$668,794
034807	PROF BANK SVS	\$3,101	\$2,390	\$3,500	\$3,500
034892	CHGS IT PROFESSIONAL SVS	\$0	\$453	\$0	\$0
035591	CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>		\$833,492	\$815,346	\$944,209	\$944,209

<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$133,193	\$129,276	\$93,382	\$93,382
<b>OTHER CHARGES</b>		\$133,193	\$129,276	\$93,382	\$93,382

<b>Category: 080</b>	<b>INTRAFUND TRANSFERS</b>				
088410	C/A MENTAL HEALTH	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>INTRAFUND TRANSFERS</b>	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
<b>Total Expenditures/Appropriations:</b>	\$876,467	\$854,404	\$947,373	\$947,373
<b>Net Cost:</b>	\$688,430	\$645,039	\$778,930	\$778,930

**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 2018-19 requested budget includes expenditures in the amount of \$5,289 and revenues in the amount of \$2,225. 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	2016-17 Actuals  2	2017-18		2018-19 Recommended  4	2018-19 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	\$1,455	\$2,366		\$2,000	\$2,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$1,455	\$2,366		\$2,000	\$2,000
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$223	\$332		\$225	\$225
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$223	\$332		\$225	\$225
<b>Total Revenues:</b>	\$1,678	\$2,698		\$2,225	\$2,225
<b>Category: 030</b> SERVICES AND SUPPLIES					
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	\$0	\$0		\$5,000	\$5,000
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$177	\$108		\$289	\$289
<b>OTHER CHARGES</b>	\$177	\$108		\$289	\$289
<b>Total Expenditures/Appropriations:</b>	\$177	\$108		\$5,289	\$5,289
<b>Net Cost:</b>	(\$1,501)	(\$2,590)		\$3,064	\$3,064

**SHERIFF / CORONER-ANIMAL CONTROL**  
Fund 0060 General, Budget Unit 297  
Tom Bosenko, 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**

Total FY 2018-19 requested appropriations are \$566,841. The only revenues for this budget are kennel, boarding, impound, and dangerous animal fees; overall, revenue is anticipated to be flat compared with the FY 2017-18 Adopted Budget. The net County cost is \$528,141, which comes from the General Fund.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the Sheriff.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$34,155	\$35,724	\$30,000	\$30,000	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$34,155	\$35,724	\$30,000	\$30,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$1,850	\$1,970	\$1,200	\$1,200	
677130 BOARDING FEES	\$3,328	\$3,494	\$3,500	\$3,500	
677180 VOLUNTARY IMPOUND FEES	\$3,625	\$3,775	\$4,000	\$4,000	
677220 DANGEROUS ANIMAL	\$300	\$50	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	\$9,103	\$9,289	\$8,700	\$8,700	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$819	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$819	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$44,078	\$45,014	\$38,700	\$38,700	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$133,985	\$141,958	\$158,683	\$158,683	
011200 TERMINATION/SPECIAL PAY	\$713	\$1,396	\$3,852	\$3,852	
017502 OVERTIME PAY	\$4,350	\$8,757	\$9,709	\$9,709	
017505 STANDBY PAY	\$10,229	\$10,086	\$11,050	\$11,050	
017508 OVERTIME PAY FIRE FIGHT	\$101	\$0	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$5,119	\$4,111	\$5,597	\$5,597	
018100 EMPLOYER SHARE FICA	\$11,230	\$12,244	\$14,457	\$14,457	
018201 EMPLOYER SHARE RETIREMENT	\$23,571	\$26,374	\$32,834	\$32,834	
018300 EMPLOYER SHARE HEALTH INSUR	\$47,791	\$54,152	\$56,660	\$56,660	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,019	\$4,258	\$4,761	\$4,761	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$643	\$527	\$287	\$287	
018500 WORKERS COMP EXPOSURE	\$2,120	\$2,093	\$1,588	\$1,588	
018501 WORKERS COMP EXPERIENCE	\$54,727	\$47,742	\$30,540	\$30,540	
<b>SALARIES AND BENEFITS</b>	\$298,603	\$313,702	\$330,018	\$330,018	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032328 CLTHG/PERS SAFETY CLOTHING	\$192	\$0	\$0	\$0	
032329 CLTHG/PERS UNIFORMS	\$1,422	\$433	\$1,300	\$1,300	
032500 COMMUNICATIONS EXPENSE	\$651	\$632	\$680	\$680	
032526 COMM CELL PHONES	\$2,283	\$4,447	\$4,425	\$4,425	
032591 CHGS IT COMM	\$497	\$522	\$114	\$114	
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$133	\$133	



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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$628	\$604	\$492	\$492	
033103 INSUR XP MISCELLANEOUS	\$533	\$135	\$90	\$90	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,004	\$21,096	\$20,268	\$20,268	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000	
033526 MNT EQP VEHICLES	\$0	\$0	\$750	\$750	
033530 MNT EQP RADIOS	\$0	\$0	\$350	\$350	
033592 CHGS IT MNT HARD/SOFTWARE	\$467	\$422	\$97	\$97	
033791 CHGS FAC MGMT MAINT STR	\$247	\$227	\$255	\$255	
034100 MEMBERSHIPS	\$13	\$0	\$275	\$275	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$120	\$378	\$1,050	\$1,050	
034800 PROF & SPECIAL SERVICES	\$102,092	\$99,995	\$108,392	\$108,392	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034837 PROF PREEMPLOYMENT SVS	\$395	\$11	\$450	\$450	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$150	\$150	
034853 PROF VETERINARY_ANIMAL SVS	\$4,859	\$4,309	\$7,500	\$7,500	
034892 CHGS IT PROFESSIONAL SVS	\$5,451	\$5,408	\$6,696	\$6,696	
035100 RENTS & LEASES OF EQUIPMENT	\$537	\$842	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$0	\$201	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$64	\$0	\$64	\$64	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$200	\$200	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$149	\$0	\$150	\$150	
035940 TRANS/TRVL FUEL	\$17,536	\$23,539	\$28,482	\$28,482	
035942 TRANS/TRVL TRAINING	\$1,292	\$518	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$50,552	\$55,920	\$52,123	\$52,123	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	
036100 UTILITIES	\$1,322	\$1,060	\$1,394	\$1,394	
<b>SERVICES AND SUPPLIES</b>	<b>\$193,315</b>	<b>\$220,707</b>	<b>\$242,967</b>	<b>\$242,967</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26,587	\$26,338	\$1,670	\$1,670	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,316	\$10,439	(\$7,844)	(\$7,844)	
050800 TAXES & ASSESSMENTS	\$0	\$11	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$36,903</b>	<b>\$36,789</b>	<b>(\$6,144)</b>	<b>(\$6,144)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$528,823</b>	<b>\$571,199</b>	<b>\$566,841</b>	<b>\$566,841</b>	
<b>Net Cost:</b>	<b>\$484,744</b>	<b>\$526,185</b>	<b>\$528,141</b>	<b>\$528,141</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 REQUESTS**

The FY 2018-19 requested net-county-cost for this department is \$218,608, an increase of \$4,212 (2 percent). Salaries and Benefits are increasing \$13,171 primarily due to cost of living increases, increases in employer share of health insurance, and increases in employer share of 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$6,678	\$9,532		\$4,300	\$4,300
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$6,678	\$9,532		\$4,300	\$4,300
<b>Category: 600</b> CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$49,151	\$67,529		\$54,000	\$54,000
<b>CHARGES FOR SERVICES</b>	\$49,151	\$67,529		\$54,000	\$54,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$25,016	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$25,016	\$0		\$0	\$0
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$2,471	\$0		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$2,471	\$0		\$0	\$0
<b>Total Revenues:</b>	\$83,317	\$77,061		\$58,300	\$58,300
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$103,960	\$114,122		\$135,040	\$135,040
017000 EXTRA HELP	\$1,459	\$663		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$144	\$144		\$144	\$144
018100 EMPLOYER SHARE FICA	\$7,959	\$8,811		\$10,411	\$10,411
018201 EMPLOYER SHARE RETIREMENT	\$17,666	\$20,368		\$26,670	\$26,670
018204 EMPLOYER SHARE DEFERRED COMP	\$877	\$942		\$900	\$900
018205 EMPLOYER SHARE 401A	\$0	\$0		\$270	\$270
018300 EMPLOYER SHARE HEALTH INSUR	\$11,847	\$13,392		\$22,147	\$22,147
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,118	\$3,423		\$4,052	\$4,052
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$393	\$330		\$192	\$192
018500 WORKERS COMP EXPOSURE	\$1,448	\$1,446		\$1,136	\$1,136
<b>SALARIES AND BENEFITS</b>	\$148,875	\$163,645		\$200,962	\$200,962
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$954	\$168		\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$535	\$479		\$700	\$700
032591 CHGS IT COMM	\$296	\$326		\$450	\$450
032900 HOUSEHOLD EXPENSE	\$0	\$60		\$500	\$500
033102 INSUR XP LIABILITY EXPOSURE	\$429	\$418		\$352	\$352
033500 MAINTENANCE OF EQUIPMENT	\$0	\$11		\$1,000	\$1,000
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$96		\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$0	\$0		\$100	\$100

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$481	\$247	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$47	\$0	\$0	
034100 MEMBERSHIPS	\$1,745	\$1,805	\$1,805	\$1,805	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$24	\$0	\$0	
034500 OFFICE EXPENSE	\$2,564	\$2,342	\$3,500	\$3,500	
034526 OFFICE XP POSTAGE	\$491	\$469	\$1,250	\$1,250	
034532 OFFICE XP ENVELOPES	\$0	\$0	\$250	\$250	
034800 PROF & SPECIAL SERVICES	\$1,781	\$0	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$359	\$750	\$750	
034843 PROF RESEARCH SVS	\$200	\$0	\$200	\$200	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$123	\$0	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$3,589	\$5,671	\$8,500	\$8,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$8	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$400	\$656	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$4,315	\$2,850	\$3,400	\$3,400	
035500 MINOR EQUIPMENT	\$4,173	\$433	\$7,500	\$7,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$1,281	\$384	\$2,100	\$2,100	
035592 CHGS IT TELECOMM EQP	\$0	\$117	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$545	\$14	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$334	\$582	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$5,142	\$4,247	\$8,500	\$8,500	
035940 TRANS/TRVL FUEL	\$255	\$343	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$1,228	\$1,509	\$3,500	\$3,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$76	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$30,876</b>	<b>\$23,744</b>	<b>\$54,107</b>	<b>\$54,107</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$5,928)	\$370	\$21,839	\$21,839	
<b>OTHER CHARGES</b>	<b>(\$5,928)</b>	<b>\$370</b>	<b>\$21,839</b>	<b>\$21,839</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065083 1 TRUCK W/ ACCESSORIES	\$28,958	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$28,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$202,782</b>	<b>\$187,760</b>	<b>\$276,908</b>	<b>\$276,908</b>	
<b>Net Cost:</b>	<b>\$119,464</b>	<b>\$110,698</b>	<b>\$218,608</b>	<b>\$218,608</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 2018-19 requested budget includes expenditures in the amount of \$23 million and revenues in the amount of \$21.1 million. FY 2018-19 expenditures exceed revenue by approximately \$1.8 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 2018-19 are:

- Shasta County Overlay
- Old 44 Drive at Oak Run Creek Bridge Replacement
- Gas Point Road Widening
- Deschutes Road Widening

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment of \$25,000 in expenditures for Title III Projects.

**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. The winter storms caused severe infrastructure damage. Federal and State emergency funds are anticipated to cover most of the damage.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
106500 LOCAL TRANSPORTATION FUNDS	\$2,513,906	\$2,506,104	\$2,500,000	\$2,500,000	\$2,500,000
<b>TAXES</b>	\$2,513,906	\$2,506,104	\$2,500,000	\$2,500,000	\$2,500,000
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
213000 TRANSPORTATION PERMITS	\$44,477	\$50,473	\$40,000	\$40,000	\$40,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$44,477	\$50,473	\$40,000	\$40,000	\$40,000
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$61,180	\$54,012	\$40,000	\$40,000	\$40,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$61,180	\$54,012	\$40,000	\$40,000	\$40,000
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
525000 STATE HIGHWAY USERS TAX	\$5,065,280	\$5,367,014	\$12,178,018	\$12,178,018	\$12,178,018
525001 STATE ROAD MAINTENANCE & REHAB	\$0	\$2,139,003	\$0	\$0	\$0
544000 STATE AID STORM DAMAGE	\$0	\$93,009	\$0	\$0	\$0
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$29,602	\$29,246	\$30,000	\$30,000	\$30,000
549571 STATE MATCHING FUNDS	\$672,168	\$672,168	\$672,168	\$672,168	\$672,168
549781 STATE WATER RESOURCES GRANT	\$831,361	\$674,509	\$0	\$0	\$0
553100 FEDERAL BRIDGE REPLACEMENT	\$2,427,304	\$1,150,434	\$3,500,000	\$3,500,000	\$3,500,000
553101 FED HI RISK RURAL ROADS PROG	\$182,828	\$211,038	\$500,000	\$500,000	\$500,000
554000 FEDERAL AID STORM DAMAGE	\$0	\$284,613	\$0	\$0	\$0
555000 FEDERAL FOREST RESERVE	\$189,057	\$734,908	\$0	\$0	\$0
560881 FEDERAL TRANSPORTATION AID	\$64,767	\$72,079	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$9,462,369	\$11,428,026	\$16,880,186	\$16,880,186	\$16,880,186
<b>Category: 600 CHARGES FOR SERVICES</b>					
671255 ENCROACHMENT PERMIT FEES	\$8,000	\$8,415	\$9,000	\$9,000	\$9,000
671260 SUBDIVISION IMPROVE PLAN CHECK	\$9,674	\$8,998	\$10,000	\$10,000	\$10,000
680030 ROAD SVS ANDERSON SOLID WASTE	\$27,713	\$31,451	\$30,000	\$30,000	\$30,000
680043 TENTATIVE MAP PROCESSING	\$1,900	\$2,170	\$0	\$0	\$0
680702 ZOB S CENTRAL URBAN REGION #1	\$5,600	\$7,200	\$0	\$0	\$0
680703 ZOB S CENTRAL URBAN REGION #2	\$13,600	\$47,992	\$0	\$0	\$0
680704 ZOB S CENTRAL URBAN REGION #3	\$13,600	\$19,368	\$0	\$0	\$0
680705 ZOB S CENTRAL URBAN REGION E	\$5,600	\$17,718	\$0	\$0	\$0
680706 ZOB S CENTRAL URBAN REGION W	\$2,816	\$0	\$0	\$0	\$0
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$48,285	\$107,071	\$0	\$0	\$0
684700 COLLECTORS FEES	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
692100 PHOTOCOPIES	\$0	\$57	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$578,015	\$360,127	\$500,000	\$500,000	\$500,000
692703 REIMB VEHICLE COSTS	\$58,049	\$86,087	\$50,000	\$50,000	\$50,000
<b>CHARGES FOR SERVICES</b>	\$792,854	\$716,659	\$619,000	\$619,000	\$619,000



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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
792500 DONATIONS/CONTRIBUTIONS	\$323	\$0	\$0	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$345	\$0	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$1,290	\$1,196	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$3,053	\$4,176	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$60,513	\$809	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$12,319	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$1,918	\$0	\$0	\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$11,356	\$37,313	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$91,121</b>	<b>\$43,495</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,000,000	\$0	\$0	\$0	\$0
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$0	\$25,000	\$25,000	\$25,000
806207 TRANS IN SOLID WASTE DISPOSAL	\$227,964	\$100,000	\$1,000,000	\$1,000,000	\$1,000,000
806310 T/I DEER FLAT RD PRD	\$506	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$1,228,470</b>	<b>\$100,000</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$24,660	\$45,801	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$3,512	\$5,215	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$28,172</b>	<b>\$51,017</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$14,222,554</b>	<b>\$14,949,788</b>	<b>\$21,104,186</b>	<b>\$21,104,186</b>	<b>\$21,104,186</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,047,843	\$5,386,588	\$5,653,167	\$5,653,167	\$5,653,167
011200 TERMINATION/SPECIAL PAY	\$73,666	\$34,325	\$50,000	\$50,000	\$50,000
017000 EXTRA HELP	\$286,629	\$272,318	\$250,000	\$250,000	\$250,000
017502 OVERTIME PAY	\$156,203	\$119,684	\$150,000	\$150,000	\$150,000
017503 SHIFT DIFFERENTIAL	\$4,377	\$4,624	\$5,000	\$5,000	\$5,000
017505 STANDBY PAY	\$16,215	\$15,948	\$17,000	\$17,000	\$17,000
017509 HOLIDAY OVERTIME PAY	\$13,612	\$488	\$10,000	\$10,000	\$10,000
017512 CLASS A LIC DIFF	\$23,185	\$45,577	\$25,000	\$25,000	\$25,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,948	\$3,918	\$3,960	\$3,960	\$3,960
018100 EMPLOYER SHARE FICA	\$395,707	\$417,903	\$451,533	\$451,533	\$451,533
018201 EMPLOYER SHARE RETIREMENT	\$859,008	\$974,161	\$1,133,550	\$1,133,550	\$1,133,550
018204 EMPLOYER SHARE DEFERRED COMP	\$9,033	\$9,129	\$9,200	\$9,200	\$9,200
018205 EMPLOYER SHARE 401A	\$137	\$6,517	\$6,273	\$6,273	\$6,273
018300 EMPLOYER SHARE HEALTH INSUR	\$1,306,595	\$1,459,559	\$1,571,457	\$1,571,457	\$1,571,457
018307 EMPLOYR SHR OTHER POST EMP BEN	\$151,427	\$161,417	\$169,596	\$169,596	\$169,596

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

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$23,354	\$18,775	\$9,444	\$9,444	
018500	WORKERS COMP EXPOSURE	\$77,619	\$74,347	\$51,839	\$51,839	
018501	WORKERS COMP EXPERIENCE	\$716,257	\$670,785	\$457,920	\$457,920	
<b>SALARIES AND BENEFITS</b>		\$9,164,822	\$9,676,071	\$10,024,939	\$10,024,939	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$32,459	\$36,581	\$27,101	\$27,101	
032500	COMMUNICATIONS EXPENSE	\$28,556	\$34,299	\$30,000	\$30,000	
032590	CHGS FAC MGMT COMM	\$1,016	\$1,038	\$1,017	\$1,017	
032591	CHGS IT COMM	\$8,108	\$8,940	\$9,468	\$9,468	
032700	FOOD EXPENSE	\$2,056	\$3,432	\$2,000	\$2,000	
032900	HOUSEHOLD EXPENSE	\$47,107	\$48,076	\$50,000	\$50,000	
032992	CHGS FAC MGMT HSHLD XP	\$63,110	\$67,089	\$65,055	\$65,055	
033102	INSUR XP LIABILITY EXPOSURE	\$23,018	\$21,487	\$16,046	\$16,046	
033103	INSUR XP MISCELLANEOUS	\$8,368	\$7,353	\$5,638	\$5,638	
033105	INSUR XP LIABILITY EXPERIENCE	\$429,615	\$396,873	\$292,890	\$292,890	
033500	MAINTENANCE OF EQUIPMENT	\$729,007	\$682,090	\$750,000	\$750,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$19,304	\$25,838	\$7,914	\$7,914	
033791	CHGS FAC MGMT MAINT STR	\$236,608	\$303,178	\$254,817	\$254,817	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$2,469	\$2,110	\$3,000	\$3,000	
034100	MEMBERSHIPS	\$5,251	\$5,164	\$6,000	\$6,000	
034309	MISC XP PRIOR PERIOD REV ADJ	\$1,999	\$11,710	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$59,452	\$31,531	\$0	\$0	
034500	OFFICE EXPENSE	\$25,688	\$26,148	\$25,000	\$25,000	
034590	CHGS OC PHOTOCOPY SVS	\$145	\$191	\$540	\$540	
034591	CHGS OC POSTAGE SVS	\$1,866	\$1,358	\$1,670	\$1,670	
034592	CHGS OC OTHER MAIL SVS	\$3,318	\$3,256	\$2,934	\$2,934	
034800	PROF & SPECIAL SERVICES	\$1,495,915	\$1,157,513	\$1,500,000	\$1,500,000	
034829	PROF MAINTENANCE SVS	\$1,704	\$331	\$2,000	\$2,000	
034831	PROF MEDICAL SVS	\$1,658	\$3,376	\$3,000	\$3,000	
034837	PROF PREEMPLOYMENT SVS	\$5,308	\$6,825	\$3,000	\$3,000	
034844	PROF ROAD CONSTR & MAINT SVS	\$2,392,236	\$570,416	\$6,000,000	\$6,000,000	
034890	CHGS FAC MGMT PROF SVS	\$30,211	\$11,952	\$31,344	\$31,344	
034892	CHGS IT PROFESSIONAL SVS	\$125,327	\$128,889	\$151,931	\$151,931	
034900	PUBLICATIONS & LEGAL NOTICES	\$21,524	\$26,815	\$15,000	\$15,000	
035100	RENTS & LEASES OF EQUIPMENT	\$57,837	\$72,223	\$4,631	\$4,631	
035300	RENTS & LEASES OF STRUCTURES	\$16,896	\$17,171	\$20,000	\$20,000	
035500	MINOR EQUIPMENT	\$45,480	\$61,844	\$50,000	\$50,000	
035528	MINOR EQP SOFTWARE	\$1,048	\$11,725	\$5,000	\$5,000	
035590	CHGS IT SOFTWARE EQP	\$7,614	\$3,183	\$25,000	\$25,000	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$12,191	\$13,004	\$25,000	\$25,000	
035592 CHGS IT TELECOMM EQP	\$176	\$482	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,055,182	\$1,945,169	\$1,200,000	\$1,200,000	
035743 SP DEPT XP PERMITS/LICENSES	\$42	\$45	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$9,885	\$12,208	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$303,579	\$358,655	\$350,000	\$350,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$1,102	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$10,962	\$4,858	\$3,000	\$3,000	
036100 UTILITIES	\$128,297	\$127,214	\$121,861	\$121,861	
<b>SERVICES AND SUPPLIES</b>	<b>\$8,451,610</b>	<b>\$6,252,765</b>	<b>\$11,071,857</b>	<b>\$11,071,857</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$440,079	\$397,932	\$471,959	\$471,959	
050003 BUILDING & EQUIP COST PLAN CHG	\$60,808	\$25,511	\$22,203	\$22,203	
050700 RIGHTS OF WAY	\$52,994	\$253,500	\$600,000	\$600,000	
050800 TAXES & ASSESSMENTS	\$1,515	\$1,619	\$2,000	\$2,000	
<b>OTHER CHARGES</b>	<b>\$555,398</b>	<b>\$678,563</b>	<b>\$1,096,162</b>	<b>\$1,096,162</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065009 1 BACKHOE W/ACCESSORIES	\$0	\$132,072	\$0	\$0	
065018 1 COPIER	\$14,680	\$0	\$0	\$0	
065025 ELECTRONIC MESSAGE BOARD	\$0	\$0	\$20,000	\$20,000	
065051 1 MOWER W ATTACHMENTS	\$193,046	\$0	\$0	\$0	
065081 1 TRAILER	\$0	\$18,097	\$0	\$0	
065140 3 TRUCKS W/ACCESSORIES	\$0	\$128,483	\$0	\$0	
065163 1 POWER BROOM	\$0	\$0	\$70,000	\$70,000	
065172 4 TRUCKS W/ ACCESSORIES	\$0	\$0	\$235,000	\$235,000	
065272 1 TRUCK BED	\$0	\$0	\$20,000	\$20,000	
065274 1 DUMP TRAILER	\$0	\$37,406	\$0	\$0	
065359 OVERHEAD SHOP CRANE	\$0	\$0	\$40,000	\$40,000	
065360 3 DUMP TRUCKS W/ ACCESSORIES	\$0	\$0	\$555,000	\$555,000	
065361 2 TRANSFER TRUCKS	\$0	\$0	\$140,000	\$140,000	
<b>CAPITAL ASSETS</b>	<b>\$207,727</b>	<b>\$316,060</b>	<b>\$1,080,000</b>	<b>\$1,080,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$1,203,854)	(\$1,079,641)	(\$600,000)	(\$600,000)	
088227 C/A DISTRICT ATTORNEY	(\$8,951)	(\$7,104)	(\$10,000)	(\$10,000)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,212,806)</b>	<b>(\$1,086,745)</b>	<b>(\$610,000)</b>	<b>(\$610,000)</b>	
<b>Category: 090 APPROP FOR CONTINGENCY</b>					

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$300,000	\$300,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0		\$300,000	\$300,000
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$1,374	\$510,020		\$0	\$0
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	\$0		\$37,389	\$37,389
096305 TRANS OUT VEDDER RD PRD	\$73	\$0		\$0	\$0
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$600	\$600		\$0	\$0
<b>OTHER FINANCING USES</b>	\$2,048	\$510,620		\$37,389	\$37,389
<b>Total Expenditures/Appropriations:</b>	\$17,168,800	\$16,347,335		\$23,000,347	\$23,000,347
<b>Net Cost:</b>	\$2,946,246	\$1,397,547		\$1,896,161	\$1,896,161

**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 2018-19 requested budget includes expenditures in the amount of \$50,000 and revenue in the amount of \$6,000. The budget estimates \$50,000 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 2018-19.

**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.

**Budget Unit:** 302 - SACTO VLY AIR POLLUTION PAVING (FUND 0191)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$5,600	\$13,600	\$6,000	\$6,000	
<b>CHARGES FOR SERVICES</b>	\$5,600	\$13,600	\$6,000	\$6,000	
<b>Total Revenues:</b>	\$5,600	\$13,600	\$6,000	\$6,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$50,000	\$50,000	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$50,000	\$50,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$50,000	\$50,000	
<b>Net Cost:</b>	(\$5,600)	(\$13,600)	\$44,000	\$44,000	

# **Health and Public Assistance**

## RESOURCE MANAGEMENT-GENERAL REVENUE

Fund 0064 General-Resource Management, Budget Unit 400

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### **PROGRAM DESCRIPTION**

The Resource Management General Revenue budget unit reflects revenue or charges allocated to the Resource Management Fund as a result of cash flow needs.

### **BUDGET REQUESTS**

In FY 2017-18, Resource Management funds moved to the General Fund. For that reason, this budget unit is no longer necessary.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment to reduce the budget to zero.

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

This budget unit has been included for historical value.

### **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:** 400 - RESOURCE MGMT GEN REVENUES (FUND 0060)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$56,661	\$36,425		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$56,661	\$36,425		\$0	\$0
<b>Total Revenues:</b>	\$56,661	\$36,425		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$0	\$0		\$0	\$0
<b>Net Cost:</b>	(\$56,661)	(\$36,425)		\$0	\$0

**RESOURCE MANAGEMENT-ENVIRONMENTAL HEALTH DIVISION**  
Fund 0060 General-Resource Management, Budget Unit 402  
Richard Simon, Director of Resource Management

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**PROGRAM DESCRIPTION**

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

This Division also provides specific permit and inspection programs which involve sewage disposal, individual wells, solid waste, hazardous materials storage and disclosure, underground tanks, food service facilities, public drinking water systems, swimming pools, housing and institutions, and medical waste management. By pulling together these various programs, Environmental Health additionally performs a comprehensive environmental review of proposed land use projects. Environmental Health also serves as the enforcement agency responsible for solid waste and garbage code enforcement.

**BUDGET REQUESTS**

The FY 2018-19 requested budget includes expenditures in the amount of \$2.7 million and revenues in the amount of \$1.7 million. The FY 2018-19 expenditures increased by \$149,892 and revenues increased by \$266,941 as compared to the FY 2017-18 Adjusted Budget. The FY 2018-19 requested budget expenditures exceed revenue by \$994,684 and will be covered by fund balance.

Capital asset requests for this budget include two replacement vehicles.

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
211040 UNDERGROUND STORAGE LICENSE	\$57,165	\$69,185	\$75,000	\$75,000	\$75,000
211050 HAZARDOUS MATERIALS STORAGE	\$530,235	\$652,968	\$600,000	\$600,000	\$600,000
211060 FOOD ESTABLISHMENT PERMIT	\$265,719	\$258,606	\$241,000	\$241,000	\$241,000
211080 RECREATION PERMITS	\$55,241	\$54,014	\$65,000	\$65,000	\$65,000
212020 HOUSING PERMITS	\$13,352	\$12,859	\$9,000	\$9,000	\$9,000
212030 WATER SYSTEMS PERMITS	\$74,985	\$73,731	\$75,000	\$75,000	\$75,000
212040 WELL PERMITS	\$55,325	\$106,432	\$80,000	\$80,000	\$80,000
212050 LIQUID WASTE PERMITS	\$123,439	\$284,109	\$150,000	\$150,000	\$150,000
212060 MEDICAL WASTE PERMITS	\$14,720	\$18,698	\$6,000	\$6,000	\$6,000
212220 GRADING PERMIT	\$455	\$27,254	\$0	\$0	\$0
215550 DEVICE PERMIT FEES	\$1,555	\$0	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,192,197</b>	<b>\$1,557,860</b>	<b>\$1,301,000</b>	<b>\$1,301,000</b>	<b>\$1,301,000</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$7,350	\$79,500	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$7,350</b>	<b>\$79,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
549130 STATE LOCAL ENFORCE AGCY GRT	\$18,662	\$18,433	\$18,000	\$18,000	\$18,000
549151 STATE CIWMB TIRE GRANT	(\$5,923)	\$46,688	\$0	\$0	\$0
549161 STATE CIWMB WASTE OIL OPP GRT	\$28,842	\$12,028	\$28,000	\$28,000	\$28,000
549162 ST EPA CONTRIBUTION	\$0	\$16,625	\$0	\$0	\$0
549167 STATE DOC PAYMENT PROGRAM	\$6,124	\$23,718	\$30,000	\$30,000	\$30,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$47,706</b>	<b>\$117,492</b>	<b>\$76,000</b>	<b>\$76,000</b>	<b>\$76,000</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
681030 WATER FEES	\$3,705	\$4,427	\$5,000	\$5,000	\$5,000
681040 LAND USE FEES	\$8,172	\$10,190	\$12,000	\$12,000	\$12,000
681050 LIQUID WASTE FEES	\$13,255	\$20,159	\$20,000	\$20,000	\$20,000
681110 FOOD ESTABLISHMENT FEE	\$5,879	\$8,204	\$7,000	\$7,000	\$7,000
681120 COMMERCIAL POOL FEE	\$656	\$295	\$800	\$800	\$800
681125 CAFETERIA INSPECTION FEES	\$12,568	\$12,390	\$16,000	\$16,000	\$16,000
684940 TIPPING FEES	\$107,212	\$124,149	\$100,000	\$100,000	\$100,000
684941 COMMUNITY EDUCATION FEES	\$47,924	\$50,568	\$40,000	\$40,000	\$40,000
684960 SOLID WASTE SURCHARGE	\$71,154	\$73,291	\$65,000	\$65,000	\$65,000
684980 MITIGATION FEES	\$2,003	\$977	\$939	\$939	\$939
692000 CHGS FOR PROFESSIONAL SVS	\$2,690	\$7,894	\$10,000	\$10,000	\$10,000
692100 PHOTOCOPIES	\$126	\$394	\$500	\$500	\$500
692760 AQMD ADMINISTRATION	\$93,017	\$98,233	\$112,681	\$112,681	\$112,681
<b>CHARGES FOR SERVICES</b>	<b>\$368,369</b>	<b>\$411,176</b>	<b>\$389,920</b>	<b>\$389,920</b>	<b>\$389,920</b>
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799300 MISCELLANEOUS REVENUE	\$350	\$360	\$200	\$200	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$77,302	\$0	\$0	\$0	
799400 JURY & WITNESS FEES	\$0	\$550	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$261	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$77,914</b>	<b>\$910</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$125,689	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$125,689</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$16	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,819,242</b>	<b>\$2,166,940</b>	<b>\$1,767,120</b>	<b>\$1,767,120</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,118,919	\$1,265,036	\$1,475,926	\$1,475,926	
011200 TERMINATION/SPECIAL PAY	\$688	\$296	\$47,000	\$47,000	
017000 EXTRA HELP	\$42,863	\$52,036	\$89,272	\$89,272	
017502 OVERTIME PAY	\$7,190	\$1,933	\$4,000	\$4,000	
017509 HOLIDAY OVERTIME PAY	\$165	\$178	\$500	\$500	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,710	\$2,489	\$3,120	\$3,120	
018100 EMPLOYER SHARE FICA	\$81,528	\$92,768	\$116,973	\$116,973	
018201 EMPLOYER SHARE RETIREMENT	\$187,180	\$225,168	\$292,215	\$292,215	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,057	\$9,000	\$9,000	\$9,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,996	\$1,996	
018300 EMPLOYER SHARE HEALTH INSUR	\$198,834	\$240,719	\$282,975	\$282,975	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$33,565	\$37,869	\$44,278	\$44,278	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,897	\$4,222	\$2,435	\$2,435	
018500 WORKERS COMP EXPOSURE	\$16,095	\$16,642	\$13,599	\$13,599	
018501 WORKERS COMP EXPERIENCE	\$59	\$55	\$36	\$36	
<b>SALARIES AND BENEFITS</b>	<b>\$1,703,756</b>	<b>\$1,948,418</b>	<b>\$2,383,325</b>	<b>\$2,383,325</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$222	\$194	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$6,698	\$8,728	\$11,196	\$11,196	
032590 CHGS FAC MGMT COMM	\$28	\$31	\$29	\$29	
032591 CHGS IT COMM	\$3,055	\$3,725	\$4,098	\$4,098	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$80	\$29	\$7,000	\$7,000	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$10,512	\$10,666	\$10,129	\$10,129	
033102 INSUR XP LIABILITY EXPOSURE	\$4,773	\$4,810	\$4,210	\$4,210	
033103 INSUR XP MISCELLANEOUS	\$1,085	\$1,003	\$832	\$832	
033105 INSUR XP LIABILITY EXPERIENCE	\$4,123	\$2,958	\$2,820	\$2,820	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$11	\$1,000	\$1,000	
033528 MNT EQP SOFTWARE	\$0	\$13,100	\$20,000	\$20,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,501	\$3,140	\$3,190	\$3,190	
033700 MAINTENANCE OF STRUCTURES	\$0	\$109	\$3,500	\$3,500	
033791 CHGS FAC MGMT MAINT STR	\$22,694	\$6,656	\$23,203	\$23,203	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$8	\$100	\$100	
034100 MEMBERSHIPS	\$3,895	\$5,686	\$7,200	\$7,200	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$566	\$2,000	\$2,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$916	\$0	\$0	
034500 OFFICE EXPENSE	\$22,120	\$28,146	\$21,000	\$21,000	
034590 CHGS OC PHOTOCOPY SVS	\$688	\$1,167	\$1,058	\$1,058	
034591 CHGS OC POSTAGE SVS	\$4,553	\$5,384	\$6,872	\$6,872	
034592 CHGS OC OTHER MAIL SVS	\$3,200	\$3,631	\$3,559	\$3,559	
034800 PROF & SPECIAL SERVICES	\$30,514	\$49,237	\$121,000	\$121,000	
034803 PROF ADVERTISING & MKTG SVS	\$1,565	\$7,905	\$7,500	\$7,500	
034807 PROF BANK SVS	\$293	\$793	\$3,000	\$3,000	
034811 PROF COLLECTIONS SVS	\$3,386	\$2,926	\$3,000	\$3,000	
034837 PROF PREEMPLOYMENT SVS	\$2,226	\$2,711	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$524	\$624	\$525	\$525	
034892 CHGS IT PROFESSIONAL SVS	\$52,560	\$71,591	\$71,434	\$71,434	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$4,301	\$3,953	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,008	\$1,930	\$2,016	\$2,016	
035500 MINOR EQUIPMENT	\$3,242	\$2,789	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$3,456	\$666	\$8,000	\$8,000	
035591 CHGS IT HARDWARE EQP	\$4,927	\$18,537	\$8,000	\$8,000	
035592 CHGS IT TELECOMM EQP	\$163	\$853	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,897	\$17,566	\$28,450	\$28,450	
035753 SP DEPT XP RECYCLING CONTAINER	\$10,859	\$2,332	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$3,206	\$7,222	\$11,000	\$11,000	
035940 TRANS/TRVL FUEL	\$6,679	\$8,640	\$9,000	\$9,000	
035990 CHGS FLEET TRANS/TRVL	\$53,370	\$56,646	\$73,939	\$73,939	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$379	\$130	\$300	\$300	
036100 UTILITIES	\$7,346	\$7,870	\$8,376	\$8,376	
<b>SERVICES AND SUPPLIES</b>	<b>\$287,144</b>	<b>\$365,603</b>	<b>\$501,286</b>	<b>\$501,286</b>	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$24,350	\$42,287	\$75,024	\$75,024	\$75,024
050003 BUILDING & EQUIP COST PLAN CHG	\$11,115	\$8,631	\$7,502	\$7,502	\$7,502
050800 TAXES & ASSESSMENTS	\$0	\$22	\$29	\$29	\$29
<b>OTHER CHARGES</b>	<b>\$35,465</b>	<b>\$50,941</b>	<b>\$82,555</b>	<b>\$82,555</b>	<b>\$82,555</b>
<b>Category: 070</b> CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$20,000	\$20,000	\$20,000
065264 4 VEHICLES W/ACCESSORIES	\$57,141	\$0	\$0	\$0	\$0
065317 SOFTWARE	\$105,931	\$5,438	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$163,073</b>	<b>\$5,438</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Category: 080</b> INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	(\$93,017)	(\$98,233)	(\$112,681)	(\$112,681)	(\$112,681)
088286 C/A PLANNING	(\$93,017)	(\$98,233)	(\$112,681)	(\$112,681)	(\$112,681)
088402 C/A ENVIRONMENTAL HEALTH	(\$394)	(\$399)	\$0	\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$186,429)</b>	<b>(\$196,866)</b>	<b>(\$225,362)</b>	<b>(\$225,362)</b>	<b>(\$225,362)</b>
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$88,363	\$135,874	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$88,363</b>	<b>\$135,874</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$2,091,373</b>	<b>\$2,309,408</b>	<b>\$2,761,804</b>	<b>\$2,761,804</b>	<b>\$2,761,804</b>
<b>Net Cost:</b>	<b>\$272,130</b>	<b>\$142,468</b>	<b>\$994,684</b>	<b>\$994,684</b>	<b>\$994,684</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 2018-19 requested expenditures total \$14.7 million, a \$1.6 million (10 percent) decrease compared to the FY 2017-18 Adjusted Budget. Requested revenues totaling \$13.1 million (a 4.7 percent, or \$589,595 increase over FY 2017-18) 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 \$1.5 million, a \$2.2 million (58.8 percent) decrease in the Net County Cost compared to FY 2017-18, 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 \$6.3 million, a 4.6 percent (\$277,431) increase. Services and Supplies are requested at \$7.8 million, an 18.7 percent (\$1.8 million) decrease largely due to decreased administration charges. Other Charges are requested at \$1.4 million, a 5.1 percent (\$66,320) increase due to increased costs for A-87 and increases for the support and care of clients. The cost-applied charges to Mental Health (410) are requested to increase by \$33,479, from \$728,421 to \$761,900. There are no requested capital assets.

Position Changes Requested include adding five full-time Peer Support Specialist positions to provide needed support and representation in a variety of mental health programs and prevention and early intervention (PEI) activities. These are offset by deleting five full-time Eligibility Worker I/II positions from the 502 budget.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this 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:** 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$79,146	\$122,092	\$116,256	\$116,256	

<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$79,146	\$122,092	\$116,256	\$116,256	
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<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
533202 STATE IGT	\$742,490	\$433,191	\$0	\$0	
536402 STATE PROP 63 MH SVS ACT	\$8,760,996	\$9,592,724	\$9,504,193	\$9,504,193	
552100 FEDERAL MEDI-CAL	\$885,475	\$3,609,329	\$3,044,071	\$3,044,071	

<b>INTERGOVERNMENTAL REVENUES</b>	\$10,388,962	\$13,635,245	\$12,548,264	\$12,548,264	
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<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
795000 AUDITOR VOID/STALE DATED CHECK	\$23	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$12,627	\$45	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$416,749	\$12,977	\$0	\$0	

<b>MISCELLANEOUS REVENUES</b>	\$429,412	\$13,022	\$0	\$0	
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<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800410 TRANS IN MENTAL HEALTH	\$0	\$43,000	\$500,000	\$500,000	

<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$43,000	\$500,000	\$500,000	
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<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	\$3,086	\$0	\$0	\$0	

<b>OTHER FINANCING SRCS SALE C/A</b>	\$3,086	\$0	\$0	\$0	
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<b>Total Revenues:</b>	\$10,900,607	\$13,813,360	\$13,164,520	\$13,164,520	
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$2,529,696	\$2,748,914	\$3,552,321	\$3,552,321	
011200 TERMINATION/SPECIAL PAY	\$27,012	\$15,388	\$25,000	\$25,000	
017000 EXTRA HELP	\$199,283	\$86,179	\$306,124	\$306,124	
017502 OVERTIME PAY	\$81,123	\$133,748	\$120,000	\$120,000	
017503 SHIFT DIFFERENTIAL	\$16,127	\$12,488	\$15,000	\$15,000	
017505 STANDBY PAY	\$57,382	\$54,161	\$60,000	\$60,000	
017509 HOLIDAY OVERTIME PAY	\$27,835	\$20,790	\$21,000	\$21,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$38	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$202,661	\$220,335	\$289,345	\$289,345	
018201 EMPLOYER SHARE RETIREMENT	\$436,232	\$503,234	\$749,321	\$749,321	
018205 EMPLOYER SHARE 401A	\$0	\$905	\$7,966	\$7,966	
018300 EMPLOYER SHARE HEALTH INSUR	\$613,130	\$705,306	\$972,957	\$972,957	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$75,881	\$82,452	\$104,332	\$104,332	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$12,253	\$9,794	\$6,209	\$6,209	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$40,516	\$38,748	\$33,858	\$33,858	
<b>SALARIES AND BENEFITS</b>	<b>\$4,319,176</b>	<b>\$4,632,448</b>	<b>\$6,263,433</b>	<b>\$6,263,433</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$556	\$815	\$851	\$851	
032500 COMMUNICATIONS EXPENSE	\$16,748	\$17,274	\$17,442	\$17,442	
032590 CHGS FAC MGMT COMM	\$130	\$92	\$74	\$74	
032591 CHGS IT COMM	\$0	\$50	\$18,930	\$18,930	
032700 FOOD EXPENSE	\$41,374	\$27,104	\$46,500	\$46,500	
032900 HOUSEHOLD EXPENSE	\$22,953	\$13,373	\$16,801	\$16,801	
032990 CHGS OC HSHLD SVS	\$416	\$13,658	\$3,490	\$3,490	
032991 CHGS OC HSHLD SUPPL	\$94	\$471	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$1,946	\$3,213	\$4,620	\$4,620	
033102 INSUR XP LIABILITY EXPOSURE	\$12,016	\$11,204	\$10,481	\$10,481	
033500 MAINTENANCE OF EQUIPMENT	\$12	\$75	\$934	\$934	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$211	\$10,731	\$10,731	
033700 MAINTENANCE OF STRUCTURES	\$3	\$216	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$129,825	\$90,115	\$61,276	\$61,276	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$520	\$429	\$4,251	\$4,251	
034100 MEMBERSHIPS	\$6,312	\$7,512	\$12,751	\$12,751	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$204,213	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$429,767	\$7,547	\$0	\$0	
034500 OFFICE EXPENSE	\$42,355	\$49,660	\$84,000	\$84,000	
034526 OFFICE XP POSTAGE	\$138	\$0	\$0	\$0	
034527 OFFICE XP PRINTING	\$2,905	\$5,301	\$7,476	\$7,476	
034590 CHGS OC PHOTOCOPY SVS	\$40	\$62	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$2	\$22	\$24	\$24	
034592 CHGS OC OTHER MAIL SVS	\$313	\$2,012	\$1,983	\$1,983	
034800 PROF & SPECIAL SERVICES	\$3,595,392	\$3,623,969	\$5,236,444	\$5,236,444	
034801 PROF ACCOUNTING SVS	\$1,005,335	\$1,637,137	\$1,771,748	\$1,771,748	
034803 PROF ADVERTISING & MKTG SVS	\$708	\$16,315	\$40,000	\$40,000	
034808 PROF BILLING SVS	\$20,198	\$21,755	\$31,080	\$31,080	
034837 PROF PREEMPLOYMENT SVS	\$9,392	\$8,691	\$2,851	\$2,851	
034851 PROF TRAINING SVS	\$0	\$8,566	\$0	\$0	
034854 PROF INTERPRETING SVS	\$140	\$98	\$340	\$340	
034890 CHGS FAC MGMT PROF SVS	\$1,950	\$1,176	\$1,257	\$1,257	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$3,897	\$180,807	\$180,807	
034900 PUBLICATIONS & LEGAL NOTICES	\$208	\$659	\$600	\$600	
035100 RENTS & LEASES OF EQUIPMENT	\$6,375	\$5,985	\$6,356	\$6,356	
035300 RENTS & LEASES OF STRUCTURES	\$14,452	\$54,155	\$49,547	\$49,547	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$2,863	\$3,351	\$13,700	\$13,700	
035529 MNR EQP COMPUTERS	\$0	\$0	\$3,020	\$3,020	
035590 CHGS IT SOFTWARE EQP	\$0	\$2,137	\$1,700	\$1,700	
035591 CHGS IT HARDWARE EQP	\$6,106	\$9,710	\$8,500	\$8,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$9,144	\$15,892	\$10,500	\$10,500	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$917	\$917	
035900 TRANSPORTATION & TRAVEL	\$7,945	\$13,150	\$47,000	\$47,000	
035940 TRANS/TRVL FUEL	\$41,453	\$34,359	\$43,615	\$43,615	
035941 TRANS/TRVL MILEAGE	\$960	\$3	\$425	\$425	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$0	\$851	\$851	
035990 CHGS FLEET TRANS/TRVL	\$35,355	\$39,720	\$38,719	\$38,719	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$11,328	\$7,530	\$6,000	\$6,000	
036100 UTILITIES	\$42,392	\$32,709	\$34,235	\$34,235	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,520,136</b>	<b>\$5,995,611</b>	<b>\$7,832,827</b>	<b>\$7,832,827</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105,912	\$137,612	\$169,008	\$169,008	
050003 BUILDING & EQUIP COST PLAN CHG	\$853	\$1,599	\$1,173	\$1,173	
052000 SUPPORT & CARE OF PERSONS	\$1,815	\$26	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$15,074	\$35,669	\$20,450	\$20,450	
052015 SUPP/CARE ADULT RESIDENTIAL	\$637,778	\$701,661	\$771,401	\$771,401	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$190,494	\$139,628	\$408,400	\$408,400	
052020 SUPP/CARE CLIENT TRANSP SVS	\$2,339	\$405	\$5,000	\$5,000	
<b>OTHER CHARGES</b>	<b>\$954,267</b>	<b>\$1,016,603</b>	<b>\$1,375,432</b>	<b>\$1,375,432</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065088 1 VAN W/ ACCESSORIES	\$0	\$28,243	\$0	\$0	
065194 5 VEHICLES W/ACCESSORIES	\$96,525	\$0	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$0	\$86,813	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$96,525</b>	<b>\$115,056</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$431,037)	(\$648,785)	(\$761,900)	(\$761,900)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$431,037)</b>	<b>(\$648,785)</b>	<b>(\$761,900)</b>	<b>(\$761,900)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$408,425	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$408,425</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$10,867,494</b>	<b>\$11,110,934</b>	<b>\$14,709,792</b>	<b>\$14,709,792</b>	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$33,113)	(\$2,702,425)	\$1,545,272	\$1,545,272

# 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 with serious emotional disturbances, to access services and programs that better manage their illness, achieve personal goals, and develop skills necessary to maintain recovery. For persons with Medi-Cal coverage, 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).

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 (HHSA) 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 2018-19 requested expenditures total \$34.1 million, a 14.8 percent increase, or \$4.4 million, and requested revenue totals \$30.9 million, a 9.2 percent increase, or \$2,619,981, compared to the FY 2017-18 Adjusted Budget. Expenditures exceed revenues by \$3.2 million and will be funded with Mental Health fund balance. The General Fund contribution to this budget remains status quo at \$276,778.

FY 2018-19 Salaries and Benefits are requested at \$8.8 million, a decrease of \$946,455 compared to the FY 2017-18 Adjusted Budget. Staff members routinely work in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner, clients receive quality services without regard to the funding source. Services and Supplies are requested at a decrease of \$1.5 million (15.2 percent) and Other Charges are requested at an increase of \$4.1 million due to increased support and care of clients primarily related to mandatory implementation of presumptive transfer and the short-term residential therapeutic program (STRTP) in Shasta County for Children's Services. There are no requested capital assets.

Position Changes Requested deleting one full-time Office Assistant I/II position and adding it to the Health and Human Services (502) budget unit.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an increase in the amount of \$46,725 in Professional Services to match the Housing budget cost-applied for housing assistance services for the homeless population.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

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.

Intergovernmental transfer (IGT) revenue is included in the Budget request. Due to a new process initiated by DHCS these funds may not be available past federal fiscal year 2018 due to pending changes in Center for Medicare and Medicaid Services (CMS) regulations.

A significant threat to this budget lies in the state's shift of costs to counties for the IHSS MOE. Mental Health 1991 realignment growth revenues are being redirected to partially offset this increase in IHSS costs. The redirection of growth for FY's 2018-19 and 2019-20 is 100%, decreasing to 50% in FY's 2020-21 and 2021-22. The redirected growth resets the base realignment for Social Services, therefore compounding the loss of realignment in Mental Health. This redirection limits the funds available to draw down additional federal and state funding for programs. Also, there is no guarantee that if the costs for IHSS continue to escalate that the state does not extend this redirection, eliminating future growth for Mental Health.

#### 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). The new STRTP's have a higher monthly placement cost (STRTP \$12,498) compared to previous group home costs (RCL 14 \$10,810).

#### 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 means a prompt 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 third quarter of FY 17/18 (quarter ending 3/31/2018) there were an average of 141 children/youth from other counties that were placed in Shasta County with an average of 36 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.

#### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$89,887	\$99,675		\$90,000	\$90,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$89,887</b>	<b>\$99,675</b>		<b>\$90,000</b>	<b>\$90,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$1,427,637	\$3,845,882		\$2,300,000	\$2,300,000
536301 STATE FFS MEDI CAL ALLOCATION	\$0	\$0		\$50,000	\$50,000
536510 STATE REALIGNMENT MENTAL HLTH	\$7,163,075	\$6,901,163		\$6,901,163	\$6,901,163
542603 ST REALIGNMENT 2011 AB109	\$5,985,223	\$6,847,993		\$6,610,836	\$6,610,836
552100 FEDERAL MEDI-CAL	\$5,825,689	\$10,211,580		\$11,075,858	\$11,075,858
552140 FEDERAL MCKINNEY HOMELESS	\$51,682	\$65,723		\$65,180	\$65,180
552151 FEDERAL SAMHSA BLOCK GRANT	\$394,340	\$281,291		\$516,171	\$516,171
560996 FED DHCS MENTAL HEALTH GRANT	\$1,940,355	\$2,240,914		\$2,000,000	\$2,000,000
563400 OTHER CO INPATIENT FEES	\$20,417	\$1,742		\$5,000	\$5,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$22,808,419</b>	<b>\$30,396,290</b>		<b>\$29,524,208</b>	<b>\$29,524,208</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
682000 SELF PAY	\$99,273	\$89,268		\$66,000	\$66,000
682001 CLIENT INSURANCE	\$25,594	\$29,544		\$20,000	\$20,000
682002 MENTAL HEALTH SERVICES OTHER	\$0	\$15		\$800,000	\$800,000
686001 REIMBURSE INSTITUTIONAL CARE	\$214,416	\$132,888		\$170,000	\$170,000
<b>CHARGES FOR SERVICES</b>	<b>\$339,285</b>	<b>\$251,716</b>		<b>\$1,056,000</b>	<b>\$1,056,000</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792530 DONATION MCCONNELL FOUNDATION	\$16,000	\$0		\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$3,302	(\$701)		\$0	\$0
799215 UNCLAIMED MONEY	\$210	\$0		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$51	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$76,657	\$60		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$342	\$219,545		\$0	\$0
799900 CASH OVER/SHORT	(\$1,451)	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$95,111</b>	<b>\$218,904</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
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</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$175		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$76	\$0		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$76</b>	<b>\$175</b>		<b>\$0</b>	<b>\$0</b>

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$23,609,557	\$31,243,540	\$30,946,986	\$30,946,986	

**Category:** 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$4,493,201	\$4,590,661	\$5,509,425	\$5,509,425
011200	TERMINATION/SPECIAL PAY	\$28,148	\$6,442	\$0	\$0
017000	EXTRA HELP	\$179,036	\$116,398	\$62,759	\$62,759
017502	OVERTIME PAY	\$42,752	\$25,293	\$6,000	\$6,000
017503	SHIFT DIFFERENTIAL	\$115	\$0	\$0	\$0
017505	STANDBY PAY	\$8,799	\$7,405	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$1,353	\$1,756	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,772	\$1,777	\$1,680	\$1,680
018100	EMPLOYER SHARE FICA	\$327,362	\$331,746	\$411,321	\$411,321
018201	EMPLOYER SHARE RETIREMENT	\$763,610	\$830,549	\$1,103,024	\$1,103,024
018204	EMPLOYER SHARE DEFERRED COMP	\$2	\$0	\$0	\$0
018205	EMPLOYER SHARE 401A	\$0	\$2,893	\$11,173	\$11,173
018300	EMPLOYER SHARE HEALTH INSUR	\$1,012,639	\$1,075,810	\$1,280,255	\$1,280,255
018307	EMPLYR SHR OTHER POST EMP BEN	\$134,764	\$137,667	\$165,283	\$165,283
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$19,788	\$15,170	\$8,646	\$8,646
018500	WORKERS COMP EXPOSURE	\$65,279	\$59,727	\$46,856	\$46,856
018501	WORKERS COMP EXPERIENCE	\$165,588	\$277,428	\$180,420	\$180,420
<b>SALARIES AND BENEFITS</b>		\$7,244,214	\$7,480,729	\$8,786,842	\$8,786,842

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,509	\$1,207	\$1,494	\$1,494
032500	COMMUNICATIONS EXPENSE	\$45,525	\$55,000	\$48,431	\$48,431
032590	CHGS FAC MGMT COMM	\$111	\$227	\$86	\$86
032591	CHGS IT COMM	\$29,211	\$35,179	\$21,253	\$21,253
032700	FOOD EXPENSE	\$296	\$115	\$980	\$980
032900	HOUSEHOLD EXPENSE	\$2,228	\$2,526	\$1,600	\$1,600
032990	CHGS OC HSHLD SVS	\$113,418	\$129,641	\$120,879	\$120,879
032991	CHGS OC HSHLD SUPPL	\$10,723	\$10,015	\$11,872	\$11,872
032992	CHGS FAC MGMT HSHLD XP	\$1,681	\$6,007	\$6,816	\$6,816
033102	INSUR XP LIABILITY EXPOSURE	\$19,359	\$17,274	\$14,503	\$14,503
033103	INSUR XP MISCELLANEOUS	\$10,277	\$9,327	\$7,311	\$7,311
033104	INSUR XP MALPRACTICE	\$32,116	\$37,803	\$36,000	\$36,000
033105	INSUR XP LIABILITY EXPERIENCE	\$23,562	\$15,841	\$13,157	\$13,157
033500	MAINTENANCE OF EQUIPMENT	\$195	\$72	\$900	\$900
033528	MNT EQP SOFTWARE	\$0	\$1,200	\$51,200	\$51,200
033592	CHGS IT MNT HARD/SOFTWARE	\$38,256	\$26,888	\$12,376	\$12,376
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$50,000	\$50,000



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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$74,244	\$162,814	\$71,113	\$71,113	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,636	\$5,814	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$7,667	\$7,471	\$7,150	\$7,150	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,536,755	\$416,833	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$63,121	\$126,582	\$0	\$0	
034500 OFFICE EXPENSE	\$98,683	\$74,608	\$63,134	\$63,134	
034526 OFFICE XP POSTAGE	\$70	\$0	\$0	\$0	
034527 OFFICE XP PRINTING	\$983	\$1,135	\$1,400	\$1,400	
034590 CHGS OC PHOTOCOPY SVS	\$6,212	\$22,381	\$50,639	\$50,639	
034591 CHGS OC POSTAGE SVS	\$3,929	\$2,639	\$3,878	\$3,878	
034592 CHGS OC OTHER MAIL SVS	\$8,107	\$12,508	\$7,678	\$7,678	
034800 PROF & SPECIAL SERVICES	\$1,007,043	\$1,543,388	\$1,596,062	\$1,596,062	
034801 PROF ACCOUNTING SVS	\$2,596,752	\$3,269,369	\$3,642,618	\$3,642,618	
034808 PROF BILLING SVS	\$90,447	\$52,526	\$90,200	\$90,200	
034813 PROF CONSULTING SVS	\$250	\$0	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$8,490	\$5,974	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$12,461	\$12,461	\$220,000	\$220,000	
034851 PROF TRAINING SVS	\$2,843	\$7,498	\$91,950	\$91,950	
034854 PROF INTERPRETING SVS	\$523	\$464	\$1,590	\$1,590	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$105	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,667	\$3,349	\$1,505	\$1,505	
034892 CHGS IT PROFESSIONAL SVS	\$337,140	\$379,594	\$208,874	\$208,874	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$11,671	\$16,867	\$13,846	\$13,846	
035300 RENTS & LEASES OF STRUCTURES	\$92,782	\$143,771	\$141,716	\$141,716	
035500 MINOR EQUIPMENT	\$4,048	\$8,572	\$34,150	\$34,150	
035528 MINOR EQP SOFTWARE	\$26,687	\$6,917	\$14,500	\$14,500	
035529 MNR EQP COMPUTERS	\$0	\$0	\$43,100	\$43,100	
035530 MNR EQP IT APRV	\$0	\$139	\$5,200	\$5,200	
035590 CHGS IT SOFTWARE EQP	\$8,068	\$3,876	\$37,025	\$37,025	
035591 CHGS IT HARDWARE EQP	\$96,418	\$85,157	\$101,200	\$101,200	
035592 CHGS IT TELECOMM EQP	\$572	\$583	\$10	\$10	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,715	\$9,307	\$1,561,026	\$1,561,026	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$4,780	\$4,780	
035900 TRANSPORTATION & TRAVEL	\$24,276	\$38,703	\$59,333	\$59,333	
035940 TRANS/TRVL FUEL	\$13,340	\$15,961	\$19,053	\$19,053	
035941 TRANS/TRVL MILEAGE	\$623	\$319	\$4,710	\$4,710	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$6,000	\$6,000	
035990 CHGS FLEET TRANS/TRVL	\$35,131	\$32,892	\$26,411	\$26,411	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,297	\$605	\$0	\$0	
036100 UTILITIES	\$43,293	\$77,042	\$56,416	\$56,416	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,551,436</b>	<b>\$6,896,570</b>	<b>\$8,597,625</b>	<b>\$8,597,625</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$297,604	\$329,806	\$323,058	\$323,058	
050003 BUILDING & EQUIP COST PLAN CHG	\$47,525	\$46,452	\$46,451	\$46,451	
052000 SUPPORT & CARE OF PERSONS	\$16,864	\$24,306	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$337	\$15,520	\$14,180	\$14,180	
052007 SUPP/CARE PATIENTS	\$44,471	\$53,075	\$102,000	\$102,000	
052009 SUPP/CARE ADULTS	\$50	\$0	\$0	\$0	
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,653,671	\$1,691,636	\$1,600,000	\$1,600,000	
052016 SUPP/CARE INPATIENT CARE	\$3,453,581	\$5,264,720	\$4,759,000	\$4,759,000	
052017 SUPP/CARE INSTITUTIONALIZED	\$2,505,179	\$2,494,487	\$2,500,000	\$2,500,000	
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$4,103,830	\$4,472,012	\$8,437,897	\$8,437,897	
052020 SUPP/CARE CLIENT TRANSP SVS	\$1,739	\$1,836	\$4,620	\$4,620	
<b>OTHER CHARGES</b>	<b>\$12,215,074</b>	<b>\$14,484,074</b>	<b>\$17,877,424</b>	<b>\$17,877,424</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065088 1 VAN W/ ACCESSORIES	\$0	\$24,009	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$19,305	\$0	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$44,262	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$19,305</b>	<b>\$68,271</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$84,062)	(\$67,011)	(\$60,000)	(\$60,000)	
088404 C/A MHSA	(\$1,093,326)	(\$1,080,913)	(\$1,095,000)	(\$1,095,000)	
088410 C/A MENTAL HEALTH	(\$58,001)	(\$34,104)	(\$20,000)	(\$20,000)	
088412 C/A SCHC CMSP	\$0	(\$90,000)	(\$90,000)	(\$90,000)	
088501 C/A SOCIAL SERVICES	(\$1,717,977)	(\$1,350,809)	(\$1,525,067)	(\$1,525,067)	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$211)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,953,367)</b>	<b>(\$2,623,050)</b>	<b>(\$2,790,067)</b>	<b>(\$2,790,067)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$859,817	\$1,936,530	\$0	\$0	
095404 TRANS OUT MHSA	\$0	\$43,000	\$500,000	\$500,000	
095411 TRAN OUT PUBLIC HEALTH	\$0	\$456,168	\$750,000	\$750,000	
095422 TRAN OUT SUBSTANCE ABUSE	\$0	\$0	\$400,000	\$400,000	
095501 TRAN OUT SOCIAL SERVICES	\$0	\$0	\$100,000	\$100,000	

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$859,817	\$2,435,699	\$1,750,000	\$1,750,000
<b>Total Expenditures/Appropriations:</b>	\$23,936,480	\$28,742,294	\$34,221,824	\$34,221,824
<b>Net Cost:</b>	\$326,923	(\$2,501,246)	\$3,274,838	\$3,274,838

## 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 (\$139,871 for FY 2018-19) goes into the Shasta County Healthcare (BU 412). The remaining County General Fund contribution of \$44,178 supports activities in this main Public Health budget. FY 2018-19 requested expenditures total \$18.3 million, a 0.5 percent (\$99,416) increase over the FY 2017-18 Adjusted Budget. FY 2018-19 requested Salaries and Benefits have decreased 3.8 percent (\$497,458), Services and Supplies have increased 3.5 percent (\$303,845), and Other Charges have increased 31.8 percent due to new efforts to prevent behavioral health problems. FY 2018-19 requested revenue is increasing by \$59,397 to \$15.3 million. The department anticipates using \$2.9 million of fund balance for FY 2018-19. In addition, the department plans on ending FY 2017-18 under budget by approximately \$1.3 million.

Position Changes Requests: Add 1.0 Full-Time Equivalent (FTE) Public Health Assistant (delete Eligibility Worker I/II from 501), add 1.0 FTE Typist Clerk I/II (transferred from 417), delete 1.0 FTE Typist Clerk I/II (transferring to the Social Services 501), and delete the sunset date of 9/30/18 from the Community Education Specialist I/II position.

Capital Asset/Projects Requests: One replacement autoclave \$75,000, one replacement Lab Freezer \$10,000, one replacement Lab Refrigerator \$10,000, one new Van \$30,000, two new vehicles \$45,000, one replacement Microscope \$40,000.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends this budget as requested.

### PENDING ISSUES AND POLICY CONSIDERATIONS

The Public Health Branch is continuing the process to achieve accreditation from the National Public Health Accreditation Board. 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 specific Public Health Strategic Plan, along with systems for Continuous Quality Improvement and Staff Development are accreditation requirements recently completed.

A significant threat to this budget lies in the state's shift of costs to counties for the IHSS MOE. Public Health 1991 realignment growth revenues are being redirected to partially offset this increase in IHSS costs. The redirection of growth for FY's 2018-19 and 2019-20 is 100%, decreasing to 50% in FY's 2020-21 and 2021-22. The redirected growth resets the base realignment for Social Services, therefore compounding the loss of realignment in Public Health. This redirection limits the funds available to draw down additional

federal and state funding for programs. Also, there is no guarantee that if the costs for IHSS continue to escalate that the state does not extend this redirection, eliminating future growth for Public Health.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$6,023	\$6,677	\$5,000	\$5,000	\$5,000
216900 OTHER LICENSES & PERMITS	\$188	\$0	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$6,211</b>	<b>\$6,677</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317530 VCF CHILD PASSENGER RESTRAINT	\$2,590	\$2,210	\$2,000	\$2,000	\$2,000
317532 VCF UNATTENDED CHILDREN	\$8	\$0	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,599</b>	<b>\$2,210</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$74,948	\$119,160	\$50,000	\$50,000	\$50,000
420110 INTEREST ON PAYMENTS	\$0	(\$908)	\$0	\$0	\$0
421200 RENTS/LEASES OF BUILDINGS	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$76,448</b>	<b>\$119,752</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>\$51,500</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,769,203	\$1,982,021	\$1,870,564	\$1,870,564	\$1,870,564
533003 ST BT PREPAREDNESS PAN FLU	\$54,112	\$45,051	\$66,019	\$66,019	\$66,019
533010 STATE AID CHRONIC DISEASE	\$1,107,990	\$565,311	\$572,302	\$572,302	\$572,302
533125 STATE CHLAMYDIA PREVENTION PRJ	\$26,975	\$5,438	\$16,980	\$16,980	\$16,980
533202 STATE IGT	\$209,638	\$262,350	\$0	\$0	\$0
533210 STATE IMMUNIZATION GRANT	\$129,579	\$76,520	\$76,520	\$76,520	\$76,520
533229 STATE OFFICE OF TRAFFIC SAFETY	\$132,243	\$183,068	\$255,000	\$255,000	\$255,000
533240 STATE CHILD LEAD PREV GRANT	\$83,645	\$99,851	\$99,852	\$99,852	\$99,852
533300 STATE AID CHILD HEALTH	(\$1)	\$0	\$0	\$0	\$0
533301 STATE CHDP NO COUNTY MATCH	\$262,713	\$170,914	\$331,405	\$331,405	\$331,405
533302 STATE CHDP FOSTER CARE	\$169,045	\$314,288	\$294,052	\$294,052	\$294,052
533310 STATE MCH ALLOCATION	\$1,067,840	\$1,084,203	\$1,089,413	\$1,089,413	\$1,089,413
533350 STATE AIDS BLOCK ALLOCATION	\$12,159	\$14,001	\$14,435	\$14,435	\$14,435
533510 STATE SB99 PROGRAM TEP	\$142,156	\$56,317	\$150,000	\$150,000	\$150,000
533511 STATE SB56 PROGRAM TEP	\$0	\$258,374	\$258,374	\$258,374	\$258,374
536400 STATE DRUG PROGRAM	\$0	\$42,284	\$0	\$0	\$0
537001 STATE TUBERCULOSIS HOUSES	\$6,711	\$0	\$10,000	\$10,000	\$10,000
538101 STATE DHS ORAL HEALTH GRANT	\$0	\$15,477	\$188,890	\$188,890	\$188,890
538500 STATE REALIGNMENT PUBLIC HLTH	\$7,135,741	\$6,922,725	\$6,812,589	\$6,812,589	\$6,812,589
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$118,283	\$162,922	\$212,608	\$212,608	\$212,608
552003 FED BIO TERRORISM PREPAREDNESS	\$108,127	\$240,740	\$199,249	\$199,249	\$199,249
552004 FED BIO TERRORISM LAB INFRASTR	\$475,457	\$267,380	\$260,246	\$260,246	\$260,246
552006 FED BIO TERRORISM HPP BASE	\$159,135	\$130,504	\$151,853	\$151,853	\$151,853
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$0	\$1,580	\$0	\$0	\$0
554101 FED EMERGENCY MGMT ASST (FEMA)	\$66,072	\$258,437	\$431,966	\$431,966	\$431,966

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
561190 FEDERAL HOMELESS GRANTS	\$0	\$90,000		\$265,000	\$265,000
563901 FED REGNL TRANS PLNG AGENCY REV	\$150,968	\$168,984		\$176,330	\$176,330
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$13,387,796</b>	<b>\$13,418,749</b>		<b>\$13,803,647</b>	<b>\$13,803,647</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
679400 VITAL STATISTICS	\$131,122	\$129,873		\$110,000	\$110,000
679501 CERTFD COPIES VITAL HLTH STATS	\$23,348	\$23,029		\$20,000	\$20,000
681100 IMMUNIZATION FEES	\$121,695	\$176,751		\$100,000	\$100,000
681250 REGIONAL LAB CONTRACT	\$32,004	\$26,670		\$32,000	\$32,000
681260 TEHAMA CO LAB CONTRACT	\$1,385	\$1,695		\$2,000	\$2,000
681270 SISKIYOU CO LAB CONTRACT	\$5,262	\$4,940		\$6,000	\$6,000
681300 COMPREHENSIVE PERINATAL	\$2,407	\$2,278		\$3,000	\$3,000
681400 LAB TESTS BACTERIOLOGY	\$23,675	\$26,821		\$30,000	\$30,000
681402 PARASITOLOGY LAB FEES	\$0	\$329		\$0	\$0
681502 BREAST PUMP RENTALS	\$1,900	\$302		\$1,000	\$1,000
681513 DRUG TESTING LAB FEES	\$107,934	\$26,862		\$125,000	\$125,000
681520 RABIES TEST FEES	\$1,365	\$1,115		\$2,000	\$2,000
681904 LAB FEES WATER SAMPLES	\$8,235	\$7,472		\$7,500	\$7,500
681907 GENERAL REVENUE CLINIC	\$1,162	\$347		\$0	\$0
681908 TUBERCULOUS CLINIC	\$3,765	\$4,894		\$5,000	\$5,000
681909 TARGETED CASE MGMT ENCOUNTERS	\$36,180	\$43,981		\$55,410	\$55,410
681914 LAB FEES EH WATER SAMPLES	\$400	\$275		\$300	\$300
692014 EPIDEMIOLOGY SERVICES	\$46,489	\$46,489		\$50,000	\$50,000
692200 REIMBURSE TRAVEL	\$2,571	\$654		\$0	\$0
693030 CONTRACT SERVICES REVENUE	\$11,675	\$20,211		\$25,000	\$25,000
<b>CHARGES FOR SERVICES</b>	<b>\$562,580</b>	<b>\$544,992</b>		<b>\$574,210</b>	<b>\$574,210</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$780	\$850		\$2,000	\$2,000
792512 CONTR FR CAREMARK RV SHR AGRMT	\$1,510	\$1,951		\$500	\$500
792559 PUBLIC HEALTH INSTITUTE GRANT	\$10,000	\$0		\$0	\$0
792579 CONTRIB FROM COMMUNITY GRANTS	\$60,000	\$40,000		\$40,000	\$40,000
792583 CONTRIB GRANT NON PROFIT	\$45,000	\$0		\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$240	\$0		\$250	\$250
799215 UNCLAIMED MONEY	\$0	\$12		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$789	\$1,177		\$875	\$875
799390 PRIOR PERIOD EXP ADJUSTMENT	\$92,919	\$8,103		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$837,935	\$57,740		\$0	\$0
799900 CASH OVER/SHORT	(\$111)	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,049,063</b>	<b>\$109,834</b>		<b>\$43,625</b>	<b>\$43,625</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800100 TRANS IN GENERAL FUND	\$34,110	\$34,848	\$44,178	\$44,178	
800410 TRANS IN MENTAL HEALTH	\$0	\$456,168	\$750,000	\$750,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$34,110	\$491,017	\$794,178	\$794,178	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$1,000	\$0	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$11	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$1,011	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$15,119,821	\$14,693,234	\$15,274,160	\$15,274,160	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,803,093	\$6,754,253	\$7,808,087	\$7,808,087	
011200 TERMINATION/SPECIAL PAY	\$25,745	\$20,618	\$34,512	\$34,512	
017000 EXTRA HELP	\$162,063	\$146,110	\$245,532	\$245,532	
017502 OVERTIME PAY	\$6,505	\$2,143	\$1,580	\$1,580	
017505 STANDBY PAY	\$2,729	\$2,388	\$2,944	\$2,944	
017509 HOLIDAY OVERTIME PAY	\$1,286	\$185	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,797	\$3,562	\$3,498	\$3,498	
018100 EMPLOYER SHARE FICA	\$419,642	\$493,313	\$597,119	\$597,119	
018201 EMPLOYER SHARE RETIREMENT	\$982,624	\$1,221,207	\$1,559,821	\$1,559,821	
018204 EMPLOYER SHARE DEFERRED COMP	\$2	\$10	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$0	\$4,135	\$12,735	\$12,735	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,386,449	\$1,656,376	\$1,930,669	\$1,930,669	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$174,071	\$202,587	\$234,243	\$234,243	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$25,016	\$22,089	\$12,497	\$12,497	
018500 WORKERS COMP EXPOSURE	\$82,416	\$87,101	\$68,015	\$68,015	
018501 WORKERS COMP EXPERIENCE	\$82,794	\$59,440	\$35,700	\$35,700	
<b>SALARIES AND BENEFITS</b>	\$9,157,236	\$10,675,525	\$12,546,952	\$12,546,952	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$4,505	\$43	\$1,000	\$1,000	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$5,583	\$10,590	\$11,960	\$11,960	
032500 COMMUNICATIONS EXPENSE	\$86,002	\$88,062	\$111,280	\$111,280	
032590 CHGS FAC MGMT COMM	\$101	\$102	\$156	\$156	
032591 CHGS IT COMM	\$51,980	\$48,302	\$52,510	\$52,510	
032700 FOOD EXPENSE	\$17,319	\$11,237	\$27,440	\$27,440	
032900 HOUSEHOLD EXPENSE	\$29,702	\$22,887	\$21,735	\$21,735	
032928 HSHLD XP LAUNDRY SVS	\$4,759	\$5,177	\$5,500	\$5,500	
032990 CHGS OC HSHLD SVS	\$86,461	\$92,991	\$108,412	\$108,412	



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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032991 CHGS OC HSHLD SUPPL	\$3,235	\$2,980	\$4,111	\$4,111	
032992 CHGS FAC MGMT HSHLD XP	\$63,975	\$103,981	\$40,062	\$40,062	
033100 INSURANCE EXPENSE	\$0	\$38	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$24,438	\$25,207	\$22,167	\$22,167	
033103 INSUR XP MISCELLANEOUS	\$9,803	\$8,874	\$6,940	\$6,940	
033104 INSUR XP MALPRACTICE	\$19,972	\$24,947	\$25,000	\$25,000	
033105 INSUR XP LIABILITY EXPERIENCE	\$19,797	\$6,660	\$4,889	\$4,889	
033500 MAINTENANCE OF EQUIPMENT	\$21,654	\$60,970	\$79,150	\$79,150	
033528 MNT EQP SOFTWARE	\$1,903	\$1,041	\$7,200	\$7,200	
033592 CHGS IT MNT HARD/SOFTWARE	\$35,106	\$19,409	\$17,460	\$17,460	
033700 MAINTENANCE OF STRUCTURES	\$5,731	\$44,410	\$150,120	\$150,120	
033729 MNT STR FAC MGMT APRV	\$763	\$0	\$17,000	\$17,000	
033791 CHGS FAC MGMT MAINT STR	\$155,474	\$245,536	\$142,634	\$142,634	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$246,459	\$163,520	\$222,525	\$222,525	
033904 MED SPLY IMMUNIZATIONS	\$80,659	\$61,355	\$110,000	\$110,000	
034100 MEMBERSHIPS	\$18,508	\$19,894	\$18,760	\$18,760	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$3,000	\$3,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$2,810	\$10,613	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$91,427	\$32,439	\$200	\$200	
034500 OFFICE EXPENSE	\$144,159	\$131,009	\$161,070	\$161,070	
034526 OFFICE XP POSTAGE	\$2,775	\$2,579	\$4,700	\$4,700	
034527 OFFICE XP PRINTING	\$8,322	\$21,911	\$38,915	\$38,915	
034528 OFFICE XP SUPPLIES	\$374	\$1,315	\$225	\$225	
034529 OFFICE XP PUBLICATIONS	\$187	\$108	\$200	\$200	
034535 OFFICE XP EDUCATIONAL ITEMS	\$18,997	\$43,681	\$56,596	\$56,596	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$1,628	\$4,100	\$4,100	
034537 OFFICE XP BOOKS	\$0	\$50	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$2,402	\$8,609	\$11,659	\$11,659	
034591 CHGS OC POSTAGE SVS	\$9,948	\$11,293	\$12,467	\$12,467	
034592 CHGS OC OTHER MAIL SVS	\$15,358	\$15,887	\$14,001	\$14,001	
034800 PROF & SPECIAL SERVICES	\$453,330	\$641,510	\$1,130,055	\$1,130,055	
034801 PROF ACCOUNTING SVS	\$1,939,377	\$2,129,224	\$2,371,361	\$2,371,361	
034802 PROF ADMIN SVS	\$1,545,199	\$1,617,733	\$1,555,856	\$1,555,856	
034803 PROF ADVERTISING & MKTG SVS	\$82,664	\$85,740	\$252,000	\$252,000	
034807 PROF BANK SVS	\$2,344	\$2,477	\$2,700	\$2,700	
034813 PROF CONSULTING SVS	\$4,690	\$0	\$0	\$0	
034826 PROF LAB SVS	\$33,267	\$33,898	\$45,500	\$45,500	
034829 PROF MAINTENANCE SVS	\$6,123	\$6,123	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$10,839	\$7,923	\$15,000	\$15,000	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034849 PROF TECHNOLOGICAL SVS	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
034851 PROF TRAINING SVS	\$2,920	\$14,224	\$2,730	\$2,730	\$2,730
034854 PROF INTERPRETING SVS	\$0	\$39	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$1,034	\$4,561	\$3,264	\$3,264	\$3,264
034892 CHGS IT PROFESSIONAL SVS	\$369,507	\$470,246	\$472,894	\$472,894	\$472,894
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$477	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$30,582	\$37,919	\$36,740	\$36,740	\$36,740
035300 RENTS & LEASES OF STRUCTURES	\$218,016	\$183,857	\$181,808	\$181,808	\$181,808
035500 MINOR EQUIPMENT	\$30,277	\$23,248	\$42,500	\$42,500	\$42,500
035528 MINOR EQP SOFTWARE	\$20,980	\$14,596	\$242,100	\$242,100	\$242,100
035529 MNR EQP COMPUTERS	\$0	\$0	\$42,054	\$42,054	\$42,054
035530 MNR EQP IT APRV	\$0	\$0	\$8,100	\$8,100	\$8,100
035535 MNR EQP COMM EQP	\$0	\$0	\$200	\$200	\$200
035590 CHGS IT SOFTWARE EQP	\$13,538	\$5,426	\$28,900	\$28,900	\$28,900
035591 CHGS IT HARDWARE EQP	\$108,988	\$126,266	\$124,600	\$124,600	\$124,600
035592 CHGS IT TELECOMM EQP	\$1,471	\$831	\$3,450	\$3,450	\$3,450
035700 SPECIAL DEPARTMENTAL EXPENSE	\$148,584	\$136,275	\$354,095	\$354,095	\$354,095
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$9,330	\$9,330	\$9,330
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$975	\$1,100	\$1,100	\$1,100
035900 TRANSPORTATION & TRAVEL	\$113,997	\$112,026	\$210,244	\$210,244	\$210,244
035940 TRANS/TRVL FUEL	\$11,635	\$15,649	\$18,800	\$18,800	\$18,800
035941 TRANS/TRVL MILEAGE	\$3,301	\$2,537	\$9,464	\$9,464	\$9,464
035942 TRANS/TRVL TRAINING	\$193	\$6,118	\$24,650	\$24,650	\$24,650
035990 CHGS FLEET TRANS/TRVL	\$76,691	\$80,608	\$71,292	\$71,292	\$71,292
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,201	\$3,144	\$800	\$800	\$800
036100 UTILITIES	\$124,757	\$123,014	\$115,466	\$115,466	\$115,466
<b>SERVICES AND SUPPLIES</b>	<b>\$6,647,181</b>	<b>\$7,237,029</b>	<b>\$8,893,197</b>	<b>\$8,893,197</b>	<b>\$8,893,197</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$207,497	\$301,075	\$419,367	\$419,367	\$419,367
050003 BUILDING & EQUIP COST PLAN CHG	\$103,459	\$101,778	\$129,354	\$129,354	\$129,354
050800 TAXES & ASSESSMENTS	\$1,975	\$2,098	\$1,682	\$1,682	\$1,682
051351 CONTR TO CITY OF REDDING	\$0	\$0	\$115,000	\$115,000	\$115,000
052000 SUPPORT & CARE OF PERSONS	\$5,981	\$865	\$1,000	\$1,000	\$1,000
052001 SUPP/CARE CLIENTS	\$2,873	\$196,561	\$434,492	\$434,492	\$434,492
052009 SUPP/CARE ADULTS	\$50	\$2,100	\$5,000	\$5,000	\$5,000
<b>OTHER CHARGES</b>	<b>\$321,837</b>	<b>\$604,480</b>	<b>\$1,105,895</b>	<b>\$1,105,895</b>	<b>\$1,105,895</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065008 1 AUTOCLAVE	\$45,442	\$0	\$75,000	\$75,000	\$75,000

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065035 1 FREEZER	\$0	\$0	\$10,000	\$10,000	
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000	
065088 1 VAN W/ ACCESSORIES	\$25,198	\$24,009	\$30,000	\$30,000	
065122 2 VEHICLES W/ ACCESSORIES	\$48,866	\$0	\$45,000	\$45,000	
065264 4 VEHICLES W/ACCESSORIES	\$0	\$85,673	\$0	\$0	
065348 1 DECONTAMINATION SHELTER	\$12,084	\$0	\$0	\$0	
065349 1 MICROSCOPE	\$0	\$0	\$40,000	\$40,000	
065363 EMERGENCY SHELTER	\$0	\$20,590	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$131,591</b>	<b>\$130,273</b>	<b>\$210,000</b>	<b>\$210,000</b>	
<b>Category: 080</b>	<b>INTRAFUND TRANSFERS</b>				
088000 COST APPLIED VARIOUS	(\$63,383)	(\$19,761)	\$0	\$0	
088260 C/A/ JAIL	(\$200)	(\$450)	(\$300)	(\$300)	
088262 C/A JUVENILE HALL	(\$600)	(\$550)	(\$500)	(\$500)	
088263 C/A PROBATION	(\$55,382)	(\$107,217)	(\$143,985)	(\$143,985)	
088404 C/A MHSA	(\$128,064)	(\$187,805)	(\$608,594)	(\$608,594)	
088410 C/A MENTAL HEALTH	(\$49,255)	(\$104,188)	\$0	\$0	
088411 C/A PUBLIC HEALTH	(\$1,780,195)	(\$1,817,965)	(\$1,555,856)	(\$1,555,856)	
088412 C/A SCHC CMSP	\$0	(\$10,000)	(\$10,000)	(\$10,000)	
088417 C/A CA CHILD SERVICES	\$0	\$0	(\$219,362)	(\$219,362)	
088422 C/A ALCOHOL & DRUG	(\$332,520)	(\$764,511)	(\$512,437)	(\$512,437)	
088501 C/A SOCIAL SERVICES	(\$1,650,238)	(\$1,252,211)	(\$1,690,370)	(\$1,690,370)	
088590 C/A CAA	\$0	\$0	(\$43,500)	(\$43,500)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$4,059,840)</b>	<b>(\$4,264,661)</b>	<b>(\$4,784,904)</b>	<b>(\$4,784,904)</b>	
<b>Category: 095</b>	<b>OTHER FINANCING USES</b>				
095166 TRANS OUT CAPITAL PROJECTS	\$251,080	\$155,942	\$0	\$0	
095235 TRAN OUT SHERIFF	\$6,822	\$210,130	\$177,704	\$177,704	
096391 TRAN OUT FIRE ZONE #1	\$33,306	\$10,017	\$120,454	\$120,454	
<b>OTHER FINANCING USES</b>	<b>\$291,209</b>	<b>\$376,089</b>	<b>\$298,158</b>	<b>\$298,158</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$12,489,216</b>	<b>\$14,758,735</b>	<b>\$18,269,298</b>	<b>\$18,269,298</b>	
<b>Net Cost:</b>	<b>(\$2,630,604)</b>	<b>\$65,501</b>	<b>\$2,995,138</b>	<b>\$2,995,138</b>	

## **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 2018-19 requested expenditures are \$733,743, an increase of \$399,095 compared to the FY 2017-18 Adjusted Budget. The requested budget includes appropriations to replace capital assets as follows: three repeaters (\$89,000) and three base radios (\$26,000) which are used in the EMS communications system. FY 2018-19 requested revenue is \$626,933, leaving a Net County Cost of \$106,750 which will be covered by fund balance. The budget request includes the cost of the SSV-EMS Joint Powers Agreement of \$87,000, consistent with the FY 2017-18 cost. 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 2018-19 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 2017-18, 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 \$139,871, a 0.6 percent decrease compared to the FY 2017-18 Adjusted Budget. There are no position requests.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

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

With pending federal changes to the Patient Protection and Affordable Care Act (ACA) it is probable that those clients who were considered "medically indigent" and qualified for Medi-Cal coverage paid for by the federal government will now transition back to CMSP coverage at some point in the future. A pressing issue for Public Health has been the state's approach to funding services under the expansion of Medi-Cal services as a part of health care reform and the changes to 1991 realignment with approval of AB 85. Although, during the first three years of the ACA expansion, the federal government pays 100 percent of the cost of services to the expanded population, the state has diverted funds (\$5.36 million) previously paid by Shasta County to CMSP to pay for other state health care obligations. As a CMSP county, it is anticipated that Shasta would continue to utilize their network to cover a residual population of individuals' medical needs. It is unclear what impact repealing and replacing the ACA will have on the other state health care obligations previously covered by the diverted CMSP funds.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
533150 STATE CMSP	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Category: 600 CHARGES FOR SERVICES</b>					
693001 CHARGES FOR SERVICES	\$41,149	\$49,443	\$92,753	\$92,753	\$92,753
<b>CHARGES FOR SERVICES</b>	\$41,149	\$49,443	\$92,753	\$92,753	\$92,753
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$149,938	\$149,200	\$434,240	\$434,240	\$434,240
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$149,938	\$149,200	\$434,240	\$434,240	\$434,240
<b>Total Revenues:</b>	\$291,087	\$298,643	\$626,993	\$626,993	\$626,993
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033500 MAINTENANCE OF EQUIPMENT	\$10,489	\$12,846	\$56,140	\$56,140	\$56,140
034800 PROF & SPECIAL SERVICES	\$0	\$101,584	\$100,000	\$100,000	\$100,000
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$26,351	\$26,351	\$26,351
035300 RENTS & LEASES OF STRUCTURES	\$50,249	\$42,002	\$21,485	\$21,485	\$21,485
035500 MINOR EQUIPMENT	\$0	\$7,066	\$0	\$0	\$0
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012	\$2,012
<b>SERVICES AND SUPPLIES</b>	\$60,739	\$163,499	\$205,988	\$205,988	\$205,988
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,107	(\$708)	\$1,386	\$1,386	\$1,386
052000 SUPPORT & CARE OF PERSONS	\$85,009	\$85,014	\$87,000	\$87,000	\$87,000
052003 SUPP/CARE INDIGENTS	\$0	\$0	\$294,369	\$294,369	\$294,369
<b>OTHER CHARGES</b>	\$87,116	\$84,306	\$382,755	\$382,755	\$382,755
<b>Category: 070 CAPITAL ASSETS</b>					
065181 3 REPEATERS	\$0	\$0	\$89,000	\$89,000	\$89,000
065265 3 BASE RADIOS	\$0	\$0	\$26,000	\$26,000	\$26,000
<b>CAPITAL ASSETS</b>	\$0	\$0	\$115,000	\$115,000	\$115,000
<b>Category: 090 APPROP FOR CONTINGENCY</b>					
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>	\$147,855	\$247,805	\$733,743	\$733,743	\$733,743

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

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$143,231)	(\$50,837)	\$106,750	\$106,750

# 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 2018-19 expenditure request in the amount of \$2.9 million represents a decrease of \$133,465 from the FY 2017-18 Adjusted Budget, predominantly due to small decreases in Salaries and Benefits and Services and Supplies. FY 2018-19 revenue is requested at \$2.8 million; a decrease of \$84,887 compared to the FY 2017-18 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 \$142,562 to fund the Net County Cost to operate the CCS program. The department anticipates ending FY 2017-18 under budget by \$43,619 compared to the FY 2017-18 Adjusted Budget. There are no requested capital assets.

The department requests to delete one full-time Typist Clerk I/II position (transfer to the 411 Public Health budget).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

CCS operates under Public Health oversight and staff continues to closely monitor expenditures for both administrative and 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, is "carving 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", will start in January 2019. When this change occurs, case management functions that are currently the county's responsibility will transition to PHC, while others, such as the medical therapy unit and medical and financial eligibility, will remain the county's responsibility. The county will lose approximately 65% of their funding, which will go to PHC, as they transfer these program responsibilities.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>				
530901	STATE MEDI CAL SERVICES	\$63,310	\$78,231	\$75,000	\$75,000
531500	STATE REALIGNMENT SOCIAL SVS	\$468,577	\$468,577	\$570,854	\$570,854
534000	STATE CALIF CHILDREN SERVICES	\$1,675,624	\$1,499,043	\$1,969,736	\$1,969,736
<b>INTERGOVERNMENTAL REVENUES</b>		\$2,207,511	\$2,045,851	\$2,615,590	\$2,615,590

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
792500	DONATIONS/CONTRIBUTIONS	\$0	\$400	\$500	\$500
795000	AUDITOR VOID/STALE DATED CHECK	\$874	\$209	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$5,059	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$28,976	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$5,933	\$29,586	\$500	\$500

<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100	TRANS IN GENERAL FUND	\$139,158	\$139,158	\$139,159	\$139,159
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$139,158	\$139,158	\$139,159	\$139,159

<b>Total Revenues:</b>		\$2,352,603	\$2,214,597	\$2,755,249	\$2,755,249
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$1,016,735	\$913,247	\$1,204,577	\$1,204,577
011200	TERMINATION/SPECIAL PAY	\$32,955	\$13,453	\$0	\$0
017000	EXTRA HELP	\$21,672	\$593	\$0	\$0
017502	OVERTIME PAY	\$475	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$837	\$840	\$756	\$756
018100	EMPLOYER SHARE FICA	\$76,811	\$67,334	\$92,231	\$92,231
018201	EMPLOYER SHARE RETIREMENT	\$172,545	\$164,483	\$241,287	\$241,287
018205	EMPLOYER SHARE 401A	\$0	\$0	\$3,276	\$3,276
018300	EMPLOYER SHARE HEALTH INSUR	\$196,677	\$203,085	\$272,724	\$272,724
018307	EMPLYR SHR OTHER POST EMP BEN	\$30,476	\$27,394	\$36,138	\$36,138
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,354	\$2,924	\$1,869	\$1,869
018500	WORKERS COMP EXPOSURE	\$14,728	\$11,683	\$10,128	\$10,128
018501	WORKERS COMP EXPERIENCE	\$22,149	\$18,606	\$12,276	\$12,276
<b>SALARIES AND BENEFITS</b>		\$1,590,419	\$1,423,648	\$1,875,262	\$1,875,262

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$590	\$218	\$300	\$300
032500	COMMUNICATIONS EXPENSE	\$1,935	\$5,330	\$5,080	\$5,080
032590	CHGS FAC MGMT COMM	\$0	\$0	\$12	\$12
032591	CHGS IT COMM	\$2,280	\$2,496	\$2,629	\$2,629
032700	FOOD EXPENSE	\$417	\$161	\$600	\$600

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

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
032900	HOUSEHOLD EXPENSE	\$291	\$14	\$2,000	\$2,000	
032990	CHGS OC HSHLD SVS	\$0	\$33	\$0	\$0	
032992	CHGS FAC MGMT HSHLD XP	\$7,727	\$7,362	\$4,573	\$4,573	
033102	INSUR XP LIABILITY EXPOSURE	\$4,368	\$3,376	\$3,135	\$3,135	
033105	INSUR XP LIABILITY EXPERIENCE	\$5,222	\$4,920	\$2,249	\$2,249	
033592	CHGS IT MNT HARD/SOFTWARE	\$4,068	\$1,704	\$1,667	\$1,667	
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$4,500	\$4,500	
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$35,500	\$35,500	
033791	CHGS FAC MGMT MAINT STR	\$8,678	\$46,830	\$12,955	\$12,955	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$2,662	\$5	\$6,000	\$6,000	
034100	MEMBERSHIPS	\$2,450	\$2,150	\$2,000	\$2,000	
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$11,468	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$1,865	\$740	\$0	\$0	
034500	OFFICE EXPENSE	\$11,619	\$5,803	\$10,000	\$10,000	
034526	OFFICE XP POSTAGE	\$1,121	\$785	\$2,000	\$2,000	
034527	OFFICE XP PRINTING	\$854	\$187	\$0	\$0	
034529	OFFICE XP PUBLICATIONS	\$81	\$0	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$0	\$45	\$0	\$0	
034591	CHGS OC POSTAGE SVS	\$6,569	\$6,411	\$9,365	\$9,365	
034592	CHGS OC OTHER MAIL SVS	\$4,576	\$4,452	\$4,120	\$4,120	
034800	PROF & SPECIAL SERVICES	\$5,632	\$2,603	\$64,170	\$64,170	
034801	PROF ACCOUNTING SVS	\$144,589	\$132,440	\$158,264	\$158,264	
034802	PROF ADMIN SVS	\$235,395	\$200,231	\$219,362	\$219,362	
034837	PROF PREEMPLOYMENT SVS	\$95	\$734	\$2,000	\$2,000	
034851	PROF TRAINING SVS	\$817	\$1,785	\$0	\$0	
034854	PROF INTERPRETING SVS	\$27	\$0	\$0	\$0	
034890	CHGS FAC MGMT PROF SVS	\$12	\$126	\$296	\$296	
034892	CHGS IT PROFESSIONAL SVS	\$33,550	\$38,264	\$41,429	\$41,429	
034900	PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$400	\$400	
035100	RENTS & LEASES OF EQUIPMENT	\$4,552	\$4,054	\$4,815	\$4,815	
035300	RENTS & LEASES OF STRUCTURES	\$100	\$0	\$5,000	\$5,000	
035500	MINOR EQUIPMENT	\$48	\$1,020	\$2,500	\$2,500	
035590	CHGS IT SOFTWARE EQP	\$0	\$95	\$0	\$0	
035591	CHGS IT HARDWARE EQP	\$0	\$7,496	\$8,000	\$8,000	
035592	CHGS IT TELECOMM EQP	\$0	\$48	\$0	\$0	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,486	\$5,405	\$2,500	\$2,500	
035900	TRANSPORTATION & TRAVEL	\$4,533	\$1,797	\$8,000	\$8,000	
035940	TRANS/TRVL FUEL	\$548	\$472	\$700	\$700	
035941	TRANS/TRVL MILEAGE	\$1,087	\$1,832	\$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  1	2016-17 Actuals  2	2017-18		2018-19 Recommended  4	2018-19 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035990 CHGS FLEET TRANS/TRVL	\$5,652		\$6,144	\$5,772	\$5,772
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$189		\$0	\$300	\$300
036100 UTILITIES	\$7,314		\$6,071	\$7,090	\$7,090
<b>SERVICES AND SUPPLIES</b>	\$513,013		\$515,123	\$641,283	\$641,283
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33,249		\$35,709	\$41,766	\$41,766
052000 SUPPORT & CARE OF PERSONS	\$0		\$0	\$4,500	\$4,500
052001 SUPP/CARE CLIENTS	\$32,820		\$28,909	\$85,000	\$85,000
052007 SUPP/CARE PATIENTS	\$16,320		\$19,181	\$250,000	\$250,000
<b>OTHER CHARGES</b>	\$82,390		\$83,800	\$381,266	\$381,266
<b>Total Expenditures/Appropriations:</b>	\$2,185,822		\$2,022,571	\$2,897,811	\$2,897,811
<b>Net Cost:</b>	(\$166,781)		(\$192,025)	\$142,562	\$142,562

# MENTAL HEALTH-ALCOHOL AND DRUG PROGRAMS

Fund 0080 Mental Health, Budget Unit 422

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

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## **PROGRAM DESCRIPTION**

The Alcohol and Drug Program (ADP) mission is to improve the quality of life in Shasta County by reducing the incidence and impact of alcohol and other drug harmful use. The program provides prevention, intervention and treatment services embedded throughout HHSA programs, and through community contract providers. Outpatient counseling services are available to those in need of substance use disorder treatment. Specialized treatment programs are offered for adolescents, seniors, and individuals with co-existing conditions of mental illness and substance use disorders. Residential alcohol and drug treatment is provided through contracts with local providers.

## **BUDGET REQUESTS**

FY 2018-19 expenditures are requested at \$3.8 million, a 6.2 percent decrease, and revenue is requested at \$4.0 million, a 2.5 percent increase, compared to the FY 2017-18 Adjusted Budget amount. The FY 2018-19 General Fund contribution of \$3,195 is status quo, which combined with realignment funds, is used to draw down federal revenue. This budget anticipates being under budget for FY 2018-19, contributing \$163,680 to the Mental Health fund.

The requested budget includes continued funding for methadone treatment, which is a new 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. Previously, Shasta County residents sought treatment in Butte County, which paid a contractor for these services. Now that a realignment base for the Behavioral Health subaccount of 2011 Realignment has been set, Shasta is receiving additional realignment and federal funds to pay for this service. There are no requested capital assets.

The department is requesting the addition of one full-time Alcohol and Drug Counselor position in the budget to continue to meet programmatic needs. The focus of the position will be to increase the identification and treatment of individuals with dual diagnosis (mental illness co-occurring with a substance use disorder).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

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. The department will provide a recommendation to the Shasta County Board of Supervisors during FY 2018-19 as to whether or not to opt-in the waiver, and whether to implement the new services alone or with a regional group of counties. There may be an option to delegate the responsibility to implement the waiver benefits to our local Medi-Cal managed care plan, Partnership Healthplan of California, in exchange for County's limited realignment revenue, therefore decreasing the risk to the County.

With the commencement of the Patient Protection and Affordable Care Act (ACA), the Medi-Cal expansion population's treatment services, and the state's expanded treatment benefits, cost reimbursements are funded 100% by the federal and state governments through 2017 with no County cost. During the years following, federal matching will fall to 95 percent and then decline each year ultimately to 90 percent, eventually requiring a County share of cost. Although estimated to be a relatively small County share of cost, over time this may also present a risk to providing entitlement services as well as the sustainability of non-entitlement programs, and could potentially impact the County's ability to meet the SAPT MOE level of spending.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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					
317531 VCF ALCOHOL PROGRAMS	\$20,898	\$23,914	\$21,000	\$21,000	
319150 PENALTIES ALCOHOL REHAB PROG	\$72	\$127	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$20,970</b>	<b>\$24,041</b>	<b>\$21,000</b>	<b>\$21,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$34,157	\$533,052	\$0	\$0	
536403 STATE DEPT HEALTH CARE SVS PRG	\$0	\$70,670	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$645,827	\$802,148	\$860,320	\$860,320	
552100 FEDERAL MEDI-CAL	\$810,550	\$1,768,257	\$1,660,577	\$1,660,577	
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$851,678	\$1,010,751	\$1,071,581	\$1,071,581	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,342,213</b>	<b>\$4,184,878</b>	<b>\$3,592,478</b>	<b>\$3,592,478</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
682000 SELF PAY	\$87	\$203	\$0	\$0	
682002 MENTAL HEALTH SERVICES OTHER	\$11,070	\$11,850	\$7,000	\$7,000	
682009 MH SVS SC COURT DRUG GRANT	\$4,990	\$4,708	\$9,646	\$9,646	
682015 MEDICAL MARIJUANA PGM ID FEES	\$693	\$2,610	\$1,000	\$1,000	
<b>CHARGES FOR SERVICES</b>	<b>\$16,841</b>	<b>\$19,371</b>	<b>\$17,646</b>	<b>\$17,646</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,066	\$30	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$40,913	\$10,928	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$43,980</b>	<b>\$10,958</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	
800410 TRANS IN MENTAL HEALTH	\$0	\$0	\$400,000	\$400,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,195</b>	<b>\$3,195</b>	<b>\$403,195</b>	<b>\$403,195</b>	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$375	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$2,427,576</b>	<b>\$4,242,445</b>	<b>\$4,034,319</b>	<b>\$4,034,319</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$647,957	\$649,825	\$794,268	\$794,268	
011200 TERMINATION/SPECIAL PAY	\$86	\$22,989	\$0	\$0	
017000 EXTRA HELP	\$6,235	\$4,708	\$0	\$0	
017502 OVERTIME PAY	\$824	\$2,141	\$0	\$0	
017505 STANDBY PAY	\$0	\$487	\$0	\$0	

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
017517	CELL/PDA COMM ALLOWANCE PROG	\$692	\$396	\$210	\$210	
018100	EMPLOYER SHARE FICA	\$45,957	\$49,016	\$60,399	\$60,399	
018201	EMPLOYER SHARE RETIREMENT	\$108,426	\$116,706	\$158,863	\$158,863	
018205	EMPLOYER SHARE 401A	\$0	\$175	\$2,344	\$2,344	
018300	EMPLOYER SHARE HEALTH INSUR	\$179,994	\$160,705	\$207,801	\$207,801	
018307	EMPLYR SHR OTHER POST EMP BEN	\$19,292	\$19,493	\$23,829	\$23,829	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,741	\$2,103	\$1,234	\$1,234	
018500	WORKERS COMP EXPOSURE	\$8,999	\$8,567	\$6,683	\$6,683	
018501	WORKERS COMP EXPERIENCE	\$24,903	\$21,447	\$15,084	\$15,084	
<b>SALARIES AND BENEFITS</b>		<b>\$1,046,113</b>	<b>\$1,058,765</b>	<b>\$1,270,715</b>	<b>\$1,270,715</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$152	\$37	\$105	\$105	
032500	COMMUNICATIONS EXPENSE	\$4,624	\$4,286	\$3,956	\$3,956	
032590	CHGS FAC MGMT COMM	\$11	\$9	\$14	\$14	
032591	CHGS IT COMM	\$1,941	\$2,049	\$3,387	\$3,387	
032900	HOUSEHOLD EXPENSE	\$1,366	\$1,666	\$905	\$905	
032990	CHGS OC HSHLD SVS	\$118	\$79	\$63	\$63	
032992	CHGS FAC MGMT HSHLD XP	\$217	\$297	\$1,396	\$1,396	
033102	INSUR XP LIABILITY EXPOSURE	\$2,668	\$2,476	\$2,069	\$2,069	
033103	INSUR XP MISCELLANEOUS	\$1,493	\$1,356	\$742	\$742	
033105	INSUR XP LIABILITY EXPERIENCE	\$1,169	\$1,423	\$1,042	\$1,042	
033500	MAINTENANCE OF EQUIPMENT	\$40	\$0	\$105	\$105	
033592	CHGS IT MNT HARD/SOFTWARE	\$3,127	\$1,398	\$1,991	\$1,991	
033700	MAINTENANCE OF STRUCTURES	\$702	\$734	\$500	\$500	
033791	CHGS FAC MGMT MAINT STR	\$11,522	\$9,378	\$11,198	\$11,198	
034100	MEMBERSHIPS	\$250	\$350	\$1,680	\$1,680	
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$133	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$2,945	\$213,521	\$0	\$0	
034500	OFFICE EXPENSE	\$7,676	\$3,599	\$4,300	\$4,300	
034526	OFFICE XP POSTAGE	\$27	\$0	\$0	\$0	
034527	OFFICE XP PRINTING	\$1,008	\$714	\$2,387	\$2,387	
034590	CHGS OC PHOTOCOPY SVS	\$371	\$972	\$1,368	\$1,368	
034592	CHGS OC OTHER MAIL SVS	\$22	\$4	\$0	\$0	
034800	PROF & SPECIAL SERVICES	\$112,791	\$123,024	\$100,100	\$100,100	
034801	PROF ACCOUNTING SVS	\$499,635	\$589,925	\$618,530	\$618,530	
034808	PROF BILLING SVS	\$2,726	\$2,936	\$32,350	\$32,350	
034814	PROF COUNSELING SVS	\$3,024	\$3,099	\$8,000	\$8,000	
034815	PROF DATA PROCESSING SVS	\$12,590	\$17,590	\$20,570	\$20,570	
034817	PROF DRUG TESTING SVS	\$19,443	\$17,535	\$20,574	\$20,574	

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034823 PROF HEALTH SVS	\$332,520	\$767,511	\$512,437	\$512,437	
034837 PROF PREEMPLOYMENT SVS	\$786	\$861	\$0	\$0	
034851 PROF TRAINING SVS	\$5,146	\$1,663	\$5,250	\$5,250	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$174	\$121	\$247	\$247	
034892 CHGS IT PROFESSIONAL SVS	\$21,368	\$21,920	\$33,089	\$33,089	
035100 RENTS & LEASES OF EQUIPMENT	\$2,582	\$3,349	\$3,487	\$3,487	
035300 RENTS & LEASES OF STRUCTURES	\$24,962	\$25,042	\$25,716	\$25,716	
035500 MINOR EQUIPMENT	\$716	\$886	\$1,393	\$1,393	
035528 MINOR EQP SOFTWARE	\$6,883	\$5,191	\$8,000	\$8,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$13,000	\$13,000	
035591 CHGS IT HARDWARE EQP	\$2,577	\$1,809	\$13,000	\$13,000	
035592 CHGS IT TELECOMM EQP	\$21	\$21	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$135	\$36,119	\$112	\$112	
035900 TRANSPORTATION & TRAVEL	\$10,143	\$7,789	\$11,600	\$11,600	
035940 TRANS/TRVL FUEL	\$1,354	\$159	\$1,141	\$1,141	
035941 TRANS/TRVL MILEAGE	\$38	\$0	\$1,025	\$1,025	
035942 TRANS/TRVL TRAINING	\$0	\$359	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$2,377	\$3,252	\$3,074	\$3,074	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$105	\$82	\$1,103	\$1,103	
036100 UTILITIES	\$4,692	\$3,663	\$6,697	\$6,697	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,108,254</b>	<b>\$1,878,406</b>	<b>\$1,478,803</b>	<b>\$1,478,803</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33,484	\$46,725	\$55,352	\$55,352	
052015 SUPP/CARE ADULT RESIDENTIAL	\$56,485	\$119,280	\$242,500	\$242,500	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$1,122,926	\$1,768,430	\$1,606,000	\$1,606,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$0	\$0	\$105	\$105	
<b>OTHER CHARGES</b>	<b>\$1,212,896</b>	<b>\$1,934,435</b>	<b>\$1,903,957</b>	<b>\$1,903,957</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$19,305	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$19,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$44,742)	(\$52,944)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$682,085)	(\$638,127)	(\$782,836)	(\$782,836)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$726,827)</b>	<b>(\$691,072)</b>	<b>(\$782,836)</b>	<b>(\$782,836)</b>	



**Budget Unit:** 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)  
**Function:** HEALTH & SANITATION  
**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>	\$2,659,742	\$4,180,535	\$3,870,639	\$3,870,639	
<b>Net Cost:</b>	\$232,165	(\$61,909)	(\$163,680)	(\$163,680)	

# 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 \$972,086, a decrease of \$140,776, and requested revenue is \$708,375, a decrease of \$400,881 when compared to the FY 2017-18 Adjusted Budget. The General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$263,711 will be funded with Mental Health fund balance. There are no requested capital assets or position changes.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Some issues surrounding 2011 realignment remain unresolved, including the impact of realigned responsibility for Drug Medi-Cal services. Since Drug Medi-Cal was realigned to counties, the counties have taken on a significant federal entitlement program, without guarantee that realignment funds will grow commensurately with program costs. Funds may have to be diverted from Perinatal and other mental health programs in future years to fund Drug Medi-Cal services should realignment revenues fail to fully support services, which could potentially escalate costs in other programs such as mental health and child welfare. If Shasta County opts into the 1115 waiver for the Drug Medi-Cal - Organized Delivery System, medical loss risk would be shifted to Partnership Healthplan of California (PHC) in exchange for a set amount of realignment revenue. The residential aspect of the Perinatal Program would then be paid for by PHC, and we would need to contract with PHC to obtain revenue to operate the intensive outpatient perinatal program.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$186,229	\$247,187	\$266,962	\$266,962	\$266,962
552100 FEDERAL MEDI-CAL	\$24,486	\$70,321	\$50,000	\$50,000	\$50,000
560300 FEDERAL PERINATAL GRANT	\$188,092	\$188,198	\$376,396	\$376,396	\$376,396
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$398,807</b>	<b>\$505,706</b>	<b>\$693,358</b>	<b>\$693,358</b>	<b>\$693,358</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,082	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$10,075	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$4,082</b>	<b>\$10,075</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017	\$15,017
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$15,017</b>	<b>\$15,017</b>	<b>\$15,017</b>	<b>\$15,017</b>	<b>\$15,017</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$0	\$10	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$417,906</b>	<b>\$530,808</b>	<b>\$708,375</b>	<b>\$708,375</b>	<b>\$708,375</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$253,494	\$244,491	\$335,205	\$335,205	\$335,205
011200 TERMINATION/SPECIAL PAY	\$13	\$3,643	\$0	\$0	\$0
017000 EXTRA HELP	\$0	\$4,838	\$0	\$0	\$0
017502 OVERTIME PAY	\$532	\$35	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$159	\$215	\$210	\$210	\$210
018100 EMPLOYER SHARE FICA	\$18,417	\$18,133	\$25,272	\$25,272	\$25,272
018201 EMPLOYER SHARE RETIREMENT	\$42,174	\$43,447	\$66,973	\$66,973	\$66,973
018205 EMPLOYER SHARE 401A	\$0	\$175	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$67,124	\$78,200	\$97,201	\$97,201	\$97,201
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,459	\$7,334	\$10,057	\$10,057	\$10,057
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,063	\$798	\$522	\$522	\$522
018500 WORKERS COMP EXPOSURE	\$3,488	\$3,141	\$2,826	\$2,826	\$2,826
<b>SALARIES AND BENEFITS</b>	<b>\$393,927</b>	<b>\$404,455</b>	<b>\$538,266</b>	<b>\$538,266</b>	<b>\$538,266</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$75	\$111	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$2,041	\$2,239	\$2,378	\$2,378	\$2,378
032590 CHGS FAC MGMT COMM	\$0	\$0	\$7	\$7	\$7
032591 CHGS IT COMM	\$6,809	\$5,423	\$1,716	\$1,716	\$1,716

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$105	\$155	\$400	\$400	
032900 HOUSEHOLD EXPENSE	\$505	\$418	\$600	\$600	
032990 CHGS OC HSHLD SVS	\$30,000	\$31,528	\$34,335	\$34,335	
032991 CHGS OC HSHLD SUPPL	\$1,094	\$1,381	\$654	\$654	
032992 CHGS FAC MGMT HSHLD XP	\$133	\$6	\$1,620	\$1,620	
033102 INSUR XP LIABILITY EXPOSURE	\$1,034	\$921	\$875	\$875	
033103 INSUR XP MISCELLANEOUS	\$305	\$285	\$169	\$169	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$45	\$0	\$0	
033528 MNT EQP SOFTWARE	\$0	\$0	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,788	\$994	\$949	\$949	
033791 CHGS FAC MGMT MAINT STR	\$1,481	\$4,889	\$6,590	\$6,590	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$491	\$874	\$3,000	\$3,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$703	\$2,055	\$0	\$0	
034500 OFFICE EXPENSE	\$4,226	\$4,535	\$5,000	\$5,000	
034527 OFFICE XP PRINTING	\$0	\$9	\$40	\$40	
034590 CHGS OC PHOTOCOPY SVS	\$471	\$306	\$400	\$400	
034591 CHGS OC POSTAGE SVS	\$113	\$87	\$200	\$200	
034592 CHGS OC OTHER MAIL SVS	\$831	\$1,028	\$926	\$926	
034800 PROF & SPECIAL SERVICES	\$90	\$219	\$20,496	\$20,496	
034801 PROF ACCOUNTING SVS	\$120,382	\$113,776	\$156,384	\$156,384	
034808 PROF BILLING SVS	\$2,726	\$2,936	\$4,440	\$4,440	
034815 PROF DATA PROCESSING SVS	\$7,590	\$7,590	\$7,590	\$7,590	
034817 PROF DRUG TESTING SVS	\$603	\$1,586	\$7,000	\$7,000	
034837 PROF PREEMPLOYMENT SVS	\$534	\$1,612	\$0	\$0	
034851 PROF TRAINING SVS	\$337	\$159	\$2,500	\$2,500	
034890 CHGS FAC MGMT PROF SVS	\$5	\$2	\$152	\$152	
034892 CHGS IT PROFESSIONAL SVS	\$24,016	\$25,140	\$16,140	\$16,140	
035100 RENTS & LEASES OF EQUIPMENT	\$969	\$561	\$555	\$555	
035300 RENTS & LEASES OF STRUCTURES	\$19,764	\$14,293	\$14,421	\$14,421	
035500 MINOR EQUIPMENT	\$167	\$173	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$40	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$6,000	\$6,000	
035592 CHGS IT TELECOMM EQP	\$42	\$128	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$577	\$104	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$541	\$237	\$2,500	\$2,500	
035940 TRANS/TRVL FUEL	\$983	\$2,218	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$0	\$3	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$1,000	\$1,000	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$500	\$500	

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$6,048	\$6,628	\$5,908	\$5,908	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$1,000	\$1,000	
036100 UTILITIES	\$5,947	\$4,095	\$7,916	\$7,916	
<b>SERVICES AND SUPPLIES</b>	\$243,544	\$238,804	\$318,861	\$318,861	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,657	\$22,148	\$19,959	\$19,959	
052015 SUPP/CARE ADULT RESIDENTIAL	\$247,725	\$236,395	\$100,000	\$100,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$1,125	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	\$261,508	\$258,543	\$119,959	\$119,959	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$151,197)	\$0	\$0	\$0	
088422 C/A ALCOHOL & DRUG	\$0	\$0	(\$5,000)	(\$5,000)	
088998 C/A PRIOR PERIOD EXP ADJ	(\$106,931)	\$0	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	(\$258,128)	\$0	(\$5,000)	(\$5,000)	
<b>Total Expenditures/Appropriations:</b>	\$640,852	\$901,803	\$972,086	\$972,086	
<b>Net Cost:</b>	\$222,945	\$370,994	\$263,711	\$263,711	

## 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 Protective Service, Child Welfare Services and Court-ordered Supervision; Adoptions; Foster Home Licensing 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

The FY 2018-19 requested expenditures total \$63.4 million, a 0.6 percent (\$383,508) increase over the FY 2017-18 Adjusted Budget. The department is requesting an increase of 4.5 percent (\$1.5 million) in Salaries and Benefits, primarily due to wage and insurance increases, and the department reduced their annual projected salary savings amount to be closer to recent year's actual expenditure trends. Other object levels are essentially status quo within this budget. FY 2018-19 requested revenue totals \$59.8 million a 3.5 percent (\$2.0 million) increase when compared to the FY 2017-18 Adjusted Budget. Intergovernmental Revenue increased by \$2.0 million (3.5 percent). The General Fund contribution (\$1 million) remains status quo. Expenditures exceed revenue by \$3.7 million as requested for FY 2018-19 and will be funded with Social Services fund balance.

Requested Position Changes include: adding 1.0 Full-Time Equivalent (FTE) Typist Clerk I/II (transferred from the Public Health 411 budget) and deleting 7.0 FTE Eligibility Worker I/II positions, 1.0 FTE Eligibility Worker III position, and 1.0 FTE Eligibility Supervisor position for a net reduction of 8.0 FTEs from this budget.

Requested Capital Assets include: One replacement van (\$30,000) and four replacement vehicles (\$85,000).

### SUMMARY OF RECOMMENDATIONS

The CEO recommends this budget as requested.

### PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant threat to this budget lies in the state's shift of costs to counties for the IHSS MOE, including the state administrative cap. The state created a phase-in of county costs and a phase-in of a new inflator associated with the reformatted MOE. The inflator for FY 2018-19 is 5% and increases to 7% in FY's 2019-20 and 2020-21. The state is contributing general fund monies to reduce the initial impact of the cost shift and to phase it in over several years. In the first year (FY 2018-19), a \$400 million state-wide general fund contribution will be made, shrinking to \$150 million in FY 2020-21. In addition, as previously mentioned, 1991 realignment revenues are being redirected to further offset IHSS costs. There are triggers associated with a negative or sluggish economy tied to the MOE. When there is no growth or negative growth in 1991 realignment revenues, the MOE inflator will adjust to 0. When 1991 realignment revenues grow between 0 and 2 percent year-over-year, the inflator will adjust to 3.5%. A 7% inflator will be applied to the MOE in all other circumstances. Social Services 1991 realignment growth revenues are being redirected to partially offset this increase in IHSS costs. The redirection of growth for FY's 2018-19 and

2019-20 is 100%, decreasing to 50% in FY's 2020-21 and 2021-22. The redirected growth resets the base realignment for Social Services, however without additional state resources, whether through general fund or realignment, the increases in the IHSS MOE jeopardizes funding for other Social Services programs. Also, there is no guarantee that if the costs for IHSS continue to escalate that the state does not extend this redirection, eliminating future growth for other Social Services programs.

The CalWORKs program is under threat of a \$56.5 million cut that is proposed in the State 2018-19 budget. If adopted, this reduction would be on top of the \$140 million reduction to the program that counties have already experienced in the current year and another \$156 million reduction taken the year prior, resulting in a 17.4 percent reduction over the three-year period. Efforts are underway to advocate for the restoration of these funds into the budget. Further cuts could lead to reductions in subsidized employment programs, employment services, family stabilization services, support for the Housing Support Program, availability of supportive services, like child care, and to lengthening application processing times.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$50,229	\$89,647		\$30,000	\$30,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$50,229</b>	<b>\$89,647</b>		<b>\$30,000</b>	<b>\$30,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
530200 ST LICENSING FOSTER FAM HOME	\$93,271	\$19,765		\$39,618	\$39,618
530900 ST CHILD WELFARE SERVICES	\$81,799	\$182,998		\$647,399	\$647,399
530991 STATE CALWORKS	\$2,848,055	\$1,554,769		\$1,059,073	\$1,059,073
531500 STATE REALIGNMENT SOCIAL SVS	\$3,590,155	\$5,376,715		\$5,528,176	\$5,528,176
531501 STATE REALGNMNT FAMILY SUPPORT	\$0	\$1,533,087		\$1,533,087	\$1,533,087
531700 STATE IHSS INHOME	\$1,770,772	\$1,088,984		\$1,087,175	\$1,087,175
531800 STATE FOOD STAMPS	\$3,932,569	\$3,775,294		\$3,238,903	\$3,238,903
531900 STATE OPTIONS FOR RECOVERY	\$811,880	\$899,522		\$871,759	\$871,759
533100 STATE MEDICAL MEDI CAL ADMIN	\$5,301,418	\$5,180,201		\$5,431,488	\$5,431,488
533150 STATE CMSP	\$1,101	\$6,700		\$7,867	\$7,867
533202 STATE IGT	\$58,309	\$91,127		\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$6,457,048	\$7,378,929		\$7,358,150	\$7,358,150
549621 STATE REV FOR SYSTEM UPGRADES	\$317	\$0		\$0	\$0
550210 FED LICENSE FOSTER FAM HOME	\$61,115	\$33,337		\$56,597	\$56,597
550220 FEDERAL FRAUD/FRED GRANT ADMIN	\$0	\$0		\$25,000	\$25,000
550500 FEDERAL ADOPT PROGRAM ADMIN	\$398,904	\$455,168		\$578,698	\$578,698
550900 FEDERAL FOOD STAMP PROG ADMIN	\$4,753,398	\$4,712,186		\$4,935,343	\$4,935,343
550901 FEDERAL OPTIONS FOR RECOVERY	\$681,632	\$749,091		\$915,289	\$915,289
550930 FEDERAL CWS IV E ADMIN	\$4,663,809	\$4,707,391		\$5,054,282	\$5,054,282
550935 FED FAMILY PRESERVATION SUPPT	\$159,396	\$159,530		\$165,179	\$165,179
550960 FED INDEPEND LIVING SKILL PLAN	\$85,271	\$79,801		\$79,579	\$79,579
550980 FED FOOD STAMP EMP TRNG ADMIN	\$163,978	\$139,878		\$190,847	\$190,847
550990 FED FOSTER CARE ELIGIBILITY	\$204,402	\$205,683		\$229,055	\$229,055
550992 FED COM BASED FAMILY RSRC PGM	\$14,420	\$14,498		\$14,498	\$14,498
550993 FED FGU WTW CAL LEARN	\$9,686,029	\$8,742,555		\$8,931,531	\$8,931,531
552100 FEDERAL MEDI-CAL	\$220,592	\$188,287		\$0	\$0
552102 FED MEDICAL ASSISTANCE PROG	\$8,967,016	\$8,858,564		\$10,423,730	\$10,423,730
563770 CONTRIBUTION FROM SCOE	\$11,780	\$0		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$55,018,438</b>	<b>\$56,134,060</b>		<b>\$58,402,323</b>	<b>\$58,402,323</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
679300 R/F BIRTH CERT ABUSE CHILD	\$37,469	\$39,762		\$34,369	\$34,369
685010 STEPPARENT ADOPTIONS FEES	\$6,145	\$6,890		\$6,800	\$6,800
692100 PHOTOCOPIES	\$370	\$93		\$100	\$100
692200 REIMBURSE TRAVEL	\$1,163	\$0		\$0	\$0
692730 REIMB ADMIN SERVICES	\$42,750	\$24,330		\$39,492	\$39,492



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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>CHARGES FOR SERVICES</b>	\$87,899	\$71,076	\$80,761	\$80,761	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,339	\$4,876	\$4,000	\$4,000	
795120 WELFARE REPAYMENTS	\$110,482	\$96,174	\$110,000	\$110,000	
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$300	\$300	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$571,550	(\$41,990)	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$469,174	\$39	\$0	\$0	
799400 JURY & WITNESS FEES	\$1,450	\$930	\$200	\$200	
799600 INSURANCE LOSS & REFUNDS	\$0	\$205	\$0	\$0	
799900 CASH OVER/SHORT	(\$2,965)	(\$9)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$1,152,031	\$60,226	\$114,500	\$114,500	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
800410 TRANS IN MENTAL HEALTH	\$0	\$0	\$100,000	\$100,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,038,735	\$1,038,735	\$1,138,735	\$1,138,735	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$17,988	\$12,233	\$4,000	\$4,000	
896101 SALE OF SURPLUS PROPERTY	\$51	\$122	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$18,039	\$12,355	\$4,000	\$4,000	
<b>Total Revenues:</b>	\$57,365,373	\$57,406,101	\$59,770,319	\$59,770,319	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$19,184,326	\$20,465,504	\$21,644,581	\$21,644,581	
011200 TERMINATION/SPECIAL PAY	\$125,462	\$70,523	\$50,000	\$50,000	
017000 EXTRA HELP	\$154,905	\$59,126	\$100,000	\$100,000	
017502 OVERTIME PAY	\$329,080	\$143,993	\$202,750	\$202,750	
017505 STANDBY PAY	\$72,753	\$73,732	\$82,000	\$82,000	
017509 HOLIDAY OVERTIME PAY	\$5,336	\$7,554	\$2,750	\$2,750	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,626	\$5,650	\$4,410	\$4,410	
018100 EMPLOYER SHARE FICA	\$1,431,195	\$1,524,651	\$1,691,063	\$1,691,063	
018201 EMPLOYER SHARE RETIREMENT	\$3,243,928	\$3,690,991	\$4,328,444	\$4,328,444	
018204 EMPLOYER SHARE DEFERRED COMP	\$1	\$2	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$0	\$3,318	\$18,980	\$18,980	
018300 EMPLOYER SHARE HEALTH INSUR	\$5,898,603	\$6,518,555	\$6,819,538	\$6,819,538	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$575,476	\$613,841	\$649,338	\$649,338	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$82,739	\$66,405	\$34,187	\$34,187	
018500 WORKERS COMP EXPOSURE	\$273,061	\$262,119	\$185,685	\$185,685	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$603,580	\$509,842	\$328,884	\$328,884	
<b>SALARIES AND BENEFITS</b>	\$31,986,077	\$34,015,814	\$36,142,610	\$36,142,610	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,021	\$4,095	\$3,850	\$3,850	
032500 COMMUNICATIONS EXPENSE	\$279,326	\$296,914	\$288,625	\$288,625	
032590 CHGS FAC MGMT COMM	\$550	\$600	\$545	\$545	
032591 CHGS IT COMM	\$151,542	\$167,857	\$183,137	\$183,137	
032700 FOOD EXPENSE	\$7,745	\$12,525	\$20,780	\$20,780	
032900 HOUSEHOLD EXPENSE	\$33,338	\$37,794	\$39,420	\$39,420	
032990 CHGS OC HSHLD SVS	\$336,690	\$355,128	\$431,449	\$431,449	
032991 CHGS OC HSHLD SUPPL	\$36,379	\$34,490	\$39,409	\$39,409	
032992 CHGS FAC MGMT HSHLD XP	\$44,299	\$55,545	\$114,970	\$114,970	
033100 INSURANCE EXPENSE	\$114	\$38	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$80,968	\$75,794	\$63,207	\$63,207	
033103 INSUR XP MISCELLANEOUS	\$22,241	\$21,132	\$16,683	\$16,683	
033105 INSUR XP LIABILITY EXPERIENCE	\$105,783	\$92,736	\$52,434	\$52,434	
033300 JURY & WITNESS EXPENSE	\$885	\$0	\$100	\$100	
033500 MAINTENANCE OF EQUIPMENT	\$78,267	\$138,853	\$308,059	\$308,059	
033528 MNT EQP SOFTWARE	\$4,284	\$2,435	\$53,400	\$53,400	
033531 MNT EQP IT APRV	\$0	\$3,295	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$145,893	\$69,895	\$93,208	\$93,208	
033700 MAINTENANCE OF STRUCTURES	\$12,088	\$8,411	\$139,856	\$139,856	
033729 MNT STR FAC MGMT APRV	\$1,084	\$1,156	\$21,000	\$21,000	
033790 CHGS OC MAINT STR	\$2,385	\$2,844	\$2,730	\$2,730	
033791 CHGS FAC MGMT MAINT STR	\$510,433	\$430,570	\$608,027	\$608,027	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$23	\$1,646	\$1,900	\$1,900	
034100 MEMBERSHIPS	\$49,917	\$52,256	\$55,700	\$55,700	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$6,000	\$6,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$110,133	\$14	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$575,198	\$176,623	\$0	\$0	
034500 OFFICE EXPENSE	\$630,363	\$323,435	\$478,700	\$478,700	
034526 OFFICE XP POSTAGE	\$131,067	\$132,375	\$180,350	\$180,350	
034527 OFFICE XP PRINTING	\$10,503	\$10,810	\$19,950	\$19,950	
034590 CHGS OC PHOTOCOPY SVS	\$123,554	\$39,739	\$97,811	\$97,811	
034591 CHGS OC POSTAGE SVS	\$202,554	\$192,433	\$275,573	\$275,573	
034592 CHGS OC OTHER MAIL SVS	\$90,681	\$86,117	\$98,278	\$98,278	
034800 PROF & SPECIAL SERVICES	\$6,092,041	\$4,897,814	\$6,083,335	\$6,083,335	
034801 PROF ACCOUNTING SVS	\$3,261,538	\$3,795,479	\$4,234,593	\$4,234,593	
034803 PROF ADVERTISING & MKTG SVS	\$443	\$4,200	\$1,600	\$1,600	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
034807	PROF BANK SVS	\$754	\$539	\$2,400	\$2,400	
034813	PROF CONSULTING SVS	\$250	\$0	\$0	\$0	
034814	PROF COUNSELING SVS	\$0	\$15	\$0	\$0	
034835	PROF PHOTO/FILMING SVS	\$0	\$0	\$200	\$200	
034837	PROF PREEMPLOYMENT SVS	\$27,962	\$24,433	\$20,000	\$20,000	
034849	PROF TECHNOLOGICAL SVS	\$15,830	\$16,820	\$20,000	\$20,000	
034851	PROF TRAINING SVS	\$221,085	\$213,022	\$374,391	\$374,391	
034855	PROF INVESTIGATION SVS	\$144	\$0	\$0	\$0	
034864	PROF CAPITL ASSET DISPOSAL SVS	\$431	\$192	\$1,000	\$1,000	
034890	CHGS FAC MGMT PROF SVS	\$2,194	\$4,804	\$11,322	\$11,322	
034892	CHGS IT PROFESSIONAL SVS	\$1,511,825	\$1,552,076	\$1,864,398	\$1,864,398	
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$8,843	\$20,187	\$0	\$0	
034900	PUBLICATIONS & LEGAL NOTICES	\$2,245	\$6,671	\$9,900	\$9,900	
035100	RENTS & LEASES OF EQUIPMENT	\$93,019	\$106,220	\$119,264	\$119,264	
035300	RENTS & LEASES OF STRUCTURES	\$734,673	\$821,167	\$816,413	\$816,413	
035500	MINOR EQUIPMENT	\$37,119	\$31,611	\$108,500	\$108,500	
035528	MINOR EQP SOFTWARE	\$227,629	\$394,295	\$105,700	\$105,700	
035529	MNR EQP COMPUTERS	\$18,969	\$42,536	\$231,000	\$231,000	
035530	MNR EQP IT APRV	\$3,868	\$4,533	\$103,050	\$103,050	
035590	CHGS IT SOFTWARE EQP	\$18,596	\$66,472	\$66,000	\$66,000	
035591	CHGS IT HARDWARE EQP	\$424,622	\$280,661	\$457,100	\$457,100	
035592	CHGS IT TELECOMM EQP	\$1,555	\$4,169	\$6,200	\$6,200	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$12,059	\$15,294	\$19,026	\$19,026	
035900	TRANSPORTATION & TRAVEL	\$85,908	\$82,257	\$125,300	\$125,300	
035940	TRANS/TRVL FUEL	\$66,655	\$76,597	\$100,150	\$100,150	
035941	TRANS/TRVL MILEAGE	\$0	\$344	\$0	\$0	
035942	TRANS/TRVL TRAINING	\$59,014	\$52,009	\$104,000	\$104,000	
035943	TRANS/TRVL CONFERENCES	\$0	\$0	\$1,500	\$1,500	
035990	CHGS FLEET TRANS/TRVL	\$137,912	\$138,868	\$190,473	\$190,473	
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$16,549	\$16,794	\$19,300	\$19,300	
036100	UTILITIES	\$323,327	\$318,110	\$449,506	\$449,506	
<b>SERVICES AND SUPPLIES</b>		<b>\$17,189,395</b>	<b>\$15,815,773</b>	<b>\$19,340,772</b>	<b>\$19,340,772</b>	
<b>Category:</b>	<b>050 OTHER CHARGES</b>					
050001	CENTRAL SERVICE COST PLAN CHGS	\$920,230	\$1,313,158	\$1,562,206	\$1,562,206	
050003	BUILDING & EQUIP COST PLAN CHG	\$46,445	\$131,560	\$208,464	\$208,464	
050800	TAXES & ASSESSMENTS	\$1,054	\$1,087	\$1,120	\$1,120	
052000	SUPPORT & CARE OF PERSONS	\$968,541	\$1,272,451	\$2,052,121	\$2,052,121	
052001	SUPP/CARE CLIENTS	\$3,375,750	\$3,260,603	\$3,514,188	\$3,514,188	
052004	SUPP/CARE MINORS/WARDS	\$59,918	\$55,382	\$122,000	\$122,000	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$915,605	\$833,585	\$1,010,836	\$1,010,836	
052006 SUPP/CARE FOSTER CHILDREN	\$153,795	\$241,936	\$398,700	\$398,700	
052009 SUPP/CARE ADULTS	\$212,861	\$210,963	\$220,037	\$220,037	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$0	\$2,428	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$6,654,203</b>	<b>\$7,323,158</b>	<b>\$9,089,672</b>	<b>\$9,089,672</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065087 1 VAN	\$24,783	\$0	\$0	\$0	
065088 1 VAN W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,674	\$0	\$0	
065141 3 VANS	\$0	\$72,027	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$0	\$83,376	\$85,000	\$85,000	
065341 11 VEHICLES W/ACCESS	\$232,868	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$257,651</b>	<b>\$175,077</b>	<b>\$115,000</b>	<b>\$115,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088292 C/A PUBLIC GUARDIAN	(\$798,196)	(\$788,416)	(\$911,209)	(\$911,209)	
088404 C/A MHSA	(\$290,757)	\$0	\$0	\$0	
088542 C/A COUNTY INDIGENTS-GEN	(\$339,474)	(\$330,832)	(\$356,498)	(\$356,498)	
088998 C/A PRIOR PERIOD EXP ADJ	(\$284,019)	(\$2,078)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,712,446)</b>	<b>(\$1,121,326)</b>	<b>(\$1,267,707)</b>	<b>(\$1,267,707)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$182,706	\$237,591	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$182,706</b>	<b>\$237,591</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$54,557,586</b>	<b>\$56,446,088</b>	<b>\$63,420,347</b>	<b>\$63,420,347</b>	
<b>Net Cost:</b>	<b>(\$2,807,786)</b>	<b>(\$960,012)</b>	<b>\$3,650,028</b>	<b>\$3,650,028</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 (HHSA) in June 2006, consistent with AB 1881 and subsequent legislation, which allows any California county to participate in the integration of health and human service programs. All of the administrative functions of the former Social Services, Mental Health, and Public Health departments were consolidated in the 502 budget unit. HHSA administration costs are approximately five percent of the total HHSA 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 2018-19 expenditures are requested at \$131,037 and revenues are requested at \$31,037. Salary and Benefit expenditures are budgeted at \$10.7 million, an increase of \$634,102 (6.3 percent), predominantly attributable to increases in regular Salary and Benefit accounts, but also in requested transfers/changes in staffing allocations as listed below (resulting in a net increase to this budget unit of two positions). Services and Supplies are budgeted at \$2,540,120, an increase of \$119,735, predominantly due to increased 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.

The only revenue in this budget unit comes from administrative charges paid by the IHSS Public Authority, which is increasing from \$23,038 to \$31,037 (34.7% increase). All other costs are passed on to HHSA budget units through cost applied accounts for HHSA Administration charges. These cost-applied administrative charges are increasing from \$13.3 million to \$13.8 million in the FY 2018-19 Requested Budget. The FY 2017-18 HHSA administrative expenditures are projected to end the year under budget by \$643,694 which represents a savings for other HHSA programs by the end of FY 2017-18.

Requested Position Changes include: Due to transfers/changes, the department requests the addition of 1.0 Full-Time Equivalent (FTE) Staff Services Analyst I/II (Adult Services) and 1.0 FTE Office Assistant I/II (Regional Services), to this budget unit.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

To help ensure financial and program sustainability, the HHSA continues to focus on development of sufficient reserves. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. This threat is further enhanced in the social services area by the State's cost shift of IHSS from state to counties. The HHSA is planning for this by focusing on maintaining sufficient reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. Another key threat is changes to federal health care policy, which could reduce federal revenues to our county in future years. 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 the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
684970 SALE OF RECYCLE MATERIALS	\$0	\$66	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$25,077	\$22,414	\$31,037	\$31,037	\$31,037
<b>CHARGES FOR SERVICES</b>	\$25,077	\$22,480	\$31,037	\$31,037	\$31,037
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$67	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$31,821	\$60	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$98	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$31,986	\$60	\$0	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$180	\$5	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$180	\$5	\$0	\$0	\$0
<b>Total Revenues:</b>					
	\$57,244	\$22,545	\$31,037	\$31,037	\$31,037
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,213,942	\$6,230,556	\$6,777,801	\$6,777,801	\$6,777,801
011200 TERMINATION/SPECIAL PAY	\$27,811	\$9,205	\$0	\$0	\$0
017000 EXTRA HELP	\$86,390	\$28,024	\$0	\$0	\$0
017502 OVERTIME PAY	\$103,943	\$90,539	\$97,000	\$97,000	\$97,000
017509 HOLIDAY OVERTIME PAY	\$1,663	\$1,128	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$15,371	\$15,563	\$15,600	\$15,600	\$15,600
018100 EMPLOYER SHARE FICA	\$385,789	\$460,886	\$518,376	\$518,376	\$518,376
018201 EMPLOYER SHARE RETIREMENT	\$877,510	\$1,116,961	\$1,343,947	\$1,343,947	\$1,343,947
018204 EMPLOYER SHARE DEFERRED COMP	\$9,050	\$9,116	\$9,000	\$9,000	\$9,000
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,856	\$2,856	\$2,856
018300 EMPLOYER SHARE HEALTH INSUR	\$1,198,434	\$1,486,551	\$1,667,145	\$1,667,145	\$1,667,145
018307 EMPLOYR SHR OTHER POST EMP BEN	\$156,407	\$186,640	\$203,334	\$203,334	\$203,334
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$22,665	\$20,352	\$10,680	\$10,680	\$10,680
018500 WORKERS COMP EXPOSURE	\$74,775	\$80,209	\$57,892	\$57,892	\$57,892
018501 WORKERS COMP EXPERIENCE	\$25,254	\$46,293	\$38,364	\$38,364	\$38,364
<b>SALARIES AND BENEFITS</b>	\$8,199,009	\$9,782,030	\$10,741,995	\$10,741,995	\$10,741,995
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,281	\$314	\$2,500	\$2,500	\$2,500
032500 COMMUNICATIONS EXPENSE	\$24,878	\$29,185	\$25,962	\$25,962	\$25,962
032590 CHGS FAC MGMT COMM	\$11	\$22	\$47	\$47	\$47
032591 CHGS IT COMM	\$9,602	\$15,381	\$13,040	\$13,040	\$13,040
032700 FOOD EXPENSE	\$409	\$121	\$200	\$200	\$200

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
032900	HOUSEHOLD EXPENSE	\$1,935	\$1,759	\$550	\$550	
032990	CHGS OC HSHLD SVS	\$32,836	\$41,386	\$61,340	\$61,340	
032991	CHGS OC HSHLD SUPPL	\$4,777	\$5,300	\$4,332	\$4,332	
032992	CHGS FAC MGMT HSHLD XP	\$17,351	\$13,782	\$8,766	\$8,766	
033100	INSURANCE EXPENSE	\$166	\$204	\$0	\$0	
033102	INSUR XP LIABILITY EXPOSURE	\$22,172	\$23,190	\$17,919	\$17,919	
033103	INSUR XP MISCELLANEOUS	\$5,012	\$4,806	\$4,784	\$4,784	
033105	INSUR XP LIABILITY EXPERIENCE	\$5,436	\$7,425	\$5,263	\$5,263	
033500	MAINTENANCE OF EQUIPMENT	\$163	\$143	\$200	\$200	
033592	CHGS IT MNT HARD/SOFTWARE	\$21,997	\$156,371	\$153,784	\$153,784	
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,500	\$5,500	
033790	CHGS OC MAINT STR	\$1,500	\$1,575	\$1,717	\$1,717	
033791	CHGS FAC MGMT MAINT STR	\$69,168	\$83,923	\$49,640	\$49,640	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$5	\$0	\$0	\$0	
034100	MEMBERSHIPS	\$1,792	\$2,915	\$5,200	\$5,200	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$7,074	\$13,405	\$0	\$0	
034500	OFFICE EXPENSE	\$80,135	\$136,332	\$132,950	\$132,950	
034526	OFFICE XP POSTAGE	\$318	\$26	\$0	\$0	
034527	OFFICE XP PRINTING	\$57	\$589	\$3,500	\$3,500	
034528	OFFICE XP SUPPLIES	\$17	\$0	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$155	\$0	\$0	\$0	
034591	CHGS OC POSTAGE SVS	\$12,822	\$12,947	\$18,766	\$18,766	
034592	CHGS OC OTHER MAIL SVS	\$10,939	\$13,831	\$11,402	\$11,402	
034800	PROF & SPECIAL SERVICES	\$269,402	\$324,351	\$540,500	\$540,500	
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$60,000	\$60,000	
034815	PROF DATA PROCESSING SVS	\$0	\$0	\$100,000	\$100,000	
034837	PROF PREEMPLOYMENT SVS	\$8,120	\$3,543	\$25,000	\$25,000	
034848	PROF SVS IT APRV	\$0	\$0	\$55,000	\$55,000	
034851	PROF TRAINING SVS	\$22,294	\$21,780	\$20,500	\$20,500	
034890	CHGS FAC MGMT PROF SVS	\$397	\$853	\$923	\$923	
034892	CHGS IT PROFESSIONAL SVS	\$408,560	\$430,553	\$571,437	\$571,437	
034900	PUBLICATIONS & LEGAL NOTICES	\$0	\$118	\$750	\$750	
035100	RENTS & LEASES OF EQUIPMENT	\$20,065	\$26,690	\$26,542	\$26,542	
035300	RENTS & LEASES OF STRUCTURES	\$96,646	\$109,190	\$150,018	\$150,018	
035500	MINOR EQUIPMENT	\$8,090	\$4,512	\$9,000	\$9,000	
035528	MINOR EQP SOFTWARE	\$1,079	\$5,328	\$142,810	\$142,810	
035529	MNR EQP COMPUTERS	\$109	\$57	\$2,500	\$2,500	
035530	MNR EQP IT APRV	\$0	\$98	\$35,800	\$35,800	
035590	CHGS IT SOFTWARE EQP	\$7,419	\$7,953	\$22,000	\$22,000	



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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$46,839	\$76,386	\$56,000	\$56,000	
035592 CHGS IT TELECOMM EQP	\$149	\$932	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,603	\$17,133	\$8,500	\$8,500	
035745 SP DEPT XP ELECTION WORKER FEE	\$74	\$0	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$9,344	\$10,159	\$25,000	\$25,000	
035900 TRANSPORTATION & TRAVEL	\$20,848	\$23,648	\$33,575	\$33,575	
035940 TRANS/TRVL FUEL	\$1,350	\$1,664	\$1,850	\$1,850	
035941 TRANS/TRVL MILEAGE	\$123	\$219	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$937	\$1,243	\$65,160	\$65,160	
035990 CHGS FLEET TRANS/TRVL	\$5,604	\$7,094	\$6,994	\$6,994	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$682	\$876	\$1,450	\$1,450	
036100 UTILITIES	\$56,771	\$45,907	\$51,449	\$51,449	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,318,534</b>	<b>\$1,685,242</b>	<b>\$2,540,120</b>	<b>\$2,540,120</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$720,947	\$900,042	\$658,452	\$658,452	
<b>OTHER CHARGES</b>	<b>\$720,947</b>	<b>\$900,042</b>	<b>\$658,452</b>	<b>\$658,452</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,556	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$19,556</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$1,008,215)	(\$1,642,443)	(\$1,771,748)	(\$1,771,748)	
088410 C/A MENTAL HEALTH	(\$2,606,583)	(\$3,281,853)	(\$3,642,618)	(\$3,642,618)	
088411 C/A PUBLIC HEALTH	(\$1,946,740)	(\$2,146,667)	(\$2,371,361)	(\$2,371,361)	
088417 C/A CA CHILD SERVICES	(\$144,694)	(\$132,627)	(\$158,264)	(\$158,264)	
088422 C/A ALCOHOL & DRUG	(\$500,643)	(\$590,643)	(\$618,530)	(\$618,530)	
088425 C/A PERINATAL	(\$120,382)	(\$113,776)	(\$156,384)	(\$156,384)	
088501 C/A SOCIAL SERVICES	(\$3,273,378)	(\$3,798,886)	(\$4,234,593)	(\$4,234,593)	
088530 C/A OPPORTUNITY CENTER	(\$515,252)	(\$693,068)	(\$856,032)	(\$856,032)	
088998 C/A PRIOR PERIOD EXP ADJ	(\$54,881)	\$0	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$10,170,771)</b>	<b>(\$12,399,966)</b>	<b>(\$13,809,530)</b>	<b>(\$13,809,530)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095925 TRAN OUT INFORMATION TECH	\$0	\$8,066	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$8,066</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$67,719</b>	<b>(\$5,026)</b>	<b>\$131,037</b>	<b>\$131,037</b>	

**Budget Unit:** 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$10,475	(\$27,572)	\$100,000	\$100,000

# SOCIAL SERVICES-OPPORTUNITY CENTER

Fund 0120 Opportunity Center, Budget Unit 530

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

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## **PROGRAM DESCRIPTION**

The mission of the Opportunity Center (OC) is to develop productive and meaningful employment opportunities for people with disabilities. Clients working in the program provide janitorial, mail processing and delivery, shredding and photocopying services for County departments. Community customers, including City, State and Federal Offices, are also served by OC clients performing jobs such as bulk mailing, printing, janitorial, grounds maintenance, litter abatement and recycling services.

## **BUDGET REQUESTS**

FY 2018-19 expenditures are decreasing by \$629,295, from \$6.5 million to \$5.9 million, compared to the FY 2017-18 Adjusted Budget. FY 2018-19 revenues are requested to decrease by \$597,391, from \$6.0 million to \$5.4 million, compared to the FY 2017-18 Adjusted Budget. The OC budgets a FY 2018-19 Net County Cost of \$470,815 to be covered by fund balance reserves and projects a Net County Cost of \$247,028 at the end of FY 2017-18. The Opportunity Center anticipates a fund balance for June 30, 2018 of \$1,425,329. There are no requested position changes.

Requested Capital Assets include: one new power floor scrubber/waxer (\$14,500), one replacement riding mower with attachments (\$10,000), one replacement document shredder (\$15,000), one new truck with accessories (\$37,000), an one exhaust system (\$12,000).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends minor technical changes to Salaries and Benefits and Liability Insurance resulting in a decrease in the Net County Cost of \$7,098; otherwise this budget is recommended as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$5,076	\$9,989	\$5,000	\$5,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$5,076	\$9,989	\$5,000	\$5,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$2,344,210	\$2,408,720	\$2,230,219	\$2,230,219	
560100 FED VOCATIONAL REHAB GRANT	\$204,145	\$251,470	\$263,000	\$263,000	
<b>INTERGOVERNMENTAL REVENUES</b>	\$2,548,356	\$2,660,190	\$2,493,219	\$2,493,219	
<b>Category: 600</b> CHARGES FOR SERVICES					
682005 FAR NO REGIONAL CONTRACT	\$0	\$0	\$168,630	\$168,630	
693001 CHARGES FOR SERVICES	\$223,023	\$189,350	\$231,768	\$231,768	
693030 CONTRACT SERVICES REVENUE	\$1,910,564	\$1,935,086	\$2,060,388	\$2,060,388	
693031 PRODUCTION SERVICES REVENUE	\$126,846	\$74,789	\$92,000	\$92,000	
693032 FNRC MILEAGE REIMB	\$344,735	\$317,288	\$340,000	\$340,000	
<b>CHARGES FOR SERVICES</b>	\$2,605,170	\$2,516,514	\$2,892,786	\$2,892,786	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0	\$1,000	\$1,000	
792500 DONATIONS/CONTRIBUTIONS	\$0	\$1,020	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,660	\$0	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$47,955	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$57,115	\$1,020	\$1,000	\$1,000	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$155	\$0	\$500	\$500	
896101 SALE OF SURPLUS PROPERTY	\$0	\$19	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$155	\$19	\$500	\$500	
<b>Total Revenues:</b>	\$5,215,873	\$5,187,733	\$5,392,505	\$5,392,505	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,307,145	\$1,491,254	\$1,693,112	\$1,693,112	
011200 TERMINATION/SPECIAL PAY	\$8,135	\$7,010	\$9,000	\$9,000	
017000 EXTRA HELP	\$68,778	\$42,346	\$32,813	\$32,813	
017502 OVERTIME PAY	\$145,664	\$160,321	\$72,000	\$72,000	
017503 SHIFT DIFFERENTIAL	\$13,151	\$12,827	\$13,558	\$13,558	
017509 HOLIDAY OVERTIME PAY	\$9,127	\$10,288	\$11,000	\$11,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$843	\$841	\$840	\$840	
018100 EMPLOYER SHARE FICA	\$220,754	\$243,609	\$263,316	\$263,316	
018201 EMPLOYER SHARE RETIREMENT	\$222,725	\$267,670	\$361,237	\$361,237	

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

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1		2	3	4	5
018205	EMPLOYER SHARE 401A	\$0	\$268	\$1,535	\$1,535
018300	EMPLOYER SHARE HEALTH INSUR	\$507,557	\$627,581	\$770,761	\$770,761
018307	EMPLYR SHR OTHER POST EMP BEN	\$39,216	\$44,478	\$49,675	\$49,675
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$6,463	\$5,491	\$2,769	\$2,769
018500	WORKERS COMP EXPOSURE	\$41,326	\$41,372	\$29,137	\$29,137
018501	WORKERS COMP EXPERIENCE	\$231,565	\$220,605	\$120,096	\$120,096
<b>SALARIES AND BENEFITS</b>		<b>\$2,822,455</b>	<b>\$3,175,965</b>	<b>\$3,430,849</b>	<b>\$3,430,849</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100	AGRICULTURAL EXPENSE	\$544	\$0	\$0	\$0
032300	CLOTHING/PERSONAL SUPPLIES XP	\$4,553	\$3,193	\$2,000	\$2,000
032500	COMMUNICATIONS EXPENSE	\$4,871	\$4,550	\$4,499	\$4,499
032526	COMM CELL PHONES	\$2,739	\$3,242	\$8,000	\$8,000
032590	CHGS FAC MGMT COMM	\$0	\$0	\$62	\$62
032591	CHGS IT COMM	\$8,022	\$7,137	\$7,168	\$7,168
032700	FOOD EXPENSE	\$1,008	\$965	\$2,000	\$2,000
032900	HOUSEHOLD EXPENSE	\$29,461	\$22,439	\$34,000	\$34,000
032929	HSHLD XP SUPPLIES	\$132,083	\$121,788	\$117,000	\$117,000
032992	CHGS FAC MGMT HSHLD XP	\$5,477	\$5,238	\$5,596	\$5,596
033102	INSUR XP LIABILITY EXPOSURE	\$12,241	\$11,950	\$9,019	\$9,019
033103	INSUR XP MISCELLANEOUS	\$2,193	\$3,297	\$2,720	\$2,720
033105	INSUR XP LIABILITY EXPERIENCE	\$11,521	\$7,392	\$6,164	\$6,164
033500	MAINTENANCE OF EQUIPMENT	\$4,322	\$1,347	\$4,500	\$4,500
033528	MNT EQP SOFTWARE	\$9,243	\$7,886	\$33,000	\$33,000
033529	MNT EQP COMPUTERS	\$1	\$0	\$0	\$0
033533	MNT EQP FLEET MGMT APRV	\$38	\$10	\$350	\$350
033534	MNT EQP PARTS & SUPPLIES	\$8,904	\$7,342	\$13,500	\$13,500
033592	CHGS IT MNT HARD/SOFTWARE	\$8,828	\$9,838	\$9,505	\$9,505
033700	MAINTENANCE OF STRUCTURES	\$76	\$83	\$18,000	\$18,000
033729	MNT STR FAC MGMT APRV	\$3,126	\$3,080	\$6,000	\$6,000
033791	CHGS FAC MGMT MAINT STR	\$27,617	\$41,755	\$20,822	\$20,822
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$96	\$44	\$200	\$200
034100	MEMBERSHIPS	\$5,514	\$5,247	\$12,000	\$12,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$2,851	\$5,342	\$0	\$0
034500	OFFICE EXPENSE	\$109,862	\$60,140	\$50,000	\$50,000
034526	OFFICE XP POSTAGE	\$474,743	\$413,112	\$365,000	\$365,000
034527	OFFICE XP PRINTING	\$55	\$111	\$200	\$200
034528	OFFICE XP SUPPLIES	\$9,859	\$14,448	\$5,000	\$5,000
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200
034800	PROF & SPECIAL SERVICES	\$22,679	\$26,525	\$25,000	\$25,000

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

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034801 PROF ACCOUNTING SVS	\$515,197	\$692,957	\$856,032	\$856,032	
034802 PROF ADMIN SVS	\$39,782	\$40,774	\$34,150	\$34,150	
034803 PROF ADVERTISING & MKTG SVS	\$1,416	\$1,416	\$3,600	\$3,600	
034806 PROF AUDIT SVS	\$0	\$0	\$9,000	\$9,000	
034837 PROF PREEMPLOYMENT SVS	\$9,796	\$5,885	\$7,500	\$7,500	
034851 PROF TRAINING SVS	\$0	\$0	\$750	\$750	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$250	\$250	
034890 CHGS FAC MGMT PROF SVS	\$257	\$475	\$480	\$480	
034892 CHGS IT PROFESSIONAL SVS	\$61,253	\$65,542	\$70,159	\$70,159	
035100 RENTS & LEASES OF EQUIPMENT	\$58,752	\$87,050	\$80,642	\$80,642	
035300 RENTS & LEASES OF STRUCTURES	\$12	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$17,312	\$5,323	\$26,000	\$26,000	
035528 MINOR EQP SOFTWARE	\$0	\$18,390	\$2,500	\$2,500	
035529 MNR EQP COMPUTERS	\$32	\$0	\$6,000	\$6,000	
035530 MNR EQP IT APRV	\$0	\$0	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$214	\$4,000	\$4,000	
035591 CHGS IT HARDWARE EQP	\$9,534	\$8,321	\$12,000	\$12,000	
035592 CHGS IT TELECOMM EQP	\$42	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$455	\$551	\$1,500	\$1,500	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$146	\$266	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$5,743	\$4,817	\$3,800	\$3,800	
035940 TRANS/TRVL FUEL	\$47,993	\$59,085	\$53,000	\$53,000	
035941 TRANS/TRVL MILEAGE	\$274	\$232	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$145	\$40	\$9,500	\$9,500	
035944 TRANS/TRVL SHIPPING	\$5,258	\$2,959	\$5,500	\$5,500	
035990 CHGS FLEET TRANS/TRVL	\$41,303	\$41,016	\$29,471	\$29,471	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$52	\$40	\$250	\$250	
036100 UTILITIES	\$41,743	\$44,958	\$46,881	\$46,881	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,759,044</b>	<b>\$1,867,831</b>	<b>\$2,029,220</b>	<b>\$2,029,220</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$147,516	\$233,470	\$207,729	\$207,729	
050003 BUILDING & EQUIP COST PLAN CHG	\$12,917	\$41,999	\$47,283	\$47,283	
050800 TAXES & ASSESSMENTS	\$303	\$304	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,459,572	\$1,565,799	\$1,673,349	\$1,673,349	
<b>OTHER CHARGES</b>	<b>\$1,620,310</b>	<b>\$1,841,572</b>	<b>\$1,928,361</b>	<b>\$1,928,361</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065030 1 FLOOR SCRUBBER/WAXER	\$0	\$0	\$14,500	\$14,500	
065034 1 FORKLIFT W/ ACCESSORIES	\$0	\$27,921	\$0	\$0	

**Budget Unit:** 530 - OPPORTUNITY CENTER (FUND 0120)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065051 1 MOWER W ATTACHMENTS	\$0	\$0		\$10,000	\$10,000
065074 1 SHREDDER	\$0	\$0		\$15,000	\$15,000
065083 1 TRUCK W/ ACCESSORIES	\$0	\$30,711		\$37,000	\$37,000
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$38,924		\$0	\$0
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$32,578		\$0	\$0
065358 EXHAUST SYSTEM	\$0	\$0		\$12,000	\$12,000
<b>CAPITAL ASSETS</b>	\$0	\$130,136		\$88,500	\$88,500
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$381,172)	(\$422,283)		(\$366,268)	(\$366,268)
088404 C/A MHSA	(\$865)	(\$14,661)		(\$3,035)	(\$3,035)
088410 C/A MENTAL HEALTH	(\$124,179)	(\$121,873)		(\$132,751)	(\$132,751)
088411 C/A PUBLIC HEALTH	(\$33,460)	(\$34,547)		(\$40,859)	(\$40,859)
088425 C/A PERINATAL	(\$31,094)	(\$32,887)		(\$34,989)	(\$34,989)
088501 C/A SOCIAL SERVICES	(\$792,245)	(\$719,362)		(\$945,249)	(\$945,249)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$63,032)	(\$75,290)		(\$97,557)	(\$97,557)
<b>INTRAFUND TRANSFERS</b>	(\$1,426,051)	(\$1,420,905)		(\$1,620,708)	(\$1,620,708)
<b>Total Expenditures/Appropriations:</b>	\$4,775,757	\$5,594,600		\$5,856,222	\$5,856,222
<b>Net Cost:</b>	(\$440,115)	\$406,867		\$463,717	\$463,717

# 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 2018-19 budget request includes expenditures of \$52.4 million, an increase of \$2.7 million compared to the FY 2017-18 Adjusted Budget. Revenue is requested at \$50.7 million, an increase of \$3.5 million compared to the FY 2017-18 Adjusted Budget. Expenditures exceed revenue by \$1.7 million which will be funded by Social Services fund balance. The County General Fund contribution remains unchanged at \$2.9 million. There are no requested capital assets or position changes.

Although the CalWORKs caseload has decreased, the state repealed the Maximum Family Grant (MFG), which previously limited assistance payments despite the number of children in the home. The CalWORKs Homeless Assistance Program, previously limited to a once in a lifetime benefit, was changed to a benefit of up to one time per year. This has led to a nearly three-fold increase in Homeless assistance payments. With these legislative changes the cost of the reduced cases has increased. Additionally, the number and cost of assistance for both foster care and adoptions cases continues to increase.

Due to the shift in 1991 Realignment Growth from Public Health, Mental Health, and particularly Social Services caseload growth to pay for the increased IHSS MOE, there is less 1991 Realignment to fund the increases in assistance costs for CalWORKs, foster care, and adoptions. Funding from 2011 Realignment revenue at this time appears to be consistent with the remaining program allocations that it replaced.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The most significant threat to this budget lies in the state's shift of costs to counties for the IHSS MOE. The state created a phase-in of county costs and a phase-in of a new inflator associated with the reformatted MOE. The inflator for FY 2018-19 is 5% and increases to 7% in FY's 2019-20 and 2020-21. The state is contributing general fund monies to reduce the initial impact of the cost shift and to phase it in over several years. In the first year (FY 2018-19), a \$400 million state-wide general fund contribution will be made, shrinking to \$150 million in FY 2020-21. In addition, as previously mentioned, 1991 realignment revenues are being redirected to further offset IHSS costs. There are triggers associated with a negative or sluggish economy tied to the MOE. When there is no growth or negative growth in 1991 realignment revenues, the MOE inflator will adjust to 0. When 1991 realignment revenues grow between 0 and 2 percent year-over-year, the inflator will adjust to 3.5%. A 7% inflator will be applied to the MOE in all other circumstances. Without additional state resources, whether through general fund or realignment, the increases in the IHSS MOE jeopardizes funding for other Social Services programs.

Another significant threat to this budget lies in risk associated with growing caseloads in child welfare programs as well as changes to foster care due to legislative and court decisions. In previous years, group homes, foster family homes, and foster family agencies have received substantial rate increases. Court decisions established an annual determination of cost of living increases to these rates. Further, the



legislature has approved the extension of foster care and in some cases adoption assistance benefits to families of adopted children up to 21 years of age. Increased resources for program services, will allow more emphasis to be placed on activities to decrease the number of children placed in foster care and/or adoptive homes while continuing to maintain their safety as well as services to support children being placed in less restrictive settings, such as treatment services in foster care settings instead of group homes, pursuant to AB 403 (Continuum of Care).

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$214,996	\$1,132,376	\$357,694	\$357,694	
531300 ST FOSTER CARE ASST	\$960,632	\$2,118,674	\$950,000	\$950,000	
531400 ST AID TO ADOPTIVE CHILDREN	\$261,380	\$645,289	\$0	\$0	
531500 STATE REALIGNMENT SOCIAL SVS	\$14,477,236	\$15,255,924	\$16,418,353	\$16,418,353	
531501 STATE REALGNMNT FAMILY SUPPORT	\$4,473,021	\$4,167,926	\$3,568,950	\$3,568,950	
531800 STATE FOOD STAMPS	\$182,264	\$179,252	\$200,000	\$200,000	
542603 ST REALIGNMENT 2011 AB109	\$8,430,381	\$8,280,146	\$8,972,885	\$8,972,885	
551000 FEDERAL AID FAM W/DEP CHILDREN	\$3,568,773	\$3,322,449	\$5,522,749	\$5,522,749	
551001 FED SUPPLMNTL SECURITY INCOME	\$128,414	\$117,782	\$120,000	\$120,000	
551100 FEDERAL FOSTER CARE ASST	\$4,101,583	\$4,194,733	\$4,114,430	\$4,114,430	
551410 FEDERAL AID TO ADOPTIVE CHILD	\$6,393,501	\$6,805,161	\$7,301,411	\$7,301,411	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$43,192,183</b>	<b>\$46,219,715</b>	<b>\$47,526,472</b>	<b>\$47,526,472</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$597	\$1,300	\$0	\$0	
795120 WELFARE REPAYMENTS	\$162,060	\$341,756	\$250,000	\$250,000	
795121 WELFARE RPYMT FR CHILD SUPPORT	\$402,849	\$297,488	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$84,236	\$6,874	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$649,742</b>	<b>\$647,418</b>	<b>\$250,000</b>	<b>\$250,000</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,916,561</b>	<b>\$2,916,561</b>	<b>\$2,916,562</b>	<b>\$2,916,562</b>	
<b>Total Revenues:</b>	<b>\$46,758,488</b>	<b>\$49,783,695</b>	<b>\$50,693,034</b>	<b>\$50,693,034</b>	
<b>Category: 050 OTHER CHARGES</b>					
052001 SUPP/CARE CLIENTS	\$156,072	\$308,135	\$230,115	\$230,115	
052004 SUPP/CARE MINORS/WARDS	\$14,033,547	\$14,857,664	\$15,839,662	\$15,839,662	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$14,743,253	\$15,035,734	\$15,433,188	\$15,433,188	
052006 SUPP/CARE FOSTER CHILDREN	\$11,925,789	\$12,901,595	\$13,358,404	\$13,358,404	
052009 SUPP/CARE ADULTS	\$5,185,142	\$6,503,402	\$7,573,917	\$7,573,917	
<b>OTHER CHARGES</b>	<b>\$46,043,804</b>	<b>\$49,606,532</b>	<b>\$52,435,286</b>	<b>\$52,435,286</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$46,043,804</b>	<b>\$49,606,532</b>	<b>\$52,435,286</b>	<b>\$52,435,286</b>	
<b>Net Cost:</b>	<b>(\$714,683)</b>	<b>(\$177,163)</b>	<b>\$1,742,252</b>	<b>\$1,742,252</b>	

## **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 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 2018-19 requested expenditures total \$1.6 million, an 11 percent (\$196,657) decrease compared to FY 2017-18 Adjusted Budget, primarily due to decreases in administration of the program and assistance payments. Of this, over 75 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 status quo at \$400,000. The cost of providing GA payments to individuals who would have been incarcerated but for AB 109 Public Safety Realignment provisions is paid from the County's AB 109 allocation as annually approved by the County's Community Correction Partnership Executive Committee; for FY 2018-19, the budgeted amount is \$42,045. The FY 2018-19 requested Net County Cost to the General Fund is \$1.1 million, a 13.5 percent decrease compared to the FY 2017-18 Adjusted Budget. There are no requested capital assets or position changes.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this 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). If the state legislature approves an increase to the CalWORKs MAP then 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$120,435	\$62,432	\$42,045	\$42,045	\$42,045
<b>INTERGOVERNMENTAL REVENUES</b>	\$120,435	\$62,432	\$42,045	\$42,045	\$42,045
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$3	\$0	\$0	\$0
799710 GENERAL ASSISTANCE COLLECTIONS	\$543,470	\$415,463	\$400,000	\$400,000	\$400,000
<b>MISCELLANEOUS REVENUES</b>	\$543,470	\$415,466	\$400,000	\$400,000	\$400,000
<b>Total Revenues:</b>					
	\$663,906	\$477,899	\$442,045	\$442,045	\$442,045
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$4,143	\$9,724	\$8,052	\$8,052	\$8,052
034802 PROF ADMIN SVS	\$339,474	\$330,832	\$356,498	\$356,498	\$356,498
<b>SERVICES AND SUPPLIES</b>	\$343,617	\$340,556	\$364,550	\$364,550	\$364,550
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,069	\$8,658	\$4,227	\$4,227	\$4,227
052003 SUPP/CARE INDIGENTS	\$1,159,933	\$1,007,039	\$1,208,030	\$1,208,030	\$1,208,030
<b>OTHER CHARGES</b>	\$1,175,003	\$1,015,697	\$1,212,257	\$1,212,257	\$1,212,257
<b>Total Expenditures/Appropriations:</b>					
	\$1,518,620	\$1,356,253	\$1,576,807	\$1,576,807	\$1,576,807
<b>Net Cost:</b>					
	\$854,713	\$878,354	\$1,134,762	\$1,134,762	\$1,134,762

# HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

Laura Burch, 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 981 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).

## **BUDGET REQUESTS**

Overall expenditures are requested at \$98,085 a decrease of \$17,017, and requested revenue is \$31,564, a decrease of \$24,856 when compared to the FY 2017-18 Adjusted Budget. The department will end FY 2017-18 with savings of \$9,859 which will accomplish meeting the target for the FY 2018-19 Budget.

There are no requested capital assets. The department requests to delete one full-time vacant Staff Services Manager position.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested, with technical changes in Salaries and Benefits and Liability Insurance resulting in net decrease in Total Expenditures of \$43.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

As of March 2018, Congress has not passed a final budget for Federal Fiscal Year 2018. It is anticipated that the proposed budget, if passed by Congress and signed by the President, will require HUD to continue to underfund administrative fees earned by housing authorities nationwide. Management has taken steps to curb controllable costs within Services and Supplies. Revenue allocations from HUD will be monitored and expenditure levels will be adjusted accordingly.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**

559201 FEDERAL HUD GRANT \$23,773 \$37,661 \$31,564 \$31,564

**INTERGOVERNMENTAL REVENUES** \$23,773 \$37,661 \$31,564 \$31,564

**Category: 700 MISCELLANEOUS REVENUES**

795000 AUDITOR VOID/STALE DATED CHECK \$0 \$200 \$0 \$0

799215 UNCLAIMED MONEY \$0 \$3 \$0 \$0

799390 PRIOR PERIOD EXP ADJUSTMENT \$6,244 \$0 \$0 \$0

799600 INSURANCE LOSS & REFUNDS \$1,000 \$0 \$0 \$0

**MISCELLANEOUS REVENUES** \$7,244 \$203 \$0 \$0

<b>Total Revenues:</b>	\$31,018	\$37,864	\$31,564	\$31,564
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**Category: 010 SALARIES AND BENEFITS**

011000 REGULAR SALARIES \$337,174 \$243,123 \$336,049 \$336,049

011200 TERMINATION/SPECIAL PAY \$4,529 \$114,501 \$0 \$0

017000 EXTRA HELP \$37,349 \$54,655 \$10,860 \$10,860

017517 CELL/PDA COMM ALLOWANCE PROG \$392 \$172 \$0 \$0

018100 EMPLOYER SHARE FICA \$25,589 \$26,110 \$26,893 \$26,893

018201 EMPLOYER SHARE RETIREMENT \$50,124 \$47,406 \$55,108 \$55,108

018204 EMPLOYER SHARE DEFERRED COMP \$0 \$3,860 \$4,625 \$4,625

018205 EMPLOYER SHARE 401A \$0 \$62 \$1,823 \$1,823

018300 EMPLOYER SHARE HEALTH INSUR \$76,021 \$94,321 \$120,909 \$120,909

018307 EMPLOYR SHR OTHER POST EMP BEN \$10,114 \$8,024 \$10,082 \$10,082

018400 EMPLOYER SHR UNEMPLOYMENT INS \$1,567 \$1,028 \$537 \$537

018500 WORKERS COMP EXPOSURE \$5,209 \$5,498 \$2,915 \$2,915

018501 WORKERS COMP EXPERIENCE \$1,406 \$1,002 \$72 \$72

**SALARIES AND BENEFITS** \$549,478 \$599,769 \$569,873 \$569,873

**Category: 030 SERVICES AND SUPPLIES**

032300 CLOTHING/PERSONAL SUPPLIES XP \$8 \$0 \$0 \$0

032500 COMMUNICATIONS EXPENSE \$1,855 \$1,825 \$1,900 \$1,900

032590 CHGS FAC MGMT COMM \$129 \$109 \$0 \$0

032591 CHGS IT COMM \$1,263 \$1,448 \$1,548 \$1,548

032992 CHGS FAC MGMT HSHLD XP \$10,635 \$8,838 \$10,869 \$10,869

033102 INSUR XP LIABILITY EXPOSURE \$1,545 \$1,588 \$902 \$902

033103 INSUR XP MISCELLANEOUS \$1,166 \$1,062 \$764 \$764

033105 INSUR XP LIABILITY EXPERIENCE \$504 \$474 \$313 \$313

033500 MAINTENANCE OF EQUIPMENT \$0 \$0 \$300 \$300

033528 MNT EQP SOFTWARE \$0 \$0 \$7,500 \$7,500

033592 CHGS IT MNT HARD/SOFTWARE \$934 \$724 \$762 \$762

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$11,167	\$13,769	\$17,506	\$17,506	
034100 MEMBERSHIPS	\$1,815	\$1,815	\$1,816	\$1,816	
034500 OFFICE EXPENSE	\$3,972	\$4,940	\$5,000	\$5,000	
034526 OFFICE XP POSTAGE	\$0	\$147	\$100	\$100	
034529 OFFICE XP PUBLICATIONS	\$896	\$801	\$1,221	\$1,221	
034532 OFFICE XP ENVELOPES	\$768	\$934	\$1,200	\$1,200	
034590 CHGS OC PHOTOCOPY SVS	\$377	\$1,167	\$1,446	\$1,446	
034591 CHGS OC POSTAGE SVS	\$11,081	\$9,757	\$11,966	\$11,966	
034592 CHGS OC OTHER MAIL SVS	\$717	\$720	\$953	\$953	
034800 PROF & SPECIAL SERVICES	\$259	\$0	\$4,500	\$4,500	
034807 PROF BANK SVS	\$37	\$298	\$150	\$150	
034828 PROF LEGAL SVS	\$24,488	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$747	\$746	\$500	\$500	
034854 PROF INTERPRETING SVS	\$47	\$0	\$100	\$100	
034861 PROF HSG SVS	\$2,584	\$2,734	\$3,500	\$3,500	
034890 CHGS FAC MGMT PROF SVS	\$531	\$539	\$593	\$593	
034892 CHGS IT PROFESSIONAL SVS	\$33,827	\$24,518	\$29,495	\$29,495	
034900 PUBLICATIONS & LEGAL NOTICES	\$506	\$628	\$340	\$340	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,106	\$2,106	
035530 MNR EQP IT APRV	\$791	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$39,240	\$7,900	\$2,010	\$2,010	
035591 CHGS IT HARDWARE EQP	\$0	\$2,936	\$3,200	\$3,200	
035592 CHGS IT TELECOMM EQP	\$60	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,397	\$1,079	\$0	\$0	
035940 TRANS/TRVL FUEL	\$2,353	\$3,298	\$2,500	\$2,500	
035942 TRANS/TRVL TRAINING	\$60	\$7,264	\$4,910	\$4,910	
035943 TRANS/TRVL CONFERENCES	\$2,069	\$1,521	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$6,108	\$4,027	\$2,521	\$2,521	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$51	\$0	\$0	
036100 UTILITIES	\$22,063	\$15,236	\$23,322	\$23,322	
<b>SERVICES AND SUPPLIES</b>	<b>\$187,014</b>	<b>\$122,907</b>	<b>\$146,813</b>	<b>\$146,813</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$74,967	\$66,324	\$38,009	\$38,009	
050003 BUILDING & EQUIP COST PLAN CHG	\$29,350	\$87,249	\$49,493	\$49,493	
050800 TAXES & ASSESSMENTS	\$24	\$19	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$104,342</b>	<b>\$153,592</b>	<b>\$87,532</b>	<b>\$87,532</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088501 C/A SOCIAL SERVICES	(\$1,214)	(\$27,508)	(\$11,052)	(\$11,052)	



**Budget Unit:** 543 - HOUSING AUTHORITY (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088590 C/A CAA	(\$2,032)	\$0		\$0	\$0
088592 C/A HOUSING HOME IPP	(\$1,320)	\$0		\$0	\$0
088593 C/A PHA HOUSING ASSISTANCE	(\$740,032)	(\$849,168)		(\$695,124)	(\$695,124)
<b>INTRAFUND TRANSFERS</b>	(\$744,599)	(\$876,677)		(\$706,176)	(\$706,176)
<b>Total Expenditures/Appropriations:</b>	\$96,235	(\$408)		\$98,042	\$98,042
<b>Net Cost:</b>	\$65,217	(\$38,273)		\$66,478	\$66,478

**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**

For FY 2017-18 the department is projecting to return \$36,913 to the General Fund.

For FY 2018-19 total appropriations in the requested budget are \$503,944, and revenue remains unchanged at \$110,000. Net county cost is requested at \$393,944, reflecting a 2% increase, as allowed.

The department is requesting an increase in extra help expenses to support the full-time Office Assistant due to a back log of work, as well as claims processing work provided by the Auditor-Controller's Office. Services and Supplies are increasing but A-87 Central Services charges are decreasing.

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

**Function:** PUBLIC ASSISTANCE

**Activity:** VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
545000 STATE AID VETERAN AFFAIRS	\$132,972	\$114,392		\$110,000	\$110,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$132,972	\$114,392		\$110,000	\$110,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,375	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$2,375	\$0		\$0	\$0
<b>Total Revenues:</b>					
	\$135,347	\$114,392		\$110,000	\$110,000
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$165,095	\$154,492		\$198,437	\$198,437
011200 TERMINATION/SPECIAL PAY	\$0	\$1,671		\$0	\$0
017000 EXTRA HELP	\$21,497	\$3,815		\$24,000	\$24,000
017502 OVERTIME PAY	\$2,625	(\$232)		\$1,000	\$1,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,329		\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$12,891	\$12,026		\$17,932	\$17,932
018201 EMPLOYER SHARE RETIREMENT	\$27,820	\$27,820		\$39,679	\$39,679
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$1,750		\$9,250	\$9,250
018205 EMPLOYER SHARE 401A	\$0	\$1		\$663	\$663
018300 EMPLOYER SHARE HEALTH INSUR	\$42,581	\$39,638		\$61,852	\$61,852
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,952	\$4,634		\$5,954	\$5,954
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$788	\$508		\$350	\$350
018500 WORKERS COMP EXPOSURE	\$2,613	\$2,027		\$1,892	\$1,892
<b>SALARIES AND BENEFITS</b>	\$282,312	\$249,483		\$362,449	\$362,449
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$6		\$15	\$15
032500 COMMUNICATIONS EXPENSE	\$2,064	\$1,899		\$2,400	\$2,400
032590 CHGS FAC MGMT COMM	\$64	\$70		\$100	\$100
032591 CHGS IT COMM	\$3,721	\$3,860		\$3,960	\$3,960
032700 FOOD EXPENSE	\$0	\$5		\$15	\$15
032900 HOUSEHOLD EXPENSE	\$312	\$202		\$450	\$450
032992 CHGS FAC MGMT HSHLD XP	\$8,425	\$8,160		\$8,594	\$8,594
033102 INSUR XP LIABILITY EXPOSURE	\$774	\$585		\$586	\$586
033103 INSUR XP MISCELLANEOUS	\$414	\$355		\$272	\$272
033500 MAINTENANCE OF EQUIPMENT	\$30	\$0		\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$747	\$578		\$507	\$507
033700 MAINTENANCE OF STRUCTURES	\$0	\$30		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$7,475	\$6,467		\$17,500	\$17,500

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

**Function:** PUBLIC ASSISTANCE

**Activity:** VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$130	\$0	\$0	\$0	\$0
034100 MEMBERSHIPS	\$2,135	\$130	\$2,200	\$2,200	\$2,200
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$35	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$11,016	\$10,505	\$17,475	\$17,475	\$17,475
034591 CHGS OC POSTAGE SVS	\$2,891	\$2,686	\$4,380	\$4,380	\$4,380
034592 CHGS OC OTHER MAIL SVS	\$1,278	\$999	\$1,183	\$1,183	\$1,183
034837 PROF PREEMPLOYMENT SVS	\$350	\$666	\$300	\$300	\$300
034890 CHGS FAC MGMT PROF SVS	\$425	\$511	\$451	\$451	\$451
034892 CHGS IT PROFESSIONAL SVS	\$14,758	\$16,369	\$19,970	\$19,970	\$19,970
035100 RENTS & LEASES OF EQUIPMENT	\$1,539	\$1,878	\$1,650	\$1,650	\$1,650
035500 MINOR EQUIPMENT	\$995	\$352	\$100	\$100	\$100
035590 CHGS IT SOFTWARE EQP	\$1,004	\$770	\$6,000	\$6,000	\$6,000
035591 CHGS IT HARDWARE EQP	\$2,722	\$3,211	\$9,500	\$9,500	\$9,500
035592 CHGS IT TELECOMM EQP	\$0	\$69	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$110	\$360	\$500	\$500	\$500
035900 TRANSPORTATION & TRAVEL	\$16,814	\$9,460	\$19,000	\$19,000	\$19,000
035940 TRANS/TRVL FUEL	\$0	\$34	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$273	\$60	\$300	\$300	\$300
036100 UTILITIES	\$4,236	\$4,744	\$4,808	\$4,808	\$4,808
<b>SERVICES AND SUPPLIES</b>	<b>\$84,715</b>	<b>\$75,073</b>	<b>\$122,516</b>	<b>\$122,516</b>	<b>\$122,516</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$22,887	\$67,824	\$8,838	\$8,838	\$8,838
050003 BUILDING & EQUIP COST PLAN CHG	\$9,206	\$17,455	\$17,456	\$17,456	\$17,456
050800 TAXES & ASSESSMENTS	\$16	\$16	\$22	\$22	\$22
<b>OTHER CHARGES</b>	<b>\$32,111</b>	<b>\$85,296</b>	<b>\$26,316</b>	<b>\$26,316</b>	<b>\$26,316</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$6,589)	(\$7,377)	(\$7,337)	(\$7,337)	(\$7,337)
<b>INTRAFUND TRANSFERS</b>	<b>(\$6,589)</b>	<b>(\$7,377)</b>	<b>(\$7,337)</b>	<b>(\$7,337)</b>	<b>(\$7,337)</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$392,549</b>	<b>\$402,475</b>	<b>\$503,944</b>	<b>\$503,944</b>	<b>\$503,944</b>
<b>Net Cost:</b>	<b>\$257,202</b>	<b>\$288,083</b>	<b>\$393,944</b>	<b>\$393,944</b>	<b>\$393,944</b>

# COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Laura Burch, 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 aid senior citizens and the low-income population. 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. Additionally, the CAA is the lead governmental agency for the Del Norte, Lassen, Modoc, Plumas, Shasta, Sierra and Siskiyou County Homeless Continuum of Care.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP) and Community Action Agency local advisory boards.

Not included in this budget are payments made directly to nonprofit agencies by other governmental entities in the amount of \$109,532 for the federal Emergency Food and Shelter Program. The CAA is the fiscal conduit for the Shasta County contribution to the PSA 2 Area on Aging Agency, as well distributing the marriage license fees to a local domestic violence shelter in accordance with section 18304 of the Welfare and Institutions Code.

## **BUDGET REQUESTS**

Overall expenditures are requested at \$801,969 an increase of \$69,754, and requested revenue is \$743,530, an increase of \$243,202 when compared to the FY 2017-18 Adjusted Budget. The department will end FY 2017-18 with savings which will accomplish meeting the target for the FY 2018-19 Budget and reduces resources from the General Fund.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested, with small technical changes in Salaries and Benefits and Liability Insurance resulting in net increase in Total Expenditures of \$57.

## **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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				
216300	MARRIAGE LICENSE	\$34,165	\$35,875	\$43,043	\$43,043

<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$34,165	\$35,875	\$43,043	\$43,043
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<b>Category:</b> 500	INTERGOVERNMENTAL REVENUES				
549171	STATE EMERG SOLUTIONS HSG GRNT	\$0	\$0	\$200,000	\$200,000
549172	STATE AFFORDABLE HOUSING GRT	\$0	\$0	\$75,000	\$75,000
561130	FEDERAL CAA GRANT	\$352,037	\$246,938	\$295,407	\$295,407
561180	FEDERAL FEMA HOMELESS GRANT	\$2,032	\$1,982	\$1,822	\$1,822
561190	FEDERAL HOMELESS GRANTS	\$0	\$46,486	\$59,358	\$59,358
563160	ANDERSON HOME ADMIN	\$9,534	\$22,045	\$0	\$0
563163	CITY OF SHASTA LAKE CDBG ADMIN	\$10,130	\$16,252	\$0	\$0
563164	CITY OF ANDERSON CDBG ADMIN	\$854	\$0	\$0	\$0
563165	CITY OF REDDING CDBG	\$0	\$20,000	\$0	\$0
563250	ANDERSON RECAPTURED ADMIN	\$3,514	\$15,000	\$20,000	\$20,000

<b>INTERGOVERNMENTAL REVENUES</b>	\$378,104	\$368,705	\$651,587	\$651,587
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<b>Category:</b> 600	CHARGES FOR SERVICES				
693030	CONTRACT SERVICES REVENUE	\$1,583	\$11,161	\$48,900	\$48,900

<b>CHARGES FOR SERVICES</b>	\$1,583	\$11,161	\$48,900	\$48,900
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<b>Category:</b> 700	MISCELLANEOUS REVENUES				
792530	DONATION MCCONNELL FOUNDATION	\$0	\$16,000	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,982	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	(\$2,515)	\$0	\$0

<b>MISCELLANEOUS REVENUES</b>	\$1,982	\$13,485	\$0	\$0
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<b>Total Revenues:</b>		\$415,835	\$429,226	\$743,530	\$743,530
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$171,507	\$217,266	\$255,258	\$255,258
011200	TERMINATION/SPECIAL PAY	\$0	\$558	\$0	\$0
017000	EXTRA HELP	\$47,577	\$28,224	\$22,293	\$22,293
017502	OVERTIME PAY	\$0	\$113	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$330	\$131	\$0	\$0
018100	EMPLOYER SHARE FICA	\$13,571	\$17,493	\$21,587	\$21,587
018201	EMPLOYER SHARE RETIREMENT	\$28,524	\$34,789	\$42,078	\$42,078
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$5,627	\$4,625	\$4,625
018205	EMPLOYER SHARE 401A	\$0	\$187	\$1,349	\$1,349
018300	EMPLOYER SHARE HEALTH INSUR	\$34,535	\$51,273	\$86,108	\$86,108
018307	EMPLYR SHR OTHER POST EMP BEN	\$5,144	\$5,786	\$7,658	\$7,658
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$919	\$705	\$431	\$431

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$3,015	\$2,787	\$2,332	\$2,332	
<b>SALARIES AND BENEFITS</b>	\$305,127	\$364,946	\$443,719	\$443,719	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$32	\$55	\$60	\$60	
032500 COMMUNICATIONS EXPENSE	\$2,025	\$2,177	\$3,000	\$3,000	
032590 CHGS FAC MGMT COMM	\$82	\$55	\$83	\$83	
032591 CHGS IT COMM	\$1,159	\$1,125	\$1,218	\$1,218	
032992 CHGS FAC MGMT HSHLD XP	\$6,720	\$4,272	\$6,868	\$6,868	
033100 INSURANCE EXPENSE	\$33	\$33	\$52	\$52	
033102 INSUR XP LIABILITY EXPOSURE	\$894	\$807	\$722	\$722	
033103 INSUR XP MISCELLANEOUS	\$1,356	\$1,251	\$937	\$937	
033500 MAINTENANCE OF EQUIPMENT	\$3,602	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$747	\$578	\$584	\$584	
033791 CHGS FAC MGMT MAINT STR	\$7,249	\$5,181	\$7,674	\$7,674	
034100 MEMBERSHIPS	\$1,202	\$1,202	\$1,202	\$1,202	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$27	\$42	\$42	
034500 OFFICE EXPENSE	\$6,335	\$3,706	\$8,500	\$8,500	
034526 OFFICE XP POSTAGE	\$130	\$340	\$359	\$359	
034532 OFFICE XP ENVELOPES	\$70	\$102	\$141	\$141	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$26	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$1,210	\$703	\$1,230	\$1,230	
034592 CHGS OC OTHER MAIL SVS	\$340	\$342	\$388	\$388	
034800 PROF & SPECIAL SERVICES	\$750	\$72,551	\$245,758	\$245,758	
034802 PROF ADMIN SVS	\$2,032	\$0	\$0	\$0	
034804 PROF APPRAISAL SVS	\$0	\$0	\$3,500	\$3,500	
034837 PROF PREEMPLOYMENT SVS	\$229	\$750	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$345	\$374	\$385	\$385	
034892 CHGS IT PROFESSIONAL SVS	\$14,149	\$13,357	\$15,865	\$15,865	
034900 PUBLICATIONS & LEGAL NOTICES	\$101	\$865	\$700	\$700	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,106	\$2,106	
035500 MINOR EQUIPMENT	\$99	\$65	\$101	\$101	
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$0	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$3,958	\$1,425	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$425	\$22,278	\$70,000	\$70,000	
035591 CHGS IT HARDWARE EQP	\$204	\$5,842	\$1,218	\$1,218	
035592 CHGS IT TELECOMM EQP	\$60	\$177	\$584	\$584	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$6,313	\$6,313	
035900 TRANSPORTATION & TRAVEL	\$0	\$1,859	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$159	\$353	\$500	\$500	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$347	\$1,148	\$3,768	\$3,768	
035942 TRANS/TRVL TRAINING	\$688	\$4,740	\$7,000	\$7,000	
035943 TRANS/TRVL CONFERENCES	\$1,874	\$17	\$3,000	\$3,000	
035949 TRANS/TRVL MEALS	\$0	\$41	\$64	\$64	
035950 TRANS/TRVL LODGING	\$0	\$75	\$119	\$119	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$2,521	\$2,521	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$419	\$29	\$29	
036100 UTILITIES	\$13,024	\$7,771	\$15,513	\$15,513	
<b>SERVICES AND SUPPLIES</b>	<b>\$71,642</b>	<b>\$156,106</b>	<b>\$423,604</b>	<b>\$423,604</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,993	\$18,160	\$41,276	\$41,276	
050003 BUILDING & EQUIP COST PLAN CHG	\$16,892	\$48,176	\$10,918	\$10,918	
050800 TAXES & ASSESSMENTS	\$15	\$9	\$18	\$18	
052000 SUPPORT & CARE OF PERSONS	\$72,770	\$76,163	\$80,000	\$80,000	
<b>OTHER CHARGES</b>	<b>\$99,671</b>	<b>\$142,509</b>	<b>\$132,212</b>	<b>\$132,212</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$1,425)	(\$125,309)	(\$191,725)	(\$191,725)	
088411 C/A PUBLIC HEALTH	\$0	(\$112)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$1,884)	(\$16,438)	(\$5,784)	(\$5,784)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$3,309)</b>	<b>(\$141,860)</b>	<b>(\$197,509)</b>	<b>(\$197,509)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$473,132</b>	<b>\$521,702</b>	<b>\$802,026</b>	<b>\$802,026</b>	
<b>Net Cost:</b>	<b>\$57,296</b>	<b>\$92,475</b>	<b>\$58,496</b>	<b>\$58,496</b>	



## CAL-HOME

Fund 0187 General, Budget Unit 591

Laura Burch, 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 \$52,000. 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 \$210,000 and the maximum CalHome loan is \$60,000.

### **BUDGET REQUESTS**

The FY 2018-19 Requested Budget includes expenditures in the amount of \$60,854 and revenues in the amount of \$0 resulting in a Net County Cost of \$60,854. The budget projects to return \$73,870 to fund balance at the end of FY 2017-18. There is sufficient fund balance to support the FY 2018-19 requests. There is no required match or General Fund contribution associated with this budget.

There are no capital assets or positions requested.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

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

None.

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

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$0	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$0	\$0	\$0	\$0
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$36,504	\$67,234	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$36,504	\$67,234	\$0	\$0	\$0
<b>Total Revenues:</b>	\$36,504	\$67,234	\$0	\$0	\$0
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$190	(\$207)	\$1,759	\$1,759	\$1,759
017000 EXTRA HELP	\$951	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$27	(\$14)	\$134	\$134	\$134
018201 EMPLOYER SHARE RETIREMENT	\$32	(\$37)	\$231	\$231	\$231
018205 EMPLOYER SHARE 401A	\$0	\$0	\$30	\$30	\$30
018300 EMPLOYER SHARE HEALTH INSUR	\$49	(\$70)	\$448	\$448	\$448
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5	(\$6)	\$65	\$65	\$65
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4	(\$0)	\$3	\$3	\$3
018500 WORKERS COMP EXPOSURE	\$15	(\$2)	\$15	\$15	\$15
<b>SALARIES AND BENEFITS</b>	\$1,277	(\$340)	\$2,685	\$2,685	\$2,685
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$4	(\$0)	\$5	\$5	\$5
034861 PROF HSG SVS	\$75	\$40	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$79	\$39	\$5	\$5	\$5
<b>Category: 050</b> OTHER CHARGES					
052013 SUPP/CARE RECIPIENT LOANS	\$0	\$0	\$58,164	\$58,164	\$58,164
<b>OTHER CHARGES</b>	\$0	\$0	\$58,164	\$58,164	\$58,164
<b>Total Expenditures/Appropriations:</b>	\$1,357	(\$301)	\$60,854	\$60,854	\$60,854
<b>Net Cost:</b>	(\$35,147)	(\$67,535)	\$60,854	\$60,854	\$60,854

## HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Laura Burch, 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 2018-19 Requested Budget includes expenditures in the amount of \$124,788 and revenue in the amount of \$51,873. This budget is currently funded by program income from HOME loan principal repayments. Additional revenues include a cost-applied transfer from Social Services to support the Tenant Based Rental Assistance (TBRA) Program in the amount of \$50,000 and an estimated \$25,000 from interest on loan repayments. The department requests continued General Fund Trans-in in the amount of \$16,873 (a slight increase of \$331) to help support program activities to assist families at risk of homelessness. The Net County cost is \$72,915 and there is sufficient fund balance to support the FY 2018-19 requests.

There are no capital asset or position requests.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

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

None.

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

The department head concurs with the 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	(\$3,273)	\$655		\$0	\$0
420110 INTEREST ON PAYMENTS	\$22,462	\$34,923		\$25,000	\$25,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$19,189</b>	<b>\$35,579</b>		<b>\$25,000</b>	<b>\$25,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$339,355	\$57,122		\$0	\$0
561164 FEDERAL HOME ADMINISTRATION	\$12,500	\$8,505		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$351,855</b>	<b>\$65,627</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
693002 CHGS FOR SVS CITY OF ANDERSON	\$0	\$0		\$10,000	\$10,000
<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$10,000</b>	<b>\$10,000</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$16,542	\$16,542		\$16,873	\$16,873
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$16,542</b>	<b>\$16,542</b>		<b>\$16,873</b>	<b>\$16,873</b>
<b>Total Revenues:</b>	<b>\$387,586</b>	<b>\$117,748</b>		<b>\$51,873</b>	<b>\$51,873</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$0		\$6,454	\$6,454
018100 EMPLOYER SHARE FICA	\$0	\$0		\$494	\$494
018201 EMPLOYER SHARE RETIREMENT	\$0	\$0		\$817	\$817
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0		\$1,660	\$1,660
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$0		\$193	\$193
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0		\$10	\$10
018500 WORKERS COMP EXPOSURE	\$0	\$0		\$54	\$54
<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>		<b>\$9,682</b>	<b>\$9,682</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0		\$17	\$17
034802 PROF ADMIN SVS	\$1,320	\$0		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$1,320</b>	<b>\$0</b>		<b>\$17</b>	<b>\$17</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29,041	\$34,923		\$15,703	\$15,703
052011 SUPP/CARE RECIPIENT HOUSING	\$441,113	\$126,561		\$149,386	\$149,386
<b>OTHER CHARGES</b>	<b>\$470,154</b>	<b>\$161,484</b>		<b>\$165,089</b>	<b>\$165,089</b>
<b>Category: 080</b> INTRAFUND TRANSFERS					
088501 C/A SOCIAL SERVICES	\$0	\$0		(\$50,000)	(\$50,000)

**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>INTRAFUND TRANSFERS</b>	\$0	\$0	(\$50,000)	(\$50,000)
<b>Total Expenditures/Appropriations:</b>	\$471,475	\$161,484	\$124,788	\$124,788
<b>Net Cost:</b>	\$83,888	\$43,736	\$72,915	\$72,915

## PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593

Laura Burch, 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 981 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.

Rental assistance payment activity transitioned out of a fiduciary fund and in to a new PHA Housing Assistance budget (593) beginning in FY 2016-17. The Housing Authority's budget continues to record the detail of all expenditures made to administer the Housing Choice Voucher programs; however, those costs are now offset by an interfund transfer from the Public Housing Authority (PHA) Housing Assistance budget (593). Expenditures in this budget are funded by HUD.

### BUDGET REQUESTS

The FY 2018-19 Requested Budget includes expenditures in the amount of \$5,027,964 and revenue in the amount of \$5,002,188, resulting in a Net County Cost of \$25,776. Payments in the amount of \$4.3 million made by the Housing Authority directly to landlords are included in this budget. Compared to the FY 2017-18 Adjusted Budget expenditures have decreased (9.8 percent) and revenues have decreased (8.1 percent). This budget projects to return \$274,676 to fund balance at the end of FY 2017-18; there is sufficient fund balance to support the FY 2018-19 requests. There is no required match or General Fund contribution associated with this budget.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends this budget as requested.

### PENDING ISSUES AND POLICY CONSIDERATIONS

As of March 2018, Congress has not passed a final budget for Federal Fiscal Year 2018. It is anticipated that the proposed budget, if passed by Congress and signed by the President, will require HUD to prorate the amount provided for rental assistance payments; however, the amount of the anticipated proration is unknown at this time. Revenue allocations from HUD will be monitored and expenditure levels will be adjusted accordingly.

### 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,495	\$784	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,495	\$784	\$0	\$0	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
559202 FED HOUSING CHOICE VOUCHERS	\$4,472,111	\$4,332,345	\$4,294,576	\$4,294,576	
559203 FED HOUSING CHOICE ADMIN FEE	\$710,232	\$899,378	\$697,612	\$697,612	
<b>INTERGOVERNMENTAL REVENUES</b>	\$5,182,343	\$5,231,724	\$4,992,188	\$4,992,188	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$7,171	\$2,686	\$0	\$0	
795560 RECAPTURED PAYMENTS	\$17,236	\$59,139	\$10,000	\$10,000	
799391 PRIOR PERIOD REV ADJUSTMENT	\$7,553	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$31,961	\$61,825	\$10,000	\$10,000	
<b>Total Revenues:</b>	\$5,215,799	\$5,294,334	\$5,002,188	\$5,002,188	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$740,032	\$849,168	\$695,124	\$695,124	
<b>SERVICES AND SUPPLIES</b>	\$740,032	\$849,168	\$695,124	\$695,124	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$38,264	\$38,264	
052011 SUPP/CARE RECIPIENT HOUSING	\$4,384,073	\$4,348,994	\$4,294,576	\$4,294,576	
<b>OTHER CHARGES</b>	\$4,384,073	\$4,348,994	\$4,332,840	\$4,332,840	
<b>Total Expenditures/Appropriations:</b>	\$5,124,105	\$5,198,162	\$5,027,964	\$5,027,964	
<b>Net Cost:</b>	(\$91,693)	(\$96,171)	\$25,776	\$25,776	

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION  
PROGRAMS-HOUSING REHABILITATION**  
Fund 0197 Shasta Housing Rehab, Budget Unit 596  
Laura Burch, 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 \$3 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 2018-19 Requested Budget includes expenditures in the amount of \$51,833 and revenues in the amount of \$17,788, resulting in a Net County Cost of \$34,045. This budget projects to return \$30,175 to its fund balance at the end of FY 2017-18. There is sufficient fund balance generated by principal loan repayments to operate the program. There is no General Fund contribution associated with this cost center.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends this 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:** 596 - CDBG ADMIN/REHAB (FUND 0197)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$51	\$5,345		\$20	\$20
420110 INTEREST ON PAYMENTS	\$63,025	\$22,086		\$17,768	\$17,768
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$63,076</b>	<b>\$27,432</b>		<b>\$17,788</b>	<b>\$17,788</b>
<b>Total Revenues:</b>					
	\$63,076	\$27,432		\$17,788	\$17,788
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$7,168	\$6,369		\$34,544	\$34,544
017000 EXTRA HELP	\$0	\$240		\$0	\$0
018100 EMPLOYER SHARE FICA	\$534	\$485		\$2,643	\$2,643
018201 EMPLOYER SHARE RETIREMENT	\$1,217	\$1,153		\$5,088	\$5,088
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$55		\$0	\$0
018205 EMPLOYER SHARE 401A	\$0	\$0		\$267	\$267
018300 EMPLOYER SHARE HEALTH INSUR	\$1,766	\$1,587		\$8,599	\$8,599
018307 EMPLOYR SHR OTHER POST EMP BEN	\$215	\$191		\$1,036	\$1,036
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$29	\$21		\$54	\$54
018500 WORKERS COMP EXPOSURE	\$98	\$83		\$290	\$290
<b>SALARIES AND BENEFITS</b>	<b>\$11,030</b>	<b>\$10,188</b>		<b>\$52,521</b>	<b>\$52,521</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$24		\$90	\$90
034800 PROF & SPECIAL SERVICES	\$290	\$25		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$319</b>	<b>\$49</b>		<b>\$90</b>	<b>\$90</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,937	\$832		(\$778)	(\$778)
<b>OTHER CHARGES</b>	<b>\$5,937</b>	<b>\$832</b>		<b>(\$778)</b>	<b>(\$778)</b>
<b>Total Expenditures/Appropriations:</b>					
	\$17,287	\$11,069		\$51,833	\$51,833
<b>Net Cost:</b>					
	(\$45,789)	(\$16,362)		\$34,045	\$34,045

# **Education and Recreation**

## LIBRARY

Fund 0060 General, Budget Unit 611

Lawrence G. Lees, 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 2018-19 annual Library System contribution is approximately \$1.3 million, which includes an annual contractual increase (2.7%) 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 A-87 charges for the aging 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 only revenue is a net-zero reimbursement from City of Redding for County staff providing custodial services at the Burney Branch Library. The net County cost for FY 2018-19 is \$1.45 million which includes the allowed two percent increase of General Fund.

### **SUMMARY OF RECOMMENDATIONS**

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

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

None.

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

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

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 611 - LIBRARY ADMINISTRATION (FUND 0060)

**Function:** EDUCATION

**Activity:** LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$2,238	\$3,204	\$500	\$500	
<b>CHARGES FOR SERVICES</b>	\$2,238	\$3,204	\$500	\$500	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$21	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$21	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$2,259	\$3,204	\$500	\$500	
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$59	\$55	\$36	\$36	
<b>SALARIES AND BENEFITS</b>	\$59	\$55	\$36	\$36	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$200	\$225	\$219	\$219	
032992 CHGS FAC MGMT HSHLD XP	\$2,730	\$2,862	\$2,819	\$2,819	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$0	(\$49)	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$2,203	\$2,514	\$1,286	\$1,286	
033791 CHGS FAC MGMT MAINT STR	\$29,568	\$26,803	\$93,940	\$93,940	
034800 PROF & SPECIAL SERVICES	\$10	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$5,800	\$5,229	\$5,801	\$5,801	
<b>SERVICES AND SUPPLIES</b>	\$40,512	\$37,586	\$104,065	\$104,065	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,657	\$5,732	\$5,964	\$5,964	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,819	\$8,818	\$8,820	\$8,820	
050800 TAXES & ASSESSMENTS	\$245	\$244	\$1,000	\$1,000	
051351 CONTR TO CITY OF REDDING	\$1,270,032	\$1,292,892	\$1,327,801	\$1,327,801	
<b>OTHER CHARGES</b>	\$1,289,753	\$1,307,687	\$1,343,585	\$1,343,585	
<b>Total Expenditures/Appropriations:</b>	\$1,330,325	\$1,345,329	\$1,447,686	\$1,447,686	
<b>Net Cost:</b>	\$1,328,065	\$1,342,124	\$1,447,186	\$1,447,186	

**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 office facilities, transportation, clerical staff, and supplies.

**BUDGET REQUESTS**

The FY 2018-19 Requested Budget includes expenditures in the amount of \$223,072 with a net County cost of \$220,572. This includes an allowed two percent increase of General Fund. The increase offsets typical increased costs for salaries and benefits.

**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 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$2,599	\$3,560	\$2,500	\$2,500	
<b>CHARGES FOR SERVICES</b>	\$2,599	\$3,560	\$2,500	\$2,500	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$85	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$85	\$0	\$0	\$0	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$19,254	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$19,254	\$0	\$0	\$0	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$26	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$26	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$21,965	\$3,560	\$2,500	\$2,500	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$64,058	\$70,817	\$74,686	\$74,686	
011200 TERMINATION/SPECIAL PAY	\$0	\$865	\$0	\$0	
017000 EXTRA HELP	\$2,722	\$618	\$6,000	\$6,000	
018100 EMPLOYER SHARE FICA	\$4,593	\$5,095	\$5,801	\$5,801	
018201 EMPLOYER SHARE RETIREMENT	\$10,882	\$12,822	\$14,962	\$14,962	
018300 EMPLOYER SHARE HEALTH INSUR	\$25,647	\$31,083	\$33,356	\$33,356	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,921	\$2,124	\$2,241	\$2,241	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$279	\$228	\$126	\$126	
018500 WORKERS COMP EXPOSURE	\$916	\$910	\$678	\$678	
018501 WORKERS COMP EXPERIENCE	\$938	\$10,416	\$10,296	\$10,296	
<b>SALARIES AND BENEFITS</b>	\$111,958	\$134,984	\$148,146	\$148,146	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$20	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$1,130	\$1,576	\$2,000	\$2,000	
032591 CHGS IT COMM	\$693	\$728	\$798	\$798	
032900 HOUSEHOLD EXPENSE	\$121	\$243	\$600	\$600	
032992 CHGS FAC MGMT HSHLD XP	\$3,839	\$4,143	\$3,938	\$3,938	
033102 INSUR XP LIABILITY EXPOSURE	\$271	\$262	\$210	\$210	
033103 INSUR XP MISCELLANEOUS	\$114	\$145	\$145	\$145	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,711	\$1,053	\$771	\$771	
033500 MAINTENANCE OF EQUIPMENT	\$403	\$323	\$800	\$800	

**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)

**Function:** EDUCATION

**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$4	\$0	\$200	\$200	
033791 CHGS FAC MGMT MAINT STR	\$23,780	\$3,244	\$8,183	\$8,183	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$7	\$0	\$0	
034100 MEMBERSHIPS	\$498	\$457	\$600	\$600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$69	\$0	\$0	
034500 OFFICE EXPENSE	\$7,049	\$7,643	\$8,500	\$8,500	
034800 PROF & SPECIAL SERVICES	\$5	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$169	\$758	\$758	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$29	\$0	\$0	
035500 MINOR EQUIPMENT	\$2,546	\$2,779	\$3,000	\$3,000	
035530 MNR EQP IT APRV	\$0	\$0	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$1,267	\$902	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$52	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$316	\$661	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$4,203	\$5,904	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$26,000	\$33,557	\$19,297	\$19,297	
036100 UTILITIES	\$6,108	\$5,889	\$6,509	\$6,509	
<b>SERVICES AND SUPPLIES</b>	<b>\$80,064</b>	<b>\$69,864</b>	<b>\$70,609</b>	<b>\$70,609</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,967	\$4,977	\$4,942	\$4,942	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,607	(\$408)	(\$791)	(\$791)	
050800 TAXES & ASSESSMENTS	\$149	\$150	\$166	\$166	
<b>OTHER CHARGES</b>	<b>\$11,725</b>	<b>\$4,719</b>	<b>\$4,317</b>	<b>\$4,317</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$203,748</b>	<b>\$209,568</b>	<b>\$223,072</b>	<b>\$223,072</b>	
<b>Net Cost:</b>	<b>\$181,783</b>	<b>\$206,008</b>	<b>\$220,572</b>	<b>\$220,572</b>	

**FARM ADVISOR-COOPERATIVE EXTENSION - JOINT  
LASSEN/SHASTA**  
Fund 0060 General, Budget Unit 621  
Larry Forero, Farm Advisor

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**PROGRAM DESCRIPTION**

The Joint Lassen/Shasta Farm Advisor was a branch of the Cooperative Extension Service in Redding conducted by the University of California (UC) in cooperation with Shasta County (see budget unit 620).

**BUDGET REQUESTS**

Due to UC Davis not recruiting for the vacant professional staff member position for the McArthur office, that office closed June 30, 2017. The only expense for FY 2018-19 is \$56 for Central Services Cost Plan Charges and forty percent of that will be paid by County of Lassen. Beginning with FY 2019-20, we anticipate closing cost center 62100. Any residual Central Services Cost Plan Charges will be covered by the General Fund in cost center 62000 Farm Advisor. The net County cost for FY 2018-19 is \$36.

**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 the CEO recommendation.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 621 - FARM ADVISOR JT LASSEN SHASTA (FUND 0060)

**Function:** EDUCATION

**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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					
673100 LASSEN CO JT FARM ADVISOR	\$19,334	\$19,765		\$20	\$20
<b>CHARGES FOR SERVICES</b>	\$19,334	\$19,765		\$20	\$20
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$87		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$87		\$0	\$0
<b>Total Revenues:</b>	\$19,334	\$19,853		\$20	\$20
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$18,566	\$0		\$0	\$0
011200 TERMINATION/SPECIAL PAY	\$0	\$2,701		\$0	\$0
018100 EMPLOYER SHARE FICA	\$1,420	\$206		\$0	\$0
018201 EMPLOYER SHARE RETIREMENT	\$3,154	\$4		\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$12,275	(\$429)		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$556	\$0		\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$77	\$0		\$0	\$0
018500 WORKERS COMP EXPOSURE	\$254	\$34		\$0	\$0
<b>SALARIES AND BENEFITS</b>	\$36,306	\$2,516		\$0	\$0
<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,639	\$141		\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$75	\$9		\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$68	\$92		\$0	\$0
034500 OFFICE EXPENSE	\$140	\$0		\$0	\$0
035300 RENTS & LEASES OF STRUCTURES	\$4,092	\$0		\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$74	\$0		\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$5,599	\$0		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$11,690	\$243		\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,418	\$1,497		\$56	\$56
<b>OTHER CHARGES</b>	\$1,418	\$1,497		\$56	\$56
<b>Total Expenditures/Appropriations:</b>	\$49,414	\$4,256		\$56	\$56
<b>Net Cost:</b>	\$30,080	(\$15,597)		\$36	\$36

**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 2018-19 requested budget includes expenditures in the amount of \$46,997. The requested budget will maintain existing levels of service throughout the year. The general fund contribution has increased slightly, but is overall status quo to FY 2017-18 Adjusted Budget.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends an adjustment in expenditures of \$50 for applicable taxes and assessments.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$9,396	\$10,934	\$9,656	\$9,656
033791	CHGS FAC MGMT MAINT STR	\$21,970	\$22,154	\$22,422	\$22,422
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$12,500	\$12,500
036100	UTILITIES	\$672	\$789	\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>		\$32,039	\$33,878	\$46,578	\$46,578
<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$326	\$413	\$419	\$419
050800	TAXES & ASSESSMENTS	\$24	\$25	\$50	\$50
<b>OTHER CHARGES</b>		\$350	\$438	\$469	\$469
<b>Total Expenditures/Appropriations:</b>		\$32,389	\$34,316	\$47,047	\$47,047
<b>Net Cost:</b>		\$32,389	\$34,316	\$47,047	\$47,047

## 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 2018-19 requested budget includes expenditures in the amount of \$201,533 and revenues in the amount of \$5,350. The FY 2018-19 requested budget results in a net County cost of \$196,183 which is an increase of \$76,545 as compared to the FY 2017-18 adjusted budget. The department anticipates ending FY 2017-18 under budget by \$8,484.

Two projects, for a total cost of \$50,000 for a HVAC replacement is requested for the Anderson Veteran's Hall and Burney Veteran's Hall.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an adjustment in expenditures of \$160 for a data entry correction.

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
421200 RENTS/LEASES OF BUILDINGS	\$7,913	\$7,000	\$5,000	\$5,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$7,913</b>	<b>\$7,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
692704 REIMB CLEANING COSTS	\$0	\$0	\$350	\$350	
<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$3,000	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$7,913</b>	<b>\$10,000</b>	<b>\$5,350</b>	<b>\$5,350</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032590 CHGS FAC MGMT COMM	\$1,681	\$1,719	\$1,682	\$1,682	
032900 HOUSEHOLD EXPENSE	\$1,626	\$1,518	\$1,900	\$1,900	
032992 CHGS FAC MGMT HSHLD XP	\$6,414	\$5,798	\$6,543	\$6,543	
033500 MAINTENANCE OF EQUIPMENT	\$159	\$0	\$0	\$0	
033734 MNT STR ITEMIZED MAINT	\$25,513	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$100,692	\$83,812	\$170,000	\$170,000	
034890 CHGS FAC MGMT PROF SVS	\$278	\$1,403	\$1,000	\$1,000	
036125 UTIL ELECTRIC	\$4,716	\$4,064	\$6,800	\$6,800	
036126 UTIL GAS	\$1,530	\$1,328	\$1,500	\$1,500	
036127 UTIL WATER	\$1,390	\$1,413	\$1,658	\$1,658	
036130 UTIL WASTE WATER	\$594	\$630	\$700	\$700	
<b>SERVICES AND SUPPLIES</b>	<b>\$144,598</b>	<b>\$101,689</b>	<b>\$191,783</b>	<b>\$191,783</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,950	\$1,822	\$1,973	\$1,973	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,083	\$5,914	\$6,177	\$6,177	
050800 TAXES & ASSESSMENTS	\$1,442	\$1,565	\$1,760	\$1,760	
<b>OTHER CHARGES</b>	<b>\$14,475</b>	<b>\$9,303</b>	<b>\$9,910</b>	<b>\$9,910</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$26,056	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$26,056</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>					
	<b>\$185,130</b>	<b>\$110,992</b>	<b>\$201,693</b>	<b>\$201,693</b>	

**Budget Unit:** 710 - VETERANS HALLS (FUND 0060)  
**Function:** RECREATION  
**Activity:** VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$177,217	\$100,992	\$196,343	\$196,343

# **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 2011 County Courthouse Lease Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

### BUDGET REQUESTS

The requested budget is based on the lease indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts. Appropriations total \$532,606; 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$101	\$116		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$101</b>	<b>\$116</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$531,787	\$534,862		\$532,606	\$532,606
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$531,787</b>	<b>\$534,862</b>		<b>\$532,606</b>	<b>\$532,606</b>
<b>Total Revenues:</b>	<b>\$531,888</b>	<b>\$534,979</b>		<b>\$532,606</b>	<b>\$532,606</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$4,000	\$0		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$4,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$445,000	\$460,000		\$470,000	\$470,000
054000 CURRENT INTEREST BOND ISSUES	\$86,787	\$74,862		\$62,606	\$62,606
<b>OTHER CHARGES</b>	<b>\$531,787</b>	<b>\$534,862</b>		<b>\$532,606</b>	<b>\$532,606</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$535,787</b>	<b>\$534,862</b>		<b>\$532,606</b>	<b>\$532,606</b>
<b>Net Cost:</b>	<b>\$3,898</b>	<b>(\$116)</b>		<b>\$0</b>	<b>\$0</b>

## 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 2013 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 offsetting revenues from the transfer-in from Tobacco Settlement funds. Appropriations total \$2,379,950; for Debt Service (\$2,377,950) and bank charges (\$2,000), offset by a transfer-in from Tobacco Settlement funds (\$2,379,950).

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$328	\$1,319		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$328</b>	<b>\$1,319</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,373,389	\$2,376,428		\$2,379,950	\$2,379,950
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,373,389</b>	<b>\$2,376,428</b>		<b>\$2,379,950</b>	<b>\$2,379,950</b>
<b>Total Revenues:</b>	<b>\$2,373,718</b>	<b>\$2,377,747</b>		<b>\$2,379,950</b>	<b>\$2,379,950</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,801	\$3,801		\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,801</b>	<b>\$3,801</b>		<b>\$2,000</b>	<b>\$2,000</b>
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,455,000	\$1,500,000		\$1,550,000	\$1,550,000
054000 CURRENT INTEREST BOND ISSUES	\$916,600	\$872,950		\$827,950	\$827,950
<b>OTHER CHARGES</b>	<b>\$2,371,600</b>	<b>\$2,372,950</b>		<b>\$2,377,950</b>	<b>\$2,377,950</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$2,373,401</b>	<b>\$2,376,751</b>		<b>\$2,379,950</b>	<b>\$2,379,950</b>
<b>Net Cost:</b>	<b>(\$317)</b>	<b>(\$996)</b>		<b>\$0</b>	<b>\$0</b>

## 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 obligation 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 revenues from the transfer-in from the County Utilities Administration funds. Appropriations total \$51,784 for debt service, offset by a transfer-in from Utilities Administration.

### 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$14	\$26	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$14	\$26	\$0	\$0	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
806205 TRANS IN SHAS CO UTILITIES ISF	\$51,783	\$51,783	\$51,784	\$51,784	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$51,783	\$51,783	\$51,784	\$51,784	
<b>Total Revenues:</b>	\$51,798	\$51,810	\$51,784	\$51,784	
<b>Category: 050</b> OTHER CHARGES					
050221 RET L/T DT CURR PRINCIPAL	\$40,505	\$41,729	\$42,991	\$42,991	
050321 INT L/T DT CURR INTEREST	\$11,278	\$10,053	\$8,793	\$8,793	
<b>OTHER CHARGES</b>	\$51,783	\$51,783	\$51,784	\$51,784	
<b>Total Expenditures/Appropriations:</b>	\$51,783	\$51,783	\$51,784	\$51,784	
<b>Net Cost:</b>	(\$14)	(\$26)	\$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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Category:</b> 090      APPROP FOR CONTINGENCY				
090000    APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$5,000,000	\$5,000,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$5,000,000	\$5,000,000
<b>Net Cost:</b>	\$0	\$0	\$5,000,000	\$5,000,000

# **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), which provides computer technology support and direction to County departments including: systems development, programming, software application hosting, web development, web-hosting services, Geographical Information Services (GIS) services, database support, computer operations, network management, systems maintenance, personal computer support, and telecommunications support including telephone systems. The IT operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

The total IT budget appropriation request for FY 2018-19 is \$8.1 million compared to \$7.9 million for the FY 2017-18 Adjusted Budget. Anticipated revenues total \$7.9 million which is approximately \$563,845 higher than the previous fiscal year. However, IT projects a budget deficit of \$204,660 if all the anticipated projects are completed within the fiscal year.

Salaries and Benefits - Salaries and Benefits show an increase of \$194,032 from the previous fiscal year. This increase is due to a position change of one full-time staff and negotiated salary increased with all associated costs, as well as Employer share of retirement. There are also additional expenses in the termination / special pay account, due to anticipated staff retirements.

Services and Supplies - Expenses in the Services and Supplies category will be \$34,091 greater overall than the adjusted budget for FY 2017-18. Replacement enterprise equipment has been included with maintenance costs. Additional Microsoft Office 365 subscription licenses for departments are included. Professional services are needed to assist with Database Support due to an existing vacancy and the difficulty recruiting for the Database Administrator position.

Other Charges - This category is anticipated to increase by \$56,046 over the adjusted budget for FY 2017-18 and is primarily attributable to an increase in Central Service Cost Plan Charges and increased depreciation costs.

Capital Assets - Capital Asset expenses for FY 2018-19 are anticipated to be \$172,600. This is a decrease of \$89,100 from expenses in this category for FY 2017/18.

**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 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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
693001 CHARGES FOR SERVICES	\$6,298,752	\$6,701,586	\$7,915,712	\$7,915,712	
<b>CHARGES FOR SERVICES</b>	<b>\$6,298,752</b>	<b>\$6,701,586</b>	<b>\$7,915,712</b>	<b>\$7,915,712</b>	
<b>Total Operating Revenues:</b>	<b>\$6,298,752</b>	<b>\$6,701,586</b>	<b>\$7,915,712</b>	<b>\$7,915,712</b>	
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$2,628,948	\$2,911,947	\$3,215,143	\$3,215,143	
011200 TERMINATION/SPECIAL PAY	\$25,992	\$32,547	\$40,000	\$40,000	
017000 EXTRA HELP	\$84,600	\$54,090	\$25,000	\$25,000	
017502 OVERTIME PAY	\$29,620	\$20,858	\$30,000	\$30,000	
017503 SHIFT DIFFERENTIAL	\$1,100	\$1,019	\$1,200	\$1,200	
017509 HOLIDAY OVERTIME PAY	\$0	\$77	\$200	\$200	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,289	\$2,279	\$2,280	\$2,280	
018100 EMPLOYER SHARE FICA	\$189,702	\$212,416	\$250,842	\$250,842	
018201 EMPLOYER SHARE RETIREMENT	\$442,169	\$521,988	\$638,883	\$638,883	
018205 EMPLOYER SHARE 401A	\$0	\$2,437	\$4,608	\$4,608	
018300 EMPLOYER SHARE HEALTH INSUR	\$653,124	\$728,633	\$817,981	\$817,981	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$78,862	\$87,175	\$96,455	\$96,455	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$11,484	\$9,562	\$5,073	\$5,073	
018500 WORKERS COMP EXPOSURE	\$37,728	\$37,810	\$27,850	\$27,850	
018501 WORKERS COMP EXPERIENCE	\$26,367	\$36,489	\$27,696	\$27,696	
<b>SALARIES AND BENEFITS</b>	<b>\$4,211,990</b>	<b>\$4,659,333</b>	<b>\$5,183,211</b>	<b>\$5,183,211</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,102	\$1,666	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$238,877	\$256,345	\$302,233	\$302,233	
032590 CHGS FAC MGMT COMM	\$502	\$542	\$1,186	\$1,186	
032597 ISF COMM XP OTHER DEPT CHGS	\$0	\$284	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$74	\$117	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$41,075	\$40,222	\$40,785	\$40,785	
033102 INSUR XP LIABILITY EXPOSURE	\$11,187	\$10,930	\$8,621	\$8,621	
033103 INSUR XP MISCELLANEOUS	\$7,480	\$6,583	\$5,079	\$5,079	
033105 INSUR XP LIABILITY EXPERIENCE	\$7,304	\$2,241	\$692	\$692	
033500 MAINTENANCE OF EQUIPMENT	\$135,442	\$101,488	\$101,437	\$101,437	
033528 MNT EQP SOFTWARE	\$199,628	\$254,282	\$262,579	\$262,579	
033597 ISF MNT EQP OTHER DEPT CHGS	\$366,503	\$414,928	\$461,157	\$461,157	
033791 CHGS FAC MGMT MAINT STR	\$63,766	\$57,284	\$61,601	\$61,601	
034100 MEMBERSHIPS	\$209	\$358	\$330	\$330	
034300 MISCELLANEOUS EXPENSE	\$58,068	\$0	\$0	\$0	

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$17,407	\$15,225	\$19,260	\$19,260	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$3	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$46	\$22	\$100	\$100	
034592 CHGS OC OTHER MAIL SVS	\$5,784	\$7,087	\$6,900	\$6,900	
034800 PROF & SPECIAL SERVICES	\$29,657	\$20,980	\$189,595	\$189,595	
034837 PROF PREEMPLOYMENT SVS	\$3,890	\$616	\$8,000	\$8,000	
034890 CHGS FAC MGMT PROF SVS	\$2,076	\$2,423	\$2,310	\$2,310	
034892 CHGS IT PROFESSIONAL SVS	\$1,978	\$0	\$0	\$0	
034897 ISF PRF SVS OTHER DEPT CHGS	\$7,700	\$36,132	\$78,333	\$78,333	
034900 PUBLICATIONS & LEGAL NOTICES	\$34	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$2,830	\$2,827	\$2,835	\$2,835	
035500 MINOR EQUIPMENT	\$155,923	\$151,617	\$180,450	\$180,450	
035528 MINOR EQP SOFTWARE	\$60,711	\$8,580	\$54,466	\$54,466	
035591 CHGS IT HARDWARE EQP	\$1,613	\$0	\$0	\$0	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$35,727	\$27,423	\$174,000	\$174,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$34,527	\$40,798	\$35,100	\$35,100	
035900 TRANSPORTATION & TRAVEL	\$23,850	\$16,391	\$38,100	\$38,100	
035940 TRANS/TRVL FUEL	\$4,240	\$4,769	\$5,000	\$5,000	
035990 CHGS FLEET TRANS/TRVL	\$28,536	\$34,720	\$34,844	\$34,844	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$54	\$0	\$0	\$0	
036100 UTILITIES	\$80,361	\$75,487	\$89,542	\$89,542	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,629,179</b>	<b>\$1,592,385</b>	<b>\$2,166,835</b>	<b>\$2,166,835</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54,369	\$121,604	\$165,969	\$165,969	
050003 BUILDING & EQUIP COST PLAN CHG	\$123,884	\$271,465	\$273,136	\$273,136	
050800 TAXES & ASSESSMENTS	\$94	\$94	\$121	\$121	
050900 DEPRECIATION EXPENSE	\$167,380	\$157,419	\$180,000	\$180,000	
<b>OTHER CHARGES</b>	<b>\$345,728</b>	<b>\$550,583</b>	<b>\$619,226</b>	<b>\$619,226</b>	
<b>Total Operating Expenses:</b>	<b>\$6,186,897</b>	<b>\$6,802,302</b>	<b>\$7,969,272</b>	<b>\$7,969,272</b>	
<b>Operating Income (Loss)</b>	<b>\$111,854</b>	<b>(\$100,716)</b>	<b>(\$53,560)</b>	<b>(\$53,560)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	(\$720,000)	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$1,752)	(\$1,507)	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>(\$721,752)</b>	<b>(\$1,507)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$13,962	\$13,649	\$13,000	\$13,000	

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$13,962	\$13,649	\$13,000	\$13,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$204	\$28	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$51	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$755	\$28	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	(\$34)	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$12,992	\$44,778	\$8,500	\$8,500
896102 GAIN ON SALE OF CAPITAL ASSETS	\$70	\$282	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$13,029	\$45,061	\$8,500	\$8,500
<b>Total Non-Operating Revenues (Expenses):</b>	(\$694,005)	\$57,231	\$21,500	\$21,500
<b>Income Before Capital Contributions and Transfers:</b>	(\$582,150)	(\$43,484)	(\$32,060)	(\$32,060)
<b>Category: 095 OTHER FINANCING USES</b>				
095940 TRAN OUT FLEET MGMT	(\$24,751)	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	(\$24,751)	\$0	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
800502 TRANS IN HHSA	\$0	\$8,066	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$8,066	\$0	\$0
<b>Change in Net Assets</b>	(\$606,902)	(\$35,418)	(\$32,060)	(\$32,060)
Net Assets - Beginning Balance	\$2,186,157	\$1,579,254	\$1,543,836	\$1,543,836
Net Assets - Ending Balance	\$1,579,254	\$1,543,836	\$1,511,776	\$1,511,776

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$0	\$5,600	\$5,600	
065269 2 NETWORK STORAGE DEVICES	\$0	\$0	\$61,000	\$61,000	
065328 I/T 1 SERVER FY17	\$15,380	\$0	\$0	\$0	
065329 I/T 5 SWTCH/RTR/FRWALL FY17	\$30,397	\$0	\$0	\$0	
065330 I/T 5 NETWORK STORAGE DVC FY17	\$119,283	\$0	\$0	\$0	
065342 I/T 13 SERVERS FY18	\$0	\$53,432	\$0	\$0	
065343 I/T 6 SWTCH/RTR/FRWALL FY18	\$0	\$54,876	\$0	\$0	
065344 I/T 2 NETWORK STORAGE DVC FY18	\$0	\$89,692	\$0	\$0	
065355 3 SWTCH/RTR/FRWALL	\$0	\$0	\$42,000	\$42,000	
065356 4 SERVERS	\$0	\$0	\$64,000	\$64,000	
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$165,061</b>	<b>\$198,001</b>	<b>\$172,600</b>	<b>\$172,600</b>	
<b>Total Additional Appropriations:</b>	<b>\$165,061</b>	<b>\$198,001</b>	<b>\$172,600</b>	<b>\$172,600</b>	
<b>Total Change in Net Assets:</b>	<b>(\$771,964)</b>	<b>(\$233,419)</b>	<b>(\$204,660)</b>	<b>(\$204,660)</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**

The department's 2018-19 Requested Budget includes expenditures in the amount of \$2.7 million and revenues in the amount of \$1.7 million. Expenditures exceed revenues by \$1.7 million and will be covered by fund balance. Expenses are decreasing by \$120,612 and revenues are decreasing by \$94,423 compared to the FY 2017-18 Adjusted Budget.

There are 22 replacement vehicles requested in the FY 2018-19 Requested Budget. Although 22 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an increase of \$50 for taxes and assessments.

### **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$781,431	\$738,811	\$698,000	\$698,000
693001	CHARGES FOR SERVICES	\$536,436	\$535,517	\$524,000	\$524,000
693033	CHGS FOR VEH COLLISION REPAIR	\$118,775	\$82,891	\$100,000	\$100,000
693034	CHGS FOR SVS MISC VEH PARTS	\$16,440	\$12,129	\$15,000	\$15,000
693036	CHARGES FOR SVS ADMIN FEES	\$321,300	\$336,345	\$331,000	\$331,000
<b>CHARGES FOR SERVICES</b>		<b>\$1,774,383</b>	<b>\$1,705,694</b>	<b>\$1,668,000</b>	<b>\$1,668,000</b>
<b>Total Operating Revenues:</b>		<b>\$1,774,383</b>	<b>\$1,705,694</b>	<b>\$1,668,000</b>	<b>\$1,668,000</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$278,554	\$293,448	\$300,643	\$300,643
011200	TERMINATION/SPECIAL PAY	\$4,453	\$2,010	\$2,000	\$2,000
017000	EXTRA HELP	\$3,626	\$4,292	\$15,000	\$15,000
018100	EMPLOYER SHARE FICA	\$21,972	\$22,338	\$23,783	\$23,783
018201	EMPLOYER SHARE RETIREMENT	\$47,421	\$52,349	\$60,575	\$60,575
018300	EMPLOYER SHARE HEALTH INSUR	\$75,390	\$86,277	\$90,740	\$90,740
018307	EMPLYR SHR OTHER POST EMP BEN	\$8,356	\$8,802	\$9,020	\$9,020
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,195	\$966	\$496	\$496
018500	WORKERS COMP EXPOSURE	\$4,061	\$3,806	\$2,731	\$2,731
018501	WORKERS COMP EXPERIENCE	\$58,360	\$35,319	\$20,616	\$20,616
<b>SALARIES AND BENEFITS</b>		<b>\$503,391</b>	<b>\$509,611</b>	<b>\$525,604</b>	<b>\$525,604</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$5,049	\$5,886	\$6,000	\$6,000
032500	COMMUNICATIONS EXPENSE	\$937	\$975	\$1,000	\$1,000
032591	CHGS IT COMM	\$654	\$724	\$774	\$774
032700	FOOD EXPENSE	\$36	\$60	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$1,394	\$973	\$1,000	\$1,000
032992	CHGS FAC MGMT HSHLD XP	\$3,988	\$3,633	\$4,130	\$4,130
033102	INSUR XP LIABILITY EXPOSURE	\$1,204	\$1,100	\$846	\$846
033103	INSUR XP MISCELLANEOUS	\$352	\$306	\$236	\$236
033105	INSUR XP LIABILITY EXPERIENCE	\$156	\$147	\$0	\$0
033500	MAINTENANCE OF EQUIPMENT	\$1,138	\$147	\$5,000	\$5,000
033526	MNT EQP VEHICLES	\$91,965	\$67,838	\$75,000	\$75,000
033528	MNT EQP SOFTWARE	\$0	\$0	\$5,000	\$5,000
033534	MNT EQP PARTS & SUPPLIES	\$128,887	\$117,230	\$150,000	\$150,000
033544	MNT EQP VH TIRES	\$116,186	\$96,466	\$125,000	\$125,000
033545	MNT EQP VH OUTSIDE REPAIR SVS	\$110,238	\$86,638	\$125,000	\$125,000
033546	MNT EQP VH SHOP/OPER SPLY	\$19,771	\$16,872	\$20,000	\$20,000

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$654	\$985	\$881	\$881	
033791 CHGS FAC MGMT MAINT STR	\$13,136	\$23,716	\$27,477	\$27,477	
034100 MEMBERSHIPS	\$50	\$50	\$0	\$0	
034500 OFFICE EXPENSE	\$2,331	\$2,214	\$5,000	\$5,000	
034591 CHGS OC POSTAGE SVS	\$5	\$2	\$5	\$5	
034592 CHGS OC OTHER MAIL SVS	\$420	\$420	\$426	\$426	
034594 CHGS IT OFFICE EXP	\$279	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$6,833	\$10,383	\$10,000	\$10,000	
034802 PROF ADMIN SVS	\$9,938	\$8,731	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$374	\$174	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$45	\$5	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$35	\$35	\$35	\$35	
034892 CHGS IT PROFESSIONAL SVS	\$18,824	\$18,668	\$22,043	\$22,043	
035100 RENTS & LEASES OF EQUIPMENT	\$1,383	\$1,495	\$1,000	\$1,000	
035300 RENTS & LEASES OF STRUCTURES	\$2,310	\$2,520	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$5,084	\$2,246	\$3,000	\$3,000	
035528 MINOR EQP SOFTWARE	\$4,390	\$2,879	\$4,000	\$4,000	
035591 CHGS IT HARDWARE EQP	\$6,290	\$3,029	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$21	\$21	\$0	\$0	
035753 SP DEPT XP RECYCLING CONTAINER	\$2,647	\$1,014	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$363	\$921	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$1,259	\$1,219	\$2,000	\$2,000	
036100 UTILITIES	\$6,689	\$5,571	\$7,426	\$7,426	
<b>SERVICES AND SUPPLIES</b>	<b>\$565,331</b>	<b>\$485,304</b>	<b>\$629,279</b>	<b>\$629,279</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$79,395	\$58,764	\$69,960	\$69,960	
050800 TAXES & ASSESSMENTS	\$294	\$0	\$550	\$550	
050902 DEPR XP BUILDINGS	\$1,829	\$1,829	\$2,000	\$2,000	
050903 DEPR XP VEHICLES	\$565,814	\$654,738	\$600,000	\$600,000	
<b>OTHER CHARGES</b>	<b>\$647,334</b>	<b>\$715,331</b>	<b>\$672,510</b>	<b>\$672,510</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$26,080)	(\$37,126)	(\$50,000)	(\$50,000)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$26,080)</b>	<b>(\$37,126)</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	
<b>Total Operating Expenses:</b>	<b>\$1,689,976</b>	<b>\$1,673,121</b>	<b>\$1,777,393</b>	<b>\$1,777,393</b>	
<b>Operating Income (Loss)</b>	<b>\$84,407</b>	<b>\$32,572</b>	<b>(\$109,393)</b>	<b>(\$109,393)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					



**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051400 LOSS ON DISPOSAL CAPITL ASSET	(\$44,836)	(\$35,363)		\$0	\$0
<b>OTHER CHARGES</b>	(\$44,836)	(\$35,363)		\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$37,808	\$55,771		\$30,000	\$30,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$37,808	\$55,771		\$30,000	\$30,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$2,007	\$209		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,308	\$0		\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$28,131	(\$15,814)		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$32,446	(\$15,604)		\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$900	\$0		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$504	\$0		\$0	\$0
896102 GAIN ON SALE OF CAPITAL ASSETS	\$31,995	\$39,603		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$33,399	\$39,603		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$58,817	\$44,407		\$30,000	\$30,000
<b>Income Before Captial Contributions and Transfers:</b>	\$143,224	\$76,979		(\$79,393)	(\$79,393)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800263 TRANS IN PROBATION	\$0	\$26,897		\$0	\$0
800280 TRANS IN AG COMM	\$0	\$27,735		\$0	\$0
800282 TRANS IN BUILDING	\$0	\$4,164		\$0	\$0
800925 TRANS IN INFO TECH DEPT	\$24,751	\$0		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$24,751	\$58,796		\$0	\$0
<b>Change in Net Assets</b>	\$167,976	\$135,776		(\$79,393)	(\$79,393)
Net Assets - Beginning Balance	\$6,831,588	\$6,999,565		\$7,135,342	\$7,135,342
Net Assets - Ending Balance	\$6,999,565	\$7,135,342		\$7,055,949	\$7,055,949

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$0	\$990,000	\$990,000	
065288 1 CHARGING SYSTEM	\$9,234	\$0	\$0	\$0	\$0
065332 FLEET 24 VEH RPLCMT FY17	\$786,363	\$0	\$0	\$0	\$0
065345 FLEET 25 VEH RPLCMT FY18	\$0	\$340,237	\$0	\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$795,598</b>	<b>\$340,237</b>	<b>\$990,000</b>	<b>\$990,000</b>	
<b>Total Additional Appropriations:</b>	<b>\$795,598</b>	<b>\$340,237</b>	<b>\$990,000</b>	<b>\$990,000</b>	
<b>Total Change in Net Assets:</b>	<b>(\$627,621)</b>	<b>(\$204,461)</b>	<b>(\$1,069,393)</b>	<b>(\$1,069,393)</b>	

**SUPPORT SERVICES-RISK MANAGEMENT**  
Fund 202 Risk Management, Budget Unit 950  
Angela Davis, 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 Division's mission is to responsibly safeguard the assets and human resources of the County by providing insurance programs which are equitable, affordable, and delivered in a compassionate, responsive manner to employees and citizens of Shasta County. The program is funded by user fees and requires no direct General Fund support.

**BUDGET REQUESTS**

Requested expenditures for FY 2018-19 are decreased by \$548,030 and revenues are decreased by \$3,115,822 as compared to the FY 2017-18 Adjusted Budget. FY 2018-19 overall requested expenditures exceed revenues by \$1,892,00. The notable decrease in revenue is attributed to a decrease in Risk Management rates aimed at reducing Working Capital Reserve to keep Risk Management within the established confidence level.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment of \$-476 in expenditures.

**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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$10,137,769	\$9,594,070	\$6,662,203	\$6,662,203	\$6,662,203
693100 CHGS FOR SVS RETIREES	\$116,614	\$136,967	\$60,000	\$60,000	\$60,000
693120 CHGS FOR SVS COBRA	\$1,345	\$1,420	\$1,500	\$1,500	\$1,500
693130 CHGS FOR SVS DEPENDENTS	\$86,310	\$85,222	\$100,000	\$100,000	\$100,000
693160 CHGS FOR SVS OPTIONAL LIFE INS	\$13,272	\$11,458	\$15,600	\$15,600	\$15,600
693161 CHGS FOR SVS MED MALPRACTICE	\$53,666	\$63,675	\$58,430	\$58,430	\$58,430
693162 CHGS FOR SVS INSUR PREMIUMS	\$21,930	\$19,559	\$14,769	\$14,769	\$14,769
<b>CHARGES FOR SERVICES</b>	<b>\$10,430,909</b>	<b>\$9,912,375</b>	<b>\$6,912,502</b>	<b>\$6,912,502</b>	<b>\$6,912,502</b>
<b>Total Operating Revenues:</b>	<b>\$10,430,909</b>	<b>\$9,912,375</b>	<b>\$6,912,502</b>	<b>\$6,912,502</b>	<b>\$6,912,502</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$594,780	\$600,665	\$590,861	\$590,861	\$590,861
011200 TERMINATION/SPECIAL PAY	\$13,054	(\$18,526)	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$257	\$265	\$274	\$274	\$274
018100 EMPLOYER SHARE FICA	\$43,644	\$44,830	\$44,770	\$44,770	\$44,770
018201 EMPLOYER SHARE RETIREMENT	\$99,546	\$106,752	\$115,749	\$115,749	\$115,749
018204 EMPLOYER SHARE DEFERRED COMP	\$1,308	\$1,671	\$1,758	\$1,758	\$1,758
018205 EMPLOYER SHARE 401A	\$0	\$0	\$279	\$279	\$279
018300 EMPLOYER SHARE HEALTH INSUR	\$125,735	\$125,800	\$146,957	\$146,957	\$146,957
018307 EMPLYR SHR OTHER POST EMP BEN	\$17,842	\$17,983	\$17,726	\$17,726	\$17,726
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,491	\$1,921	\$916	\$916	\$916
018500 WORKERS COMP EXPOSURE	\$8,170	\$7,631	\$4,966	\$4,966	\$4,966
018501 WORKERS COMP EXPERIENCE	\$36,797	\$33,981	\$27,396	\$27,396	\$27,396
<b>SALARIES AND BENEFITS</b>	<b>\$943,628</b>	<b>\$922,977</b>	<b>\$951,652</b>	<b>\$951,652</b>	<b>\$951,652</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$13	\$0	\$75	\$75	\$75
032500 COMMUNICATIONS EXPENSE	\$2,034	\$1,993	\$2,600	\$2,600	\$2,600
032590 CHGS FAC MGMT COMM	\$143	\$155	\$200	\$200	\$200
032591 CHGS IT COMM	\$1,587	\$1,758	\$2,000	\$2,000	\$2,000
032900 HOUSEHOLD EXPENSE	\$2	\$28	\$10	\$10	\$10
032992 CHGS FAC MGMT HSHLD XP	\$11,744	\$11,288	\$14,000	\$14,000	\$14,000
033102 INSUR XP LIABILITY EXPOSURE	\$2,423	\$2,205	\$1,600	\$1,600	\$1,600
033103 INSUR XP MISCELLANEOUS	\$1,732	\$1,602	\$1,232	\$1,232	\$1,232
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000	\$1,000
033528 MNT EQP SOFTWARE	\$20,000	\$22,400	\$23,000	\$23,000	\$23,000
033592 CHGS IT MNT HARD/SOFTWARE	\$2,289	\$2,347	\$3,000	\$3,000	\$3,000
033791 CHGS FAC MGMT MAINT STR	\$13,211	\$14,500	\$20,538	\$20,538	\$20,538

**Fund Title: 950 - RISK MANAGEMENT (FUND 0202)**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6,091	\$3,412	\$5,100	\$5,100	
034100 MEMBERSHIPS	\$17,189	\$15,325	\$17,800	\$17,800	
034500 OFFICE EXPENSE	\$6,483	\$5,787	\$11,195	\$11,195	
034590 CHGS OC PHOTOCOPY SVS	\$30	\$75	\$250	\$250	
034591 CHGS OC POSTAGE SVS	\$4,377	\$4,278	\$6,074	\$6,074	
034592 CHGS OC OTHER MAIL SVS	\$2,583	\$2,404	\$2,486	\$2,486	
034800 PROF & SPECIAL SERVICES	\$105,632	\$119,500	\$191,150	\$191,150	
034802 PROF ADMIN SVS	\$704,063	\$1,172,054	\$1,283,839	\$1,283,839	
034807 PROF BANK SVS	\$893	\$721	\$1,200	\$1,200	
034817 PROF DRUG TESTING SVS	\$9,750	\$12,600	\$15,000	\$15,000	
034828 PROF LEGAL SVS	\$557,221	\$612,336	\$725,000	\$725,000	
034837 PROF PREEMPLOYMENT SVS	\$107	\$9	\$0	\$0	
034842 PROF REHAB SVS	\$10,911	\$0	\$0	\$0	
034851 PROF TRAINING SVS	\$15,434	\$16,460	\$20,000	\$20,000	
034860 PROF BENEFITS ADMIN SVS	\$41,466	\$39,299	\$48,000	\$48,000	
034890 CHGS FAC MGMT PROF SVS	\$594	\$693	\$800	\$800	
034892 CHGS IT PROFESSIONAL SVS	\$36,768	\$33,214	\$50,000	\$50,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,184	\$4,179	\$4,689	\$4,689	
035500 MINOR EQUIPMENT	\$20	\$181	\$669	\$669	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$550	\$550	
035590 CHGS IT SOFTWARE EQP	\$1,242	\$160	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$1,891	\$3,657	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,620	\$510	\$2,180	\$2,180	
035900 TRANSPORTATION & TRAVEL	\$12,762	\$13,512	\$17,500	\$17,500	
036100 UTILITIES	\$22,977	\$21,584	\$28,983	\$28,983	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,624,482</b>	<b>\$2,140,239</b>	<b>\$2,504,720</b>	<b>\$2,504,720</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$181,110	\$87,437	\$32,432	\$32,432	
050003 BUILDING & EQUIP COST PLAN CHG	\$33,328	\$95,063	\$85,809	\$85,809	
050800 TAXES & ASSESSMENTS	\$72,958	\$74,624	\$82,107	\$82,107	
056010 RM INS PREM MANAGEMENT	\$19,571	\$22,584	\$23,400	\$23,400	
056011 RM INS PREM EMPLOYEES	\$101,800	\$104,406	\$112,368	\$112,368	
056012 RM INS PREM INLAND MARINE	\$31,962	\$28,000	\$29,400	\$29,400	
056013 RM INS PREM FIRE BLDG	\$113,580	\$113,288	\$130,700	\$130,700	
056019 RM INS POLLUTION LIAB	\$3,565	\$3,565	\$4,133	\$4,133	
056020 RM INS MGMT DISABILITY	\$20,676	\$21,039	\$22,800	\$22,800	
056021 RM INS PREM EXCESS	\$1,556,018	\$1,518,615	\$1,576,219	\$1,576,219	
056025 RM INSU PREM MONEY/SECURITY	\$16,383	\$17,223	\$21,000	\$21,000	
056028 RM INS PREM AVIATION	\$7,335	\$6,602	\$6,800	\$6,800	
056031 RM INS PREM MALPRACTICE	\$47,645	\$61,000	\$75,000	\$75,000	
056033 RM INS PREM ACDNT MEDI CS VOL	\$17,395	\$16,265	\$17,892	\$17,892	

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
056035 RM INS PREM ADDITIONAL LIFE	\$13,139	\$11,396	\$14,400	\$14,400	
056041 RM INS PREM WATERCRAFTS	\$7,186	\$7,358	\$7,800	\$7,800	
056510 RM PAID CLAIMS MEDICAL	\$1,828,100	\$1,726,215	\$2,750,000	\$2,750,000	
056511 RM PAID CLAIMS INDEMNITY	\$687,623	\$900,180	\$1,125,000	\$1,125,000	
056516 RM PAID CLAIMS REG EMPLOYEE	\$318,606	\$292,513	\$360,000	\$360,000	
056525 CLAIMS ADJUSTMENT ACTUARIAL	(\$644,000)	(\$712,000)	\$640,000	\$640,000	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$127,856	\$88,203	\$100,000	\$100,000	
<b>OTHER CHARGES</b>	\$4,561,841	\$4,483,581	\$7,217,260	\$7,217,260	
<b>Category: 080</b> INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$704,063)	(\$1,172,054)	(\$1,283,851)	(\$1,283,851)	
<b>INTRAFUND TRANSFERS</b>	(\$704,063)	(\$1,172,054)	(\$1,283,851)	(\$1,283,851)	
<b>Total Operating Expenses:</b>	\$6,425,889	\$6,374,743	\$9,389,781	\$9,389,781	
<b>Operating Income (Loss)</b>	\$4,005,020	\$3,537,631	(\$2,477,279)	(\$2,477,279)	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030</b> SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$21)	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$13,175)	(\$1,150)	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	(\$13,175)	(\$1,171)	\$0	\$0	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$191,760	\$303,029	\$80,000	\$80,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$191,760	\$303,029	\$80,000	\$80,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$0	\$27	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	\$0	\$27	\$0	\$0	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,500	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$540	\$1,100	\$755	\$755	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$5,109	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$496,910	\$559,125	\$505,000	\$505,000	
799601 INSURANCE PROCEEDS C/A	\$0	\$13,751	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$504,059	\$573,977	\$505,755	\$505,755	
<b>Total Non-Operating Revenues (Expenses):</b>	\$682,644	\$875,864	\$585,755	\$585,755	
<b>Income Before Captial Contributions and Transfers:</b>	\$4,687,665	\$4,413,495	(\$1,891,524)	(\$1,891,524)	

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Change in Net Assets</b>	\$4,687,665	\$4,413,495	(\$1,891,524)	(\$1,891,524)
Net Assets - Beginning Balance	\$732,509	\$5,420,174	\$9,833,670	\$9,833,670
Net Assets - Ending Balance	\$5,420,174	\$9,833,670	\$7,942,146	\$7,942,146

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$4,687,665	\$4,413,495	(\$1,891,524)	(\$1,891,524)



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 2018-19 requested budget includes revenues in the amount of \$5.5 million and expenditures in the amount of \$5.5 million. The requested budget results in a net of zero. The requested budget includes the purchase of two capital asset pickup trucks.

**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 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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$146	\$98	\$0	\$0
693001 CHARGES FOR SERVICES	\$3,622,892	\$4,391,777	\$4,677,128	\$4,677,128
693015 UNIDENTIFIED PROJECTS REVENUE	\$212,768	\$304,735	\$829,833	\$829,833
693016 CHARGES FOR ITEMIZED MAINT	\$220,778	\$70,628	\$5,000	\$5,000
<b>CHARGES FOR SERVICES</b>	<b>\$4,056,586</b>	<b>\$4,767,239</b>	<b>\$5,511,961</b>	<b>\$5,511,961</b>
<b>Total Operating Revenues:</b>	<b>\$4,056,586</b>	<b>\$4,767,239</b>	<b>\$5,511,961</b>	<b>\$5,511,961</b>
<b>Operating Expenses</b>				
<b>Category: 010 SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$1,462,376	\$1,515,446	\$1,716,794	\$1,716,794
011200 TERMINATION/SPECIAL PAY	\$13,478	\$9,809	\$15,000	\$15,000
017000 EXTRA HELP	\$31,829	\$20,363	\$46,915	\$46,915
017502 OVERTIME PAY	\$9,018	\$8,769	\$15,000	\$15,000
017503 SHIFT DIFFERENTIAL	\$1,390	\$2,074	\$1,900	\$1,900
017505 STANDBY PAY	\$16,094	\$16,085	\$18,045	\$18,045
017509 HOLIDAY OVERTIME PAY	\$244	\$0	\$300	\$300
018100 EMPLOYER SHARE FICA	\$114,995	\$118,801	\$137,378	\$137,378
018201 EMPLOYER SHARE RETIREMENT	\$251,409	\$273,240	\$347,387	\$347,387
018205 EMPLOYER SHARE 401A	\$0	\$0	\$3,310	\$3,310
018300 EMPLOYER SHARE HEALTH INSUR	\$537,557	\$586,759	\$664,033	\$664,033
018307 EMPLOYR SHR OTHER POST EMP BEN	\$43,866	\$45,459	\$51,504	\$51,504
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,454	\$5,065	\$2,794	\$2,794
018500 WORKERS COMP EXPOSURE	\$21,366	\$20,081	\$15,404	\$15,404
018501 WORKERS COMP EXPERIENCE	\$126,622	\$120,552	\$85,212	\$85,212
<b>SALARIES AND BENEFITS</b>	<b>\$2,636,706</b>	<b>\$2,742,509</b>	<b>\$3,120,976</b>	<b>\$3,120,976</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$22,353	\$29,384	\$30,000	\$30,000
032397 ISF CLTHG/PERS OTHER DEPT CHGS	\$230	\$383	\$500	\$500
032500 COMMUNICATIONS EXPENSE	\$11,089	\$12,759	\$16,500	\$16,500
032591 CHGS IT COMM	\$6,778	\$5,646	\$5,809	\$5,809
032597 ISF COMM XP OTHER DEPT CHGS	\$7,013	\$6,986	\$8,000	\$8,000
032700 FOOD EXPENSE	\$1,094	\$931	\$1,500	\$1,500
032900 HOUSEHOLD EXPENSE	\$3,161	\$1,884	\$3,000	\$3,000
032997 ISF HSHLD XP OTHER DEPT CHGS	\$69,515	\$73,099	\$75,000	\$75,000
033102 INSUR XP LIABILITY EXPOSURE	\$6,337	\$5,804	\$4,768	\$4,768
033103 INSUR XP MISCELLANEOUS	\$11,219	\$10,521	\$7,805	\$7,805
033105 INSUR XP LIABILITY EXPERIENCE	\$20,595	\$8,679	\$6,367	\$6,367
033500 MAINTENANCE OF EQUIPMENT	\$1,312	\$979	\$4,000	\$4,000

**Fund Title: 955 - FACILITIES ADMIN (FUND 0204)**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033547 MAINT EQP TRUCKS	\$29,039	\$34,926	\$50,000	\$50,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,273	\$2,913	\$3,028	\$3,028	
033597 ISF MNT EQP OTHER DEPT CHGS	\$15,684	\$34,688	\$45,000	\$45,000	
033700 MAINTENANCE OF STRUCTURES	\$9,053	\$7,471	\$8,500	\$8,500	
033727 MNT STR ADA	\$22,861	\$22,415	\$100,000	\$100,000	
033731 MNT STR COOL/HEAT SYSTEMS	\$164,728	\$374,112	\$250,000	\$250,000	
033734 MNT STR ITEMIZED MAINT	\$133,672	\$74	\$5,000	\$5,000	
033797 ISF MNT STR OTHER DEPT CHGS	\$693,335	\$621,138	\$952,000	\$952,000	
033798 ISF MNT SVS CTRCT OTHER DEPT	\$148,133	\$173,858	\$150,000	\$150,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,310	\$1,508	\$1,700	\$1,700	
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200	
034500 OFFICE EXPENSE	\$5,122	\$6,006	\$6,000	\$6,000	
034591 CHGS OC POSTAGE SVS	\$285	\$436	\$617	\$617	
034592 CHGS OC OTHER MAIL SVS	\$1,551	\$1,470	\$1,488	\$1,488	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$5	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$16,144	\$18,944	\$23,000	\$23,000	
034802 PROF ADMIN SVS	\$2,842	\$3,259	\$10,000	\$10,000	
034831 PROF MEDICAL SVS	\$1,890	\$2,466	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$3,411	\$3,675	\$4,500	\$4,500	
034851 PROF TRAINING SVS	\$5,500	\$6,438	\$11,000	\$11,000	
034855 PROF INVESTIGATION SVS	\$18	\$0	\$300	\$300	
034892 CHGS IT PROFESSIONAL SVS	\$57,088	\$57,607	\$70,000	\$70,000	
034897 ISF PRF SVS OTHER DEPT CHGS	\$27,257	\$5,611	\$34,000	\$34,000	
035100 RENTS & LEASES OF EQUIPMENT	\$3,055	\$3,822	\$7,000	\$7,000	
035197 ISF R/L EQP OTHER DEPT CHGS	\$35,504	\$37,906	\$35,000	\$35,000	
035500 MINOR EQUIPMENT	\$11,222	\$16,242	\$13,000	\$13,000	
035528 MINOR EQP SOFTWARE	\$5,000	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$2,204	\$3,410	\$4,000	\$4,000	
035592 CHGS IT TELECOMM EQP	\$506	\$0	\$1,000	\$1,000	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$7,827	\$7,102	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$315	\$0	\$1,000	\$1,000	
035743 SP DEPT XP PERMITS/LICENSES	\$70	\$480	\$300	\$300	
035753 SP DEPT XP RECYCLING CONTAINER	\$767	\$2,113	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$16,572	\$20,383	\$22,500	\$22,500	
035940 TRANS/TRVL FUEL	\$33	\$4,816	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$2,891	\$3,109	\$3,500	\$3,500	
035942 TRANS/TRVL TRAINING	\$560	\$897	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$9,538	\$2,309	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$2,469	\$0	\$600	\$600	
035997 ISF TRANS/TRVL OTHR DEPTS CHGS	\$0	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$276	\$322	\$350	\$350	

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036125 UTIL ELECTRIC	\$4,962	\$4,984	\$7,000	\$7,000	
036126 UTIL GAS	\$1,201	\$1,403	\$1,500	\$1,500	
036127 UTIL WATER	\$1,716	\$1,996	\$2,500	\$2,500	
036128 UTIL SEPTIC	\$0	\$0	\$200	\$200	
036130 UTIL WASTE WATER	\$594	\$630	\$700	\$700	
036131 UTIL MISC UTILITIES	\$4,275	\$11,962	\$12,000	\$12,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,613,628</b>	<b>\$1,660,129</b>	<b>\$2,038,232</b>	<b>\$2,038,232</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104,690	\$159,078	\$206,055	\$206,055	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,749	\$21,002	\$20,176	\$20,176	
050800 TAXES & ASSESSMENTS	\$93	\$101	\$150	\$150	
050900 DEPRECIATION EXPENSE	\$36,979	\$32,655	\$50,000	\$50,000	
<b>OTHER CHARGES</b>	<b>\$143,513</b>	<b>\$212,836</b>	<b>\$276,381</b>	<b>\$276,381</b>	
<b>Total Operating Expenses:</b>	<b>\$4,393,847</b>	<b>\$4,615,475</b>	<b>\$5,435,589</b>	<b>\$5,435,589</b>	
<b>Operating Income (Loss)</b>	<b>(\$337,261)</b>	<b>\$151,764</b>	<b>\$76,372</b>	<b>\$76,372</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$8,976)	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$8,976)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$2,005	\$1,787	\$2,000	\$2,000	
421800 VENDING MACHINES	\$111	\$54	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,117</b>	<b>\$1,841</b>	<b>\$2,050</b>	<b>\$2,050</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6,540	\$1,048	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$6,540</b>	<b>\$1,048</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$10,083	\$0	\$4,000	\$4,000	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$10,083</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$18,740</b>	<b>(\$6,086)</b>	<b>\$6,050</b>	<b>\$6,050</b>	
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$318,521)</b>	<b>\$145,677</b>	<b>\$82,422</b>	<b>\$82,422</b>	

**Category: 095 OTHER FINANCING USES**

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	(\$14,940)	\$0		\$0	\$0
<b>OTHER FINANCING USES</b>	(\$14,940)	\$0		\$0	\$0
<b>Change in Net Assets</b>	(\$333,461)	\$145,677		\$82,422	\$82,422
Net Assets - Beginning Balance	\$757,527	\$424,066		\$569,743	\$569,743
Net Assets - Ending Balance	\$424,066	\$569,743		\$652,165	\$652,165

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Object:</b> 0650 CAP ASSETS-EQUIPMENT				
065175 2 TRUCKS W/ ACCESSORIES	\$64,995	\$71,418	\$82,422	\$82,422
CAP ASSETS-EQUIPMENT	\$64,995	\$71,418	\$82,422	\$82,422
<b>Total Additional Appropriations:</b>	\$64,995	\$71,418	\$82,422	\$82,422
<b>Total Change in Net Assets:</b>	(\$398,456)	\$74,259	\$0	\$0

DEPARTMENT OF PUBLIC WORKS-SHASTA COUNTY UTILITIES  
ADMINISTRATION  
Fund 205 Shasta County Utilities Admin  
Patrick J. Minturn, Director of Public Works

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**PROGRAM DESCRIPTION**

This Internal Service Fund was designed to pay County utility charges, the energy retrofit debt payment, landfill, sewage fees and septic tank pumping costs. Departments reimburse the fund for actual expenditures.

**BUDGET REQUESTS**

The FY 2018-19 requested budget includes revenues and expenditures in the amount of \$1.6 million, which is an approximate increase of 9% from the Adjusted Budget for FY 2017-18.

**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:** W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$1,519,512	\$1,467,803	\$1,639,784	\$1,639,784
<b>CHARGES FOR SERVICES</b>	<b>\$1,519,512</b>	<b>\$1,467,803</b>	<b>\$1,639,784</b>	<b>\$1,639,784</b>
<b>Total Operating Revenues:</b>	<b>\$1,519,512</b>	<b>\$1,467,803</b>	<b>\$1,639,784</b>	<b>\$1,639,784</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032997 ISF HSHLD XP OTHER DEPT CHGS	\$48,008	\$44,634	\$52,000	\$52,000
036125 UTIL ELECTRIC	\$1,163,495	\$1,121,319	\$1,260,000	\$1,260,000
036126 UTIL GAS	\$173,081	\$158,153	\$150,000	\$150,000
036127 UTIL WATER	\$62,941	\$76,338	\$100,000	\$100,000
036128 UTIL SEPTIC	\$830	\$384	\$8,000	\$8,000
036129 UTIL STORM DRAINS	\$640	\$0	\$0	\$0
036130 UTIL WASTE WATER	\$14,056	\$15,168	\$18,000	\$18,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,463,055</b>	<b>\$1,416,000</b>	<b>\$1,588,000</b>	<b>\$1,588,000</b>
<b>Total Operating Expenses:</b>	<b>\$1,463,055</b>	<b>\$1,416,000</b>	<b>\$1,588,000</b>	<b>\$1,588,000</b>
<b>Operating Income (Loss)</b>	<b>\$56,457</b>	<b>\$51,803</b>	<b>\$51,784</b>	<b>\$51,784</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$940	\$2,010	\$1,000	\$1,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$940</b>	<b>\$2,010</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,440	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,440</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$2,381</b>	<b>\$2,010</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$58,838</b>	<b>\$53,814</b>	<b>\$52,784</b>	<b>\$52,784</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095806 TRAN OUT ENERGY RETROFIT	(\$51,783)	(\$51,783)	(\$51,784)	(\$51,784)
<b>OTHER FINANCING USES</b>	<b>(\$51,783)</b>	<b>(\$51,783)</b>	<b>(\$51,784)</b>	<b>(\$51,784)</b>



**Fund Title:** W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Change in Net Assets</b>	\$7,055	\$2,030	\$1,000	\$1,000
Net Assets - Beginning Balance	\$271,400	\$278,456	\$280,487	\$280,487
Net Assets - Ending Balance	\$278,456	\$280,487	\$281,487	\$281,487

**Fund Title:** W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$7,055	\$2,030	\$1,000	\$1,000

# **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, aviation gas, and an annual grant from the State of California.

In 2014-15 the Federal Aviation Administration recommended development of an Airfield Pavement Management System, that will prioritize the replacement of runway and taxiway pavement.

**BUDGET REQUESTS**

Total FY 2018-19 requested appropriations are \$260,742 which is \$1,408 less than the FY 2017-18 Adjusted Budget. Overall, expenditures increased by \$81,685 (8.7%), while revenue increased by \$83,093 (12%). The rehabilitation of the runway, taxiway and entrance pavement study has been completed. Pending a Federal Aviation Administration grant, rehabilitation is scheduled to begin in FY 2018-19.

The budget deficit in the amount of \$260,742 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: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
421400 HANGAR RENTAL	\$24,250	\$27,250	\$27,000	\$27,000	\$27,000
421410 TIE DOWN RENTAL	\$790	\$512	\$500	\$500	\$500
421420 GROUND RENTAL	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$5,058	\$12,080	\$11,960	\$11,960	\$11,960
421430 AUTOMOBILE PARKING FEES	\$800	\$500	\$600	\$600	\$600
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$32,098</b>	<b>\$41,542</b>	<b>\$41,260</b>	<b>\$41,260</b>	<b>\$41,260</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797300 SALE OF GAS FRM AIRPORT	\$21,933	\$27,888	\$22,000	\$22,000	\$22,000
<b>MISCELLANEOUS REVENUES</b>	<b>\$21,933</b>	<b>\$27,888</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>
<b>Total Operating Revenues:</b>	<b>\$54,032</b>	<b>\$69,430</b>	<b>\$63,260</b>	<b>\$63,260</b>	<b>\$63,260</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,476	\$1,535	\$1,600	\$1,600	\$1,600
032900 HOUSEHOLD EXPENSE	\$437	\$604	\$550	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,263	\$2,197	\$1,263	\$1,263	\$1,263
033103 INSUR XP MISCELLANEOUS	\$8,676	\$7,104	\$7,500	\$7,500	\$7,500
033500 MAINTENANCE OF EQUIPMENT	\$18	\$3,190	\$1,000	\$1,000	\$1,000
033700 MAINTENANCE OF STRUCTURES	\$4,104	\$176	\$1,000	\$1,000	\$1,000
033732 MNT STR RUNWAYS	\$7,223	\$4,664	\$7,000	\$7,000	\$7,000
033791 CHGS FAC MGMT MAINT STR	\$3,227	\$2,596	\$2,200	\$2,200	\$2,200
034800 PROF & SPECIAL SERVICES	\$12,289	\$41,311	\$695,050	\$695,050	\$695,050
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
035500 MINOR EQUIPMENT	\$68	\$9	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,162	\$972	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$0	\$991	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$15,466	\$29,897	\$28,000	\$28,000	\$28,000
036100 UTILITIES	\$9,926	\$9,476	\$7,700	\$7,700	\$7,700
<b>SERVICES AND SUPPLIES</b>	<b>\$66,341</b>	<b>\$104,728</b>	<b>\$755,113</b>	<b>\$755,113</b>	<b>\$755,113</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,323	\$2,437	\$3,709	\$3,709	\$3,709
050900 DEPRECIATION EXPENSE	\$254,074	\$253,738	\$255,000	\$255,000	\$255,000
<b>OTHER CHARGES</b>	<b>\$257,397</b>	<b>\$256,176</b>	<b>\$258,709</b>	<b>\$258,709</b>	<b>\$258,709</b>
<b>Total Operating Expenses:</b>	<b>\$323,738</b>	<b>\$360,904</b>	<b>\$1,013,822</b>	<b>\$1,013,822</b>	<b>\$1,013,822</b>
<b>Operating Income (Loss)</b>	<b>(\$269,706)</b>	<b>(\$291,473)</b>	<b>(\$950,562)</b>	<b>(\$950,562)</b>	<b>(\$950,562)</b>

**Fund Title: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$122)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$122)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$52	\$102	\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$52</b>	<b>\$102</b>	<b>\$20</b>	<b>\$20</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$40,591	\$40,591
560400 FEDERAL FAA GRANT	\$4,564	\$25,565	\$611,820	\$611,820
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$14,564</b>	<b>\$35,565</b>	<b>\$652,411</b>	<b>\$652,411</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
792500 DONATIONS/CONTRIBUTIONS	\$400	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$918	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$400</b>	<b>\$918</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$15,017</b>	<b>\$36,463</b>	<b>\$652,431</b>	<b>\$652,431</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$254,688)</b>	<b>(\$255,010)</b>	<b>(\$298,131)</b>	<b>(\$298,131)</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
800301 TRANS IN ROADS	\$0	\$0	\$37,389	\$37,389
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,389</b>	<b>\$37,389</b>
<b>Change in Net Assets</b>	<b>(\$254,688)</b>	<b>(\$255,010)</b>	<b>(\$260,742)</b>	<b>(\$260,742)</b>
Net Assets - Beginning Balance	\$12,087,719	\$11,833,030	\$11,578,019	\$11,578,019
Net Assets - Ending Balance	\$11,833,030	\$11,578,019	\$11,317,277	\$11,317,277

**Fund Title:** 0200 - FALL RIVER MILLS AIRPORT  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$254,688)	(\$255,010)	(\$260,742)	(\$260,742)

**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 2018-19 Requested Budget includes revenues in the amount of \$920,00 and expenditures in the amount of \$925,000. Several projects are budgeted in FY 2018-19, including \$250,000 for Transfer Area Improvements, \$250,000 for Gas Collection and Control System Expansion, \$175,000 for Perimeter Gas Mitigation Monitoring and Control, \$150,000 for Electrical Service Upgrades, and \$100,000 for Leachate Pumps.

**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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$875,618	\$927,460	\$900,000	\$900,000
<b>CHARGES FOR SERVICES</b>	<b>\$875,618</b>	<b>\$927,460</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Total Operating Revenues:</b>	<b>\$875,618</b>	<b>\$927,460</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>\$875,618</b>	<b>\$927,460</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	\$35,076	\$39,598	\$20,000	\$20,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$35,076</b>	<b>\$39,598</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799600 INSURANCE LOSS & REFUNDS	\$90,192	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$90,192</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$125,269</b>	<b>\$39,598</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$1,000,888</b>	<b>\$967,059</b>	<b>\$920,000</b>	<b>\$920,000</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$3,682,438)	(\$504,978)	(\$925,000)	(\$925,000)
<b>OTHER FINANCING USES</b>	<b>(\$3,682,438)</b>	<b>(\$504,978)</b>	<b>(\$925,000)</b>	<b>(\$925,000)</b>
<b>Change in Net Assets</b>	<b>(\$2,681,549)</b>	<b>\$462,080</b>	<b>(\$5,000)</b>	<b>(\$5,000)</b>
Net Assets - Beginning Balance	\$6,104,555	\$3,423,005	\$3,885,086	\$3,885,086
Net Assets - Ending Balance	\$3,423,005	\$3,885,086	\$3,880,086	\$3,880,086

**Fund Title:** 0206 - WCL REPLACEMENT & IMPROVEMENT  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$2,681,549)	\$462,080	(\$5,000)	(\$5,000)

# 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 2018-19 requested appropriations are \$5,555,372 which is \$4,543,045 (45%) lower than the FY 2017-18 Adjusted Budget. The Central Service Cost Plan Charges increased by \$47,032 (168%) and Salaries and Benefits have increased by \$15,867 (2.8%). Capital Assets are \$1,975,000 which is \$4,585,000 (70%) lower than the FY 2017-18 Adjusted Budget.

This cost center has a budget deficit in the amount of \$3,110,372 which will be covered by the Solid Waste fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an adjustment of \$75,000 in capital assets for data entry correction.

## **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	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$369,303	\$376,025	\$350,000	\$350,000	\$350,000
684701 SEPTIC FEES	\$559,224	\$556,395	\$500,000	\$500,000	\$500,000
692700 REIMB MISC SERVICES	\$193,396	\$213,162	\$150,000	\$150,000	\$150,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,121,924</b>	<b>\$1,145,582</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,121,924</b>	<b>\$1,145,582</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$295,646	\$327,509	\$358,677	\$358,677	\$358,677
011200 TERMINATION/SPECIAL PAY	\$43,581	(\$2,894)	\$0	\$0	\$0
017502 OVERTIME PAY	\$34,906	\$0	\$30,000	\$30,000	\$30,000
018100 EMPLOYER SHARE FICA	\$23,605	\$24,154	\$29,964	\$29,964	\$29,964
018201 EMPLOYER SHARE RETIREMENT	\$49,342	\$58,338	\$70,762	\$70,762	\$70,762
018300 EMPLOYER SHARE HEALTH INSUR	\$44,510	\$54,300	\$65,909	\$65,909	\$65,909
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,869	\$9,824	\$10,761	\$10,761	\$10,761
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,386	\$1,047	\$608	\$608	\$608
018500 WORKERS COMP EXPOSURE	\$4,540	\$4,122	\$3,291	\$3,291	\$3,291
<b>SALARIES AND BENEFITS</b>	<b>\$506,389</b>	<b>\$476,403</b>	<b>\$569,972</b>	<b>\$569,972</b>	<b>\$569,972</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$28	\$0	\$0	\$0	\$0
032591 CHGS IT COMM	\$416	\$517	\$495	\$495	\$495
032700 FOOD EXPENSE	\$36	\$48	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$80	\$28	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$0	\$401	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,346	\$1,191	\$1,019	\$1,019	\$1,019
033103 INSUR XP MISCELLANEOUS	\$420	\$372	\$311	\$311	\$311
033500 MAINTENANCE OF EQUIPMENT	\$18,748	\$52,154	\$20,000	\$20,000	\$20,000
033547 MAINT EQP TRUCKS	\$9,063	\$9,830	\$5,000	\$5,000	\$5,000
033592 CHGS IT MNT HARD/SOFTWARE	\$93	\$385	\$352	\$352	\$352
033700 MAINTENANCE OF STRUCTURES	\$4,454	\$0	\$10,000	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$28,501	\$93,795	\$50,000	\$50,000	\$50,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$64	\$0	\$0	\$0	\$0
034100 MEMBERSHIPS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
034500 OFFICE EXPENSE	\$143	\$18,913	\$1,000	\$1,000	\$1,000
034590 CHGS OC PHOTOCOPY SVS	\$1,008	\$7,894	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$4,271	\$410	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$2,032	\$1,480	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$154,916	\$154,557	\$120,000	\$120,000	\$120,000
034807 PROF BANK SVS	\$3,110	\$2,702	\$3,000	\$3,000	\$3,000

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034819 PROF ENGINEERING SVS	\$145,989	\$79,049	\$500,000	\$500,000	
034826 PROF LAB SVS	\$60,886	\$49,577	\$60,000	\$60,000	
034828 PROF LEGAL SVS	\$6,444	\$236	\$10,000	\$10,000	
034829 PROF MAINTENANCE SVS	\$191,118	\$175,476	\$250,000	\$250,000	
034832 PROF MONITORING SVS	\$1,740	\$244	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$0	\$352	\$0	\$0	
034850 PROF TESTING SVS	\$28,951	\$51,278	\$40,000	\$40,000	
034892 CHGS IT PROFESSIONAL SVS	\$3,135	\$8,156	\$5,841	\$5,841	
034900 PUBLICATIONS & LEGAL NOTICES	\$2,594	\$7,669	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$9,753	\$9,273	\$10,000	\$10,000	
035500 MINOR EQUIPMENT	\$678	\$32	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$524	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$2,956	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$19	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$101,461	\$95,812	\$50,000	\$50,000	
035743 SP DEPT XP PERMITS/LICENSES	\$750	\$1,933	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$3,039	\$48	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$3,288	\$3,123	\$3,000	\$3,000	
036100 UTILITIES	\$22,390	\$24,781	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$813,961</b>	<b>\$858,231</b>	<b>\$1,171,718</b>	<b>\$1,171,718</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,590	\$27,931	\$74,964	\$74,964	
050800 TAXES & ASSESSMENTS	\$346	\$357	\$500	\$500	
050900 DEPRECIATION EXPENSE	\$380,456	\$462,681	\$600,000	\$600,000	
<b>OTHER CHARGES</b>	<b>\$389,393</b>	<b>\$490,970</b>	<b>\$675,464</b>	<b>\$675,464</b>	
<b>Total Operating Expenses:</b>	<b>\$1,709,744</b>	<b>\$1,825,604</b>	<b>\$2,417,154</b>	<b>\$2,417,154</b>	
<b>Operating Income (Loss)</b>	<b>(\$587,819)</b>	<b>(\$680,021)</b>	<b>(\$1,417,154)</b>	<b>(\$1,417,154)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	(\$8,218)	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>(\$8,218)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 050 OTHER CHARGES</b>					
050300 INTEREST ON LONG TERM DT	(\$15,084)	(\$23,346)	(\$9,359)	(\$9,359)	
050321 INT L/T DT CURR INTEREST	(\$10,546)	\$1,637	(\$10,000)	(\$10,000)	
<b>OTHER CHARGES</b>	<b>(\$25,631)</b>	<b>(\$21,708)</b>	<b>(\$19,359)</b>	<b>(\$19,359)</b>	

**Category: 400 REVENUE FROM MONEY & PROPERTY**

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
420000 INTEREST	\$31,025	\$46,073	\$20,000	\$20,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$31,025	\$46,073	\$20,000	\$20,000	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$79	\$76	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$207	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$286	\$76	\$0	\$0	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$1,350	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$1,350	\$0	\$0	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$2,537)</b>	<b>\$25,791</b>	<b>\$641</b>	<b>\$641</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$590,357)</b>	<b>(\$654,230)</b>	<b>(\$1,416,513)</b>	<b>(\$1,416,513)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095301 TRAN OUT ROADS	(\$227,964)	(\$100,000)	(\$1,000,000)	(\$1,000,000)	
<b>OTHER FINANCING USES</b>	<b>(\$227,964)</b>	<b>(\$100,000)</b>	<b>(\$1,000,000)</b>	<b>(\$1,000,000)</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806206 TRANS IN WCL R & I	\$3,682,438	\$504,978	\$925,000	\$925,000	
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$500,000	\$500,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,682,438</b>	<b>\$504,978</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>	
<b>Change in Net Assets</b>	<b>\$2,864,116</b>	<b>(\$249,251)</b>	<b>(\$991,513)</b>	<b>(\$991,513)</b>	
Net Assets - Beginning Balance	\$15,188,256	\$18,052,372	\$17,803,120	\$17,803,120	
Net Assets - Ending Balance	\$18,052,372	\$17,803,120	\$16,811,607	\$16,811,607	

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$136,102	\$139,926	\$143,859	\$143,859	\$143,859
<b>RETIRE LONG TERM DEBT</b>	\$136,102	\$139,926	\$143,859	\$143,859	\$143,859
<b>Object: 0610 CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>					
061067 WCL PHASE II COVER	\$0	\$0	\$500,000	\$500,000	\$500,000
061073 WCL UNIT 4C EXPANSION	\$3,508,794	\$0	\$0	\$0	\$0
061078 WCL GAS COLLECTION SYS EXPAND	\$0	\$0	\$250,000	\$250,000	\$250,000
061108 ANDRSN SEPTAGE POND GATE/POWER	\$0	\$0	\$300,000	\$300,000	\$300,000
061110 WCL TRANSFER AREA IMPROVEMENT	\$0	\$0	\$250,000	\$250,000	\$250,000
061111 WCL ELECTRICAL SVS UPGRADES	\$0	\$0	\$150,000	\$150,000	\$150,000
061121 GAS MIGRATION MONITORING CNTRL	\$0	\$0	\$250,000	\$250,000	\$250,000
061122 BUCKEYE LANDFILL IMPROVEMENTS	\$0	\$0	\$250,000	\$250,000	\$250,000
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$3,508,794	\$0	\$1,950,000	\$1,950,000	\$1,950,000
<b>Object: 0650 CAP ASSETS-EQUIPMENT</b>					
065020 1 DATA BASE STATION	\$0	\$36,658	\$0	\$0	\$0
065313 2 PUMPS	\$0	\$0	\$100,000	\$100,000	\$100,000
065353 3 EVAPORATORS	\$0	\$120,957	\$0	\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	\$0	\$157,615	\$100,000	\$100,000	\$100,000
<b>Total Additional Appropriations:</b>	\$3,644,896	\$297,542	\$2,193,859	\$2,193,859	\$2,193,859
<b>Total Change in Net Assets:</b>	(\$780,780)	(\$546,794)	(\$3,185,372)	(\$3,185,372)	(\$3,185,372)

# 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 2018-19 Requested Budget includes revenues in the amount of \$1,075,000 and expenditures in the amount of \$2,500,000. This cost center has a budget deficit in the amount of \$1.4 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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$1,367,510	\$1,276,739	\$1,000,000	\$1,000,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,367,510</b>	<b>\$1,276,739</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,367,510</b>	<b>\$1,276,739</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Operating Expenses</b>				
<b>Category: 050 OTHER CHARGES</b>				
051000 AMORTIZATION	\$652,842	\$737,947	\$2,000,000	\$2,000,000
<b>OTHER CHARGES</b>	<b>\$652,842</b>	<b>\$737,947</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Total Operating Expenses:</b>	<b>\$652,842</b>	<b>\$737,947</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Operating Income (Loss)</b>	<b>\$714,667</b>	<b>\$538,792</b>	<b>(\$1,000,000)</b>	<b>(\$1,000,000)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$108,465	\$167,429	\$75,000	\$75,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$108,465</b>	<b>\$167,429</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$108,465</b>	<b>\$167,429</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$823,133</b>	<b>\$706,221</b>	<b>(\$925,000)</b>	<b>(\$925,000)</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$500,000)	(\$500,000)
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$500,000)</b>	<b>(\$500,000)</b>
<b>Change in Net Assets</b>	<b>\$823,133</b>	<b>\$706,221</b>	<b>(\$1,425,000)</b>	<b>(\$1,425,000)</b>
Net Assets - Beginning Balance	\$1,402,345	\$2,225,478	\$2,931,700	\$2,931,700
Net Assets - Ending Balance	\$2,225,478	\$2,931,700	\$1,506,700	\$1,506,700

**Fund Title:** 0209 - WCL CLOSE/POSTCLOSE MAINT  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$823,133	\$706,221	(\$1,425,000)	(\$1,425,000)

**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 2018-19 requested budget includes expenditures in the amount of \$577,540 and revenue in the amount of \$573,200. This cost center has a budget deficit of \$4,340 which is funded by fund balance.

**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	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$450,085	\$527,061	\$550,000	\$550,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$450,085	\$527,061	\$550,000	\$550,000
<b>Category: 600 CHARGES FOR SERVICES</b>				
692013 TRANSPTN FAREBOX BUS REVENUE	\$25,236	\$24,569	\$23,000	\$23,000
<b>CHARGES FOR SERVICES</b>	\$25,236	\$24,569	\$23,000	\$23,000
<b>Total Operating Revenues:</b>	\$475,321	\$551,631	\$573,000	\$573,000
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$4,301	\$19,490	\$15,000	\$15,000
<b>SERVICES AND SUPPLIES</b>	\$11,801	\$26,990	\$23,000	\$23,000
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,522	\$2,638	\$4,540	\$4,540
<b>OTHER CHARGES</b>	\$4,522	\$2,638	\$4,540	\$4,540
<b>Total Operating Expenses:</b>	\$16,323	\$29,628	\$27,540	\$27,540
<b>Operating Income (Loss)</b>	\$458,997	\$522,002	\$545,460	\$545,460
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$197,728)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	(\$197,728)	\$0	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>				
051385 CONTR TO RABA	(\$459,957)	(\$523,116)	(\$550,000)	(\$550,000)
<b>OTHER CHARGES</b>	(\$459,957)	(\$523,116)	(\$550,000)	(\$550,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$959	\$1,113	\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$959	\$1,113	\$200	\$200
<b>Total Non-Operating Revenues (Expenses):</b>	(\$656,726)	(\$522,002)	(\$549,800)	(\$549,800)
<b>Income Before Captial Contributions and Transfers:</b>	(\$197,728)	\$0	(\$4,340)	(\$4,340)

**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Change in Net Assets</b>	(\$197,728)	\$0	(\$4,340)	(\$4,340)
Net Assets - Beginning Balance	\$197,728	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	(\$4,340)	(\$4,340)

**Fund Title:** 0210 - SHASTA COUNTY TRANSIT FUND  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$197,728)	\$0	(\$4,340)	(\$4,340)

# PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

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## **PROGRAM DESCRIPTION**

The Department of Public Works is responsible for the administration of the budget units used to account for thirteen County Service Areas (CSAs). 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 thirteen active CSAs providing water, sewer, road improvements, park maintenance, and street lighting services to County residents. Eight 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, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,300 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), plus a third storm drain: Burney Meadows Street Storm Drain (Fund 301).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends an adjustment in the CSA #6 Jones Valley Water budget of \$5,000 in revenues for a data entry correction.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$8	\$22	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$8	\$22	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$8	\$22	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$4,871	\$4,884	\$4,863	\$4,863	\$4,863
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$3,500)	(\$4,800)	(\$6,500)	(\$6,500)	(\$6,500)
<b>OTHER FINANCING USES</b>	(\$3,500)	(\$4,800)	(\$6,500)	(\$6,500)	(\$6,500)
<b>Change in Net Assets</b>	\$1,371	\$84	(\$1,637)	(\$1,637)	(\$1,637)
Net Assets - Beginning Balance	\$439	\$1,811	\$1,896	\$1,896	\$1,896
Net Assets - Ending Balance	\$1,811	\$1,896	\$259	\$259	\$259



**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$1,371	\$84	(\$1,637)	(\$1,637)

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,367	\$1,918	\$200	\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,367	\$1,918	\$200	\$200	\$200
<b>Total Non-Operating Revenues (Expenses):</b>	\$1,367	\$1,918	\$200	\$200	\$200
<b>Income Before Capital Contributions and Transfers:</b>	\$1,367	\$1,918	\$200	\$200	\$200
<b>Category: 095 OTHER FINANCING USES</b>					
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$0	\$0	(\$150,000)	(\$150,000)	(\$150,000)
<b>OTHER FINANCING USES</b>	\$0	\$0	(\$150,000)	(\$150,000)	(\$150,000)
<b>Change in Net Assets</b>	\$1,367	\$1,918	(\$149,800)	(\$149,800)	(\$149,800)
Net Assets - Beginning Balance	\$169,597	\$170,964	\$172,882	\$172,882	\$172,882
Net Assets - Ending Balance	\$170,964	\$172,882	\$23,082	\$23,082	\$23,082

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$1,367	\$1,918	(\$149,800)	(\$149,800)

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$666	\$1,460	\$100	\$100
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$666	\$1,460	\$100	\$100
<b>Category:</b> 600	CHARGES FOR SERVICES				
693400	CAPITAL IMPROVEMENT FEES	\$129,199	\$0	\$0	\$0
	<b>CHARGES FOR SERVICES</b>	\$129,199	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$129,865	\$1,460	\$100	\$100	\$100
<b>Income Before Captial Contributions and Transfers:</b>	\$129,865	\$1,460	\$100	\$100	\$100
<b>Category:</b> 095	OTHER FINANCING USES				
096387	TRAN OUT CSA#17 CTWD SWR	\$0	\$0	(\$130,000)	(\$130,000)
	<b>OTHER FINANCING USES</b>	\$0	\$0	(\$130,000)	(\$130,000)
<b>Change in Net Assets</b>	\$129,865	\$1,460	(\$129,900)	(\$129,900)	
Net Assets - Beginning Balance	\$343	\$130,208	\$131,669	\$131,669	
Net Assets - Ending Balance	\$130,208	\$131,669	\$1,769	\$1,769	

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	\$129,865	\$1,460	(\$129,900)	(\$129,900)

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$11	\$24	\$10	\$10
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		\$11	\$24	\$10	\$10
<b>Category:</b> 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$2,320	\$2,354	\$2,000	\$2,000
<b>CHARGES FOR SERVICES</b>		\$2,320	\$2,354	\$2,000	\$2,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$2,332	\$2,379	\$2,010	\$2,010	\$2,010
<b>Income Before Captial Contributions and Transfers:</b>	\$2,332	\$2,379	\$2,010	\$2,010	\$2,010
<b>Category:</b> 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	(\$3,000)	\$0	(\$5,000)	(\$5,000)
<b>OTHER FINANCING USES</b>		(\$3,000)	\$0	(\$5,000)	(\$5,000)
<b>Change in Net Assets</b>	(\$667)	\$2,379	(\$2,990)	(\$2,990)	(\$2,990)
Net Assets - Beginning Balance		\$1,979	\$1,311	\$3,691	\$3,691
Net Assets - Ending Balance		\$1,311	\$3,691	\$701	\$701

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$667)	\$2,379	(\$2,990)	(\$2,990)

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$2,300	\$2,673	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	\$2,300	\$2,673	\$5,000	\$5,000
<b>Total Operating Expenses:</b>	\$2,300	\$2,673	\$5,000	\$5,000
<b>Operating Income (Loss)</b>	(\$2,300)	(\$2,673)	(\$5,000)	(\$5,000)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$24,639)	(\$23,974)	(\$24,000)	(\$24,000)
<b>OTHER CHARGES</b>	(\$24,639)	(\$23,974)	(\$24,000)	(\$24,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$892	\$1,246	\$800	\$800
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$892	\$1,246	\$800	\$800
<b>Category: 600 CHARGES FOR SERVICES</b>				
668230 S/A JONES VALLEY WTR 1997	\$27,627	\$27,796	\$26,678	\$26,678
668999 SPECIAL ASSESSMENT PRINCIPAL	\$14,000	\$14,000	\$15,000	\$15,000
<b>CHARGES FOR SERVICES</b>	\$41,627	\$41,796	\$41,678	\$41,678
<b>Total Non-Operating Revenues (Expenses):</b>	\$17,880	\$19,068	\$18,478	\$18,478
<b>Income Before Captial Contributions and Transfers:</b>	\$15,580	\$16,395	\$13,478	\$13,478
<b>Change in Net Assets</b>	\$15,580	\$16,395	\$13,478	\$13,478
Net Assets - Beginning Balance	\$101,319	\$102,900	\$119,295	\$119,295
Net Assets - Ending Balance	\$116,900	\$119,295	\$132,773	\$132,773



**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$14,000	\$14,000	\$15,000	\$15,000
<b>RETIRE LONG TERM DEBT</b>	\$14,000	\$14,000	\$15,000	\$15,000
<b>Total Additional Appropriations:</b>	\$14,000	\$14,000	\$15,000	\$15,000
<b>Total Change in Net Assets:</b>	\$1,580	\$2,395	(\$1,522)	(\$1,522)

**Fund Title:** 0353 - CSA#11 FRENCH GULCH WTR DS  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$53	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$60	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096395 TRANS OUT CSA #11 FRENCH GULCH	(\$16,746)	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>(\$16,746)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Net Assets</b>	<b>(\$16,632)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net Assets - Beginning Balance	\$16,632	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0

**Fund Title:** 0353 - CSA#11 FRENCH GULCH WTR DS  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$16,632)	\$0	\$0	\$0

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$4,929	\$2,999	\$2,524	\$2,524	\$2,524
<b>CHARGES FOR SERVICES</b>	\$4,929	\$2,999	\$2,524	\$2,524	\$2,524
<b>Total Operating Revenues:</b>	\$4,929	\$2,999	\$2,524	\$2,524	\$2,524
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$4,929	\$2,999	\$2,524	\$2,524	\$2,524
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
050321 INT L/T DT CURR INTEREST	(\$5,325)	(\$4,000)	(\$5,000)	(\$5,000)	(\$5,000)
<b>OTHER CHARGES</b>	(\$5,325)	(\$4,000)	(\$5,000)	(\$5,000)	(\$5,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$297	\$408	\$400	\$400	\$400
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$297	\$408	\$400	\$400	\$400
<b>Category: 600 CHARGES FOR SERVICES</b>					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$26,000	\$28,000	\$29,000	\$29,000	\$29,000
<b>CHARGES FOR SERVICES</b>	\$26,000	\$28,000	\$29,000	\$29,000	\$29,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$6	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$20,978	\$24,407	\$24,400	\$24,400	\$24,400
<b>Income Before Captial Contributions and Transfers:</b>	\$25,908	\$27,407	\$26,924	\$26,924	\$26,924
<b>Category: 095 OTHER FINANCING USES</b>					
096377 TRAN OUT CSA#6 JONES VLY WTR	\$0	\$0	(\$4,219)	(\$4,219)	(\$4,219)
<b>OTHER FINANCING USES</b>	\$0	\$0	(\$4,219)	(\$4,219)	(\$4,219)
<b>Change in Net Assets</b>	\$25,908	\$27,407	\$22,705	\$22,705	\$22,705

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$35,585	\$35,494	\$62,901	\$62,901
Net Assets - Ending Balance	\$61,494	\$62,901	\$85,606	\$85,606

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$26,000	\$28,000	\$59,000	\$59,000
<b>RETIRE LONG TERM DEBT</b>	\$26,000	\$28,000	\$59,000	\$59,000
<b>Total Additional Appropriations:</b>	\$26,000	\$28,000	\$59,000	\$59,000
<b>Total Change in Net Assets:</b>	(\$91)	(\$592)	(\$36,295)	(\$36,295)

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$311	\$436	\$250	\$250	\$250
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$311	\$436	\$250	\$250	\$250
<b>Total Non-Operating Revenues (Expenses):</b>	\$311	\$436	\$250	\$250	\$250
<b>Income Before Captial Contributions and Transfers:</b>	\$311	\$436	\$250	\$250	\$250
<b>Change in Net Assets</b>	\$311	\$436	\$250	\$250	\$250
Net Assets - Beginning Balance	\$18,607	\$18,919	\$19,355	\$19,355	\$19,355
Net Assets - Ending Balance	\$18,919	\$19,355	\$19,605	\$19,605	\$19,605

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$0	\$20,000	\$20,000	\$20,000
<b>RETIRE LONG TERM DEBT</b>	\$0	\$0	\$20,000	\$20,000	\$20,000
<b>Total Additional Appropriations:</b>	\$0	\$0	\$20,000	\$20,000	\$20,000
<b>Total Change in Net Assets:</b>	\$311	\$436	(\$19,750)	(\$19,750)	(\$19,750)



**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,024	\$1,308	\$1,000	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$43,538	\$56,281	\$60,000	\$60,000	\$60,000
<b>CHARGES FOR SERVICES</b>	<b>\$44,563</b>	<b>\$57,589</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$61,000</b>
<b>Total Operating Revenues:</b>	<b>\$44,563</b>	<b>\$57,589</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$61,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$196	\$245	\$250	\$250	\$250
033103 INSUR XP MISCELLANEOUS	\$194	\$166	\$125	\$125	\$125
033500 MAINTENANCE OF EQUIPMENT	\$1,592	\$2,304	\$2,000	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$1,000	\$1,000	\$1,000
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$618	\$395	\$1,000	\$1,000	\$1,000
034800 PROF & SPECIAL SERVICES	\$2,011	\$5,058	\$7,000	\$7,000	\$7,000
034826 PROF LAB SVS	\$2,772	\$3,138	\$4,000	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$19,803	\$30,275	\$30,000	\$30,000	\$30,000
034900 PUBLICATIONS & LEGAL NOTICES	\$112	\$951	\$200	\$200	\$200
035100 RENTS & LEASES OF EQUIPMENT	\$89	\$0	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$25	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$707	\$409	\$1,000	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$6,257	\$6,354	\$6,500	\$6,500	\$6,500
036100 UTILITIES	\$8,064	\$7,796	\$10,000	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$42,607</b>	<b>\$57,252</b>	<b>\$64,275</b>	<b>\$64,275</b>	<b>\$64,275</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,108	\$4,830	\$3,255	\$3,255	\$3,255
050800 TAXES & ASSESSMENTS	\$48	\$50	\$500	\$500	\$500
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199	\$41,199
051100 BAD DEBTS	\$0	\$7	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$45,357</b>	<b>\$46,088</b>	<b>\$44,954</b>	<b>\$44,954</b>	<b>\$44,954</b>
<b>Total Operating Expenses:</b>	<b>\$87,964</b>	<b>\$103,340</b>	<b>\$109,229</b>	<b>\$109,229</b>	<b>\$109,229</b>
<b>Operating Income (Loss)</b>	<b>(\$43,401)</b>	<b>(\$45,750)</b>	<b>(\$48,229)</b>	<b>(\$48,229)</b>	<b>(\$48,229)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$417)	\$0	\$0	\$0

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>	\$0	(\$417)		\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$65	\$58		\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$65	\$58		\$20	\$20
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$0	\$12		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$500	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$500	\$12		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$565	(\$346)		\$20	\$20
<b>Income Before Capital Contributions and Transfers:</b>	(\$42,836)	(\$46,097)		(\$48,209)	(\$48,209)
<b>Change in Net Assets</b>	(\$42,836)	(\$46,097)		(\$48,209)	(\$48,209)
Net Assets - Beginning Balance	\$756,579	\$713,743		\$667,646	\$667,646
Net Assets - Ending Balance	\$713,743	\$667,646		\$619,437	\$619,437

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$42,836)	(\$46,097)	(\$48,209)	(\$48,209)

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	(\$35)	\$0	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$39,807	\$37,221	\$60,000	\$60,000
<b>CHARGES FOR SERVICES</b>	<b>\$39,772</b>	<b>\$37,221</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Total Operating Revenues:</b>	<b>\$39,772</b>	<b>\$37,221</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
033103 INSUR XP MISCELLANEOUS	\$98	\$84	\$63	\$63
033500 MAINTENANCE OF EQUIPMENT	\$3,414	\$3,977	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$0	\$4,572	\$500	\$500
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200
034500 OFFICE EXPENSE	(\$697)	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$673	\$524	\$631	\$631
034800 PROF & SPECIAL SERVICES	\$5,509	\$8,232	\$1,000	\$1,000
034826 PROF LAB SVS	\$5,037	\$4,090	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$43,500	\$51,754	\$46,000	\$46,000
034900 PUBLICATIONS & LEGAL NOTICES	\$112	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$121	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$0	\$128	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,652	\$1,203	\$1,500	\$1,500
036100 UTILITIES	\$6,316	\$4,619	\$6,000	\$6,000
<b>SERVICES AND SUPPLIES</b>	<b>\$66,898</b>	<b>\$79,343</b>	<b>\$69,894</b>	<b>\$69,894</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,995	\$2,938	\$3,966	\$3,966
050900 DEPRECIATION EXPENSE	\$4,657	\$4,657	\$10,000	\$10,000
051100 BAD DEBTS	(\$0)	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$7,653</b>	<b>\$7,596</b>	<b>\$13,966</b>	<b>\$13,966</b>
<b>Total Operating Expenses:</b>	<b>\$74,551</b>	<b>\$86,940</b>	<b>\$83,860</b>	<b>\$83,860</b>
<b>Operating Income (Loss)</b>	<b>(\$34,779)</b>	<b>(\$49,718)</b>	<b>(\$23,860)</b>	<b>(\$23,860)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$231)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$231)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
420000 INTEREST	\$24	(\$1,107)		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$24	(\$1,107)		\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
560502 FED WATER SYSTEM IMPROVE GRANT	\$0	\$9,293		\$500,000	\$500,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$9,293		\$500,000	\$500,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$24	\$7,954		\$500,000	\$500,000
<b>Income Before Captial Contributions and Transfers:</b>	(\$34,754)	(\$41,764)		\$476,140	\$476,140
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$3,500	\$4,800		\$6,500	\$6,500
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$20,000		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$3,500	\$24,800		\$6,500	\$6,500
<b>Change in Net Assets</b>	(\$31,254)	(\$16,964)		\$482,640	\$482,640
Net Assets - Beginning Balance	\$35,469	\$4,214		(\$12,749)	(\$12,749)
Net Assets - Ending Balance	\$4,214	(\$12,749)		\$469,890	\$469,890

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Object:</b> 0610 CAP ASSETS-BLDG & IMPROVEMENTS				
061044 WATER SYSTEM UPGRADE	\$2,221	\$1,998	\$490,322	\$490,322
061119 SUGARLOAF2 WELL IMRVMNT	\$78,000	\$101,649	\$0	\$0
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	<b>\$80,221</b>	<b>\$103,647</b>	<b>\$490,322</b>	<b>\$490,322</b>
<b>Total Additional Appropriations:</b>	<b>\$80,221</b>	<b>\$103,647</b>	<b>\$490,322</b>	<b>\$490,322</b>
<b>Total Change in Net Assets:</b>	<b>(\$111,476)</b>	<b>(\$120,612)</b>	<b>(\$7,682)</b>	<b>(\$7,682)</b>

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$13,583	\$12,806	\$13,500	\$13,500	\$13,500
668194 S/A DEL WATER CURR	\$4,180	\$1,842	\$3,000	\$3,000	\$3,000
693020 WATER SERVICE COLLECTIONS	\$170,026	\$223,731	\$375,000	\$375,000	\$375,000
693900 CONNECTION FEES	\$3,255	\$210	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$191,045</b>	<b>\$238,591</b>	<b>\$391,500</b>	<b>\$391,500</b>	<b>\$391,500</b>
<b>Total Operating Revenues:</b>	<b>\$191,045</b>	<b>\$238,591</b>	<b>\$391,500</b>	<b>\$391,500</b>	<b>\$391,500</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$37	\$0	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,308	\$544	\$1,300	\$1,300	\$1,300
033103 INSUR XP MISCELLANEOUS	\$1,389	\$1,192	\$896	\$896	\$896
033500 MAINTENANCE OF EQUIPMENT	\$18,363	\$12,428	\$10,000	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$950	\$536	\$600	\$600	\$600
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,558	\$740	\$2,000	\$2,000	\$2,000
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$4,180	\$3,877	\$7,209	\$7,209	\$7,209
034800 PROF & SPECIAL SERVICES	\$32,221	\$107,354	\$125,000	\$125,000	\$125,000
034826 PROF LAB SVS	\$6,857	\$16,380	\$8,000	\$8,000	\$8,000
034829 PROF MAINTENANCE SVS	\$144,244	\$126,621	\$150,000	\$150,000	\$150,000
034900 PUBLICATIONS & LEGAL NOTICES	\$104	\$706	\$1,000	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$410	\$0	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$477	\$55	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$929	\$1,351	\$3,000	\$3,000	\$3,000
035900 TRANSPORTATION & TRAVEL	\$3,301	\$3,907	\$4,000	\$4,000	\$4,000
036100 UTILITIES	\$58,229	\$51,788	\$50,000	\$50,000	\$50,000
<b>SERVICES AND SUPPLIES</b>	<b>\$274,723</b>	<b>\$327,641</b>	<b>\$364,205</b>	<b>\$364,205</b>	<b>\$364,205</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,656	\$9,166	\$10,444	\$10,444	\$10,444
050800 TAXES & ASSESSMENTS	\$657	\$619	\$0	\$0	\$0
050900 DEPRECIATION EXPENSE	\$277,857	\$277,857	\$300,000	\$300,000	\$300,000
051100 BAD DEBTS	\$3	\$72	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$285,175</b>	<b>\$287,715</b>	<b>\$310,444</b>	<b>\$310,444</b>	<b>\$310,444</b>
<b>Total Operating Expenses:</b>	<b>\$559,899</b>	<b>\$615,357</b>	<b>\$674,649</b>	<b>\$674,649</b>	<b>\$674,649</b>
<b>Operating Income (Loss)</b>	<b>(\$368,853)</b>	<b>(\$376,765)</b>	<b>(\$283,149)</b>	<b>(\$283,149)</b>	<b>(\$283,149)</b>

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$20,000)	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$133)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$20,133)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$93	(\$756)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$93</b>	<b>(\$756)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
544000 STATE AID STORM DAMAGE	\$0	\$1,397	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$5,081	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$6,479</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$36	\$49	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$39</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$132</b>	<b>(\$14,361)</b>	<b>\$0</b>	<b>\$0</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$368,720)</b>	<b>(\$391,127)</b>	<b>(\$283,149)</b>	<b>(\$283,149)</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806350 TRAN IN CSA #6 JONES VALLEY	\$3,000	\$0	\$5,000	\$5,000
806357 TRAN IN CSA #6 JONES VALLEY DS	\$0	\$0	\$4,219	\$4,219
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$9,219</b>	<b>\$9,219</b>
<b>Change in Net Assets</b>	<b>(\$365,720)</b>	<b>(\$391,127)</b>	<b>(\$273,930)</b>	<b>(\$273,930)</b>
Net Assets - Beginning Balance	\$9,705,022	\$9,339,956	\$8,948,829	\$8,948,829
Net Assets - Ending Balance	\$9,339,301	\$8,948,829	\$8,674,899	\$8,674,899



**Fund Title:** 0377 - CSA #6 JONES VALLEY WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$365,720)	(\$391,127)	(\$273,930)	(\$273,930)

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668122 S/A SEWER ASMT CURR	\$496	\$381	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$28,127	\$32,242	\$31,000	\$31,000
693500 SEWER SERVICE CHARGES	\$123,561	\$124,475	\$123,000	\$123,000
693900 CONNECTION FEES	\$7,550	\$1,750	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$159,735</b>	<b>\$158,849</b>	<b>\$154,000</b>	<b>\$154,000</b>
<b>Total Operating Revenues:</b>	<b>\$159,735</b>	<b>\$158,849</b>	<b>\$154,000</b>	<b>\$154,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$2,750	\$2,876	\$3,000	\$3,000
032900 HOUSEHOLD EXPENSE	\$0	\$8	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$917	\$768	\$577	\$577
033500 MAINTENANCE OF EQUIPMENT	\$8,664	\$2,792	\$7,000	\$7,000
033592 CHGS IT MNT HARD/SOFTWARE	\$93	\$36	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$15,137	\$900	\$800	\$800
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$494	\$500	\$500
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$936	\$1,003	\$1,486	\$1,486
034800 PROF & SPECIAL SERVICES	\$12,808	\$5,030	\$20,000	\$20,000
034826 PROF LAB SVS	\$4,819	\$6,364	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$41,951	\$53,475	\$60,000	\$60,000
034832 PROF MONITORING SVS	\$101,992	\$105,075	\$115,000	\$115,000
034892 CHGS IT PROFESSIONAL SVS	\$1,008	\$1,413	\$1,158	\$1,158
035500 MINOR EQUIPMENT	\$1,727	\$1,827	\$3,000	\$3,000
035591 CHGS IT HARDWARE EQP	\$0	\$265	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,681	\$17,746	\$25,000	\$25,000
035900 TRANSPORTATION & TRAVEL	\$3,301	\$3,907	\$3,000	\$3,000
036100 UTILITIES	\$53,360	\$49,349	\$60,000	\$60,000
<b>SERVICES AND SUPPLIES</b>	<b>\$267,314</b>	<b>\$253,493</b>	<b>\$305,721</b>	<b>\$305,721</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,585	\$2,502	\$7,517	\$7,517
050900 DEPRECIATION EXPENSE	\$95,777	\$95,777	\$100,000	\$100,000
051100 BAD DEBTS	\$5	(\$6)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$104,368</b>	<b>\$98,273</b>	<b>\$107,517</b>	<b>\$107,517</b>
<b>Total Operating Expenses:</b>	<b>\$371,682</b>	<b>\$351,767</b>	<b>\$413,238</b>	<b>\$413,238</b>
<b>Operating Income (Loss)</b>	<b>(\$211,947)</b>	<b>(\$192,918)</b>	<b>(\$259,238)</b>	<b>(\$259,238)</b>

**Fund Title: 0378 - CSA #8 PALO CEDRO SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$226)	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$95)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$321)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 050 OTHER CHARGES</b>				
051600 FINES & FORFEITURES	\$0	\$0	(\$50,000)	(\$50,000)
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$1,879	\$1,461	\$1,000	\$1,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,879</b>	<b>\$1,461</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$138	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$2,030</b>	<b>\$1,140</b>	<b>(\$49,000)</b>	<b>(\$49,000)</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$209,917)</b>	<b>(\$191,778)</b>	<b>(\$308,238)</b>	<b>(\$308,238)</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806348 TRAN IN CSA #8 PALO CEDRO	\$0	\$0	\$150,000	\$150,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Change in Net Assets</b>	<b>(\$209,917)</b>	<b>(\$191,778)</b>	<b>(\$158,238)</b>	<b>(\$158,238)</b>
Net Assets - Beginning Balance	\$1,671,515	\$1,461,598	\$1,269,820	\$1,269,820
Net Assets - Ending Balance	\$1,461,598	\$1,269,820	\$1,111,582	\$1,111,582

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$209,917)	(\$191,778)	(\$158,238)	(\$158,238)

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$217	\$217	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$11,406	\$17,167	\$15,000	\$15,000	
693060 INSPECTION FEES	\$200	\$0	\$0	\$0	
693500 SEWER SERVICE CHARGES	\$25,198	\$23,661	\$29,000	\$29,000	
693900 CONNECTION FEES	\$140	\$210	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$37,162</b>	<b>\$41,256</b>	<b>\$44,000</b>	<b>\$44,000</b>	
<b>Total Operating Revenues:</b>	<b>\$37,162</b>	<b>\$41,256</b>	<b>\$44,000</b>	<b>\$44,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,494	\$1,581	\$1,500	\$1,500	
033500 MAINTENANCE OF EQUIPMENT	\$1,216	\$524	\$5,000	\$5,000	
033791 CHGS FAC MGMT MAINT STR	\$600	\$600	\$450	\$450	
034100 MEMBERSHIPS	\$324	\$345	\$350	\$350	
034591 CHGS OC POSTAGE SVS	\$346	\$282	\$407	\$407	
034826 PROF LAB SVS	\$1,060	\$1,052	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$10,023	\$11,378	\$11,000	\$11,000	
034832 PROF MONITORING SVS	\$14,011	\$22,482	\$15,000	\$15,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$132	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,199	\$7,220	\$7,000	\$7,000	
036100 UTILITIES	\$6,092	\$3,365	\$7,000	\$7,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$42,499</b>	<b>\$48,834</b>	<b>\$49,707</b>	<b>\$49,707</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,979	\$3,984	\$2,992	\$2,992	
050900 DEPRECIATION EXPENSE	\$4,495	\$4,495	\$4,495	\$4,495	
050901 DEPR XP WATER	\$2,575	\$2,575	\$2,575	\$2,575	
051100 BAD DEBTS	\$13	(\$1)	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$10,063</b>	<b>\$11,053</b>	<b>\$10,062</b>	<b>\$10,062</b>	
<b>Total Operating Expenses:</b>	<b>\$52,562</b>	<b>\$59,887</b>	<b>\$59,769</b>	<b>\$59,769</b>	
<b>Operating Income (Loss)</b>	<b>(\$15,400)</b>	<b>(\$18,630)</b>	<b>(\$15,769)</b>	<b>(\$15,769)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$4,699)	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>(\$4,699)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$52	\$21		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$52</b>	<b>\$21</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$221	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$221</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$4,424)</b>	<b>\$21</b>		<b>\$0</b>	<b>\$0</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$19,824)</b>	<b>(\$18,609)</b>		<b>(\$15,769)</b>	<b>(\$15,769)</b>
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$20,000		\$10,000	\$10,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$20,000</b>		<b>\$10,000</b>	<b>\$10,000</b>
<b>Change in Net Assets</b>	<b>(\$19,824)</b>	<b>\$1,390</b>		<b>(\$5,769)</b>	<b>(\$5,769)</b>
Net Assets - Beginning Balance	\$131,634	\$111,810		\$113,200	\$113,200
Net Assets - Ending Balance	\$111,810	\$113,200		\$107,431	\$107,431

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$19,824)	\$1,390	(\$7,436)	(\$7,436)

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$54,309	\$58,966	\$50,000	\$50,000	\$50,000
693060 INSPECTION FEES	\$150	\$450	\$0	\$0	\$0
693500 SEWER SERVICE CHARGES	\$697,411	\$791,030	\$770,000	\$770,000	\$770,000
<b>CHARGES FOR SERVICES</b>	<b>\$751,870</b>	<b>\$850,447</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>
<b>Total Operating Revenues:</b>	<b>\$751,870</b>	<b>\$850,447</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,746	\$0	\$2,000	\$2,000	\$2,000
032500 COMMUNICATIONS EXPENSE	\$2,591	\$2,516	\$3,000	\$3,000	\$3,000
032591 CHGS IT COMM	\$99	\$104	\$114	\$114	\$114
032900 HOUSEHOLD EXPENSE	\$3,337	\$2,554	\$5,000	\$5,000	\$5,000
032992 CHGS FAC MGMT HSHLD XP	\$284	\$863	\$1,000	\$1,000	\$1,000
033103 INSUR XP MISCELLANEOUS	\$2,960	\$2,352	\$1,765	\$1,765	\$1,765
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$33,331	\$35,377	\$35,377	\$35,377
033500 MAINTENANCE OF EQUIPMENT	\$69,812	\$80,444	\$100,000	\$100,000	\$100,000
033592 CHGS IT MNT HARD/SOFTWARE	\$186	\$73	\$74	\$74	\$74
033791 CHGS FAC MGMT MAINT STR	\$858	\$15,525	\$3,000	\$3,000	\$3,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,360	\$2,176	\$3,000	\$3,000	\$3,000
034100 MEMBERSHIPS	\$1,886	\$2,019	\$3,000	\$3,000	\$3,000
034500 OFFICE EXPENSE	\$741	\$868	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$6,086	\$6,253	\$9,199	\$9,199	\$9,199
034800 PROF & SPECIAL SERVICES	\$68,610	\$35,832	\$100,000	\$100,000	\$100,000
034826 PROF LAB SVS	\$28,490	\$26,914	\$40,000	\$40,000	\$40,000
034829 PROF MAINTENANCE SVS	\$324,935	\$343,584	\$377,000	\$377,000	\$377,000
034892 CHGS IT PROFESSIONAL SVS	\$3,722	\$3,444	\$3,894	\$3,894	\$3,894
034900 PUBLICATIONS & LEGAL NOTICES	\$132	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$231	\$696	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$2,254	\$377	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,338	\$6,351	\$10,000	\$10,000	\$10,000
036100 UTILITIES	\$75,033	\$70,275	\$80,000	\$80,000	\$80,000
<b>SERVICES AND SUPPLIES</b>	<b>\$602,700</b>	<b>\$636,559</b>	<b>\$779,923</b>	<b>\$779,923</b>	<b>\$779,923</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,193	\$17,382	\$17,935	\$17,935	\$17,935
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$240,599	\$240,599	\$240,599
051100 BAD DEBTS	\$62	\$149	\$1,500	\$1,500	\$1,500
<b>OTHER CHARGES</b>	<b>\$261,855</b>	<b>\$258,130</b>	<b>\$260,034</b>	<b>\$260,034</b>	<b>\$260,034</b>



**Fund Title: 0387 - CSA #17 COTTONWOOD SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Operating Expenses:</b>	\$864,556	\$894,689	\$1,039,957	\$1,039,957	
<b>Operating Income (Loss)</b>	(\$112,685)	(\$44,242)	(\$219,957)	(\$219,957)	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
050300 INTEREST ON LONG TERM DT	(\$13,420)	(\$12,518)	(\$250,000)	(\$250,000)	
<b>OTHER CHARGES</b>	(\$13,420)	(\$12,518)	(\$250,000)	(\$250,000)	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1,478	\$4,436	\$1,000	\$1,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,478	\$4,436	\$1,000	\$1,000	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$132	\$147	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$167	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$299	\$147	\$0	\$0	
<b>Total Non-Operating Revenues (Expenses):</b>	(\$11,641)	(\$7,934)	(\$249,000)	(\$249,000)	
<b>Income Before Captial Contributions and Transfers:</b>	(\$124,327)	(\$52,176)	(\$468,957)	(\$468,957)	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806349 TRAN IN CSA #17 CTWD CAP IMP	\$0	\$0	\$130,000	\$130,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$130,000	\$130,000	
<b>Change in Net Assets</b>	(\$124,327)	(\$52,176)	(\$338,957)	(\$338,957)	
Net Assets - Beginning Balance	\$2,574,169	\$2,547,886	\$2,495,709	\$2,495,709	
Net Assets - Ending Balance	\$2,449,842	\$2,495,709	\$2,156,752	\$2,156,752	

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$0	\$24,412	\$24,412	
<b>RETIRE LONG TERM DEBT</b>	\$0	\$0	\$24,412	\$24,412	
<b>Object: 0610 CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>					
061048 CSA#17 CTNWD SEWER UPGRADE	\$86,496	\$5,699	\$500,000	\$500,000	
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$86,496	\$5,699	\$500,000	\$500,000	
<b>Total Additional Appropriations:</b>	\$86,496	\$5,699	\$524,412	\$524,412	
<b>Total Change in Net Assets:</b>	(\$210,823)	(\$57,876)	(\$863,369)	(\$863,369)	

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,594	\$1,725	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$65,137	\$88,941	\$90,000	\$90,000	
693900 CONNECTION FEES	\$0	\$210	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$66,731</b>	<b>\$90,877</b>	<b>\$90,000</b>	<b>\$90,000</b>	
<b>Total Operating Revenues:</b>	<b>\$66,731</b>	<b>\$90,877</b>	<b>\$90,000</b>	<b>\$90,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$201	\$223	\$225	\$225	
033500 MAINTENANCE OF EQUIPMENT	\$12,967	\$13,691	\$7,000	\$7,000	
033791 CHGS FAC MGMT MAINT STR	\$3,547	\$5,768	\$4,500	\$4,500	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$176	\$680	\$0	\$0	
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$1,555	\$997	\$1,533	\$1,533	
034800 PROF & SPECIAL SERVICES	\$21,223	\$7,573	\$25,000	\$25,000	
034826 PROF LAB SVS	\$5,532	\$5,340	\$5,000	\$5,000	
034829 PROF MAINTENANCE SVS	\$61,777	\$72,422	\$61,000	\$61,000	
034893 CHGS AUD PROP TAX SVS	\$607	\$619	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$50	\$0	\$0	
035500 MINOR EQUIPMENT	\$500	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$320	\$306	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$0	\$3,479	\$0	\$0	
036100 UTILITIES	\$12,051	\$12,627	\$20,000	\$20,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$120,622</b>	<b>\$123,935</b>	<b>\$124,458</b>	<b>\$124,458</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$13,779	\$16,072	\$1,720	\$1,720	
050900 DEPRECIATION EXPENSE	\$56,161	\$56,161	\$100,000	\$100,000	
051100 BAD DEBTS	\$4	\$49	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$69,945</b>	<b>\$72,283</b>	<b>\$101,720</b>	<b>\$101,720</b>	
<b>Total Operating Expenses:</b>	<b>\$190,567</b>	<b>\$196,218</b>	<b>\$226,178</b>	<b>\$226,178</b>	
<b>Operating Income (Loss)</b>	<b>(\$123,835)</b>	<b>(\$105,340)</b>	<b>(\$136,178)</b>	<b>(\$136,178)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$221)	(\$133)	\$0	\$0	

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>	(\$221)	(\$133)	\$0	\$0	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$20,540	\$21,331	\$20,000	\$20,000	
101001 CURRENT UNITARY TAXES	\$1,301	\$1,492	\$1,000	\$1,000	
101011 CURR SEC TAX DEL ADV TEETER	\$321	\$337	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$229	\$298	\$200	\$200	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$23	\$30	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$1,043	\$1,031	\$1,000	\$1,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$8	\$46	\$0	\$0	
<b>TAXES</b>	<b>\$23,469</b>	<b>\$24,569</b>	<b>\$22,200</b>	<b>\$22,200</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$32	(\$8)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$32</b>	<b>(\$8)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$355	\$353	\$360	\$360	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$355</b>	<b>\$353</b>	<b>\$360</b>	<b>\$360</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$24	\$49	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,699	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$4,723</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$28,359</b>	<b>\$24,829</b>	<b>\$22,560</b>	<b>\$22,560</b>	
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$95,476)</b>	<b>(\$80,511)</b>	<b>(\$113,618)</b>	<b>(\$113,618)</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$15,000	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Change in Net Assets</b>	<b>(\$95,476)</b>	<b>(\$65,511)</b>	<b>(\$113,618)</b>	<b>(\$113,618)</b>	
Net Assets - Beginning Balance	\$1,908,577	\$1,813,100	\$1,747,589	\$1,747,589	
Net Assets - Ending Balance	\$1,813,100	\$1,747,589	\$1,633,971	\$1,633,971	

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$95,476)	(\$65,511)	(\$113,618)	(\$113,618)

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$1,806	\$1,522	\$1,000	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$90,795	\$86,237	\$85,000	\$85,000	\$85,000
693900 CONNECTION FEES	\$1,500	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$94,102</b>	<b>\$87,760</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797600 MISCELLANEOUS SALES	\$0	\$72	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$72</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues:</b>	<b>\$94,102</b>	<b>\$87,832</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$222	\$244	\$250	\$250	\$250
033103 INSUR XP MISCELLANEOUS	\$90	\$76	\$58	\$58	\$58
033500 MAINTENANCE OF EQUIPMENT	\$5,694	\$6,779	\$10,000	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$50,000	\$50,000	\$50,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$687	\$0	\$0	\$0
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$722	\$702	\$1,062	\$1,062	\$1,062
034800 PROF & SPECIAL SERVICES	\$4,323	\$8,236	\$10,000	\$10,000	\$10,000
034826 PROF LAB SVS	\$3,243	\$4,142	\$4,000	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$37,536	\$48,190	\$45,000	\$45,000	\$45,000
035500 MINOR EQUIPMENT	\$0	\$584	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,728	\$210	\$4,000	\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$0	\$2,787	\$0	\$0	\$0
036100 UTILITIES	\$11,810	\$11,461	\$12,000	\$12,000	\$12,000
<b>SERVICES AND SUPPLIES</b>	<b>\$66,533</b>	<b>\$84,260</b>	<b>\$136,570</b>	<b>\$136,570</b>	<b>\$136,570</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,074	\$5,222	\$3,139	\$3,139	\$3,139
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$45,000	\$45,000	\$45,000
051100 BAD DEBTS	(\$165)	\$178	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$47,965</b>	<b>\$48,456</b>	<b>\$48,139</b>	<b>\$48,139</b>	<b>\$48,139</b>
<b>Total Operating Expenses:</b>	<b>\$114,498</b>	<b>\$132,717</b>	<b>\$184,709</b>	<b>\$184,709</b>	<b>\$184,709</b>
<b>Operating Income (Loss)</b>	<b>(\$20,396)</b>	<b>(\$44,885)</b>	<b>(\$98,709)</b>	<b>(\$98,709)</b>	<b>(\$98,709)</b>
<b>Non-Operating Revenues (Expenses)</b>					

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$959	\$1,577	\$500	\$500	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$959</b>	<b>\$1,577</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$0	\$25	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>					
	\$959	\$1,602	\$500	\$500	
<b>Income Before Captial Contributions and Transfers:</b>					
	(\$19,436)	(\$43,282)	(\$98,209)	(\$98,209)	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806353 TRAN IN CSA #11 FRNCH GLCH DS	\$16,746	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$16,746</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Change in Net Assets</b>					
	(\$2,690)	(\$43,282)	(\$98,209)	(\$98,209)	
Net Assets - Beginning Balance	\$898,657	\$895,967	\$852,685	\$852,685	
Net Assets - Ending Balance	\$895,967	\$852,685	\$754,476	\$754,476	

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$2,690)	(\$43,282)	(\$98,209)	(\$98,209)



**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$516	\$950	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$51,517	\$50,903	\$67,000	\$67,000
<b>CHARGES FOR SERVICES</b>	<b>\$52,034</b>	<b>\$51,854</b>	<b>\$67,000</b>	<b>\$67,000</b>
<b>Total Operating Revenues:</b>	<b>\$52,034</b>	<b>\$51,854</b>	<b>\$67,000</b>	<b>\$67,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$307	\$347	\$400	\$400
033103 INSUR XP MISCELLANEOUS	\$20	\$16	\$13	\$13
033500 MAINTENANCE OF EQUIPMENT	\$1,337	\$2,573	\$3,000	\$3,000
034100 MEMBERSHIPS	\$161	\$155	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$399	\$478	\$546	\$546
034800 PROF & SPECIAL SERVICES	\$0	\$58	\$1,000	\$1,000
034802 PROF ADMIN SVS	\$1,750	\$6,036	\$5,000	\$5,000
034826 PROF LAB SVS	\$3,010	\$3,195	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$24,684	\$41,989	\$37,000	\$37,000
034893 CHGS AUD PROP TAX SVS	\$141	\$147	\$200	\$200
034900 PUBLICATIONS & LEGAL NOTICES	\$112	\$143	\$200	\$200
035500 MINOR EQUIPMENT	\$0	\$1,610	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$610	\$1,020	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$6,257	\$6,232	\$6,500	\$6,500
036100 UTILITIES	\$7,322	\$6,223	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$46,115</b>	<b>\$70,228</b>	<b>\$69,559</b>	<b>\$69,559</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,930	\$4,444	\$2,706	\$2,706
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$35,000	\$35,000
051100 BAD DEBTS	(\$2)	\$10	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$34,904</b>	<b>\$35,430</b>	<b>\$37,706</b>	<b>\$37,706</b>
<b>Total Operating Expenses:</b>	<b>\$81,019</b>	<b>\$105,658</b>	<b>\$107,265</b>	<b>\$107,265</b>
<b>Operating Income (Loss)</b>	<b>(\$28,985)</b>	<b>(\$53,804)</b>	<b>(\$40,265)</b>	<b>(\$40,265)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 100 TAXES</b>				
101000 CURRENT SECURED TAXES	\$4,911	\$5,138	\$4,800	\$4,800
101001 CURRENT UNITARY TAXES	\$220	\$262	\$200	\$200
101011 CURR SEC TAX DEL ADV TEETER	\$76	\$81	\$0	\$0

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101100 SUPPLEMENTAL TAXES CURRENT	\$54	\$71	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$5	\$7	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$249	\$248	\$250	\$250	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$2	\$11	\$0	\$0	
<b>TAXES</b>	<b>\$5,521</b>	<b>\$5,821</b>	<b>\$5,250</b>	<b>\$5,250</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$18)	\$27	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$18)</b>	<b>\$27</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$85	\$85	\$85	\$85	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$85</b>	<b>\$85</b>	<b>\$85</b>	<b>\$85</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$5,588</b>	<b>\$5,933</b>	<b>\$5,335</b>	<b>\$5,335</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$23,397)</b>	<b>(\$47,870)</b>	<b>(\$34,930)</b>	<b>(\$34,930)</b>	
<b>Change in Net Assets</b>	<b>(\$23,397)</b>	<b>(\$47,870)</b>	<b>(\$34,930)</b>	<b>(\$34,930)</b>	
Net Assets - Beginning Balance	\$1,317,936	\$1,294,539	\$1,246,669	\$1,246,669	
Net Assets - Ending Balance	\$1,294,539	\$1,246,669	\$1,211,739	\$1,211,739	

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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>	(\$23,397)	(\$47,870)	(\$34,930)	(\$34,930)

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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>					
668126 S/A CASTELLA WATER CURR NON-OP	\$7,317	\$7,272	\$7,157	\$7,157	\$7,157
<b>CHARGES FOR SERVICES</b>	\$7,317	\$7,272	\$7,157	\$7,157	\$7,157
<b>Total Operating Revenues:</b>	\$7,317	\$7,272	\$7,157	\$7,157	\$7,157
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$600	\$782	\$3,000	\$3,000	\$3,000
034807 PROF BANK SVS	\$241	\$261	\$300	\$300	\$300
<b>SERVICES AND SUPPLIES</b>	\$841	\$1,043	\$3,300	\$3,300	\$3,300
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$426	\$240	\$215	\$215	\$215
<b>OTHER CHARGES</b>	\$426	\$240	\$215	\$215	\$215
<b>Total Operating Expenses:</b>	\$1,267	\$1,283	\$3,515	\$3,515	\$3,515
<b>Operating Income (Loss)</b>	\$6,050	\$5,988	\$3,642	\$3,642	\$3,642
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
050321 INT L/T DT CURR INTEREST	(\$6,881)	(\$6,771)	(\$7,000)	(\$7,000)	(\$7,000)
<b>OTHER CHARGES</b>	(\$6,881)	(\$6,771)	(\$7,000)	(\$7,000)	(\$7,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$330	\$455	\$300	\$300	\$300
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$330	\$455	\$300	\$300	\$300
<b>Category: 600 CHARGES FOR SERVICES</b>					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,600	\$2,700	\$2,900	\$2,900	\$2,900
<b>CHARGES FOR SERVICES</b>	\$2,600	\$2,700	\$2,900	\$2,900	\$2,900
<b>Total Non-Operating Revenues (Expenses):</b>	(\$3,951)	(\$3,615)	(\$3,800)	(\$3,800)	(\$3,800)
<b>Income Before Captial Contributions and Transfers:</b>	\$2,099	\$2,373	(\$158)	(\$158)	(\$158)
<b>Change in Net Assets</b>	\$2,099	\$2,373	(\$158)	(\$158)	(\$158)

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$34,437	\$33,936		\$36,309	\$36,309
Net Assets - Ending Balance	\$36,536	\$36,309		\$36,151	\$36,151

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$2,600	\$2,700	\$2,900	\$2,900
<b>RETIRE LONG TERM DEBT</b>	\$2,600	\$2,700	\$2,900	\$2,900
<b>Total Additional Appropriations:</b>	\$2,600	\$2,700	\$2,900	\$2,900
<b>Total Change in Net Assets:</b>	(\$500)	(\$326)	(\$3,058)	(\$3,058)

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$0	\$2,089	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,285	\$1,785	\$7,000	\$7,000	\$7,000
<b>SERVICES AND SUPPLIES</b>	\$3,285	\$3,874	\$7,000	\$7,000	\$7,000
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,032	\$1,516	\$1,022	\$1,022	\$1,022
<b>OTHER CHARGES</b>	\$1,032	\$1,516	\$1,022	\$1,022	\$1,022
<b>Total Operating Expenses:</b>	\$4,317	\$5,391	\$8,022	\$8,022	\$8,022
<b>Operating Income (Loss)</b>	(\$4,317)	(\$5,391)	(\$8,022)	(\$8,022)	(\$8,022)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$445	\$683	\$400	\$400	\$400
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$445	\$683	\$400	\$400	\$400
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$11,416	\$4,010	\$4,184	\$4,184	\$4,184
668999 SPECIAL ASSESSMENT PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>CHARGES FOR SERVICES</b>	\$126,921	\$119,514	\$119,688	\$119,688	\$119,688
<b>Total Non-Operating Revenues (Expenses):</b>	\$127,366	\$120,198	\$120,088	\$120,088	\$120,088
<b>Income Before Captial Contributions and Transfers:</b>	\$123,048	\$114,806	\$112,066	\$112,066	\$112,066
<b>Change in Net Assets</b>	\$123,048	\$114,806	\$112,066	\$112,066	\$112,066
Net Assets - Beginning Balance	\$47,941	\$55,484	\$170,291	\$170,291	\$170,291
Net Assets - Ending Balance	\$170,989	\$170,291	\$282,357	\$282,357	\$282,357

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$115,504	\$115,504	\$115,504	\$115,504
<b>RETIRE LONG TERM DEBT</b>	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Additional Appropriations:</b>	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Change in Net Assets:</b>	\$7,543	(\$697)	(\$3,438)	(\$3,438)



**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$600	\$781	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$892	\$892	\$4,000	\$4,000	\$4,000
<b>SERVICES AND SUPPLIES</b>	\$1,492	\$1,673	\$5,000	\$5,000	\$5,000
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$544	\$469	\$207	\$207	\$207
<b>OTHER CHARGES</b>	\$544	\$469	\$207	\$207	\$207
<b>Total Operating Expenses:</b>	\$2,036	\$2,142	\$5,207	\$5,207	\$5,207
<b>Operating Income (Loss)</b>	(\$2,036)	(\$2,142)	(\$5,207)	(\$5,207)	(\$5,207)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$157	\$211	\$100	\$100	\$100
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$157	\$211	\$100	\$100	\$100
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,379	\$1,350	\$1,433	\$1,433	\$1,433
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>CHARGES FOR SERVICES</b>	\$15,107	\$15,078	\$15,160	\$15,160	\$15,160
<b>Total Non-Operating Revenues (Expenses):</b>	\$15,264	\$15,289	\$15,260	\$15,260	\$15,260
<b>Income Before Captial Contributions and Transfers:</b>	\$13,228	\$13,146	\$10,053	\$10,053	\$10,053
<b>Change in Net Assets</b>	\$13,228	\$13,146	\$10,053	\$10,053	\$10,053
Net Assets - Beginning Balance	\$1,393	\$895	\$14,041	\$14,041	\$14,041
Net Assets - Ending Balance	\$14,622	\$14,041	\$24,094	\$24,094	\$24,094

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2016-17 Actuals	2017-18 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2018-19 Recommended	2018-19 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	\$13,727	\$13,727	\$13,727	\$13,727
<b>RETIRE LONG TERM DEBT</b>	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Additional Appropriations:</b>	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Change in Net Assets:</b>	(\$498)	(\$580)	(\$3,674)	(\$3,674)

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# **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 thirteen County Service Areas (CSAs), four Street Lighting Districts, and eighty-one subsidiary Permanent Road Divisions. The broad range of services provided to County residents in these districts 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 89 Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

**COUNTY SERVICE AREAS**

CSA # 15- Street Lighting is a county-wide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with 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.

State Controller Schedules		County of Shasta						Schedule 12
County Budget Act		Special Districts and Other Agencies Summary - Non Enterprise						
January 2010 Edition, revision #1		Fiscal Year 2018-19						Actual <input checked="" type="checkbox"/>
		Total Financing Sources				Total Financing Uses		
District/Agency Name	Fund Balance Available June 30, 2018	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	\$ 8,799	\$ -	\$ 805	\$ 9,604	\$ 9,604	\$ -	9,604
302	Amber Ridge PRD	40,761	-	6,584	47,345	47,345	-	47,345
303	Marianas Way PRD	2,952	-	5,425	8,377	8,377	-	8,377
304	Coloma Drive PRD	(1,789)	-	4,198	2,409	2,409	-	2,409
306	River Hills Estates PRD	(535)	-	15,896	15,361	15,361	-	15,361
307	Craig Lane PRD	5,916	-	4,965	10,881	10,881	-	10,881
308	E Stillwater Way PRD	4,806	-	10,772	15,578	15,578	-	15,578
309	Fullerton Way PRD	3,112	-	2,994	6,106	6,106	-	6,106
311	Ski Way PRD	2,547	-	500	3,047	3,047	-	3,047
312	Mule Mtn Parkway PRD	5,962	-	500	6,462	6,462	-	6,462
313	Fore Way Lane PRD	289	-	1,188	1,477	1,477	-	1,477
314	Blackstone Estate PRD	1,412	-	2,351	3,763	3,763	-	3,763
315	Logan Road PRD	18,734	-	6,594	25,328	25,328	-	25,328
316	Valparaiso Way PRD	21,426	-	3,218	24,644	24,644	-	24,644
318	Lark Court PRD	13,464	-	1,807	15,271	15,271	-	15,271
319	Manor Crest PRD	22,820	-	4,822	27,642	27,642	-	27,642
320	Santa Barbara Estates PRD	9,907	-	4,060	13,967	13,967	-	13,967
321	Victoria Highlands Est PRD	5,636	-	3,034	8,670	8,670	-	8,670
322	Country Fields Estates PRD	255	-	5,232	5,487	5,487	-	5,487
324	China Gulch PRD	23,695	-	4,942	28,637	28,637	-	28,637
325	Manton Heights PRD	21,784	-	10,187	31,971	31,971	-	31,971
326	Manzanillo PRD	7,133	-	3,124	10,257	10,257	-	10,257
327	Laverne Lane PRD	10,589	-	26,603	37,192	37,192	-	37,192
328	Canto Del Lupine PRD	63,614	-	7,030	70,644	70,644	-	70,644
329	Crowley Creek Ranchettes PRD	27,874	-	2,685	30,559	30,559	-	30,559
330	Jordan Manor PRD	6,399	-	2,558	8,957	8,957	-	8,957
331	Ritts Mill Road PRD	135	-	4,460	4,595	4,595	-	4,595
333	Robledo Road PRD	20,574	-	10,167	30,741	30,741	-	30,741
334	Santa Barbara #2 PRD	7,476	-	4,416	11,892	11,892	-	11,892
335	No. Chapparral Drive PRD	38,339	-	13,646	51,985	51,985	-	51,985
337	Woggon Lane PRD	40,765	-	12,831	53,596	53,596	-	53,596
338	Aiden Park PRD	17,698	-	3,121	20,819	20,819	-	20,819
339	L & R Estates PRD	16,316	-	6,481	22,797	22,797	-	22,797
340	Squaw Carpet Fire Access PRD	4,401	-	654	5,055	5,055	-	5,055
341	Rolland Country Estates PRD	13,452	-	3,761	17,213	17,213	-	17,213
342	Shelly Lane PRD	22,184	-	8,245	30,429	30,429	-	30,429
343	Millville Way PRD	25,612	-	10,174	35,786	35,786	-	35,786
344	Diamond Ridge PRD	3,995	-	2,498	6,493	6,493	-	6,493
345	Mountain Gate Meadows PRD	39,046	-	3,552	42,598	42,598	-	42,598
351	Timber Ridge PRD	31,041	-	3,510	34,551	34,551	-	34,551
360	Equestrian Estates PRD	13,889	-	1,545	15,434	15,434	-	15,434
361	Tract 1323 PRD	4,845	-	771	5,616	5,616	-	5,616
364	Sonora Trail PRD	20,713	-	11,413	32,126	32,126	-	32,126

State Controller Schedules		County of Shasta						Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Non Enterprise							
January 2010 Edition, revision #1		Fiscal Year 2018-19						Actual <input checked="" type="checkbox"/>	
								Estimated <input type="checkbox"/>	
		Total Financing Sources			Total Financing Uses				
District/Agency Name		Fund Balance Available June 30, 2018	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	
366	Ponder Way PRD	1,052	-	429	1,481	1,481	-	1,481	
367	Shasta Meadows PRD	11,206	-	4,123	15,329	15,329	-	15,329	
368	Old Stagecoach PRD	14,712	-	3,436	18,148	18,148	-	18,148	
369	Intermountain Road PRD	7,372	-	16,315	23,687	23,687	-	23,687	
370	Alpine Way PRD	6,550	-	3,470	10,020	10,020	-	10,020	
372	Dusty Oaks PRD	(5,909)	-	12,628	6,719	6,719	-	6,719	
376	Buckshot Ln PRD	2,025	-	11	2,036	2,036	-	2,036	
380	Amesbury Village PRD	12,228	-	1,263	13,491	13,491	-	13,491	
381	Palo Cedro Oaks PRD	62,752	-	6,687	69,439	69,439	-	69,439	
382	Shasta Lake Ranchos PRD	(618)	-	23,943	23,325	23,325	-	23,325	
383	Holiday Acres PRD	(6,862)	-	17,677	10,815	10,815	-	10,815	
397	Los Palos Drive EFER PRD	12,443	-	1,900	14,343	14,343	-	14,343	
398	Foxwood Estates PRD	102,566	-	10,743	113,309	113,309	-	113,309	
399	Rocky Ledge Estates PRD	127,099	-	13,713	140,812	140,812	-	140,812	
600	Cottonwood Crk PRD	32,320	-	3,545	35,865	35,865	-	35,865	
602	Aegean Way PRD	15,816	-	2,054	17,870	17,870	-	17,870	
603	Village Green PRD	23,325	-	2,733	26,058	26,058	-	26,058	
604	Butterfield Lane PRD	18,159	-	2,581	20,740	20,740	-	20,740	
605	Honeybee Acres PRD	18,395	-	2,173	20,568	20,568	-	20,568	
606	Silver Saddle Est PRD	30,966	-	3,842	34,808	34,808	-	34,808	
607	Wisteria Estates PRD	87,675	-	10,059	97,734	97,734	-	97,734	
608	Santa Barbara 3_4 PRD	43,110	-	5,709	48,819	48,819	-	48,819	
609	Stillwater Ranch PRD	27,671	-	3,212	30,883	30,883	-	30,883	
610	Sterling Ranch PRD	28,636	-	3,533	32,169	32,169	-	32,169	
611	Mt Lassen Woods PRD	154,730	-	19,530	174,260	174,260	-	174,260	
612	Waterleaf Est PRD	27,568	-	5,017	32,585	32,585	-	32,585	
613	Jennifer Dr EFER PRD	11,833	-	1,750	13,583	13,583	-	13,583	
614	White Oak Manor PRD	24,937	-	3,437	28,374	28,374	-	28,374	
615	Terri Lee Terrace EFER PRD	6,868	-	1,201	8,069	8,069	-	8,069	
616	Westview Road EFER PRD	5,693	-	1,345	7,038	7,038	-	7,038	
617	Sleeping Bull Estates PRD	62,711	-	10,000	72,711	72,711	-	72,711	
618	Garth Dr EFER PRD	6,929	-	1,150	8,079	8,079	-	8,079	
619	Clover Road PRD	18,384	-	3,239	21,623	21,623	-	21,623	
620	Nunes Ranch PRD	24,831	-	5,381	30,212	30,212	-	30,212	
621	No 2 Squaw Carpet PRD	1,962	-	476	2,438	2,438	-	2,438	
622	No 2 Crowley Ranchettes PRD	2,475	-	566	3,041	3,041	-	3,041	
623	No 2 Los Palos EFER PRD	5,909	-	1,235	7,144	7,144	-	7,144	
624	Scenic Oak Court PRD	8,315	-	2,172	10,487	10,487	-	10,487	
626	Skylark Lane EFER PRD	9,538	-	3,659	13,197	13,197	-	13,197	
627	Lake Drive PRD	3,278	-	1,743	5,021	5,021	-	5,021	
631	Laurel Glen Estates PRD	19,336	-	6,648	25,984	25,984	-	25,984	
632	Irish Creek Road PRD	5,497	-	2,613	8,110	8,110	-	8,110	
633	Sol Semente EFER PRD	5,190	-	4,800	9,990	9,990	-	9,990	
634	Stillwater Ranches #2 PRD	14,003	-	13,638	27,641	27,641	-	27,641	
635	Tudor Oaks Acres PRD	4,573	-	4,040	8,613	8,613	-	8,613	
637	Beagle Street PRD	264	-	4,820	5,084	5,084	-	5,084	
638	Oak Tree Lane PRD	371	-	7,850	8,221	8,221	-	8,221	
<b>Total Permanent Road Divisions</b>		<b>\$ 1,745,927</b>	<b>\$ -</b>	<b>\$ 505,408</b>	<b>\$ 2,251,335</b>	<b>\$ 2,251,335</b>	<b>\$ -</b>	<b>\$ 2,251,335</b>	

District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2018	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

Other County Districts								
301 Burney Meadows Storm Drain	\$ 687	\$ -	\$ -	\$ 687	\$ 687	\$ -	\$ -	687
317 Lakehead Street Lighting	818	-	432	1,250	1,250	-	-	1,250
332 Rother Riverside Lighting	15,878	-	15,170	31,048	31,048	-	-	31,048
347 Sierra Vista Lighting	3,331	-	3,565	6,896	6,896	-	-	6,896
371 Shasta County Water Agency	129,900	-	192,355	322,255	322,255	-	-	322,255
373 Air Quality Management	275,708	-	1,869,608	2,145,316	2,145,316	-	-	2,145,316
385 Belmont Storm Drain	44,258	-	2,270	46,528	46,528	-	-	46,528
386 Street Lighting	101,670	-	115,673	217,343	217,343	-	-	217,343
391 Fire Protection	2,519,111	-	5,618,591	8,137,702	8,137,702	-	-	8,137,702
393 Burney Storm Drain	50,862	-	4,609	55,471	55,471	-	-	55,471
<b>Total Other County Districts</b>	<b>\$ 3,142,223</b>	<b>\$ -</b>	<b>\$ 7,822,273</b>	<b>\$ 10,964,496</b>	<b>\$ 10,964,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,964,496</b>

<b>OTHER AGENCIES</b>	<b>\$ 4,888,150</b>	<b>\$ -</b>	<b>\$ 8,327,681</b>	<b>\$ 13,215,831</b>	<b>\$ 13,215,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>13,215,831</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		SCH 15, COL 5	SCH 14, COL 6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8



District/Agency Name	Total Fund Balance June 30, 2018	Less: Obligated Fund Balances			Fund Balance Available June 30, 2017	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
<b>Permanent Road Divisions</b>						
300 Amber Lane PRD	\$ (2,721)	\$ -	\$ (11,520)	\$ -	\$ 8,799	
302 Amber Ridge PRD	\$ 3,363	\$ -	\$ (37,398)	\$ -	\$ 40,761	
303 Marianas Way PRD	\$ 2,721	\$ -	\$ (231)	\$ -	\$ 2,952	
304 Coloma Drive PRD	\$ 1,631	\$ -	\$ 3,420	\$ -	\$ (1,789)	
306 River Hills Estates PRD	\$ 8,268	\$ -	\$ 8,803	\$ -	\$ (535)	
307 Craig Lane PRD	\$ 2,374	\$ -	\$ (3,542)	\$ -	\$ 5,916	
308 E Stillwater Way PRD	\$ (16,603)	\$ -	\$ (21,409)	\$ -	\$ 4,806	
309 Fullerton Way PRD	\$ (5,459)	\$ -	\$ (8,571)	\$ -	\$ 3,112	
310 Deer Flat Road PRD	\$ -	\$ -	\$ -	\$ -	\$ -	
311 Ski Way PRD	\$ (20)	\$ -	\$ (2,567)	\$ -	\$ 2,547	
312 Mule Mtn Parkway PRD	\$ 84	\$ -	\$ (5,878)	\$ -	\$ 5,962	
313 Fore Way Lane PRD	\$ 422	\$ -	\$ 133	\$ -	\$ 289	
314 Blackstone Estate PRD	\$ (3,181)	\$ -	\$ (4,593)	\$ -	\$ 1,412	
315 Logan Road PRD	\$ 1,734	\$ -	\$ (17,000)	\$ -	\$ 18,734	
316 Valparaiso Way PRD	\$ 1,552	\$ -	\$ (19,874)	\$ -	\$ 21,426	
318 Lark Court PRD	\$ 731	\$ -	\$ (12,733)	\$ -	\$ 13,464	
319 Manor Crest PRD	\$ 2,321	\$ -	\$ (20,499)	\$ -	\$ 22,820	
320 Santa Barbara Estates PRD	\$ 264	\$ -	\$ (9,643)	\$ -	\$ 9,907	
321 Victoria Highlands Est PRD	\$ 1,359	\$ -	\$ (4,277)	\$ -	\$ 5,636	
322 Country Fields Estates PRD	\$ 1,545	\$ -	\$ 1,290	\$ -	\$ 255	
324 China Gulch PRD	\$ 2,641	\$ -	\$ (21,054)	\$ -	\$ 23,695	
325 Manton Heights PRD	\$ 2,231	\$ -	\$ (19,553)	\$ -	\$ 21,784	
326 Manzanillo PRD	\$ 1,547	\$ -	\$ (5,586)	\$ -	\$ 7,133	
327 Laverne Lane PRD	\$ (144,786)	\$ -	\$ (155,375)	\$ -	\$ 10,589	
328 Canto Del Lupine PRD	\$ 3,908	\$ -	\$ (59,706)	\$ -	\$ 63,614	
329 Crowley Creek Ranchettes PRD	\$ 3,208	\$ -	\$ (24,666)	\$ -	\$ 27,874	
330 Jordan Manor PRD	\$ 1,136	\$ -	\$ (5,263)	\$ -	\$ 6,399	
331 Ritts Mill Road PRD	\$ (13,030)	\$ -	\$ (13,165)	\$ -	\$ 135	
333 Robledo Road PRD	\$ 5,319	\$ -	\$ (15,255)	\$ -	\$ 20,574	
334 Santa Barbara #2 PRD	\$ (11,118)	\$ -	\$ (18,594)	\$ -	\$ 7,476	
335 No. Chapparal Drive PRD	\$ (86,373)	\$ -	\$ (124,712)	\$ -	\$ 38,339	
337 Woggon Lane PRD	\$ (82,062)	\$ -	\$ (122,827)	\$ -	\$ 40,765	
338 Aiden Park PRD	\$ (3,886)	\$ -	\$ (21,584)	\$ -	\$ 17,698	
339 L & R Estates PRd	\$ 2,591	\$ -	\$ (13,725)	\$ -	\$ 16,316	
340 Squaw Carpet Fire Access PRD	\$ 272	\$ -	\$ (4,129)	\$ -	\$ 4,401	
341 Rolland Country Estates PRD	\$ 258	\$ -	\$ (13,194)	\$ -	\$ 13,452	
342 Shelly Lane PRD	\$ 1,199	\$ -	\$ (20,985)	\$ -	\$ 22,184	
343 Millville Way PRD	\$ 7,564	\$ -	\$ (18,048)	\$ -	\$ 25,612	
344 Diamond Ridge PRD	\$ (4,361)	\$ -	\$ (8,356)	\$ -	\$ 3,995	
345 Mountain Gate Meadows PRD	\$ 1,660	\$ -	\$ (37,386)	\$ -	\$ 39,046	
351 Timber Ridge PRD	\$ 1,731	\$ -	\$ (29,310)	\$ -	\$ 31,041	
360 Equestrian Estates PRD	\$ 652	\$ -	\$ (13,237)	\$ -	\$ 13,889	
361 Tract 1323 PRD	\$ 524	\$ -	\$ (4,321)	\$ -	\$ 4,845	
364 Sonora Trail PRD	\$ 4,598	\$ -	\$ (16,115)	\$ -	\$ 20,713	
366 Ponder Way PRD	\$ 44	\$ -	\$ (1,008)	\$ -	\$ 1,052	
367 Shasta Meadows PRD	\$ 2,047	\$ -	\$ (9,159)	\$ -	\$ 11,206	
368 Old Stagecoach PRD	\$ 1,673	\$ -	\$ (13,039)	\$ -	\$ 14,712	
369 Intermountain Road PRD	\$ 12,085	\$ -	\$ 4,713	\$ -	\$ 7,372	

District/Agency Name	Total Fund Balance June 30, 2018	Less: Obligated Fund Balances			Fund Balance Available June 30, 2017	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
370 Alpine Way PRD	\$ 1,565	-	\$ (4,985)	-	6,550	
372 Dusty Oaks PRD	\$ 5,837	-	\$ 11,746	-	(5,909)	
376 Buckshot Ln PRD	\$ (128)	-	\$ (2,153)	-	2,025	
380 Amesbury Village PRD	\$ 544	-	\$ (11,684)	-	12,228	
381 Palo Cedro Oaks PRD	\$ 3,427	-	\$ (59,325)	-	62,752	
382 Shasta Lake Ranchos PRD	\$ 10,294	-	\$ 10,912	-	(618)	
383 Holiday Acres PRD	\$ 8,852	-	\$ 15,714	-	(6,862)	
397 Los Palos Drive EFER PRD	\$ 907	-	\$ (11,536)	-	12,443	
398 Foxwood Estates PRD	\$ 5,706	-	\$ (96,860)	-	102,566	
399 Rocky Ledge Estates PRD	\$ 7,258	-	\$ (119,841)	-	127,099	
600 Cottonwood Crk PRD	\$ 1,832	-	\$ (30,488)	-	32,320	
602 Aegean Way PRD	\$ 972	-	\$ (14,844)	-	15,816	
603 Village Green PRD	\$ 1,377	-	\$ (21,948)	-	23,325	
604 Butterfield Lane PRD	\$ 1,296	-	\$ (16,863)	-	18,159	
605 Honeybee Acres PRD	\$ 937	-	\$ (17,458)	-	18,395	
606 Silver Saddle Est PRD	\$ 1,832	-	\$ (29,134)	-	30,966	
607 Wisteria Estates PRD	\$ 5,298	-	\$ (82,377)	-	87,675	
608 Santa Barbara 3_4 PRD	\$ 2,718	-	\$ (40,392)	-	43,110	
609 Stillwater Ranch PRD	\$ 1,654	-	\$ (26,017)	-	27,671	
610 Sterling Ranch PRD	\$ 1,728	-	\$ (26,908)	-	28,636	
611 Mt Lassen Woods PRD	\$ 10,408	-	\$ (144,322)	-	154,730	
612 Waterleaf Est PRD	\$ 2,159	-	\$ (25,409)	-	27,568	
613 Jennifer Dr EFER PRD	\$ 721	-	\$ (11,112)	-	11,833	
614 White Oak Manor PRD	\$ 1,628	-	\$ (23,309)	-	24,937	
615 Terri Lee Terrace EFER PRD	\$ 593	-	\$ (6,275)	-	6,868	
616 Westview Road EFER PRD	\$ 6,136	-	\$ 443	-	5,693	
617 Sleeping Bull Estates PRD	\$ (568)	-	\$ (63,279)	-	62,711	
618 Garth Dr EFER PRD	\$ 482	-	\$ (6,447)	-	6,929	
619 Clover Road PRD	\$ 1,557	-	\$ (16,827)	-	18,384	
620 Nunes Ranch PRD	\$ 2,820	-	\$ (22,011)	-	24,831	
621 No 2 Squaw Carpet PRD	\$ 268	-	\$ (1,694)	-	1,962	
622 No 2 Crowley Ranchettes PRD	\$ 341	-	\$ (2,134)	-	2,475	
623 No 2 Los Palos EFER PRD	\$ 637	-	\$ (5,272)	-	5,909	
624 Scenic Oak Court PRD	\$ 1,044	-	\$ (7,271)	-	8,315	
626 Skylark Lane EFER PRD	\$ 2,155	-	\$ (7,383)	-	9,538	
627 Lake Drive PRD	\$ 848	-	\$ (2,430)	-	3,278	
631 Laurel Glen Estates PRD	\$ 3,989	-	\$ (15,347)	-	19,336	
632 Irish Creek Road PRD	\$ 1,729	-	\$ (3,768)	-	5,497	
633 Sol Semente EFER PRD	\$ 2,113	-	\$ (3,077)	-	5,190	
634 Stillwater Ranches #2 PRD	\$ 6,899	-	\$ (7,104)	-	14,003	
635 Tudor Oaks Acres PRD	\$ 2,096	-	\$ (2,477)	-	4,573	
637 Beagle Street PRD	\$ -	-	\$ (264)	-	264	
638 Oak Tree Lane PRD	\$ -	-	\$ (371)	-	371	
<b>Total Permanent Road Divisions</b>	<b>\$ (176,382)</b>	<b>\$ -</b>	<b>\$ (1,922,309)</b>	<b>\$ -</b>	<b>\$ 1,745,927</b>	

District/Agency Name	Total Fund Balance June 30, 2018	Less: Obligated Fund Balances			Fund Balance Available June 30, 2017	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6

<b>Other County Districts</b>						
301	Burney Meadows Storm Drain	\$ 37	\$ -	\$ (650)	\$ -	\$ 687
317	Lakehead Street Lighting	\$ 199	\$ -	\$ (619)	\$ -	\$ 818
332	Rother Riverside Lighting	\$ 248,762	\$ -	\$ 232,884	\$ -	\$ 15,878
347	Sierra Vista Lighting	\$ 63,431	\$ -	\$ 60,100	\$ -	\$ 3,331
371	Shasta County Water Agency	\$ (86,600)	\$ -	\$ (216,500)	\$ -	\$ 129,900
373	Air Quality Management	\$ 1,171,856	\$ -	\$ 896,148	\$ -	\$ 275,708
385	Belmont Storm Drain	\$ 110	\$ -	\$ (44,148)	\$ -	\$ 44,258
386	Street Lighting	\$ 539,673	\$ -	\$ 438,003	\$ -	\$ 101,670
391	Fire Protection	\$ 1,357,738	\$ -	\$ (1,161,373)	\$ -	\$ 2,519,111
393	Burney Storm Drain	\$ 38,641	\$ -	\$ (12,221)	\$ -	\$ 50,862
<b>Total Other County Districts</b>		<b>\$ 3,333,847</b>	<b>\$ -</b>	<b>\$ 191,624</b>	<b>\$ -</b>	<b>\$ 3,142,223</b>
<b>OTHER AGENCIES</b>		<b>\$ 3,157,465</b>	<b>\$ -</b>	<b>\$ (1,730,685)</b>	<b>\$ -</b>	<b>\$ 4,888,150</b>

Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			SCH 14, COL 2	SCH 14, COL 2	
Totals Transferred To					SCH 1, COL 2 SCH 12, COL 2

District/Agency Name	Obligated Fund Balances June 30, 2018	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		
Fund	1	2	3	4	5	6	7

Permanent Road Divisions							
300	Amber Lane PRD	\$	(11,520)	\$	-	\$	(11,520)
302	Amber Ridge PRD	\$	(37,398)		-	\$	(37,398)
303	Marianas Way PRD	\$	(231)		-	\$	(231)
304	Coloma Drive PRD	\$	3,420		-	\$	3,420
306	River Hills Estates PRD	\$	8,803		-	\$	8,803
307	Craig Lane PRD	\$	(3,542)		-	\$	(3,542)
308	E Stillwater Way PRD	\$	(21,409)		-	\$	(21,409)
309	Fullerton Way PRD	\$	(8,571)		-	\$	(8,571)
310	Deer Flat Road PRD	\$	-		-	\$	-
311	Ski Way PRD	\$	(2,567)		-	\$	(2,567)
312	Mule Mtn Parkway PRD	\$	(5,878)		-	\$	(5,878)
313	Fore Way Lane PRD	\$	133		-	\$	133
314	Blackstone Estate PRD	\$	(4,593)		-	\$	(4,593)
315	Logan Road PRD	\$	(17,000)		-	\$	(17,000)
316	Valparaiso Way PRD	\$	(19,874)		-	\$	(19,874)
318	Lark Court PRD	\$	(12,733)		-	\$	(12,733)
319	Manor Crest PRD	\$	(20,499)		-	\$	(20,499)
320	Santa Barbara Estates PRD	\$	(9,643)		-	\$	(9,643)
321	Victoria Highlands Est PRD	\$	(4,277)		-	\$	(4,277)
322	Country Fields Estates PRD	\$	1,290		-	\$	1,290
324	China Gulch PRD	\$	(21,054)		-	\$	(21,054)
325	Manton Heights PRD	\$	(19,553)		-	\$	(19,553)
326	Manzanillo PRD	\$	(5,586)		-	\$	(5,586)
327	Laverne Lane PRD	\$	(155,375)		-	\$	(155,375)
328	Canto Del Lupine PRD	\$	(59,706)		-	\$	(59,706)
329	Crowley Creek Ranchettes PRD	\$	(24,666)		-	\$	(24,666)
330	Jordan Manor PRD	\$	(5,263)		-	\$	(5,263)
331	Ritts Mill Road PRD	\$	(13,165)		-	\$	(13,165)
333	Robledo Road PRD	\$	(15,255)		-	\$	(15,255)
334	Santa Barbara #2 PRD	\$	(18,594)		-	\$	(18,594)
335	No. Chapparal Drive PRD	\$	(124,712)		-	\$	(124,712)
337	Woggon Lane PRD	\$	(122,827)		-	\$	(122,827)
338	Aiden Park PRD	\$	(21,584)		-	\$	(21,584)
339	L & R Estates PRd	\$	(13,725)		-	\$	(13,725)
340	Squaw Carpet Fire Access PRD	\$	(4,129)		-	\$	(4,129)
341	Rolland Country Estates PRD	\$	(13,194)		-	\$	(13,194)
342	Shelly Lane PRD	\$	(20,985)		-	\$	(20,985)
343	Millville Way PRD	\$	(18,048)		-	\$	(18,048)
344	Diamond Ridge PRD	\$	(8,356)		-	\$	(8,356)
345	Mountain Gate Meadows PRD	\$	(37,386)		-	\$	(37,386)
351	Timber Ridge PRD	\$	(29,310)		-	\$	(29,310)
360	Equestrian Estates PRD	\$	(13,237)		-	\$	(13,237)
361	Tract 1323 PRD	\$	(4,321)		-	\$	(4,321)

**County of Shasta**  
**Special Districts and Other Agencies - Non Enterprise**  
**Obligated Fund Balances**  
**Fiscal Year 2018-19**

Fund	District/Agency Name	Obligated Fund Balances June 30, 2018	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
364	Sonora Trail PRD	\$ (16,115)	-	-	-	-	\$ (16,115)
366	Ponder Way PRD	\$ (1,008)	-	-	-	-	\$ (1,008)
367	Shasta Meadows PRD	\$ (9,159)	-	-	-	-	\$ (9,159)
368	Old Stagecoach PRD	\$ (13,039)	-	-	-	-	\$ (13,039)
369	Intermountain Road PRD	\$ 4,713	-	-	-	-	\$ 4,713
370	Alpine Way PRD	\$ (4,985)	-	-	-	-	\$ (4,985)
372	Dusty Oaks PRD	\$ 11,746	-	-	-	-	\$ 11,746
376	Buckshot Ln PRD	\$ (2,153)	-	-	-	-	\$ (2,153)
380	Amesbury Village PRD	\$ (11,684)	-	-	-	-	\$ (11,684)
381	Palo Cedro Oaks PRD	\$ (59,325)	-	-	-	-	\$ (59,325)
382	Shasta Lake Ranchos PRD	\$ 10,912	-	-	-	-	\$ 10,912
383	Holiday Acres PRD	\$ 15,714	-	-	-	-	\$ 15,714
397	Los Palos Drive EFER PRD	\$ (11,536)	-	-	-	-	\$ (11,536)
398	Foxwood Estates PRD	\$ (96,860)	-	-	-	-	\$ (96,860)
399	Rocky Ledge Estates PRD	\$ (119,841)	-	-	-	-	\$ (119,841)
600	Cottonwood Crk PRD	\$ (30,488)	-	-	-	-	\$ (30,488)
602	Aegean Way PRD	\$ (14,844)	-	-	-	-	\$ (14,844)
603	Village Green PRD	\$ (21,948)	-	-	-	-	\$ (21,948)
604	Butterfield Lane PRD	\$ (16,863)	-	-	-	-	\$ (16,863)
605	Honeybee Acres PRD	\$ (17,458)	-	-	-	-	\$ (17,458)
606	Silver Saddle Est PRD	\$ (29,134)	-	-	-	-	\$ (29,134)
607	Wisteria Estates PRD	\$ (82,377)	-	-	-	-	\$ (82,377)
608	Santa Barbara 3_4 PRD	\$ (40,392)	-	-	-	-	\$ (40,392)
609	Stillwater Ranch PRD	\$ (26,017)	-	-	-	-	\$ (26,017)
610	Sterling Ranch PRD	\$ (26,908)	-	-	-	-	\$ (26,908)
611	Mt Lassen Woods PRD	\$ (144,322)	-	-	-	-	\$ (144,322)
612	Waterleaf Est PRD	\$ (25,409)	-	-	-	-	\$ (25,409)
613	Jennifer Dr EFER PRD	\$ (11,112)	-	-	-	-	\$ (11,112)
614	White Oak Manor PRD	\$ (23,309)	-	-	-	-	\$ (23,309)
615	Terri Lee Terrace EFER PRD	\$ (6,275)	-	-	-	-	\$ (6,275)
616	Westview Road EFER PRD	\$ 443	-	-	-	-	\$ 443
617	Sleeping Bull Estates PRD	\$ (63,279)	-	-	-	-	\$ (63,279)
618	Garth Dr EFER PRD	\$ (6,447)	-	-	-	-	\$ (6,447)
619	Clover Road PRD	\$ (16,827)	-	-	-	-	\$ (16,827)
620	Nunes Ranch PRD	\$ (22,011)	-	-	-	-	\$ (22,011)
621	No 2 Squaw Carpet PRD	\$ (1,694)	-	-	-	-	\$ (1,694)
622	No 2 Crowley Ranchettes PRD	\$ (2,134)	-	-	-	-	\$ (2,134)
623	No 2 Los Palos EFER PRD	\$ (5,272)	-	-	-	-	\$ (5,272)
624	Scenic Oak Court PRD	\$ (7,271)	-	-	-	-	\$ (7,271)
626	Skylark Lane EFER PRD	\$ (7,383)	-	-	-	-	\$ (7,383)
627	Lake Drive PRD	\$ (2,430)	-	-	-	-	\$ (2,430)
631	Laurel Glen Estates PRD	\$ (15,347)	-	-	-	-	\$ (15,347)
632	Irish Creek Road PRD	\$ (3,768)	-	-	-	-	\$ (3,768)
633	Sol Semente EFER PRD	\$ (3,077)	-	-	-	-	\$ (3,077)
634	Stillwater Ranches #2 PRD	\$ (7,104)	-	-	-	-	\$ (7,104)

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 2018-19**

Schedule 14  
 Actual   
 Estimated

District/Agency Name	Obligated Fund Balances June 30, 2018	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		
Fund	1	2	3	4	5	6	7
635 Tudor Oaks Acres PRD	\$ (2,477)		-		-	\$ (2,477)	
637 Beagle Street PRD	\$ (264)		-		-	\$ (264)	
638 Oak Tree Lane PRD	\$ (371)		-		-	\$ (371)	
<b>Total Permanent Road Divisions</b>	<b>\$ (1,922,309)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,922,309)</b>	

<b>Other County Districts</b>							
301 Burney Meadows Storm Drain	\$ (650)		-		-	\$ (650)	
317 Lakehead Street Lighting	\$ (619)		-		-	\$ (619)	
332 Rother Riverside Lighting	\$ 232,884		-		-	\$ 232,884	
347 Sierra Vista Lighting	\$ 60,100		-		-	\$ 60,100	
371 Shasta County Water Agency	\$ (216,500)		-		-	\$ (216,500)	
373 Air Quality Management	\$ 896,148		-		-	\$ 896,148	
385 Belmont Storm Drain	\$ (44,148)		-		-	\$ (44,148)	
386 Street Lighting	\$ 438,003		-		-	\$ 438,003	
391 Fire Protection	\$ (1,161,373)		-		-	\$ (1,161,373)	
393 Burney Storm Drain	\$ (12,221)		-		-	\$ (12,221)	
<b>Total Other County Districts</b>	<b>\$ 191,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,624</b>	

**TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES**      **\$ (1,730,685)**      **\$ -**      **\$ -**      **\$ -**      **\$ -**      **\$ (1,730,685)**

Arithmetic Results							COL 2 - 4 + 6
Total Transferred From							
Total Transferred To	SCH 13, COL'S 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	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$85	\$112	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$85</b>	<b>\$112</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,512	\$2,512	\$800	\$800	
<b>CHARGES FOR SERVICES</b>	<b>\$2,512</b>	<b>\$2,512</b>	<b>\$800</b>	<b>\$800</b>	
<b>Total Revenues:</b>	<b>\$2,598</b>	<b>\$2,624</b>	<b>\$805</b>	<b>\$805</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$53	\$58	\$9,000	\$9,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$182</b>	<b>\$185</b>	<b>\$9,479</b>	<b>\$9,479</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$111	\$107	\$125	\$125	
<b>OTHER CHARGES</b>	<b>\$111</b>	<b>\$107</b>	<b>\$125</b>	<b>\$125</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$293</b>	<b>\$292</b>	<b>\$9,604</b>	<b>\$9,604</b>	
<b>Net Cost:</b>	<b>(\$2,304)</b>	<b>(\$2,331)</b>	<b>\$8,799</b>	<b>\$8,799</b>	

**Fund: 0301 - BURNEY MEADOWS STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$5	\$7	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$5</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$5</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034829 PROF MAINTENANCE SVS	\$0	\$0	\$645	\$645	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$645</b>	<b>\$645</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18	\$50	\$42	\$42	
<b>OTHER CHARGES</b>	<b>\$18</b>	<b>\$50</b>	<b>\$42</b>	<b>\$42</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$18</b>	<b>\$50</b>	<b>\$687</b>	<b>\$687</b>	
<b>Net Cost:</b>	<b>\$12</b>	<b>\$42</b>	<b>\$687</b>	<b>\$687</b>	



**Fund: 0302 - AMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$290	\$477	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$290	\$477	\$50	\$50	
<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>	\$6,843	\$7,030	\$6,584	\$6,584	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$217	\$200	\$211	\$211	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$46,614	\$46,614	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$317	\$300	\$47,275	\$47,275	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$291)	\$113	\$70	\$70	
<b>OTHER CHARGES</b>	(\$291)	\$113	\$70	\$70	
<b>Total Expenditures/Appropriations:</b>	\$26	\$413	\$47,345	\$47,345	
<b>Net Cost:</b>	(\$6,816)	(\$6,616)	\$40,761	\$40,761	

**Fund: 0303 - MARIANAS WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$190	\$288	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$190	\$288	\$20	\$20	
<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>	\$5,603	\$5,702	\$5,425	\$5,425	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$232	\$214	\$226	\$226	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$25,339	\$7,606	\$7,606	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$389	\$25,875	\$8,282	\$8,282	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$341)	\$89	\$95	\$95	
<b>OTHER CHARGES</b>	(\$341)	\$89	\$95	\$95	
<b>Total Expenditures/Appropriations:</b>	\$48	\$25,964	\$8,377	\$8,377	
<b>Net Cost:</b>	(\$5,555)	\$20,262	\$2,952	\$2,952	

**Fund: 0304 - COLOMA DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$39	\$79	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$39</b>	<b>\$79</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,199	\$4,199	\$4,198	\$4,198	
<b>CHARGES FOR SERVICES</b>	<b>\$4,199</b>	<b>\$4,199</b>	<b>\$4,198</b>	<b>\$4,198</b>	
<b>Total Revenues:</b>	<b>\$4,238</b>	<b>\$4,278</b>	<b>\$4,198</b>	<b>\$4,198</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$155	\$143	\$151	\$151	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,119	\$7,541	\$1,937	\$1,937	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,375</b>	<b>\$7,785</b>	<b>\$2,538</b>	<b>\$2,538</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$112	\$119	(\$129)	(\$129)	
<b>OTHER CHARGES</b>	<b>\$112</b>	<b>\$119</b>	<b>(\$129)</b>	<b>(\$129)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,487</b>	<b>\$7,904</b>	<b>\$2,409</b>	<b>\$2,409</b>	
<b>Net Cost:</b>	<b>(\$2,751)</b>	<b>\$3,625</b>	<b>(\$1,789)</b>	<b>(\$1,789)</b>	

**Fund: 0306 - RIVER HILLS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$779	\$1,044	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$779</b>	<b>\$1,044</b>	<b>\$20</b>	<b>\$20</b>	
<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>	<b>\$15,990</b>	<b>\$15,990</b>	<b>\$15,876</b>	<b>\$15,876</b>	
<b>Total Revenues:</b>	<b>\$16,770</b>	<b>\$17,034</b>	<b>\$15,896</b>	<b>\$15,896</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$248	\$228	\$241	\$241	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$161	\$109,826	\$14,538	\$14,538	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$509</b>	<b>\$110,376</b>	<b>\$15,229</b>	<b>\$15,229</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41	\$99	\$132	\$132	
<b>OTHER CHARGES</b>	<b>\$41</b>	<b>\$99</b>	<b>\$132</b>	<b>\$132</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$550</b>	<b>\$110,475</b>	<b>\$15,361</b>	<b>\$15,361</b>	
<b>Net Cost:</b>	<b>(\$16,219)</b>	<b>\$93,440</b>	<b>(\$535)</b>	<b>(\$535)</b>	

**Fund: 0307 - CRAIG LAND PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$235	\$344	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$235</b>	<b>\$344</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$4,970</b>	<b>\$4,970</b>	<b>\$4,960</b>	<b>\$4,960</b>	
<b>Total Revenues:</b>	<b>\$5,206</b>	<b>\$5,315</b>	<b>\$4,965</b>	<b>\$4,965</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$70	\$75	\$75	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$201	\$27,753	\$10,238	\$10,238	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$377</b>	<b>\$28,145</b>	<b>\$10,763</b>	<b>\$10,763</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$84	\$97	\$118	\$118	
<b>OTHER CHARGES</b>	<b>\$84</b>	<b>\$97</b>	<b>\$118</b>	<b>\$118</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$461</b>	<b>\$28,242</b>	<b>\$10,881</b>	<b>\$10,881</b>	
<b>Net Cost:</b>	<b>(\$4,744)</b>	<b>\$22,927</b>	<b>\$5,916</b>	<b>\$5,916</b>	

**Fund: 0308 - E STILLWATER WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$58	\$68	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$58</b>	<b>\$68</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,839	\$10,839	\$10,772	\$10,772	
<b>CHARGES FOR SERVICES</b>	<b>\$10,839</b>	<b>\$10,839</b>	<b>\$10,772</b>	<b>\$10,772</b>	
<b>Total Revenues:</b>	<b>\$10,897</b>	<b>\$10,907</b>	<b>\$10,772</b>	<b>\$10,772</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$132	\$122	\$129	\$129	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$3,377	\$0	\$6,184	\$6,184	
034900 PUBLICATIONS & LEGAL NOTICES	\$12	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,622</b>	<b>\$222</b>	<b>\$6,763</b>	<b>\$6,763</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$92	(\$225)	\$565	\$565	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$8,250	\$8,250	
<b>OTHER CHARGES</b>	<b>\$92</b>	<b>(\$225)</b>	<b>\$8,815</b>	<b>\$8,815</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,714</b>	<b>(\$2)</b>	<b>\$15,578</b>	<b>\$15,578</b>	
<b>Net Cost:</b>	<b>(\$7,182)</b>	<b>(\$10,909)</b>	<b>\$4,806</b>	<b>\$4,806</b>	

**Fund: 0309 - FULLERTON WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$37	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$31	\$37	\$0	\$0	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,987	\$2,987	\$2,994	\$2,994	
<b>CHARGES FOR SERVICES</b>	\$2,987	\$2,987	\$2,994	\$2,994	
<b>Total Revenues:</b>	\$3,019	\$3,024	\$2,994	\$2,994	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$53	\$0	\$3,129	\$3,129	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$183	\$127	\$3,608	\$3,608	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$75	\$89	\$123	\$123	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$2,375	\$2,375	
<b>OTHER CHARGES</b>	\$75	\$89	\$2,498	\$2,498	
<b>Total Expenditures/Appropriations:</b>	\$258	\$216	\$6,106	\$6,106	
<b>Net Cost:</b>	(\$2,761)	(\$2,808)	\$3,112	\$3,112	

**Fund: 0311 - SKI WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$26	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$31</b>	<b>\$26</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$463	\$463	\$495	\$495	
<b>CHARGES FOR SERVICES</b>	<b>\$463</b>	<b>\$463</b>	<b>\$495</b>	<b>\$495</b>	
<b>Total Revenues:</b>	<b>\$495</b>	<b>\$490</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$40	\$37	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,432	\$71	\$2,024	\$2,024	
034900 PUBLICATIONS & LEGAL NOTICES	\$22	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,596</b>	<b>\$208</b>	<b>\$2,514</b>	<b>\$2,514</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$59	\$87	\$533	\$533	
<b>OTHER CHARGES</b>	<b>\$59</b>	<b>\$87</b>	<b>\$533</b>	<b>\$533</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$4,655</b>	<b>\$295</b>	<b>\$3,047</b>	<b>\$3,047</b>	
<b>Net Cost:</b>	<b>\$4,159</b>	<b>(\$194)</b>	<b>\$2,547</b>	<b>\$2,547</b>	



**Fund: 0312 - MULE MTN PARKWAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$47	\$66	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$47	\$66	\$5	\$5	
<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>	\$512	\$531	\$500	\$500	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$30	\$33	\$33	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$161	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$0	\$5,893	\$5,893	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$350	\$130	\$6,376	\$6,376	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$59	\$487	\$86	\$86	
<b>OTHER CHARGES</b>	\$59	\$487	\$86	\$86	
<b>Total Expenditures/Appropriations:</b>	\$409	\$617	\$6,462	\$6,462	
<b>Net Cost:</b>	(\$102)	\$86	\$5,962	\$5,962	

**Fund: 0313 - FORE WAY LANE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$14	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$12	\$14	\$0	\$0	
<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>	\$1,176	\$1,177	\$1,188	\$1,188	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$28	\$31	\$31	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,399	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$1,622	\$667	\$667	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$1,581	\$1,750	\$1,148	\$1,148	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$61	\$568	\$329	\$329	
<b>OTHER CHARGES</b>	\$61	\$568	\$329	\$329	
<b>Total Expenditures/Appropriations:</b>	\$1,642	\$2,318	\$1,477	\$1,477	
<b>Net Cost:</b>	\$466	\$1,141	\$289	\$289	

**Fund: 0314 - BLACKSTONE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$48	\$8	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$48</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,334	\$2,334	\$2,351	\$2,351	
<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>\$2,383</b>	<b>\$2,343</b>	<b>\$2,351</b>	<b>\$2,351</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$107	\$98	\$104	\$104	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$17,202	\$71	\$2,228	\$2,228	
034900 PUBLICATIONS & LEGAL NOTICES	\$55	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$17,464</b>	<b>\$269</b>	<b>\$2,782</b>	<b>\$2,782</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19	\$100	\$981	\$981	
<b>OTHER CHARGES</b>	<b>\$19</b>	<b>\$100</b>	<b>\$981</b>	<b>\$981</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$17,483</b>	<b>\$369</b>	<b>\$3,763</b>	<b>\$3,763</b>	
<b>Net Cost:</b>	<b>\$15,100</b>	<b>(\$1,974)</b>	<b>\$1,412</b>	<b>\$1,412</b>	

**Fund: 0315 - LOGAN ROAD PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$171	\$219	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$171	\$219	\$20	\$20	
<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>	\$6,764	\$6,812	\$6,594	\$6,594	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$363	\$334	\$352	\$352	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$19,114	\$58	\$23,544	\$23,544	
034900 PUBLICATIONS & LEGAL NOTICES	\$113	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$19,690	\$492	\$24,346	\$24,346	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$43	(\$241)	\$982	\$982	
<b>OTHER CHARGES</b>	\$43	(\$241)	\$982	\$982	
<b>Total Expenditures/Appropriations:</b>	\$19,733	\$251	\$25,328	\$25,328	
<b>Net Cost:</b>	\$12,969	(\$6,561)	\$18,734	\$18,734	

**Fund: 0316 - VALPARAISO WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$154	\$248	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$154</b>	<b>\$248</b>	<b>\$10</b>	<b>\$10</b>	
<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>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,208</b>	<b>\$3,208</b>	
<b>Total Revenues:</b>	<b>\$3,354</b>	<b>\$3,448</b>	<b>\$3,218</b>	<b>\$3,218</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$134	\$124	\$131	\$131	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$99	\$23,971	\$23,971	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$291</b>	<b>\$323</b>	<b>\$24,552</b>	<b>\$24,552</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$48	\$103	\$92	\$92	
<b>OTHER CHARGES</b>	<b>\$48</b>	<b>\$103</b>	<b>\$92</b>	<b>\$92</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$339</b>	<b>\$426</b>	<b>\$24,644</b>	<b>\$24,644</b>	
<b>Net Cost:</b>	<b>(\$3,015)</b>	<b>(\$3,021)</b>	<b>\$21,426</b>	<b>\$21,426</b>	

**Fund: 0317 - LAKEHEAD STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$446	\$467	\$400	\$400	
101001 CURRENT UNITARY TAXES	\$18	\$20	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$6	\$7	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$4	\$6	\$4	\$4	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$0	\$0	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$22	\$22	\$20	\$20	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$1	\$0	\$0	
<b>TAXES</b>	<b>\$500</b>	<b>\$525</b>	<b>\$424</b>	<b>\$424</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4	\$8	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$4</b>	<b>\$8</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	\$600	\$600	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$600</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,112</b>	<b>\$1,141</b>	<b>\$432</b>	<b>\$432</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034893 CHGS AUD PROP TAX SVS	\$11	\$11	\$12	\$12	
036100 UTILITIES	\$463	\$323	\$750	\$750	
<b>SERVICES AND SUPPLIES</b>	<b>\$475</b>	<b>\$335</b>	<b>\$762</b>	<b>\$762</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$556	\$555	\$488	\$488	
<b>OTHER CHARGES</b>	<b>\$556</b>	<b>\$555</b>	<b>\$488</b>	<b>\$488</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,031</b>	<b>\$890</b>	<b>\$1,250</b>	<b>\$1,250</b>	
<b>Net Cost:</b>	<b>(\$80)</b>	<b>(\$250)</b>	<b>\$818</b>	<b>\$818</b>	

**Fund: 0318 - LARK COURT PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$101	\$156	\$25	\$25	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$101	\$156	\$25	\$25	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,762	\$1,762	\$1,782	\$1,782	
<b>CHARGES FOR SERVICES</b>	\$1,762	\$1,762	\$1,782	\$1,782	
<b>Total Revenues:</b>	\$1,864	\$1,918	\$1,807	\$1,807	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$31	\$33	\$33	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$100	\$46	\$14,900	\$14,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$233	\$177	\$15,383	\$15,383	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$459	\$94	(\$112)	(\$112)	
<b>OTHER CHARGES</b>	\$459	\$94	(\$112)	(\$112)	
<b>Total Expenditures/Appropriations:</b>	\$692	\$271	\$15,271	\$15,271	
<b>Net Cost:</b>	(\$1,171)	(\$1,647)	\$13,464	\$13,464	

**Fund: 0319 - MANOR CREST PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$157	\$271	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$157</b>	<b>\$271</b>	<b>\$30</b>	<b>\$30</b>	
<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>	<b>\$4,793</b>	<b>\$4,793</b>	<b>\$4,792</b>	<b>\$4,792</b>	
<b>Total Revenues:</b>	<b>\$4,950</b>	<b>\$5,064</b>	<b>\$4,822</b>	<b>\$4,822</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$122	\$112	\$119	\$119	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$201	\$27,000	\$27,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$274</b>	<b>\$414</b>	<b>\$27,569</b>	<b>\$27,569</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$296)	\$62	\$73	\$73	
<b>OTHER CHARGES</b>	<b>(\$296)</b>	<b>\$62</b>	<b>\$73</b>	<b>\$73</b>	
<b>Total Expenditures/Appropriations:</b>	<b>(\$22)</b>	<b>\$476</b>	<b>\$27,642</b>	<b>\$27,642</b>	
<b>Net Cost:</b>	<b>(\$4,972)</b>	<b>(\$4,588)</b>	<b>\$22,820</b>	<b>\$22,820</b>	



**Fund: 0320 - SANTA BARBARA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$120	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$224</b>	<b>\$120</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,002	\$4,002	\$4,010	\$4,010	
<b>CHARGES FOR SERVICES</b>	<b>\$4,002</b>	<b>\$4,002</b>	<b>\$4,010</b>	<b>\$4,010</b>	
<b>Total Revenues:</b>	<b>\$4,227</b>	<b>\$4,123</b>	<b>\$4,060</b>	<b>\$4,060</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$93	\$85	\$90	\$90	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$49,950	\$752	\$12,500	\$12,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$219	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$50,362</b>	<b>\$937</b>	<b>\$13,040</b>	<b>\$13,040</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$103	\$927	\$927	
<b>OTHER CHARGES</b>	<b>\$73</b>	<b>\$103</b>	<b>\$927</b>	<b>\$927</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$50,435</b>	<b>\$1,040</b>	<b>\$13,967</b>	<b>\$13,967</b>	
<b>Net Cost:</b>	<b>\$46,208</b>	<b>(\$3,082)</b>	<b>\$9,907</b>	<b>\$9,907</b>	

**Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$34	\$74	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$34	\$74	\$5	\$5	
<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>	\$3,054	\$3,095	\$3,034	\$3,034	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$85	\$79	\$83	\$83	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$71	\$8,400	\$8,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$242	\$250	\$8,933	\$8,933	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$717	\$82	(\$263)	(\$263)	
<b>OTHER CHARGES</b>	\$717	\$82	(\$263)	(\$263)	
<b>Total Expenditures/Appropriations:</b>	\$959	\$332	\$8,670	\$8,670	
<b>Net Cost:</b>	(\$2,095)	(\$2,763)	\$5,636	\$5,636	

**Fund: 0322 - COUNTRY FIELDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$133	\$215	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$133</b>	<b>\$215</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$5,236</b>	<b>\$5,236</b>	<b>\$5,227</b>	<b>\$5,227</b>	
<b>Total Revenues:</b>	<b>\$5,369</b>	<b>\$5,451</b>	<b>\$5,232</b>	<b>\$5,232</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$237	\$218	\$230	\$230	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$105	\$20,574	\$4,700	\$4,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$442</b>	<b>\$21,115</b>	<b>\$5,380</b>	<b>\$5,380</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$51	(\$366)	\$107	\$107	
<b>OTHER CHARGES</b>	<b>\$51</b>	<b>(\$366)</b>	<b>\$107</b>	<b>\$107</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$493</b>	<b>\$20,749</b>	<b>\$5,487</b>	<b>\$5,487</b>	
<b>Net Cost:</b>	<b>(\$4,875)</b>	<b>\$15,298</b>	<b>\$255</b>	<b>\$255</b>	

**Fund: 0324 - CHINA GULCH PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$160	\$278	\$32	\$32	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$160	\$278	\$32	\$32	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,916	\$4,916	\$4,910	\$4,910	
<b>CHARGES FOR SERVICES</b>	\$4,916	\$4,916	\$4,910	\$4,910	
<b>Total Revenues:</b>	\$5,076	\$5,194	\$4,942	\$4,942	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$115	\$106	\$112	\$112	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$130	\$28,000	\$28,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$215	\$336	\$28,562	\$28,562	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$67	(\$384)	\$75	\$75	
<b>OTHER CHARGES</b>	\$67	(\$384)	\$75	\$75	
<b>Total Expenditures/Appropriations:</b>	\$282	(\$47)	\$28,637	\$28,637	
<b>Net Cost:</b>	(\$4,794)	(\$5,242)	\$23,695	\$23,695	

**Fund: 0325 - MANTON HGTS PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$282	\$235	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$282	\$235	\$30	\$30	
<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>	\$10,497	\$10,450	\$10,187	\$10,187	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$561	\$516	\$544	\$544	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$59,100	\$159	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$258	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$60,019	\$776	\$30,994	\$30,994	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$195)	\$110	\$977	\$977	
<b>OTHER CHARGES</b>	(\$195)	\$110	\$977	\$977	
<b>Total Expenditures/Appropriations:</b>	\$59,824	\$886	\$31,971	\$31,971	
<b>Net Cost:</b>	\$49,327	(\$9,564)	\$21,784	\$21,784	

**Fund: 0326 - MANZANILLO PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$48	\$94	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$48</b>	<b>\$94</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$3,112</b>	<b>\$3,112</b>	<b>\$3,119</b>	<b>\$3,119</b>	
<b>Total Revenues:</b>	<b>\$3,161</b>	<b>\$3,207</b>	<b>\$3,124</b>	<b>\$3,124</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$38	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$68	\$46	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$210</b>	<b>\$184</b>	<b>\$10,490</b>	<b>\$10,490</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$653	\$88	(\$233)	(\$233)	
<b>OTHER CHARGES</b>	<b>\$653</b>	<b>\$88</b>	<b>(\$233)</b>	<b>(\$233)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$863</b>	<b>\$272</b>	<b>\$10,257</b>	<b>\$10,257</b>	
<b>Net Cost:</b>	<b>(\$2,297)</b>	<b>(\$2,934)</b>	<b>\$7,133</b>	<b>\$7,133</b>	

**Fund: 0327 - LAVERNE LANE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$171	\$227	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$171	\$227	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,582	\$26,582	\$26,583	\$26,583	
<b>CHARGES FOR SERVICES</b>	\$26,582	\$26,582	\$26,583	\$26,583	
<b>Total Revenues:</b>	\$26,753	\$26,810	\$26,603	\$26,603	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$156	\$143	\$152	\$152	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$202	\$5,364	\$18,000	\$18,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$459	\$5,830	\$18,602	\$18,602	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,045	\$142	(\$239)	(\$239)	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
<b>OTHER CHARGES</b>	\$1,045	\$142	\$18,590	\$18,590	
<b>Total Expenditures/Appropriations:</b>	\$1,505	\$5,972	\$37,192	\$37,192	
<b>Net Cost:</b>	(\$25,248)	(\$20,838)	\$10,589	\$10,589	

**Fund: 0328 - CANTO DEL LUPINE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$468	\$730	\$109	\$109	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$468	\$730	\$109	\$109	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,920	\$6,920	\$6,921	\$6,921	
<b>CHARGES FOR SERVICES</b>	\$6,920	\$6,920	\$6,921	\$6,921	
<b>Total Revenues:</b>	\$7,388	\$7,651	\$7,030	\$7,030	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$111	\$102	\$108	\$108	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$70,000	\$70,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$211	\$202	\$70,558	\$70,558	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$57	\$99	\$86	\$86	
<b>OTHER CHARGES</b>	\$57	\$99	\$86	\$86	
<b>Total Expenditures/Appropriations:</b>	\$268	\$301	\$70,644	\$70,644	
<b>Net Cost:</b>	(\$7,120)	(\$7,350)	\$63,614	\$63,614	



**Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$212	\$324	\$25	\$25	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$212</b>	<b>\$324</b>	<b>\$25</b>	<b>\$25</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,660	\$2,660	\$2,660	\$2,660	
<b>CHARGES FOR SERVICES</b>	<b>\$2,660</b>	<b>\$2,660</b>	<b>\$2,660</b>	<b>\$2,660</b>	
<b>Total Revenues:</b>	<b>\$2,872</b>	<b>\$2,984</b>	<b>\$2,685</b>	<b>\$2,685</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$35	\$37	\$37	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$9,588	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$190</b>	<b>\$9,724</b>	<b>\$30,487</b>	<b>\$30,487</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$59	\$116	\$72	\$72	
<b>OTHER CHARGES</b>	<b>\$59</b>	<b>\$116</b>	<b>\$72</b>	<b>\$72</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$249</b>	<b>\$9,840</b>	<b>\$30,559</b>	<b>\$30,559</b>	
<b>Net Cost:</b>	<b>(\$2,623)</b>	<b>\$6,855</b>	<b>\$27,874</b>	<b>\$27,874</b>	

**Fund: 0330 - JORDAN MANOR PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$48	\$80	\$37	\$37	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$48</b>	<b>\$80</b>	<b>\$37</b>	<b>\$37</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,520	\$2,520	\$2,521	\$2,521	
<b>CHARGES FOR SERVICES</b>	<b>\$2,520</b>	<b>\$2,520</b>	<b>\$2,521</b>	<b>\$2,521</b>	
<b>Total Revenues:</b>	<b>\$2,569</b>	<b>\$2,600</b>	<b>\$2,558</b>	<b>\$2,558</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$19	\$20	\$20	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,619	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$71	\$8,400	\$8,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,791</b>	<b>\$190</b>	<b>\$8,870</b>	<b>\$8,870</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$84	\$630	\$87	\$87	
<b>OTHER CHARGES</b>	<b>\$84</b>	<b>\$630</b>	<b>\$87</b>	<b>\$87</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,875</b>	<b>\$820</b>	<b>\$8,957</b>	<b>\$8,957</b>	
<b>Net Cost:</b>	<b>\$306</b>	<b>(\$1,780)</b>	<b>\$6,399</b>	<b>\$6,399</b>	

**Fund: 0331 - RITTS MILL ROAD PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$18	\$13		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$13		\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,460	\$4,460		\$4,460	\$4,460
<b>CHARGES FOR SERVICES</b>	\$4,460	\$4,460		\$4,460	\$4,460
<b>Total Revenues:</b>	\$4,478	\$4,473		\$4,460	\$4,460
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$25	\$84		\$146	\$146
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0		\$4,449	\$4,449
<b>OTHER CHARGES</b>	\$25	\$84		\$4,595	\$4,595
<b>Total Expenditures/Appropriations:</b>	\$25	\$84		\$4,595	\$4,595
<b>Net Cost:</b>	(\$4,453)	(\$4,389)		\$135	\$135

**Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$14,289	\$14,947	\$13,000	\$13,000	
101001 CURRENT UNITARY TAXES	\$455	\$554	\$350	\$350	
101011 CURR SEC TAX DEL ADV TEETER	\$223	\$236	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$159	\$209	\$75	\$75	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$16	\$21	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$725	\$722	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$6	\$32	\$5	\$5	
<b>TAXES</b>	<b>\$15,876</b>	<b>\$16,725</b>	<b>\$14,130</b>	<b>\$14,130</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,072	\$3,044	\$800	\$800	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,072</b>	<b>\$3,044</b>	<b>\$800</b>	<b>\$800</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$247	\$247	\$240	\$240	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$247</b>	<b>\$247</b>	<b>\$240</b>	<b>\$240</b>	
<b>Total Revenues:</b>	<b>\$18,196</b>	<b>\$20,017</b>	<b>\$15,170</b>	<b>\$15,170</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034893 CHGS AUD PROP TAX SVS	\$407	\$420	\$450	\$450	
036100 UTILITIES	\$4,186	\$2,228	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,594</b>	<b>\$2,648</b>	<b>\$30,450</b>	<b>\$30,450</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$685	\$692	\$598	\$598	
<b>OTHER CHARGES</b>	<b>\$685</b>	<b>\$692</b>	<b>\$598</b>	<b>\$598</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,279</b>	<b>\$3,340</b>	<b>\$31,048</b>	<b>\$31,048</b>	
<b>Net Cost:</b>	<b>(\$12,916)</b>	<b>(\$16,676)</b>	<b>\$15,878</b>	<b>\$15,878</b>	

**Fund: 0333 - ROBLEDO ROAD PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$322	\$488	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$322	\$488	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,156	\$10,157	\$10,157	\$10,157	
<b>CHARGES FOR SERVICES</b>	\$10,156	\$10,157	\$10,157	\$10,157	
<b>Total Revenues:</b>	\$10,479	\$10,645	\$10,167	\$10,167	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$194	\$178	\$188	\$188	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$697	\$36,831	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$991	\$37,332	\$30,638	\$30,638	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$217)	\$139	\$103	\$103	
<b>OTHER CHARGES</b>	(\$217)	\$139	\$103	\$103	
<b>Total Expenditures/Appropriations:</b>	\$774	\$37,471	\$30,741	\$30,741	
<b>Net Cost:</b>	(\$9,704)	\$26,825	\$20,574	\$20,574	

**Fund: 0334 - SANTA BARBARA #2 PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$195	\$85	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$195</b>	<b>\$85</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,411	\$4,411	\$4,411	\$4,411	
<b>CHARGES FOR SERVICES</b>	<b>\$4,411</b>	<b>\$4,411</b>	<b>\$4,411</b>	<b>\$4,411</b>	
<b>Total Revenues:</b>	<b>\$4,607</b>	<b>\$4,496</b>	<b>\$4,416</b>	<b>\$4,416</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$45	\$41	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$46,964	\$71	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$192	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$47,302</b>	<b>\$212</b>	<b>\$10,494</b>	<b>\$10,494</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$85	\$83	\$1,398	\$1,398	
<b>OTHER CHARGES</b>	<b>\$85</b>	<b>\$83</b>	<b>\$1,398</b>	<b>\$1,398</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$47,387</b>	<b>\$295</b>	<b>\$11,892</b>	<b>\$11,892</b>	
<b>Net Cost:</b>	<b>\$42,780</b>	<b>(\$4,200)</b>	<b>\$7,476</b>	<b>\$7,476</b>	

**Fund: 0335 - NO CHAPPARAL DR PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$255	\$356	\$159	\$159	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$255</b>	<b>\$356</b>	<b>\$159</b>	<b>\$159</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,487	\$13,487	\$13,487	\$13,487	
<b>CHARGES FOR SERVICES</b>	<b>\$13,487</b>	<b>\$13,487</b>	<b>\$13,487</b>	<b>\$13,487</b>	
<b>Total Revenues:</b>	<b>\$13,742</b>	<b>\$13,843</b>	<b>\$13,646</b>	<b>\$13,646</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$74	\$78	\$78	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$130	\$41,000	\$41,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$237</b>	<b>\$304</b>	<b>\$41,528</b>	<b>\$41,528</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$55	\$122	\$130	\$130	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
<b>OTHER CHARGES</b>	<b>\$55</b>	<b>\$122</b>	<b>\$10,457</b>	<b>\$10,457</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$292</b>	<b>\$426</b>	<b>\$51,985</b>	<b>\$51,985</b>	
<b>Net Cost:</b>	<b>(\$13,449)</b>	<b>(\$13,416)</b>	<b>\$38,339</b>	<b>\$38,339</b>	

**Fund: 0337 - WOGGON LANE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$271	\$383	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$271</b>	<b>\$383</b>	<b>\$30</b>	<b>\$30</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,800	\$13,288	\$12,801	\$12,801	
<b>CHARGES FOR SERVICES</b>	<b>\$12,800</b>	<b>\$13,288</b>	<b>\$12,801</b>	<b>\$12,801</b>	
<b>Total Revenues:</b>	<b>\$13,072</b>	<b>\$13,672</b>	<b>\$12,831</b>	<b>\$12,831</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$89	\$82	\$87	\$87	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$71	\$43,000	\$43,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$245</b>	<b>\$253</b>	<b>\$43,537</b>	<b>\$43,537</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$92	\$95	\$131	\$131	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928	
<b>OTHER CHARGES</b>	<b>\$92</b>	<b>\$95</b>	<b>\$10,059</b>	<b>\$10,059</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$337</b>	<b>\$348</b>	<b>\$53,596</b>	<b>\$53,596</b>	
<b>Net Cost:</b>	<b>(\$12,734)</b>	<b>(\$13,323)</b>	<b>\$40,765</b>	<b>\$40,765</b>	



**Fund: 0338 - AIDEN PARK PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$196	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$179</b>	<b>\$196</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,110	\$3,110	\$3,111	\$3,111	
<b>CHARGES FOR SERVICES</b>	<b>\$3,110</b>	<b>\$3,110</b>	<b>\$3,111</b>	<b>\$3,111</b>	
<b>Total Revenues:</b>	<b>\$3,290</b>	<b>\$3,307</b>	<b>\$3,121</b>	<b>\$3,121</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$21	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$17,022	\$71	\$19,400	\$19,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$80	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$17,226</b>	<b>\$192</b>	<b>\$19,872</b>	<b>\$19,872</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$61	\$99	\$947	\$947	
<b>OTHER CHARGES</b>	<b>\$61</b>	<b>\$99</b>	<b>\$947</b>	<b>\$947</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$17,287</b>	<b>\$291</b>	<b>\$20,819</b>	<b>\$20,819</b>	
<b>Net Cost:</b>	<b>\$13,996</b>	<b>(\$3,016)</b>	<b>\$17,698</b>	<b>\$17,698</b>	

**Fund: 0339 - L & R ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$395	\$591	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$395</b>	<b>\$591</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,461	\$6,461	\$6,461	\$6,461	
<b>CHARGES FOR SERVICES</b>	<b>\$6,461</b>	<b>\$6,461</b>	<b>\$6,461</b>	<b>\$6,461</b>	
<b>Total Revenues:</b>	<b>\$6,857</b>	<b>\$7,052</b>	<b>\$6,481</b>	<b>\$6,481</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$246	\$226	\$239	\$239	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$129	\$38,655	\$22,000	\$22,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$475</b>	<b>\$39,204</b>	<b>\$22,689</b>	<b>\$22,689</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$89	\$254	\$108	\$108	
<b>OTHER CHARGES</b>	<b>\$89</b>	<b>\$254</b>	<b>\$108</b>	<b>\$108</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$564</b>	<b>\$39,458</b>	<b>\$22,797</b>	<b>\$22,797</b>	
<b>Net Cost:</b>	<b>(\$6,292)</b>	<b>\$32,405</b>	<b>\$16,316</b>	<b>\$16,316</b>	

**Fund: 0340 - NO 1 SQUAW CRPT PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$50	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$32</b>	<b>\$50</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$643	\$643	\$644	\$644	
<b>CHARGES FOR SERVICES</b>	<b>\$643</b>	<b>\$643</b>	<b>\$644</b>	<b>\$644</b>	
<b>Total Revenues:</b>	<b>\$676</b>	<b>\$694</b>	<b>\$654</b>	<b>\$654</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$28	\$30	\$30	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$79	\$4,500	\$4,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$229</b>	<b>\$208</b>	<b>\$4,980</b>	<b>\$4,980</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$58	(\$265)	\$75	\$75	
<b>OTHER CHARGES</b>	<b>\$58</b>	<b>(\$265)</b>	<b>\$75</b>	<b>\$75</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$287</b>	<b>(\$56)</b>	<b>\$5,055</b>	<b>\$5,055</b>	
<b>Net Cost:</b>	<b>(\$388)</b>	<b>(\$751)</b>	<b>\$4,401</b>	<b>\$4,401</b>	

**Fund: 0341 - ROLLAND COUNTRY ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$165	\$154	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$165	\$154	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,741	\$3,741	\$3,741	\$3,741	
<b>CHARGES FOR SERVICES</b>	\$3,741	\$3,741	\$3,741	\$3,741	
<b>Total Revenues:</b>	\$3,907	\$3,895	\$3,761	\$3,761	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$38	\$41	\$41	
034800 PROF & SPECIAL SERVICES	\$323	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$25,309	\$71	\$16,000	\$16,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$120	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$25,895	\$209	\$16,491	\$16,491	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$43	\$105	\$722	\$722	
<b>OTHER CHARGES</b>	\$43	\$105	\$722	\$722	
<b>Total Expenditures/Appropriations:</b>	\$25,938	\$314	\$17,213	\$17,213	
<b>Net Cost:</b>	\$22,031	(\$3,580)	\$13,452	\$13,452	

**Fund: 0342 - SHELLY LAND PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$234	\$53	\$53	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$129	\$234	\$53	\$53	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,192	\$8,192	\$8,192	\$8,192	
<b>CHARGES FOR SERVICES</b>	\$8,192	\$8,192	\$8,192	\$8,192	
<b>Total Revenues:</b>	\$8,322	\$8,426	\$8,245	\$8,245	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$160	\$147	\$155	\$155	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,851	\$1,327	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$3,112	\$1,574	\$30,605	\$30,605	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$712	\$93	(\$176)	(\$176)	
<b>OTHER CHARGES</b>	\$712	\$93	(\$176)	(\$176)	
<b>Total Expenditures/Appropriations:</b>	\$3,824	\$1,667	\$30,429	\$30,429	
<b>Net Cost:</b>	(\$4,497)	(\$6,759)	\$22,184	\$22,184	

**Fund: 0343 - MILLVILLE WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$138	\$265	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$138	\$265	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,144	\$10,144	\$10,144	\$10,144	
<b>CHARGES FOR SERVICES</b>	\$10,144	\$10,144	\$10,144	\$10,144	
<b>Total Revenues:</b>	\$10,282	\$10,409	\$10,174	\$10,174	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$221	\$203	\$214	\$214	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,521	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,542	\$495	\$35,000	\$35,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$4,385	\$799	\$35,664	\$35,664	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$299)	\$140	\$122	\$122	
<b>OTHER CHARGES</b>	(\$299)	\$140	\$122	\$122	
<b>Total Expenditures/Appropriations:</b>	\$4,086	\$939	\$35,786	\$35,786	
<b>Net Cost:</b>	(\$6,196)	(\$9,470)	\$25,612	\$25,612	

**Fund: 0344 - DIAMOND RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$89	\$38	\$15	\$15	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$89</b>	<b>\$38</b>	<b>\$15</b>	<b>\$15</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,483	\$2,483	\$2,483	\$2,483	
<b>CHARGES FOR SERVICES</b>	<b>\$2,483</b>	<b>\$2,483</b>	<b>\$2,483</b>	<b>\$2,483</b>	
<b>Total Revenues:</b>	<b>\$2,572</b>	<b>\$2,521</b>	<b>\$2,498</b>	<b>\$2,498</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$40	\$42	\$42	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$23,300	\$0	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$74	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$23,518</b>	<b>\$140</b>	<b>\$5,492</b>	<b>\$5,492</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$49	\$95	\$1,001	\$1,001	
<b>OTHER CHARGES</b>	<b>\$49</b>	<b>\$95</b>	<b>\$1,001</b>	<b>\$1,001</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$23,567</b>	<b>\$235</b>	<b>\$6,493</b>	<b>\$6,493</b>	
<b>Net Cost:</b>	<b>\$20,995</b>	<b>(\$2,286)</b>	<b>\$3,995</b>	<b>\$3,995</b>	

**Fund: 0345 - MOUNTAIN GATE MEADOWS PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$287	\$436	\$70	\$70	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$287	\$436	\$70	\$70	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,482	\$3,482	
<b>CHARGES FOR SERVICES</b>	\$3,482	\$3,482	\$3,482	\$3,482	
<b>Total Revenues:</b>	\$3,769	\$3,918	\$3,552	\$3,552	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$67	\$61	\$65	\$65	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$68	\$54	\$42,000	\$42,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$236	\$216	\$42,515	\$42,515	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$65	\$90	\$83	\$83	
<b>OTHER CHARGES</b>	\$65	\$90	\$83	\$83	
<b>Total Expenditures/Appropriations:</b>	\$301	\$306	\$42,598	\$42,598	
<b>Net Cost:</b>	(\$3,468)	(\$3,611)	\$39,046	\$39,046	



**Fund: 0347 - SIERRA VISTA LIGHTING**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$3,125	\$3,269	\$3,000	\$3,000	
101001 CURRENT UNITARY TAXES	\$127	\$151	\$80	\$80	
101011 CURR SEC TAX DEL ADV TEETER	\$48	\$51	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$34	\$45	\$25	\$25	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$3	\$4	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$158	\$158	\$160	\$160	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$1	\$7	\$0	\$0	
<b>TAXES</b>	<b>\$3,500</b>	<b>\$3,688</b>	<b>\$3,265</b>	<b>\$3,265</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$527	\$758	\$250	\$250	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$527</b>	<b>\$758</b>	<b>\$250</b>	<b>\$250</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$54	\$54	\$50	\$50	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$54</b>	<b>\$54</b>	<b>\$50</b>	<b>\$50</b>	
<b>Total Revenues:</b>	<b>\$4,082</b>	<b>\$4,500</b>	<b>\$3,565</b>	<b>\$3,565</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000	
034893 CHGS AUD PROP TAX SVS	\$89	\$94	\$100	\$100	
036100 UTILITIES	\$1,278	\$1,128	\$1,300	\$1,300	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,367</b>	<b>\$1,223</b>	<b>\$6,400</b>	<b>\$6,400</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$754	\$666	\$496	\$496	
<b>OTHER CHARGES</b>	<b>\$754</b>	<b>\$666</b>	<b>\$496</b>	<b>\$496</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,121</b>	<b>\$1,889</b>	<b>\$6,896</b>	<b>\$6,896</b>	
<b>Net Cost:</b>	<b>(\$1,961)</b>	<b>(\$2,611)</b>	<b>\$3,331</b>	<b>\$3,331</b>	

**Fund: 0351 - TIMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$336	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$215	\$336	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,459	\$3,459	\$3,460	\$3,460	
<b>CHARGES FOR SERVICES</b>	\$3,459	\$3,459	\$3,460	\$3,460	
<b>Total Revenues:</b>	\$3,675	\$3,796	\$3,510	\$3,510	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$39	\$42	\$42	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$159	\$34,000	\$34,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$241	\$299	\$34,492	\$34,492	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$106	\$85	\$59	\$59	
<b>OTHER CHARGES</b>	\$106	\$85	\$59	\$59	
<b>Total Expenditures/Appropriations:</b>	\$347	\$384	\$34,551	\$34,551	
<b>Net Cost:</b>	(\$3,327)	(\$3,412)	\$31,041	\$31,041	

**Fund: 0360 - EQUESTRIAN ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$100	\$154	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$100	\$154	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,513	\$1,513	\$1,535	\$1,535	
<b>CHARGES FOR SERVICES</b>	\$1,513	\$1,513	\$1,535	\$1,535	
<b>Total Revenues:</b>	\$1,614	\$1,668	\$1,545	\$1,545	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$53	\$71	\$14,870	\$14,870	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$174	\$190	\$15,341	\$15,341	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	\$112	\$93	\$93	
<b>OTHER CHARGES</b>	\$88	\$112	\$93	\$93	
<b>Total Expenditures/Appropriations:</b>	\$262	\$302	\$15,434	\$15,434	
<b>Net Cost:</b>	(\$1,351)	(\$1,365)	\$13,889	\$13,889	

**Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$893	\$934	\$750	\$750	
101001 CURRENT UNITARY TAXES	\$27	\$30	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$13	\$14	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$9	\$13	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1	\$1	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$45	\$45	\$0	\$0	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$2	\$0	\$0	
<b>TAXES</b>	<b>\$991</b>	<b>\$1,040</b>	<b>\$750</b>	<b>\$750</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$35	\$54	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$35</b>	<b>\$54</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$15	\$15	\$16	\$16	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$15</b>	<b>\$15</b>	<b>\$16</b>	<b>\$16</b>	
<b>Total Revenues:</b>	<b>\$1,041</b>	<b>\$1,110</b>	<b>\$771</b>	<b>\$771</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$123	\$113	\$120	\$120	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,700	\$4,700	
034893 CHGS AUD PROP TAX SVS	\$24	\$26	\$30	\$30	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$248</b>	<b>\$240</b>	<b>\$5,300</b>	<b>\$5,300</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$339	\$367	\$316	\$316	
<b>OTHER CHARGES</b>	<b>\$339</b>	<b>\$367</b>	<b>\$316</b>	<b>\$316</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$587</b>	<b>\$607</b>	<b>\$5,616</b>	<b>\$5,616</b>	
<b>Net Cost:</b>	<b>(\$454)</b>	<b>(\$503)</b>	<b>\$4,845</b>	<b>\$4,845</b>	

**Fund: 0364 - SONORA TRAILS PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$513	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$349</b>	<b>\$513</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$11,377	\$11,420	\$11,393	\$11,393	
<b>CHARGES FOR SERVICES</b>	<b>\$11,377</b>	<b>\$11,420</b>	<b>\$11,393</b>	<b>\$11,393</b>	
<b>Total Revenues:</b>	<b>\$11,727</b>	<b>\$11,934</b>	<b>\$11,413</b>	<b>\$11,413</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$446	\$410	\$433	\$433	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$833	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$15,351	\$24,565	\$30,830	\$30,830	
034900 PUBLICATIONS & LEGAL NOTICES	\$77	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$16,808</b>	<b>\$25,298</b>	<b>\$31,713</b>	<b>\$31,713</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104	\$507	\$413	\$413	
<b>OTHER CHARGES</b>	<b>\$104</b>	<b>\$507</b>	<b>\$413</b>	<b>\$413</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$16,912</b>	<b>\$25,805</b>	<b>\$32,126</b>	<b>\$32,126</b>	
<b>Net Cost:</b>	<b>\$5,185</b>	<b>\$13,870</b>	<b>\$20,713</b>	<b>\$20,713</b>	

**Fund: 0366 - PONDER WAY PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$6	\$10	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$6</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$428	\$428	\$429	\$429	
<b>CHARGES FOR SERVICES</b>	<b>\$428</b>	<b>\$428</b>	<b>\$429</b>	<b>\$429</b>	
<b>Total Revenues:</b>	<b>\$435</b>	<b>\$438</b>	<b>\$429</b>	<b>\$429</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$141	\$130	\$137	\$137	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$71	\$800	\$800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$298</b>	<b>\$301</b>	<b>\$1,387</b>	<b>\$1,387</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$91	\$96	\$94	\$94	
<b>OTHER CHARGES</b>	<b>\$91</b>	<b>\$96</b>	<b>\$94</b>	<b>\$94</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$389</b>	<b>\$397</b>	<b>\$1,481</b>	<b>\$1,481</b>	
<b>Net Cost:</b>	<b>(\$45)</b>	<b>(\$41)</b>	<b>\$1,052</b>	<b>\$1,052</b>	

**Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$70	\$139	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$70	\$139	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668162 S/A SHASTA MEADOWS PRD CURR	\$4,117	\$4,117	\$4,118	\$4,118	
<b>CHARGES FOR SERVICES</b>	\$4,117	\$4,117	\$4,118	\$4,118	
<b>Total Revenues:</b>	\$4,187	\$4,257	\$4,123	\$4,123	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$175	\$161	\$170	\$170	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$68	\$46	\$14,890	\$14,890	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$344	\$307	\$15,510	\$15,510	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$555	(\$242)	(\$181)	(\$181)	
<b>OTHER CHARGES</b>	\$555	(\$242)	(\$181)	(\$181)	
<b>Total Expenditures/Appropriations:</b>	\$899	\$65	\$15,329	\$15,329	
<b>Net Cost:</b>	(\$3,288)	(\$4,191)	\$11,206	\$11,206	

**Fund: 0368 - OLD STAGECOACH PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$189	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$117	\$189	\$20	\$20	
<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>	\$3,529	\$3,600	\$3,436	\$3,436	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$109	\$100	\$106	\$106	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$84	\$2,421	\$17,500	\$17,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$293	\$2,844	\$18,056	\$18,056	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$319)	\$67	\$92	\$92	
<b>OTHER CHARGES</b>	(\$319)	\$67	\$92	\$92	
<b>Total Expenditures/Appropriations:</b>	(\$25)	\$2,911	\$18,148	\$18,148	
<b>Net Cost:</b>	(\$3,554)	(\$689)	\$14,712	\$14,712	



**Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$161	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$54</b>	<b>\$161</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,318	\$16,408	\$16,305	\$16,305	
<b>CHARGES FOR SERVICES</b>	<b>\$16,318</b>	<b>\$16,408</b>	<b>\$16,305</b>	<b>\$16,305</b>	
<b>Total Revenues:</b>	<b>\$16,373</b>	<b>\$16,569</b>	<b>\$16,315</b>	<b>\$16,315</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,417	\$1,303	\$1,373	\$1,373	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,742	\$9,103	\$21,950	\$21,950	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,259</b>	<b>\$10,507</b>	<b>\$23,773</b>	<b>\$23,773</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$184	\$13	(\$86)	(\$86)	
<b>OTHER CHARGES</b>	<b>\$184</b>	<b>\$13</b>	<b>(\$86)</b>	<b>(\$86)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$6,443</b>	<b>\$10,520</b>	<b>\$23,687</b>	<b>\$23,687</b>	
<b>Net Cost:</b>	<b>(\$9,929)</b>	<b>(\$6,048)</b>	<b>\$7,372</b>	<b>\$7,372</b>	

**Fund: 0370 - ALPINE WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$84	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$37</b>	<b>\$84</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$3,460</b>	<b>\$3,460</b>	<b>\$3,465</b>	<b>\$3,465</b>	
<b>Total Revenues:</b>	<b>\$3,498</b>	<b>\$3,544</b>	<b>\$3,470</b>	<b>\$3,470</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$150	\$138	\$146	\$146	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$96	\$9,600	\$9,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$348</b>	<b>\$334</b>	<b>\$10,196</b>	<b>\$10,196</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$608	\$104	(\$176)	(\$176)	
<b>OTHER CHARGES</b>	<b>\$608</b>	<b>\$104</b>	<b>(\$176)</b>	<b>(\$176)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$956</b>	<b>\$438</b>	<b>\$10,020</b>	<b>\$10,020</b>	
<b>Net Cost:</b>	<b>(\$2,541)</b>	<b>(\$3,106)</b>	<b>\$6,550</b>	<b>\$6,550</b>	

**Fund: 0372 - DUSTY OAKS TRAIL PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$153	\$304	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$153</b>	<b>\$304</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$12,707</b>	<b>\$12,707</b>	<b>\$12,623</b>	<b>\$12,623</b>	
<b>Total Revenues:</b>	<b>\$12,861</b>	<b>\$13,012</b>	<b>\$12,628</b>	<b>\$12,628</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$450	\$414	\$436	\$436	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,043	\$30,562	\$6,000	\$6,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,594</b>	<b>\$31,299</b>	<b>\$6,886</b>	<b>\$6,886</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$264	\$97	(\$167)	(\$167)	
<b>OTHER CHARGES</b>	<b>\$264</b>	<b>\$97</b>	<b>(\$167)</b>	<b>(\$167)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,858</b>	<b>\$31,396</b>	<b>\$6,719</b>	<b>\$6,719</b>	
<b>Net Cost:</b>	<b>(\$11,002)</b>	<b>\$18,383</b>	<b>(\$5,909)</b>	<b>(\$5,909)</b>	

**Fund: 0376 - BUCKSHOT LN PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$18	\$23	\$11	\$11	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$23	\$11	\$11	
<b>Total Revenues:</b>	\$18	\$23	\$11	\$11	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$0	\$1,772	\$1,772	
<b>SERVICES AND SUPPLIES</b>	\$156	\$100	\$1,972	\$1,972	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27	\$50	\$64	\$64	
<b>OTHER CHARGES</b>	\$27	\$50	\$64	\$64	
<b>Total Expenditures/Appropriations:</b>	\$183	\$150	\$2,036	\$2,036	
<b>Net Cost:</b>	\$165	\$126	\$2,025	\$2,025	

**Fund: 0380 - AMESBURY VILLAGE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$89	\$131	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$89</b>	<b>\$131</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,242	\$1,242	\$1,243	\$1,243	
<b>CHARGES FOR SERVICES</b>	<b>\$1,242</b>	<b>\$1,242</b>	<b>\$1,243</b>	<b>\$1,243</b>	
<b>Total Revenues:</b>	<b>\$1,332</b>	<b>\$1,374</b>	<b>\$1,263</b>	<b>\$1,263</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$14	\$16	\$16	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$71	\$12,941	\$12,941	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$151</b>	<b>\$186</b>	<b>\$13,407</b>	<b>\$13,407</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29	\$70	\$84	\$84	
<b>OTHER CHARGES</b>	<b>\$29</b>	<b>\$70</b>	<b>\$84</b>	<b>\$84</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$180</b>	<b>\$256</b>	<b>\$13,491</b>	<b>\$13,491</b>	
<b>Net Cost:</b>	<b>(\$1,151)</b>	<b>(\$1,118)</b>	<b>\$12,228</b>	<b>\$12,228</b>	

**Fund: 0381 - PALO CEDRO OAKS PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$732	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$466	\$732	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,636	\$6,636	\$6,637	\$6,637	
<b>CHARGES FOR SERVICES</b>	\$6,636	\$6,636	\$6,637	\$6,637	
<b>Total Revenues:</b>	\$7,103	\$7,369	\$6,687	\$6,687	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$142	\$131	\$138	\$138	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$53	\$201	\$68,763	\$68,763	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$295	\$432	\$69,351	\$69,351	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$105	\$88	\$88	
<b>OTHER CHARGES</b>	\$100	\$105	\$88	\$88	
<b>Total Expenditures/Appropriations:</b>	\$395	\$537	\$69,439	\$69,439	
<b>Net Cost:</b>	(\$6,708)	(\$6,831)	\$62,752	\$62,752	

**Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$186	\$339	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$186	\$339	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,932	\$23,932	\$23,933	\$23,933	
<b>CHARGES FOR SERVICES</b>	\$23,932	\$23,932	\$23,933	\$23,933	
<b>Total Revenues:</b>	\$24,119	\$24,271	\$23,943	\$23,943	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,592	\$1,465	\$1,543	\$1,543	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$29,611	\$27,893	\$20,828	\$20,828	
034900 PUBLICATIONS & LEGAL NOTICES	\$66	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$31,370	\$29,681	\$22,821	\$22,821	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$597	(\$222)	\$504	\$504	
<b>OTHER CHARGES</b>	\$597	(\$222)	\$504	\$504	
<b>Total Expenditures/Appropriations:</b>	\$31,967	\$29,459	\$23,325	\$23,325	
<b>Net Cost:</b>	\$7,848	\$5,187	(\$618)	(\$618)	

**Fund: 0383 - HOLIDAY ACRES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$589	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$379	\$589	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,626	\$17,626	\$17,627	\$17,627	
<b>CHARGES FOR SERVICES</b>	\$17,626	\$17,626	\$17,627	\$17,627	
<b>Total Revenues:</b>	\$18,006	\$18,216	\$17,677	\$17,677	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,120	\$1,030	\$1,085	\$1,085	
034800 PROF & SPECIAL SERVICES	\$0	\$35	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$179	\$48,434	\$9,251	\$9,251	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$1,400	\$49,823	\$10,786	\$10,786	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$214	(\$69)	\$29	\$29	
<b>OTHER CHARGES</b>	\$214	(\$69)	\$29	\$29	
<b>Total Expenditures/Appropriations:</b>	\$1,614	\$49,754	\$10,815	\$10,815	
<b>Net Cost:</b>	(\$16,391)	\$31,538	(\$6,862)	(\$6,862)	



**Fund: 0385 - CSA #14 BELMONT STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$325	\$479	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$325</b>	<b>\$479</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$556	\$556	\$557	\$557	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,613	\$1,614	\$1,613	\$1,613	
<b>CHARGES FOR SERVICES</b>	<b>\$2,170</b>	<b>\$2,171</b>	<b>\$2,170</b>	<b>\$2,170</b>	
<b>Total Revenues:</b>	<b>\$2,495</b>	<b>\$2,650</b>	<b>\$2,270</b>	<b>\$2,270</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$40,000	\$40,000	
034829 PROF MAINTENANCE SVS	\$0	\$0	\$6,500	\$6,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,500</b>	<b>\$46,500</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$115	\$38	\$28	\$28	
<b>OTHER CHARGES</b>	<b>\$115</b>	<b>\$38</b>	<b>\$28</b>	<b>\$28</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$115</b>	<b>\$38</b>	<b>\$46,528</b>	<b>\$46,528</b>	
<b>Net Cost:</b>	<b>(\$2,380)</b>	<b>(\$2,612)</b>	<b>\$44,258</b>	<b>\$44,258</b>	

**Fund: 0386 - CSA #15 STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$88,862	\$93,112	\$85,000	\$85,000	\$85,000
101001 CURRENT UNITARY TAXES	\$6,887	\$7,544	\$6,500	\$6,500	\$6,500
101011 CURR SEC TAX DEL ADV TEETER	\$1,390	\$1,471	\$0	\$0	\$0
101012 RDA RESIDUAL PROP TAX HS34188	\$211	\$39	\$50	\$50	\$50
101013 RDA 1290 PT PROP TX HS33607.5	\$177	\$197	\$100	\$100	\$100
101100 SUPPLEMENTAL TAXES CURRENT	\$998	\$1,313	\$500	\$500	\$500
101111 SUPPLEMENTAL TAXES CURR TEETER	\$101	\$133	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$4,512	\$4,503	\$4,500	\$4,500	\$4,500
103010 SUPPLEMENTAL TAXES PRIOR	\$2	\$3	\$2	\$2	\$2
104000 PRIOR YEAR UNSECURED TAXES	\$38	\$202	\$30	\$30	\$30
109100 TIMBER YIELD TAXES	\$2	\$4	\$2	\$2	\$2
<b>TAXES</b>	<b>\$103,185</b>	<b>\$108,526</b>	<b>\$96,684</b>	<b>\$96,684</b>	<b>\$96,684</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$5,065	\$7,295	\$2,500	\$2,500	\$2,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$5,065</b>	<b>\$7,295</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$1,538	\$1,541	\$1,500	\$1,500	\$1,500
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,538</b>	<b>\$1,541</b>	<b>\$1,500</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	\$14,989	\$14,989	\$14,989	\$14,989
<b>CHARGES FOR SERVICES</b>	<b>\$14,989</b>	<b>\$14,989</b>	<b>\$14,989</b>	<b>\$14,989</b>	<b>\$14,989</b>
<b>Total Revenues:</b>	<b>\$124,778</b>	<b>\$132,351</b>	<b>\$115,673</b>	<b>\$115,673</b>	<b>\$115,673</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$22,215	\$14,212	\$12,000	\$12,000	\$12,000
034893 CHGS AUD PROP TAX SVS	\$2,649	\$2,720	\$4,000	\$4,000	\$4,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$100,000	\$100,000	\$100,000
036100 UTILITIES	\$82,809	\$72,619	\$100,000	\$100,000	\$100,000
<b>SERVICES AND SUPPLIES</b>	<b>\$107,674</b>	<b>\$89,552</b>	<b>\$216,000</b>	<b>\$216,000</b>	<b>\$216,000</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,487	\$1,328	\$1,343	\$1,343	\$1,343
<b>OTHER CHARGES</b>	<b>\$1,487</b>	<b>\$1,328</b>	<b>\$1,343</b>	<b>\$1,343</b>	<b>\$1,343</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$109,162</b>	<b>\$90,881</b>	<b>\$217,343</b>	<b>\$217,343</b>	<b>\$217,343</b>
<b>Net Cost:</b>	<b>(\$15,616)</b>	<b>(\$41,470)</b>	<b>\$101,670</b>	<b>\$101,670</b>	<b>\$101,670</b>

**Fund: 0393 - CSA #7 BURNEY STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$697	\$1,020	\$200	\$200	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$697	\$1,020	\$200	\$200	
<b>Category: 600</b> CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,408	\$4,408	\$4,409	\$4,409	
<b>CHARGES FOR SERVICES</b>	\$4,408	\$4,408	\$4,409	\$4,409	
<b>Total Revenues:</b>	\$5,106	\$5,429	\$4,609	\$4,609	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$50,000	\$50,000	
034829 PROF MAINTENANCE SVS	\$39	\$590	\$0	\$0	
036100 UTILITIES	\$162	\$159	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	\$202	\$750	\$55,200	\$55,200	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$329	\$305	\$271	\$271	
<b>OTHER CHARGES</b>	\$329	\$305	\$271	\$271	
<b>Total Expenditures/Appropriations:</b>	\$531	\$1,055	\$55,471	\$55,471	
<b>Net Cost:</b>	(\$4,575)	(\$4,374)	\$50,862	\$50,862	

**Fund: 0397 - LOS PALOS DRIVE EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$88	\$141	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$88</b>	<b>\$141</b>	<b>\$20</b>	<b>\$20</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>\$1,951</b>	<b>\$2,004</b>	<b>\$1,900</b>	<b>\$1,900</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$52	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$213	\$0	\$13,700	\$13,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$50	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$417</b>	<b>\$129</b>	<b>\$14,181</b>	<b>\$14,181</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$36	\$110	\$162	\$162	
<b>OTHER CHARGES</b>	<b>\$36</b>	<b>\$110</b>	<b>\$162</b>	<b>\$162</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$453</b>	<b>\$239</b>	<b>\$14,343</b>	<b>\$14,343</b>	
<b>Net Cost:</b>	<b>(\$1,498)</b>	<b>(\$1,765)</b>	<b>\$12,443</b>	<b>\$12,443</b>	

**Fund: 0398 - FOXWOOD ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$785	\$1,203	\$140	\$140	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$785</b>	<b>\$1,203</b>	<b>\$140</b>	<b>\$140</b>	
<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>	<b>\$10,670</b>	<b>\$10,670</b>	<b>\$10,603</b>	<b>\$10,603</b>	
<b>Total Revenues:</b>	<b>\$11,455</b>	<b>\$11,873</b>	<b>\$10,743</b>	<b>\$10,743</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$229	\$211	\$223	\$223	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$97	\$2,782	\$112,500	\$112,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$222	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$427</b>	<b>\$3,315</b>	<b>\$113,173</b>	<b>\$113,173</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27	\$90	\$136	\$136	
<b>OTHER CHARGES</b>	<b>\$27</b>	<b>\$90</b>	<b>\$136</b>	<b>\$136</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$454</b>	<b>\$3,405</b>	<b>\$113,309</b>	<b>\$113,309</b>	
<b>Net Cost:</b>	<b>(\$11,001)</b>	<b>(\$8,468)</b>	<b>\$102,566</b>	<b>\$102,566</b>	

**Fund: 0399 - ROCKY LEDGE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$956	\$1,470	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$956	\$1,470	\$150	\$150	
<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>	\$14,614	\$15,128	\$13,713	\$13,713	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$270	\$248	\$262	\$262	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$2,678	\$140,000	\$140,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$468	\$3,026	\$140,712	\$140,712	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$189	\$90	\$100	\$100	
<b>OTHER CHARGES</b>	\$189	\$90	\$100	\$100	
<b>Total Expenditures/Appropriations:</b>	\$657	\$3,116	\$140,812	\$140,812	
<b>Net Cost:</b>	(\$13,956)	(\$12,012)	\$127,099	\$127,099	

**Fund: 0600 - COTTONWOOD CRK PRD ADM**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$240	\$372	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$240	\$372	\$60	\$60	
<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>	\$3,722	\$3,854	\$3,545	\$3,545	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$42	\$45	\$45	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$46	\$12,083	\$35,300	\$35,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$192	\$12,226	\$35,795	\$35,795	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$84	\$85	\$70	\$70	
<b>OTHER CHARGES</b>	\$84	\$85	\$70	\$70	
<b>Total Expenditures/Appropriations:</b>	\$276	\$12,311	\$35,865	\$35,865	
<b>Net Cost:</b>	(\$3,446)	\$8,456	\$32,320	\$32,320	

**Fund: 0602 - AEGEAN WAY PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$115	\$180	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$115	\$180	\$20	\$20	
<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>	\$2,134	\$2,199	\$2,054	\$2,054	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$39	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$165	\$0	\$17,300	\$17,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$308	\$139	\$17,791	\$17,791	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$76	\$85	\$79	\$79	
<b>OTHER CHARGES</b>	\$76	\$85	\$79	\$79	
<b>Total Expenditures/Appropriations:</b>	\$384	\$224	\$17,870	\$17,870	
<b>Net Cost:</b>	(\$1,750)	(\$1,975)	\$15,816	\$15,816	



**Fund: 0603 - VILLAGE GREEN PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$171	\$267	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$171	\$267	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,680	\$2,680	\$2,693	\$2,693	
<b>CHARGES FOR SERVICES</b>	\$2,680	\$2,680	\$2,693	\$2,693	
<b>Total Revenues:</b>	\$2,852	\$2,948	\$2,733	\$2,733	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$51	\$83	\$25,500	\$25,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$180	\$210	\$25,978	\$25,978	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$58	\$97	\$80	\$80	
<b>OTHER CHARGES</b>	\$58	\$97	\$80	\$80	
<b>Total Expenditures/Appropriations:</b>	\$238	\$307	\$26,058	\$26,058	
<b>Net Cost:</b>	(\$2,614)	(\$2,641)	\$23,325	\$23,325	

**Fund: 0604 - BUTTERFIELD LANE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$133	\$210	\$15	\$15	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$133	\$210	\$15	\$15	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,555	\$2,554	\$2,566	\$2,566	
<b>CHARGES FOR SERVICES</b>	\$2,555	\$2,554	\$2,566	\$2,566	
<b>Total Revenues:</b>	\$2,688	\$2,765	\$2,581	\$2,581	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$66	\$61	\$64	\$64	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$20,200	\$20,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$166	\$161	\$20,714	\$20,714	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$182	\$239	\$26	\$26	
<b>OTHER CHARGES</b>	\$182	\$239	\$26	\$26	
<b>Total Expenditures/Appropriations:</b>	\$348	\$400	\$20,740	\$20,740	
<b>Net Cost:</b>	(\$2,340)	(\$2,365)	\$18,159	\$18,159	

**Fund: 0605 - HONEYBEE ACRES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$134	\$209	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$134	\$209	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,139	\$2,139	\$2,153	\$2,153	
<b>CHARGES FOR SERVICES</b>	\$2,139	\$2,139	\$2,153	\$2,153	
<b>Total Revenues:</b>	\$2,273	\$2,348	\$2,173	\$2,173	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$87	\$0	\$20,000	\$20,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$217	\$127	\$20,479	\$20,479	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$57	\$85	\$89	\$89	
<b>OTHER CHARGES</b>	\$57	\$85	\$89	\$89	
<b>Total Expenditures/Appropriations:</b>	\$274	\$212	\$20,568	\$20,568	
<b>Net Cost:</b>	(\$1,999)	(\$2,136)	\$18,395	\$18,395	

**Fund: 0606 - SILVER SADDLE EST PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$238	\$361	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$238</b>	<b>\$361</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,802	\$3,802	\$3,802	\$3,802	
<b>CHARGES FOR SERVICES</b>	<b>\$3,802</b>	<b>\$3,802</b>	<b>\$3,802</b>	<b>\$3,802</b>	
<b>Total Revenues:</b>	<b>\$4,041</b>	<b>\$4,163</b>	<b>\$3,842</b>	<b>\$3,842</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$40	\$42	\$42	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,785	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$87	\$201	\$34,200	\$34,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,016</b>	<b>\$341</b>	<b>\$34,692</b>	<b>\$34,692</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$68	\$667	\$116	\$116	
<b>OTHER CHARGES</b>	<b>\$68</b>	<b>\$667</b>	<b>\$116</b>	<b>\$116</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,084</b>	<b>\$1,008</b>	<b>\$34,808</b>	<b>\$34,808</b>	
<b>Net Cost:</b>	<b>(\$956)</b>	<b>(\$3,155)</b>	<b>\$30,966</b>	<b>\$30,966</b>	

**Fund: 0607 - WISTERIA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$656	\$1,028	\$90	\$90	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$656	\$1,028	\$90	\$90	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,029	\$10,029	\$9,969	\$9,969	
<b>CHARGES FOR SERVICES</b>	\$10,029	\$10,029	\$9,969	\$9,969	
<b>Total Revenues:</b>	\$10,686	\$11,057	\$10,059	\$10,059	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$144	\$133	\$140	\$140	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$113	\$213	\$97,000	\$97,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$358	\$447	\$97,590	\$97,590	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$59	\$139	\$144	\$144	
<b>OTHER CHARGES</b>	\$59	\$139	\$144	\$144	
<b>Total Expenditures/Appropriations:</b>	\$417	\$586	\$97,734	\$97,734	
<b>Net Cost:</b>	(\$10,269)	(\$10,471)	\$87,675	\$87,675	

**Fund: 0608 - SANTA BARBARA 3\_4 PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$325	\$502	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$325</b>	<b>\$502</b>	<b>\$80</b>	<b>\$80</b>	
<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>	<b>\$5,629</b>	<b>\$5,629</b>	<b>\$5,629</b>	<b>\$5,629</b>	
<b>Total Revenues:</b>	<b>\$5,955</b>	<b>\$6,131</b>	<b>\$5,709</b>	<b>\$5,709</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$75	\$69	\$73	\$73	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,179	\$376	\$48,200	\$48,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$8	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,363</b>	<b>\$545</b>	<b>\$48,723</b>	<b>\$48,723</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$442	\$119	\$96	\$96	
<b>OTHER CHARGES</b>	<b>\$442</b>	<b>\$119</b>	<b>\$96</b>	<b>\$96</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,805</b>	<b>\$664</b>	<b>\$48,819</b>	<b>\$48,819</b>	
<b>Net Cost:</b>	<b>(\$3,149)</b>	<b>(\$5,466)</b>	<b>\$43,110</b>	<b>\$43,110</b>	

**Fund: 0609 - STILLWATER RNCH PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$205	\$322	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$205</b>	<b>\$322</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,162	\$3,162	\$3,162	\$3,162	
<b>CHARGES FOR SERVICES</b>	<b>\$3,162</b>	<b>\$3,162</b>	<b>\$3,162</b>	<b>\$3,162</b>	
<b>Total Revenues:</b>	<b>\$3,367</b>	<b>\$3,484</b>	<b>\$3,212</b>	<b>\$3,212</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$62	\$57	\$61	\$61	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$158	\$30,300	\$30,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$162</b>	<b>\$316</b>	<b>\$30,811</b>	<b>\$30,811</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$48	\$97	\$72	\$72	
<b>OTHER CHARGES</b>	<b>\$48</b>	<b>\$97</b>	<b>\$72</b>	<b>\$72</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$210</b>	<b>\$413</b>	<b>\$30,883</b>	<b>\$30,883</b>	
<b>Net Cost:</b>	<b>(\$3,157)</b>	<b>(\$3,070)</b>	<b>\$27,671</b>	<b>\$27,671</b>	

**Fund: 0610 - STERLING RANCH PRD ADM**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$211	\$330	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$211</b>	<b>\$330</b>	<b>\$50</b>	<b>\$50</b>	
<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>	<b>\$3,482</b>	<b>\$3,482</b>	<b>\$3,483</b>	<b>\$3,483</b>	
<b>Total Revenues:</b>	<b>\$3,694</b>	<b>\$3,813</b>	<b>\$3,533</b>	<b>\$3,533</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$108	\$96	\$31,600	\$31,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$238</b>	<b>\$223</b>	<b>\$32,079</b>	<b>\$32,079</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$66	\$120	\$90	\$90	
<b>OTHER CHARGES</b>	<b>\$66</b>	<b>\$120</b>	<b>\$90</b>	<b>\$90</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$304</b>	<b>\$343</b>	<b>\$32,169</b>	<b>\$32,169</b>	
<b>Net Cost:</b>	<b>(\$3,389)</b>	<b>(\$3,470)</b>	<b>\$28,636</b>	<b>\$28,636</b>	



**Fund: 0611 - MT LSSN WOODS PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$1,142	\$1,810	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,142	\$1,810	\$150	\$150	
<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>	\$20,522	\$21,190	\$19,530	\$19,530	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$212	\$195	\$206	\$206	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$159	\$173,500	\$173,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$410	\$454	\$174,156	\$174,156	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$89	\$77	\$104	\$104	
<b>OTHER CHARGES</b>	\$89	\$77	\$104	\$104	
<b>Total Expenditures/Appropriations:</b>	\$499	\$531	\$174,260	\$174,260	
<b>Net Cost:</b>	(\$20,022)	(\$20,658)	\$154,730	\$154,730	

**Fund: 0612 - WATERLEAF EST PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$319	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$215</b>	<b>\$319</b>	<b>\$50</b>	<b>\$50</b>	
<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>	<b>\$4,967</b>	<b>\$4,967</b>	<b>\$4,967</b>	<b>\$4,967</b>	
<b>Total Revenues:</b>	<b>\$5,182</b>	<b>\$5,286</b>	<b>\$5,017</b>	<b>\$5,017</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$105	\$97	\$102	\$102	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$5,714	\$159	\$31,500	\$31,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$9	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,929</b>	<b>\$356</b>	<b>\$32,052</b>	<b>\$32,052</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$313)	\$124	\$533	\$533	
<b>OTHER CHARGES</b>	<b>(\$313)</b>	<b>\$124</b>	<b>\$533</b>	<b>\$533</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,616</b>	<b>\$480</b>	<b>\$32,585</b>	<b>\$32,585</b>	
<b>Net Cost:</b>	<b>\$434</b>	<b>(\$4,805)</b>	<b>\$27,568</b>	<b>\$27,568</b>	

**Fund: 0613 - JENNIFER DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$134	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$84</b>	<b>\$134</b>	<b>\$10</b>	<b>\$10</b>	
<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>	<b>\$1,739</b>	<b>\$1,739</b>	<b>\$1,740</b>	<b>\$1,740</b>	
<b>Total Revenues:</b>	<b>\$1,824</b>	<b>\$1,873</b>	<b>\$1,750</b>	<b>\$1,750</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$75	\$69	\$73	\$73	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$147	\$71	\$13,000	\$13,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$323</b>	<b>\$240</b>	<b>\$13,523</b>	<b>\$13,523</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$81	\$65	\$60	\$60	
<b>OTHER CHARGES</b>	<b>\$81</b>	<b>\$65</b>	<b>\$60</b>	<b>\$60</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$404</b>	<b>\$305</b>	<b>\$13,583</b>	<b>\$13,583</b>	
<b>Net Cost:</b>	<b>(\$1,420)</b>	<b>(\$1,568)</b>	<b>\$11,833</b>	<b>\$11,833</b>	

**Fund: 0614 - WHITE OAK MANOR PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$286	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$176	\$286	\$50	\$50	
<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>	\$3,562	\$3,673	\$3,437	\$3,437	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$35	\$37	\$37	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$96	\$27,800	\$27,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$236	\$231	\$28,287	\$28,287	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$44	\$100	\$87	\$87	
<b>OTHER CHARGES</b>	\$44	\$100	\$87	\$87	
<b>Total Expenditures/Appropriations:</b>	\$280	\$331	\$28,374	\$28,374	
<b>Net Cost:</b>	(\$3,282)	(\$3,342)	\$24,937	\$24,937	

**Fund: 0615 - TERRI LEE TR EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$47	\$77	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$47</b>	<b>\$77</b>	<b>\$5</b>	<b>\$5</b>	
<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>	<b>\$1,196</b>	<b>\$1,196</b>	<b>\$1,196</b>	<b>\$1,196</b>	
<b>Total Revenues:</b>	<b>\$1,244</b>	<b>\$1,274</b>	<b>\$1,201</b>	<b>\$1,201</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$54	\$50	\$53	\$53	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$7,500	\$7,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$154</b>	<b>\$150</b>	<b>\$8,003</b>	<b>\$8,003</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54	\$83	\$66	\$66	
<b>OTHER CHARGES</b>	<b>\$54</b>	<b>\$83</b>	<b>\$66</b>	<b>\$66</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$208</b>	<b>\$233</b>	<b>\$8,069</b>	<b>\$8,069</b>	
<b>Net Cost:</b>	<b>(\$1,035)</b>	<b>(\$1,041)</b>	<b>\$6,868</b>	<b>\$6,868</b>	

**Fund: 0616 - WESTVIEW ROAD EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$38	\$105	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$38	\$105	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,975	\$1,339	\$1,340	\$1,340	
<b>CHARGES FOR SERVICES</b>	\$6,975	\$1,339	\$1,340	\$1,340	
<b>Total Revenues:</b>	\$7,014	\$1,445	\$1,345	\$1,345	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$219	\$201	\$212	\$212	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$5,636	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$98	\$96	\$6,300	\$6,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$417	\$6,033	\$6,962	\$6,962	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$75	\$73	\$76	\$76	
<b>OTHER CHARGES</b>	\$75	\$73	\$76	\$76	
<b>Total Expenditures/Appropriations:</b>	\$492	\$6,106	\$7,038	\$7,038	
<b>Net Cost:</b>	(\$6,521)	\$4,661	\$5,693	\$5,693	

**Fund: 0617 - SLEEPING BULL EST PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$449	\$701	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$449	\$701	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,366	\$10,002	\$9,940	\$9,940	
<b>CHARGES FOR SERVICES</b>	\$4,366	\$10,002	\$9,940	\$9,940	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$5,636	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$0	\$5,636	\$0	\$0	
<b>Total Revenues:</b>	\$4,816	\$16,339	\$10,000	\$10,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$160	\$147	\$156	\$156	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$227	\$2,043	\$72,000	\$72,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$487	\$2,291	\$72,606	\$72,606	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47	\$72	\$105	\$105	
<b>OTHER CHARGES</b>	\$47	\$72	\$105	\$105	
<b>Total Expenditures/Appropriations:</b>	\$534	\$2,363	\$72,711	\$72,711	
<b>Net Cost:</b>	(\$4,281)	(\$13,976)	\$62,711	\$62,711	

**Fund: 0618 - GARTH DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$48	\$76	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$48</b>	<b>\$76</b>	<b>\$10</b>	<b>\$10</b>	
<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>	<b>\$1,140</b>	<b>\$1,140</b>	<b>\$1,140</b>	<b>\$1,140</b>	
<b>Total Revenues:</b>	<b>\$1,189</b>	<b>\$1,217</b>	<b>\$1,150</b>	<b>\$1,150</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$47	\$43	\$46	\$46	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$53	\$58	\$7,500	\$7,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$200</b>	<b>\$201</b>	<b>\$7,996</b>	<b>\$7,996</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39	\$78	\$83	\$83	
<b>OTHER CHARGES</b>	<b>\$39</b>	<b>\$78</b>	<b>\$83</b>	<b>\$83</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$239</b>	<b>\$279</b>	<b>\$8,079</b>	<b>\$8,079</b>	
<b>Net Cost:</b>	<b>(\$949)</b>	<b>(\$937)</b>	<b>\$6,929</b>	<b>\$6,929</b>	



**Fund: 0619 - CLOVER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$207	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$129	\$207	\$20	\$20	
<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>	\$3,219	\$3,219	\$3,219	\$3,219	
<b>Total Revenues:</b>	\$3,348	\$3,426	\$3,239	\$3,239	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$96	\$88	\$94	\$94	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$63	\$86	\$21,000	\$21,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$259	\$275	\$21,544	\$21,544	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	\$115	\$79	\$79	
<b>OTHER CHARGES</b>	\$88	\$115	\$79	\$79	
<b>Total Expenditures/Appropriations:</b>	\$347	\$390	\$21,623	\$21,623	
<b>Net Cost:</b>	(\$3,000)	(\$3,035)	\$18,384	\$18,384	

**Fund: 0620 - NUNES RANCH PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$171	\$300	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$171	\$300	\$10	\$10	
<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>	\$5,542	\$5,671	\$5,381	\$5,381	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$83	\$77	\$81	\$81	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$59	\$144	\$29,600	\$29,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$243	\$322	\$30,131	\$30,131	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$96	\$81	\$81	
<b>OTHER CHARGES</b>	\$107	\$96	\$81	\$81	
<b>Total Expenditures/Appropriations:</b>	\$350	\$418	\$30,212	\$30,212	
<b>Net Cost:</b>	(\$5,192)	(\$5,252)	\$24,831	\$24,831	

**Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$20	\$2	\$2	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$12	\$20	\$2	\$2	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$474	\$474	\$474	\$474	
<b>CHARGES FOR SERVICES</b>	\$474	\$474	\$474	\$474	
<b>Total Revenues:</b>	\$486	\$494	\$476	\$476	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$15	\$14	\$15	\$15	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$79	\$1,900	\$1,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$115	\$194	\$2,365	\$2,365	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$96	\$73	\$73	
<b>OTHER CHARGES</b>	\$100	\$96	\$73	\$73	
<b>Total Expenditures/Appropriations:</b>	\$215	\$290	\$2,438	\$2,438	
<b>Net Cost:</b>	(\$271)	(\$204)	\$1,962	\$1,962	

**Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$25	\$2	\$2	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$15	\$25	\$2	\$2	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$563	\$563	\$564	\$564	
<b>CHARGES FOR SERVICES</b>	\$563	\$563	\$564	\$564	
<b>Total Revenues:</b>	\$579	\$589	\$566	\$566	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$18	\$17	\$18	\$18	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$2,272	\$2,500	\$2,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$118	\$2,389	\$2,968	\$2,968	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$101	\$95	\$73	\$73	
<b>OTHER CHARGES</b>	\$101	\$95	\$73	\$73	
<b>Total Expenditures/Appropriations:</b>	\$219	\$2,484	\$3,041	\$3,041	
<b>Net Cost:</b>	(\$359)	\$1,894	\$2,475	\$2,475	

**Fund: 0623 - NO 2 LOS PALOS EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$39	\$66	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$39	\$66	\$5	\$5	
<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>	\$1,270	\$1,297	\$1,235	\$1,235	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$19	\$20	\$20	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$6,600	\$6,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$126	\$119	\$7,070	\$7,070	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$115	\$96	\$74	\$74	
<b>OTHER CHARGES</b>	\$115	\$96	\$74	\$74	
<b>Total Expenditures/Appropriations:</b>	\$241	\$215	\$7,144	\$7,144	
<b>Net Cost:</b>	(\$1,028)	(\$1,081)	\$5,909	\$5,909	

**Fund: 0624 - SCENIC OAK COURT PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$55	\$97	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$55	\$97	\$10	\$10	
<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>	\$2,217	\$2,259	\$2,172	\$2,172	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$36	\$33	\$35	\$35	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$84	\$71	\$9,900	\$9,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$220	\$204	\$10,385	\$10,385	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$127	\$111	\$102	\$102	
<b>OTHER CHARGES</b>	\$127	\$111	\$102	\$102	
<b>Total Expenditures/Appropriations:</b>	\$347	\$315	\$10,487	\$10,487	
<b>Net Cost:</b>	(\$1,869)	(\$1,943)	\$8,315	\$8,315	

**Fund: 0626 - SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$57	\$117	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$57</b>	<b>\$117</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,649	\$3,862	\$3,649	\$3,649	
<b>CHARGES FOR SERVICES</b>	<b>\$3,649</b>	<b>\$3,862</b>	<b>\$3,649</b>	<b>\$3,649</b>	
<b>Total Revenues:</b>	<b>\$3,706</b>	<b>\$3,979</b>	<b>\$3,659</b>	<b>\$3,659</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$177	\$81	\$51	\$51	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$76	\$0	\$12,400	\$12,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$354</b>	<b>\$181</b>	<b>\$12,901</b>	<b>\$12,901</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$146	\$218	\$296	\$296	
<b>OTHER CHARGES</b>	<b>\$146</b>	<b>\$218</b>	<b>\$296</b>	<b>\$296</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$500</b>	<b>\$399</b>	<b>\$13,197</b>	<b>\$13,197</b>	
<b>Net Cost:</b>	<b>(\$3,206)</b>	<b>(\$3,579)</b>	<b>\$9,538</b>	<b>\$9,538</b>	

**Fund: 0627 - LAKE DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$17	\$39	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$17	\$39	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,738	\$1,748	\$1,738	\$1,738	
<b>CHARGES FOR SERVICES</b>	\$1,738	\$1,748	\$1,738	\$1,738	
<b>Total Revenues:</b>	\$1,755	\$1,788	\$1,743	\$1,743	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$25	\$23	\$25	\$25	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$68	\$406	\$4,400	\$4,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$194	\$530	\$4,875	\$4,875	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$62	\$152	\$146	\$146	
<b>OTHER CHARGES</b>	\$62	\$152	\$146	\$146	
<b>Total Expenditures/Appropriations:</b>	\$256	\$682	\$5,021	\$5,021	
<b>Net Cost:</b>	(\$1,499)	(\$1,105)	\$3,278	\$3,278	



**Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$123	\$240	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$123	\$240	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,628	\$6,661	\$6,628	\$6,628	
<b>CHARGES FOR SERVICES</b>	\$6,628	\$6,661	\$6,628	\$6,628	
<b>Total Revenues:</b>	\$6,751	\$6,901	\$6,648	\$6,648	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$124	\$114	\$120	\$120	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$0	\$25,300	\$25,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$280	\$214	\$25,870	\$25,870	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$62	\$110	\$114	\$114	
<b>OTHER CHARGES</b>	\$62	\$110	\$114	\$114	
<b>Total Expenditures/Appropriations:</b>	\$342	\$324	\$25,984	\$25,984	
<b>Net Cost:</b>	(\$6,408)	(\$6,577)	\$19,336	\$19,336	

**Fund: 0632 - IRISH CREEK RD PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$29	\$67	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$29	\$67	\$10	\$10	
<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>	\$2,632	\$2,670	\$2,613	\$2,613	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$45	\$41	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$56	\$0	\$7,500	\$7,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$201	\$141	\$7,994	\$7,994	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$58	\$116	\$116	
<b>OTHER CHARGES</b>	\$0	\$58	\$116	\$116	
<b>Total Expenditures/Appropriations:</b>	\$201	\$199	\$8,110	\$8,110	
<b>Net Cost:</b>	(\$2,431)	(\$2,471)	\$5,497	\$5,497	

**Fund: 0633 - SOL SEMENTE EFER PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$11	\$66	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$11	\$66	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,794	\$4,903	\$4,795	\$4,795	
<b>CHARGES FOR SERVICES</b>	\$4,794	\$4,903	\$4,795	\$4,795	
<b>Total Revenues:</b>	\$4,805	\$4,970	\$4,800	\$4,800	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$56	\$51	\$54	\$54	
034802 PROF ADMIN SVS	\$100	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$9,400	\$9,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$156	\$151	\$9,904	\$9,904	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$86	\$86	
<b>OTHER CHARGES</b>	\$0	\$0	\$86	\$86	
<b>Total Expenditures/Appropriations:</b>	\$156	\$151	\$9,990	\$9,990	
<b>Net Cost:</b>	(\$4,649)	(\$4,818)	\$5,190	\$5,190	

**Fund: 0634 - STILLWATER RANCHES #2 PRD ADM**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$60	\$214	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$60	\$214	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,627	\$13,768	\$13,628	\$13,628	
<b>CHARGES FOR SERVICES</b>	\$13,627	\$13,768	\$13,628	\$13,628	
<b>Total Revenues:</b>	\$13,688	\$13,982	\$13,638	\$13,638	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$136	\$144	\$144	
034802 PROF ADMIN SVS	\$0	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$30	\$27,000	\$27,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$0	\$266	\$27,594	\$27,594	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$47	\$47	
<b>OTHER CHARGES</b>	\$0	\$0	\$47	\$47	
<b>Total Expenditures/Appropriations:</b>	\$0	\$266	\$27,641	\$27,641	
<b>Net Cost:</b>	(\$13,688)	(\$13,715)	\$14,003	\$14,003	

**Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$18	\$69	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$69	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,034	\$4,142	\$4,035	\$4,035	
<b>CHARGES FOR SERVICES</b>	\$4,034	\$4,142	\$4,035	\$4,035	
<b>Total Revenues:</b>	\$4,052	\$4,211	\$4,040	\$4,040	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$110	\$116	\$116	
034802 PROF ADMIN SVS	\$0	\$100	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$58	\$8,000	\$8,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$0	\$269	\$8,566	\$8,566	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$47	\$47	
<b>OTHER CHARGES</b>	\$0	\$0	\$47	\$47	
<b>Total Expenditures/Appropriations:</b>	\$0	\$269	\$8,613	\$8,613	
<b>Net Cost:</b>	(\$4,052)	(\$3,942)	\$4,573	\$4,573	

**Fund: 0637 - BEAGLE STREET PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$0	\$28	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$28	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$4,819	\$4,820	\$4,820	\$4,820
<b>CHARGES FOR SERVICES</b>	\$0	\$4,819	\$4,820	\$4,820	\$4,820
<b>Total Revenues:</b>	\$0	\$4,848	\$4,820	\$4,820	\$4,820
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$32	\$34	\$34	\$34
034802 PROF ADMIN SVS	\$0	\$0	\$200	\$200	\$200
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$71	\$4,600	\$4,600	\$4,600
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$0	\$103	\$5,084	\$5,084	\$5,084
<b>Total Expenditures/Appropriations:</b>	\$0	\$103	\$5,084	\$5,084	\$5,084
<b>Net Cost:</b>	\$0	(\$4,744)	\$264	\$264	\$264

**Fund: 0638 - OAK TREE LANE PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$0	\$31	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$31	\$0	\$0	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$7,803	\$7,850	\$7,850	
<b>CHARGES FOR SERVICES</b>	\$0	\$7,803	\$7,850	\$7,850	
<b>Total Revenues:</b>	\$0	\$7,834	\$7,850	\$7,850	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$67	\$71	\$71	
034802 PROF ADMIN SVS	\$0	\$0	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$7,700	\$7,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$0	\$67	\$8,221	\$8,221	
<b>Total Expenditures/Appropriations:</b>	\$0	\$67	\$8,221	\$8,221	
<b>Net Cost:</b>	\$0	(\$7,767)	\$371	\$371	

**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 2018-19 requested budget includes revenues in the amount of \$192,355 and expenditures in the amount of \$322,218. Expenditures exceed revenues by \$129,863 and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment of \$37 for a data entry correction.

**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	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$138,577	\$144,028	\$130,000	\$130,000	
101001 CURRENT UNITARY TAXES	\$11,062	\$12,109	\$10,000	\$10,000	
101011 CURR SEC TAX DEL ADV TEETER	\$2,169	\$2,275	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$10,447	\$10,170	\$10,000	\$10,000	
101013 RDA 1290 PT PROP TX HS33607.5	\$1,672	\$2,205	\$1,700	\$1,700	
101014 RDA OTHER MONEY HS34179	\$752	\$0	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$1,785	\$2,340	\$1,500	\$1,500	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$181	\$238	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$7,037	\$6,966	\$7,000	\$7,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$4	\$5	\$5	\$5	
104000 PRIOR YEAR UNSECURED TAXES	\$59	\$316	\$50	\$50	
109100 TIMBER YIELD TAXES	\$1,267	\$1,946	\$1,200	\$1,200	
<b>TAXES</b>	<b>\$175,017</b>	<b>\$182,603</b>	<b>\$161,455</b>	<b>\$161,455</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$828	\$787	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$828</b>	<b>\$787</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200 STATE OTHER IN-LIEU TAX	\$12	\$12	\$0	\$0	
546000 STATE HOMEOWNERS EXEMPTION	\$2,399	\$2,383	\$2,300	\$2,300	
549781 STATE WATER RESOURCES GRANT	\$5,020	\$2,068	\$1,000	\$1,000	
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1	\$1	\$0	\$0	
563173 RDA PRE94 PT AGMT FAC HS33401	\$593	\$754	\$500	\$500	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$8,027</b>	<b>\$5,220</b>	<b>\$3,800</b>	<b>\$3,800</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
671251 FLOOD HAZARD STUDIES FEE	\$8,375	\$9,875	\$7,000	\$7,000	
693020 WATER SERVICE COLLECTIONS	\$17,299	\$13,908	\$20,000	\$20,000	
<b>CHARGES FOR SERVICES</b>	<b>\$25,674</b>	<b>\$23,783</b>	<b>\$27,000</b>	<b>\$27,000</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$59,477	\$20,000	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$9,988	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$69,465</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$279,012</b>	<b>\$232,394</b>	<b>\$192,355</b>	<b>\$192,355</b>	

<b>Category: 010 SALARIES AND BENEFITS</b>				
018100 EMPLOYER SHARE FICA	\$0	\$2	\$0	\$0
018204 EMPLOYER SHARE DEFERRED COMP	\$1	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$0	\$0

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	\$1	\$3	\$0	\$0	\$0
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$0	\$10	\$50	\$50	\$50
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$4,244	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$93	\$36	\$37	\$37	\$37
033700 MAINTENANCE OF STRUCTURES	\$1,179	\$0	\$0	\$0	\$0
034100 MEMBERSHIPS	\$3,780	\$3,940	\$4,100	\$4,100	\$4,100
034500 OFFICE EXPENSE	\$0	\$0	\$100	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$74,821	\$1,388	\$117,000	\$117,000	\$117,000
034802 PROF ADMIN SVS	\$145,523	\$87,991	\$95,000	\$95,000	\$95,000
034829 PROF MAINTENANCE SVS	\$4,707	\$4,223	\$25,000	\$25,000	\$25,000
034892 CHGS IT PROFESSIONAL SVS	\$1,710	\$1,722	\$1,947	\$1,947	\$1,947
034893 CHGS AUD PROP TAX SVS	\$4,141	\$4,217	\$4,500	\$4,500	\$4,500
034900 PUBLICATIONS & LEGAL NOTICES	\$93	\$0	\$250	\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$78,019	\$17,480	\$50,000	\$50,000	\$50,000
035900 TRANSPORTATION & TRAVEL	\$904	\$1,091	\$2,750	\$2,750	\$2,750
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$22	\$113	\$0	\$0	\$0
036100 UTILITIES	\$0	\$0	\$150	\$150	\$150
<b>SERVICES AND SUPPLIES</b>	\$319,240	\$122,215	\$300,884	\$300,884	\$300,884
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,094	\$6,064	\$11,371	\$11,371	\$11,371
<b>OTHER CHARGES</b>	\$4,094	\$6,064	\$11,371	\$11,371	\$11,371
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$0	\$20,000	\$0	\$0	\$0
096384 TRANS OUT CSA#13 ALPINE MDWS	\$0	\$20,000	\$10,000	\$10,000	\$10,000
096394 TRANS OUT CSA #25 KESWICK WTR	\$0	\$15,000	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$55,000	\$10,000	\$10,000	\$10,000
<b>Total Expenditures/Appropriations:</b>	\$323,336	\$183,283	\$322,255	\$322,255	\$322,255
<b>Net Cost:</b>	\$44,324	(\$49,110)	\$129,900	\$129,900	\$129,900

RESOURCE MANAGEMENT-AIR QUALITY DIVISION  
Fund 373 Air Quality Management District Admin  
Richard Simon, 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 sources of air emissions. Monitoring and inspections encompass permitted devices, emission 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 2018-19 requested budget includes revenue in the amount of \$1.86 million and expenditures in the amount of \$2.14 million. Capital assets requested for FY 2018-19 include one hybrid or four-wheel drive vehicle (replacement) and a reinstatement/upgrade of software. The FY 2018-19 requested budget expenditures exceed revenue by \$275,708 and will be funded with the use of fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**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. This has resulted in a reduction of funding available for programs directly related to limiting motor vehicle emissions. 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	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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>					
215500 AIR POLLUTION FEES	\$3,605	\$3,630	\$2,500	\$2,500	
215520 BURNING PERMIT FEES	\$6,373	\$4,782	\$4,608	\$4,608	
215521 BURN PERMIT FEE BASIN CONTROL	\$965	\$830	\$800	\$800	
215550 DEVICE PERMIT FEES	\$210,492	\$220,515	\$230,000	\$230,000	
215600 HEARING BOARD FEES	\$0	\$150	\$400	\$400	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$221,435</b>	<b>\$229,908</b>	<b>\$238,308</b>	<b>\$238,308</b>	
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$5,975	\$12,135	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$5,975</b>	<b>\$12,135</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$25,388	\$34,649	\$18,000	\$18,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$25,388</b>	<b>\$34,649</b>	<b>\$18,000</b>	<b>\$18,000</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
526011 STATE MOTOR VEHICLE AB2766	\$517,587	\$515,753	\$500,000	\$500,000	
545500 STATE AIR POLLUTION GRANT	\$51,192	\$51,128	\$60,000	\$60,000	
549189 STATE AIR RESOURCES BOARD	\$30,627	\$28,184	\$30,000	\$30,000	
549190 STATE AIR RSRCS BRD MOYER GRT	\$1,186,466	\$380,000	\$1,000,000	\$1,000,000	
560200 FEDERAL EPA PM25	\$7,100	\$9,100	\$7,100	\$7,100	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,792,972</b>	<b>\$984,167</b>	<b>\$1,597,100</b>	<b>\$1,597,100</b>	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
692000 CHGS FOR PROFESSIONAL SVS	\$59,252	\$24,561	\$15,000	\$15,000	
692100 PHOTOCOPIES	\$0	\$226	\$200	\$200	
692360 REIMB AIR TOXIC ACT	\$2,643	\$2,396	\$1,000	\$1,000	
<b>CHARGES FOR SERVICES</b>	<b>\$61,895</b>	<b>\$27,183</b>	<b>\$16,200</b>	<b>\$16,200</b>	
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$144	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$74,581	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$347	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$75,073</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$2,182,739</b>	<b>\$1,288,043</b>	<b>\$1,869,608</b>	<b>\$1,869,608</b>	
<b>Category: 010</b> <b>SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$396,624	\$363,801	\$456,892	\$456,892	
011200 TERMINATION/SPECIAL PAY	\$45,797	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$32,154	\$26,648	\$34,968	\$34,968	
018201 EMPLOYER SHARE RETIREMENT	\$66,658	\$65,500	\$91,105	\$91,105	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$524	\$524	

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18	2018-19 Recommended Budget	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
018300	EMPLOYER SHARE HEALTH INSUR	\$85,440	\$84,053	\$106,819	\$106,819
018307	EMPLYR SHR OTHER POST EMP BEN	\$11,897	\$10,913	\$13,707	\$13,707
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,669	\$1,164	\$709	\$709
018500	WORKERS COMP EXPOSURE	\$6,089	\$4,583	\$3,840	\$3,840
<b>SALARIES AND BENEFITS</b>		\$646,330	\$556,665	\$708,564	\$708,564
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$5,000	\$5,000
032500	COMMUNICATIONS EXPENSE	\$6,745	\$6,972	\$7,500	\$7,500
032590	CHGS FAC MGMT COMM	\$38	\$41	\$39	\$39
032591	CHGS IT COMM	\$2,042	\$2,227	\$2,397	\$2,397
032700	FOOD EXPENSE	\$0	\$0	\$40	\$40
032900	HOUSEHOLD EXPENSE	\$69	\$58	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$13,763	\$13,808	\$13,453	\$13,453
033102	INSUR XP LIABILITY EXPOSURE	\$1,806	\$1,324	\$1,189	\$1,189
033103	INSUR XP MISCELLANEOUS	\$955	\$829	\$634	\$634
033105	INSUR XP LIABILITY EXPERIENCE	\$1,399	\$1,317	\$1,927	\$1,927
033500	MAINTENANCE OF EQUIPMENT	\$0	\$338	\$3,500	\$3,500
033528	MNT EQP SOFTWARE	\$0	\$13,099	\$20,000	\$20,000
033592	CHGS IT MNT HARD/SOFTWARE	\$1,345	\$870	\$880	\$880
033791	CHGS FAC MGMT MAINT STR	\$7,168	\$9,221	\$8,233	\$8,233
034100	MEMBERSHIPS	\$5,735	\$5,855	\$7,000	\$7,000
034500	OFFICE EXPENSE	\$5,384	\$4,904	\$8,000	\$8,000
034536	OFFICE XP OFFICE FURNITURE	\$386	\$0	\$2,000	\$2,000
034590	CHGS OC PHOTOCOPY SVS	\$18	\$3	\$13	\$13
034591	CHGS OC POSTAGE SVS	\$1,298	\$1,449	\$1,228	\$1,228
034592	CHGS OC OTHER MAIL SVS	\$1,421	\$1,491	\$1,543	\$1,543
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000
034802	PROF ADMIN SVS	\$108,616	\$111,875	\$127,483	\$127,483
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000
034806	PROF AUDIT SVS	\$8,075	\$8,300	\$14,000	\$14,000
034807	PROF BANK SVS	\$0	\$0	\$1,000	\$1,000
034837	PROF PREEMPLOYMENT SVS	\$44	\$602	\$0	\$0
034863	PROF GRANT SVS	\$1,246,760	\$380,000	\$1,000,000	\$1,000,000
034890	CHGS FAC MGMT PROF SVS	\$711	\$825	\$1,512	\$1,512
034892	CHGS IT PROFESSIONAL SVS	\$23,051	\$29,183	\$35,763	\$35,763
034900	PUBLICATIONS & LEGAL NOTICES	\$283	\$423	\$1,500	\$1,500
035100	RENTS & LEASES OF EQUIPMENT	\$1,647	\$1,644	\$2,000	\$2,000
035300	RENTS & LEASES OF STRUCTURES	\$1,008	\$336	\$3,000	\$3,000
035500	MINOR EQUIPMENT	\$6,561	\$1,200	\$6,000	\$6,000
035590	CHGS IT SOFTWARE EQP	\$0	\$120	\$8,000	\$8,000
035591	CHGS IT HARDWARE EQP	\$424	\$7,083	\$9,000	\$9,000
035592	CHGS IT TELECOMM EQP	\$141	\$0	\$4,300	\$4,300

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$81	\$2,800	\$2,800	
035755 SP DEPT XP AIR QLTY INCENTIVES	\$12,000	\$13,614	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$1,796	\$3,417	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$1,831	\$2,178	\$4,000	\$4,000	
035947 TRANS/TRVL VOLUNTEER	\$0	\$0	\$200	\$200	
035990 CHGS FLEET TRANS/TRVL	\$14,548	\$11,367	\$13,372	\$13,372	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$316	\$317	\$200	\$200	
036100 UTILITIES	\$10,058	\$10,526	\$11,447	\$11,447	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,487,456</b>	<b>\$646,913</b>	<b>\$1,342,653</b>	<b>\$1,342,653</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29,046	\$17,224	\$35,656	\$35,656	
050003 BUILDING & EQUIP COST PLAN CHG	\$14,204	\$11,117	\$10,005	\$10,005	
050800 TAXES & ASSESSMENTS	\$0	\$29	\$38	\$38	
051390 CONTR TO AIR RES BOARD	\$769	\$769	\$800	\$800	
<b>OTHER CHARGES</b>	<b>\$44,020</b>	<b>\$29,141</b>	<b>\$46,499</b>	<b>\$46,499</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$40,000	\$40,000	
065317 SOFTWARE	\$105,931	\$5,438	\$7,600	\$7,600	
065335 2 AIR ANALYZERS	\$27,787	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$133,719</b>	<b>\$5,438</b>	<b>\$47,600</b>	<b>\$47,600</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$74,108	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$74,108</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,311,527</b>	<b>\$1,312,268</b>	<b>\$2,145,316</b>	<b>\$2,145,316</b>	
<b>Net Cost:</b>	<b>\$128,787</b>	<b>\$24,224</b>	<b>\$275,708</b>	<b>\$275,708</b>	

**COUNTY SERVICE AREA NO. 1-FIRE PROTECTION/ADMINISTRATION**  
Fund 391 CSA #1 Fire Protection Administration/County Fire Department  
Mike Hebrard, 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 \$8.1 million and revenues in the amount of \$5.6 million. Appropriations exceed revenues by \$2.5 million and will be covered by fund balance.

The department has requested 7 new capital assets: one storage building, one defibrillator, one extractor tool, one fire engine, one truck, and two new water tenders. The total amount budgeted for capital assets is \$1.03 million.

Revenues have increased \$153,844 compared to the Adjusted FY 2017-18 budget. The agreement between Shasta County and CAL FIRE has increased \$217,985. 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. Overall, the Salaries and Benefits rate have decreased. While there is an increase in salaries due to the raise in state minimum wage, Workers compensation actually decreased by 55%.

Overall, County Fire budget appropriations have decreased by \$80,865. Despite overall reduced appropriations, SCFD is planning to spend approximately \$500,000 in new Self Contained Breathing Apparatus (SCBA) equipment. Industry guidelines published by the National Fire Protection Association have necessitated a complete replacement of SCBA equipment. County Fire has anticipated this change and reduced new purchasing and maintenance over the last few years. Funds for the purchase of SCBA equipment will come primarily from fund balance. County Fire continues to closely monitor necessary expenditures and encourage program efficiencies and savings.

Departments were directed to prepare budgets with a 2% increase in County General Fund support. County Fire submitted a budget in line with that request in the amount of \$2.5 million in County General Fund support.

**SUMMARY OF RECOMMENDATIONS**

The department head recommends a \$46,205 adjustment in expenditures for data entry correction.

**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	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$1,705,794	\$1,756,834	\$1,766,010	\$1,766,010	\$1,766,010
101001 CURRENT UNITARY TAXES	\$119,177	\$131,885	\$123,384	\$123,384	\$123,384
101011 CURR SEC TAX DEL ADV TEETER	\$26,700	\$27,761	\$26,000	\$26,000	\$26,000
101012 RDA RESIDUAL PROP TAX HS34188	\$17,072	\$3,389	\$4,000	\$4,000	\$4,000
101013 RDA 1290 PT PROP TX HS33607.5	\$11,574	\$14,494	\$7,500	\$7,500	\$7,500
101100 SUPPLEMENTAL TAXES CURRENT	\$19,596	\$25,376	\$19,000	\$19,000	\$19,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1,996	\$2,586	\$2,000	\$2,000	\$2,000
102000 CURRENT UNSECURED TAXES	\$86,630	\$84,973	\$83,000	\$83,000	\$83,000
103010 SUPPLEMENTAL TAXES PRIOR	\$47	\$63	\$50	\$50	\$50
104000 PRIOR YEAR UNSECURED TAXES	\$717	\$3,890	\$750	\$750	\$750
109100 TIMBER YIELD TAXES	\$3,828	\$5,880	\$4,000	\$4,000	\$4,000
<b>TAXES</b>	<b>\$1,993,135</b>	<b>\$2,057,136</b>	<b>\$2,035,694</b>	<b>\$2,035,694</b>	<b>\$2,035,694</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
212200 BUILDING PERMIT FEES	\$23,285	\$29,900	\$26,000	\$26,000	\$26,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$23,285</b>	<b>\$29,900</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$27,503	\$43,188	\$20,000	\$20,000	\$20,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$27,503</b>	<b>\$43,188</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200 STATE OTHER IN-LIEU TAX	\$124	\$124	\$124	\$124	\$124
546000 STATE HOMEOWNERS EXEMPTION	\$29,530	\$29,077	\$29,000	\$29,000	\$29,000
549072 STATE CDF GRANT	\$19,830	\$19,721	\$10,000	\$10,000	\$10,000
554101 FED EMERGENCY MGMT ASST (FEMA)	\$24,030	\$73,045	\$18,700	\$18,700	\$18,700
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$16	\$13	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$73,533</b>	<b>\$121,982</b>	<b>\$57,824</b>	<b>\$57,824</b>	<b>\$57,824</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$375,930	\$377,758	\$378,000	\$378,000	\$378,000
688013 CHGS FOR SVS EDUC TRAINING	\$0	\$300	\$300	\$300	\$300
692024 REIMB FIRE CALLS	\$659,916	\$961,311	\$300,000	\$300,000	\$300,000
692025 FIRE MARSHAL FEES	\$7,770	\$9,190	\$7,500	\$7,500	\$7,500
692027 EMERGENCY MEDICAL REIMB	\$383	\$0	\$0	\$0	\$0
692100 PHOTOCOPIES	\$75	\$400	\$300	\$300	\$300
692750 HAZMAT RESPONSE	\$35,667	\$35,667	\$35,667	\$35,667	\$35,667
<b>CHARGES FOR SERVICES</b>	<b>\$1,079,743</b>	<b>\$1,384,627</b>	<b>\$721,767</b>	<b>\$721,767</b>	<b>\$721,767</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$140	\$45	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$325	\$738	\$0	\$0	\$0

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$100		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$52,736		\$36,850	\$36,850
<b>MISCELLANEOUS REVENUES</b>	\$465	\$53,620		\$36,850	\$36,850
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$2,458,313	\$2,458,313		\$2,507,479	\$2,507,479
800176 TRAN IN TITLE III PROJ (GRT)	\$2,202	\$1,226		\$79,523	\$79,523
800411 TRANS IN PUBLIC HEALTH	\$33,306	\$10,017		\$120,454	\$120,454
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,493,821	\$2,469,556		\$2,707,456	\$2,707,456
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$0	\$25,351		\$13,000	\$13,000
896101 SALE OF SURPLUS PROPERTY	\$0	\$15,351		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$40,702		\$13,000	\$13,000
<b>Total Revenues:</b>	\$5,691,488	\$6,200,714		\$5,618,591	\$5,618,591
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$147,427	\$168,080		\$177,404	\$177,404
011200 TERMINATION/SPECIAL PAY	\$0	\$72		\$0	\$0
017502 OVERTIME PAY	\$3,320	\$2,485		\$3,000	\$3,000
017508 OVERTIME PAY FIRE FIGHT	\$4,065	\$16,009		\$10,000	\$10,000
017509 HOLIDAY OVERTIME PAY	\$275	\$283		\$1,500	\$1,500
018100 EMPLOYER SHARE FICA	\$32,803	\$38,867		\$32,926	\$32,926
018201 EMPLOYER SHARE RETIREMENT	\$14,320	\$18,046		\$20,880	\$20,880
018300 EMPLOYER SHARE HEALTH INSUR	\$51,720	\$57,828		\$60,548	\$60,548
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,422	\$5,042		\$5,323	\$5,323
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$650	\$599		\$375	\$375
018500 WORKERS COMP EXPOSURE	\$2,134	\$2,359		\$2,037	\$2,037
018501 WORKERS COMP EXPERIENCE	\$157,973	\$263,835		\$115,980	\$115,980
<b>SALARIES AND BENEFITS</b>	\$419,113	\$573,512		\$429,973	\$429,973
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,457	\$500		\$1,000	\$1,000
032328 CLTHG/PERS SAFETY CLOTHING	\$79,129	\$55,828		\$136,000	\$136,000
032329 CLTHG/PERS UNIFORMS	\$256	\$350		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$26,477	\$28,465		\$32,000	\$32,000
032591 CHGS IT COMM	\$283	\$0		\$0	\$0
032700 FOOD EXPENSE	\$2,982	\$1,765		\$2,000	\$2,000
032727 FOOD VOLUNTEERS	\$1,844	\$0		\$4,000	\$4,000
032900 HOUSEHOLD EXPENSE	\$4,722	\$6,972		\$4,600	\$4,600
032928 HSHLD XP LAUNDRY SVS	\$2,001	\$2,435		\$2,700	\$2,700
032929 HSHLD XP SUPPLIES	\$4,216	\$4,147		\$7,000	\$7,000
033102 INSUR XP LIABILITY EXPOSURE	\$638	\$689		\$631	\$631

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
033103	INSUR XP MISCELLANEOUS	\$17,761	\$17,506	\$15,879	\$15,879	
033105	INSUR XP LIABILITY EXPERIENCE	\$16,958	\$21,573	\$12,660	\$12,660	
033500	MAINTENANCE OF EQUIPMENT	\$51,770	\$68,865	\$82,000	\$82,000	
033526	MNT EQP VEHICLES	\$87,046	\$145,813	\$144,000	\$144,000	
033530	MNT EQP RADIOS	\$0	\$1,424	\$10,000	\$10,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$0	\$109	\$0	\$0	
033700	MAINTENANCE OF STRUCTURES	\$5,254	\$12,806	\$7,000	\$7,000	
033791	CHGS FAC MGMT MAINT STR	\$48,791	\$116,202	\$85,000	\$85,000	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$24,367	\$35,331	\$35,000	\$35,000	
034100	MEMBERSHIPS	\$310	\$2,170	\$1,500	\$1,500	
034102	MEMBER PROF ORGANIZATIONS	\$870	\$0	\$0	\$0	
034309	MISC XP PRIOR PERIOD REV ADJ	\$3,050	\$0	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$4,961	\$0	\$0	\$0	
034500	OFFICE EXPENSE	\$29,943	\$36,180	\$41,000	\$41,000	
034526	OFFICE XP POSTAGE	\$0	\$17	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$0	(\$861)	\$150	\$150	
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$0	\$0	
034592	CHGS OC OTHER MAIL SVS	\$2,076	\$2,000	\$2,075	\$2,075	
034800	PROF & SPECIAL SERVICES	\$38,415	\$36,048	\$45,000	\$45,000	
034823	PROF HEALTH SVS	\$26,935	\$26,483	\$26,150	\$26,150	
034837	PROF PREEMPLOYMENT SVS	\$2,970	\$2,810	\$2,960	\$2,960	
034860	PROF BENEFITS ADMIN SVS	\$17,500	\$16,800	\$24,500	\$24,500	
034864	PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$1,000	\$1,000	
034892	CHGS IT PROFESSIONAL SVS	\$1,382	\$2,046	\$4,000	\$4,000	
034893	CHGS AUD PROP TAX SVS	\$50,555	\$51,038	\$53,000	\$53,000	
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$104,464	\$212,064	\$90,000	\$90,000	
034898	VOL FIRE CALL PAY EMPLEE SVS	\$81,912	\$88,351	\$90,000	\$90,000	
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$8,595	\$10,065	\$8,000	\$8,000	
035100	RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$500	\$500	
035300	RENTS & LEASES OF STRUCTURES	\$500	\$2,500	\$2,500	\$2,500	
035500	MINOR EQUIPMENT	\$66,075	\$459,776	\$693,000	\$693,000	
035526	MNR EQP VOTING EQP	\$0	\$117	\$0	\$0	
035535	MNR EQP COMM EQP	\$59,771	\$35,717	\$83,500	\$83,500	
035590	CHGS IT SOFTWARE EQP	\$8,415	\$7,882	\$12,000	\$12,000	
035591	CHGS IT HARDWARE EQP	\$8,400	\$12,153	\$18,000	\$18,000	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$4,319	\$4,446	\$5,000	\$5,000	
035900	TRANSPORTATION & TRAVEL	\$5,193	\$7,154	\$12,000	\$12,000	
035940	TRANS/TRVL FUEL	\$25,245	\$32,359	\$40,000	\$40,000	
035942	TRANS/TRVL TRAINING	\$141	\$0	\$0	\$0	
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$41,960	\$43,524	\$50,000	\$50,000	
036100	UTILITIES	\$106,523	\$112,873	\$100,000	\$100,000	
<b>SERVICES AND SUPPLIES</b>		\$1,079,450	\$1,724,509	\$1,987,305	\$1,987,305	

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended Budget	2018-19 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	\$108,527	\$118,163	\$72,454	\$72,454	
050800 TAXES & ASSESSMENTS	\$48	\$50	\$55	\$55	
058000 CDF CONTRACT	\$3,445,537	\$3,609,302	\$4,577,687	\$4,577,687	
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	\$2,000	\$0	\$2,000	\$2,000	
058010 FRENCH GULCH FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058011 HAT CREEK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058012 IGO ONO FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058013 JONES VALLEY FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058014 KESWICK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058018 MONTGOMERY CRK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058020 OAK RUN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058021 OLD STATION FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058022 PALO CEDRO FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058027 SHINGLETOWN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058028 SOLDIER MOUNTAIN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058030 WEST VALLEY FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058031 WHITMORE FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058032 LAKEHEAD FIRE CONTRACT	\$0	\$0	\$2,000	\$2,000	
<b>OTHER CHARGES</b>	<b>\$3,588,113</b>	<b>\$3,759,516</b>	<b>\$4,686,196</b>	<b>\$4,686,196</b>	
<b>Category: 070</b> CAPITAL ASSETS					
061123 STATION 55 STORAGE BLDG	\$0	\$0	\$45,000	\$45,000	
065022 1 DEFIBRILLATOR W/ACCESSORIES	\$0	\$0	\$38,000	\$38,000	
065027 1 EXTRICATION TOOL	\$0	\$0	\$24,228	\$24,228	
065028 1 FIRE ENGINE W/ ACCESSORIES	\$0	\$0	\$385,000	\$385,000	
065050 1 METER	\$0	\$61,348	\$0	\$0	
065083 1 TRUCK W/ ACCESSORIES	\$0	\$39,038	\$37,000	\$37,000	
065175 2 TRUCKS W/ ACCESSORIES	\$155,498	\$0	\$0	\$0	
065198 1 CAMERA (SPEC PURPOSE) W/ACC	\$9,361	\$0	\$0	\$0	
065276 2 WATER TENDERS	\$0	\$0	\$505,000	\$505,000	
065346 3 WATER TENDERS	\$0	\$236,582	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$164,859</b>	<b>\$336,968</b>	<b>\$1,034,228</b>	<b>\$1,034,228</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,251,538</b>	<b>\$6,394,506</b>	<b>\$8,137,702</b>	<b>\$8,137,702</b>	
<b>Net Cost:</b>	<b>(\$439,949)</b>	<b>\$193,792</b>	<b>\$2,519,111</b>	<b>\$2,519,111</b>	

# 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 2018-19 expenditures are requested at \$413,612, and revenue is requested at \$366,967, both represent a decrease when compared to the FY 2017-18 Adjusted Budget. Decreased expenditures consist predominantly from the elimination of the IHSS Maintenance of Effort (MOE) charge, while revenue allocations in this program come from a state allocation, federal Medicaid administrative funds, and a County General Fund contribution in the form of an MOE. The County General Fund request for FY 2018-19 is \$70,948, which is consistent with the FY 2017-18 Adjusted Budget. The original State General Fund was calculated based on FY 2016-17 actuals. Once the State General Fund contribution was calculated, the state reduced their contribution by an additional 26%, thereby increasing the costs of the program to the County. There is a Net County Cost of \$46,645, similar to FY 2017-18, due to the elimination of the IHSS MOE and subsequent reduction in state funding; funded with IHSS fund balance.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Governor signed SB 3 on March 28, 2016 which provides for increases to the state minimum wage beginning on January 1, 2017 and reaching \$15 per hour by 2022. SB 3 additionally removed the exemption of IHSS workers to receive paid sick leave under the Healthy Workplaces, Healthy Families Act of 2014.

The most significant threat to this budget lies in the state's shift of costs to counties for the IHSS MOE, including the state administrative cap and additional 26% cut. The state created a phase-in of county costs and a phase-in of a new inflator associated with the reformatted MOE. The inflator for FY 2018-19 is 5% and increases to 7% in FY's 2019-20 and 2020-21. The state is contributing general fund monies to reduce the initial impact of the cost shift and to phase it in over several years. In the first year (FY 2018-19), a \$400 million state-wide general fund contribution will be made, shrinking to \$150 million in FY 2020-21. In addition, as previously mentioned, 1991 realignment revenues are being redirected to further offset IHSS costs. There are triggers associated with a negative or sluggish economy tied to the MOE. When there is no growth or negative growth in 1991 realignment revenues, the MOE inflator will adjust to 0. When 1991 realignment revenues grow between 0 and 2 percent year-over-year, the inflator will adjust to 3.5%. A 7% inflator will be applied to the MOE in all other circumstances. Without additional state resources, whether through general fund or realignment, the increases in the IHSS MOE jeopardizes funding for other Social Services 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:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$424	\$1,780	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$424</b>	<b>\$1,780</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
531710 STATE PUBLIC AUTHORITY	\$221,274	\$87,558	\$89,213	\$89,213	
550310 FEDERAL PUBLIC AUTHORITY	\$214,801	\$185,953	\$206,806	\$206,806	
563711 CONTRIB FRM SHASTA CO GEN FUND	\$70,947	\$0	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$507,023</b>	<b>\$273,511</b>	<b>\$296,019</b>	<b>\$296,019</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,014	\$0	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$0	\$3,131	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$2,014</b>	<b>\$3,131</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$70,947	\$70,948	\$70,948	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$70,947</b>	<b>\$70,948</b>	<b>\$70,948</b>	
<b>Total Revenues:</b>	<b>\$509,463</b>	<b>\$349,372</b>	<b>\$366,967</b>	<b>\$366,967</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$141,574	\$126,733	\$131,070	\$131,070	
011200 TERMINATION/SPECIAL PAY	\$673	\$0	\$0	\$0	
017502 OVERTIME PAY	\$1,171	\$218	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$10,720	\$9,501	\$10,027	\$10,027	
018201 EMPLOYER SHARE RETIREMENT	\$24,055	\$22,941	\$26,258	\$26,258	
018300 EMPLOYER SHARE HEALTH INSUR	\$47,158	\$40,997	\$42,704	\$42,704	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,246	\$3,801	\$3,933	\$3,933	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$598	\$405	\$204	\$204	
018500 WORKERS COMP EXPOSURE	\$1,969	\$1,597	\$1,101	\$1,101	
<b>SALARIES AND BENEFITS</b>	<b>\$232,168</b>	<b>\$206,198</b>	<b>\$215,297</b>	<b>\$215,297</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$520	\$185	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$2,120	\$1,786	\$1,775	\$1,775	
032590 CHGS FAC MGMT COMM	\$9	\$6	\$2	\$2	
032591 CHGS IT COMM	\$914	\$879	\$1,046	\$1,046	
032900 HOUSEHOLD EXPENSE	\$104	\$217	\$250	\$250	
032990 CHGS OC HSHLD SVS	\$5,730	\$6,126	\$6,558	\$6,558	
032991 CHGS OC HSHLD SUPPL	\$319	\$582	\$335	\$335	

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$244	\$214	\$208	\$208	
033100 INSURANCE EXPENSE	\$7,600	\$7,440	\$9,000	\$9,000	
033102 INSUR XP LIABILITY EXPOSURE	\$583	\$461	\$341	\$341	
033103 INSUR XP MISCELLANEOUS	\$4,824	\$5,392	\$5,400	\$5,400	
033500 MAINTENANCE OF EQUIPMENT	\$40	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$918	\$542	\$524	\$524	
033791 CHGS FAC MGMT MAINT STR	\$8,246	\$5,788	\$4,691	\$4,691	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$28	\$253	\$150	\$150	
034100 MEMBERSHIPS	\$9,323	\$9,412	\$9,450	\$9,450	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,898	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$3,595	\$4,643	\$5,000	\$5,000	
034527 OFFICE XP PRINTING	\$7	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$4,114	\$4,935	\$537	\$537	
034591 CHGS OC POSTAGE SVS	\$4,851	\$3,492	\$3,788	\$3,788	
034592 CHGS OC OTHER MAIL SVS	\$5,044	\$5,100	\$4,346	\$4,346	
034800 PROF & SPECIAL SERVICES	\$82,949	\$22,057	\$20,000	\$20,000	
034801 PROF ACCOUNTING SVS	\$25,077	\$22,414	\$31,037	\$31,037	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$0	\$1,500	\$1,500	
034813 PROF CONSULTING SVS	\$19,414	\$6,220	\$25,000	\$25,000	
034828 PROF LEGAL SVS	\$0	\$0	\$1,500	\$1,500	
034837 PROF PREEMPLOYMENT SVS	\$0	\$77	\$0	\$0	
034849 PROF TECHNOLOGICAL SVS	\$9,037	\$11,187	\$15,000	\$15,000	
034851 PROF TRAINING SVS	\$0	\$0	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$139	\$80	\$32	\$32	
034892 CHGS IT PROFESSIONAL SVS	\$11,645	\$12,866	\$13,542	\$13,542	
035100 RENTS & LEASES OF EQUIPMENT	\$3,438	\$5,475	\$5,353	\$5,353	
035500 MINOR EQUIPMENT	\$71	\$16	\$800	\$800	
035530 MNR EQP IT APRV	\$0	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$0	\$40	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$2,928	\$5,691	\$2,000	\$2,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$400	\$400	
035900 TRANSPORTATION & TRAVEL	\$259	\$0	\$500	\$500	
035940 TRANS/TRVL FUEL	\$55	\$0	\$600	\$600	
035941 TRANS/TRVL MILEAGE	\$2	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$0	\$1,188	\$1,500	\$1,500	
035990 CHGS FLEET TRANS/TRVL	\$2,532	\$2,028	\$1,836	\$1,836	
036100 UTILITIES	\$3,004	\$1,924	\$847	\$847	
<b>SERVICES AND SUPPLIES</b>	<b>\$221,595</b>	<b>\$148,728</b>	<b>\$176,748</b>	<b>\$176,748</b>	

**Category:** 050 OTHER CHARGES

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 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	\$20,142	\$19,198		\$21,567	\$21,567
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500		\$0	\$0
<b>OTHER CHARGES</b>	\$20,142	\$19,698		\$21,567	\$21,567
<b>Total Expenditures/Appropriations:</b>	\$473,905	\$374,625		\$413,612	\$413,612
<b>Net Cost:</b>	(\$35,557)	\$25,253		\$46,645	\$46,645



# **Permanent Position Allocation**

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>GENERAL GOVERNMENT</b>					
<b>101 BOARD OF SUPERVISORS</b>					
Supervisor	5.00	5.00	5.00	5.00	0.00
	5.00	5.00	5.00	5.00	0.00
<b>102 COUNTY ADMINISTRATIVE OFFICE</b>					
County Executive Officer	1.00	1.00	1.00	1.00	0.00
County Executive Officer Assistant - 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
Principal Administrative Analyst or Senior Administrative Analyst	3.00	3.00	3.00	3.00	0.00
Administrative Analyst II or Administrative Analyst I	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II-Confidential or Agency Staff Services Analyst I-Confidential	7.00	7.00	7.00	7.00	0.00
<b>103 CLERK OF THE BOARD</b>					
Chief Deputy Clerk of the Board	1.00	1.00	1.00	1.00	0.00
Administrative Board Clerk III - Conf. or Administrative Board Clerk II - Conf. or Administrative Board Clerk I - Conf.	3.00	3.00	3.00	3.00	0.00
	4.00	4.00	4.00	4.00	0.00
<b>110 AUDITOR-CONTROLLER</b>					
Auditor-Controller	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	4.00	5.00	5.00	5.00	0.00
Accountant Auditor III-Confidential or Accountant Auditor II-Confidential or Accountant Auditor I-Confidential	1.00	1.00	1.00	1.00	0.00
Accountant Auditor III	3.00	2.00	2.00	2.00	0.00
Accounting Assistant	4.00	4.00	4.00	4.00	0.00
Accounting Technician	2.00	2.00	2.00	2.00	0.00
Agency Staff Services Analyst I or Agency Staff Services Analyst II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I - Confidential or Agency Staff Services Analyst II - Confidential	0.00	1.00	1.00	1.00	0.00
Assistant Auditor Controller	1.00	1.00	1.00	1.00	0.00
Chief Deputy Auditor	2.00	2.00	2.00	2.00	0.00
Executive Assistant - Conf.	1.00	0.00			0.00
Managing Accountant-Auditor	1.00	1.00	1.00	1.00	0.00
Payroll Technician I - Confidential or Payroll Technician II - Confidential	3.00	3.00	3.00	3.00	0.00
Supervising Accountant		1.00	1.00	1.00	0.00
	24.00	25.00	25.00	25.00	0.00
<b>111 TREASURER-TAX COLLECTOR</b>					
Treas.-Tax Collector - Public Administrator	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Accountant Auditor III or Accountant Auditor II or Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
Chief Deputy Treasurer-Tax Coll/Collect	1.00	1.00	1.00	1.00	0.00
Chief Deputy Treasurer-Tax Coll/PA	1.00	1.00	1.00	1.00	0.00
Operations Specialist I or Operations Specialist II	2.00	2.00	2.00	2.00	0.00
Property Tax Specialist I or Property Tax Specialist II or Property Tax Specialist III	5.00	5.00	5.00	5.00	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	14.00	14.00	14.00	14.00	0.00
<b>112 ASSESSOR-RECORDER</b>					
Assessor-Recorder	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I or Agency Staff Services Analyst II	1.00	1.00	1.00	1.00	0.00
Appraisal Manager	3.00	3.00	3.00	3.00	0.00
Assessor/Recorder Clerk III or Assessor/Recorder Clerk II or Assessor/Recorder Clerk I	7.00	7.00	7.00	7.00	0.00
Assessor/Recorder Program Manager	2.00	2.00	2.00	2.00	0.00
Auditor Appraiser III or Auditor Appraiser II or Auditor Appraiser I	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 Systems Coordinator	1.00	1.00	1.00	1.00	0.00
Mapping Specialist II or Mapping Specialist I	2.00	2.00	2.00	2.00	0.00
Real Property Appraiser III or Real Property Appraiser II or Real Property Appraiser I	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 Specialist Real Property Appraiser	2.00	2.00	2.00	2.00	0.00
Senior Supervising Auditor Appraiser					0.00
Sr. Supervising Real Prop. Appraiser					0.00
Senior Assessor/Recorder Clerk	4.00	4.00	4.00	4.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	42.00	42.00	42.00	42.00	0.00
<b>113 SUPPORT SERVICES - PURCHASING</b>					
Administrative Secretary II-Confidential or Administrative Secretary I-Confidential	0.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II-Confidential or Agency Staff Services Analyst I-Confidential	1.00	1.00	1.00	1.00	0.00
Support Services Technician-Confidential	1.00	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00
<b>120 COUNTY COUNSEL</b>					
County Counsel	1.00	1.00	1.00	1.00	0.00
Assistant County Counsel	1.00	1.00	1.00	1.00	0.00
Senior Deputy County Counsel or Deputy County Counsel III or Deputy County Counsel II or Deputy County Counsel I	6.00	6.00	6.00	6.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Legal Office Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Legal Secretary - Conf.	2.00	2.00	2.00	2.00	0.00
	11.00	11.00	11.00	11.00	0.00
<b>130 SUPPORT SERVICES - PERSONNEL</b>					
Director of Support Services	1.00	1.00	1.00	1.00	0.00
Agency Staff Service Analyst II-Conf or Agency Staff Service Analyst I-Conf	1.00	1.00	1.00	1.00	0.00
Assistant Director of Support Services	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Lead Personnel Assistant- Confidential	1.00	1.00	1.00	1.00	0.00
Personnel Analyst III or Personnel Analyst II	1.00	1.00	1.00	1.00	0.00
Personnel Analyst I Personnel Assistant - Confidential or Personnel Technician II - Conf. or Personnel Technician I - Conf.	7.00	7.00	7.00	7.00	0.00
	13.00	13.00	13.00	13.00	0.00
<b>140 ELECTIONS</b>					
Accountant Auditor I or Accountant Auditor II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	3.00	4.00	4.00	4.00	0.00
Assist County Clerk/Registrar Voters Clerk/Elections Specialist II or Clerk/Elections Specialist I	1.00	1.00	1.00	1.00	0.00
Clerk/Elections Supervisor					0.00
Election Technician	0.00	0.00	1.00	1.00	1.00
Supervising Staff Services Analyst	1.00	1.00	1.00	1.00	0.00
	9.00	10.00	11.00	11.00	1.00
<b>175 COUNTY SERVICE AREA DIVISION</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 Superintendent	1.00	1.00	1.00	1.00	0.00
Water/Wastewater Operator II or Water/Wastewater Operator I	3.00	3.00	3.00	3.00	0.00
Water/Wastewater Operator Trainee					
	6.00	6.00	6.00	6.00	0.00
<b>282 BUILDING DIVISION</b>					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist or Associate Permit Specialist	3.00	3.00	3.00	3.00	0.00
Senior Permit Specialist					
Building Division Manager	1.00	1.00	1.00	1.00	0.00
Building Inspector II or Building Inspector I	5.00	5.00	5.00	5.00	0.00
Building Inspector III	3.00	3.00	3.00	3.00	0.00
Data Entry Operator III	2.00	2.00	2.00	2.00	0.00
Staff Services Manager	2.00	2.00	2.00	2.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	19.00	19.00	19.00	19.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>286 PLANNING DIVISION</b>					
Assistant Director of Res. Management	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist					
or					
Associate Permit Specialist	1.00	1.00	1.00	1.00	0.00
or					
Senior Permit Specialist					
Associate Planner					
or	3.00	3.00	3.00	3.00	0.00
Assistant Planner					
Mapping Specialist II	1.00	1.00	1.00	1.00	0.00
or					
Mapping Specialist I					
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12.00	12.00	12.00	12.00	0.00
<b>402 ENVIRONMENTAL HEALTH</b>					
Director of Resource Management	1.00	1.00	1.00	1.00	0.00
Admin/Community Education Division Manager	1.00	0.00			0.00
Assistant Permit Specialist					
or					
Associate Permit Specialist	3.00	3.00	3.00	3.00	0.00
or					
Senior Permit Specialist					
Community Education Specialist II	1.00	1.00	1.00	1.00	0.00
or					
Community Education Specialist I					
Deputy Resource Management Director-Admin.		1.00	1.00	1.00	0.00
Environmental Health Specialist					
or	5.00	5.00	5.00	5.00	0.00
Environmental Health Specialist Trainee					
Environmental Health Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Environmental Health Spec.	5.00	6.00	6.00	6.00	0.00
Supervising Community Education Specialist	1.00	1.00	1.00	1.00	0.00
Waste Management Specialist	1.00	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19.00	19.00	19.00	19.00	0.00
<b>GENERAL GOVERNMENT SUBTOTAL</b>	187.00	189.00	190.00	190.00	1.00
<b>PUBLIC PROTECTION</b>					
<b>207 PUBLIC DEFENDER/INDIGENT DEFENSE</b>					
Public Defender	1.00	1.00	1.00	1.00	0.00
Assistant Public Defender	1.00	1.00	1.00	1.00	0.00
Chief Public Defender Investigator	1.00	1.00	1.00	1.00	0.00
Deputy Public Defender III					
or					
Deputy Public Defender II	12.00	12.00	12.00	12.00	0.00
or					
Deputy Public Defender I					
Legal Office Executive Assistant - Conf	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II					
or	2.00	2.00	1.00	1.00	(1.00)
Legal Process Clerk I					
Legal Secretary	2.00	2.00	3.00	3.00	1.00
Legal Secretary-Supervisor	1.00	1.00	1.00	1.00	0.00
Public Defender Investigator II					
or	3.00	3.00	3.00	3.00	0.00
Public Defender Investigator I					
Senior Deputy Public Defender	2.00	2.00	3.00	3.00	1.00
Social Worker					
or	2.00	2.00	2.00	2.00	0.00
Assistant Social Worker					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	28.00	28.00	29.00	29.00	1.00
<b>221 COUNTY CLERK</b>					
County Clerk	1.00	1.00	1.00	1.00	0.00
Clerk/Elections Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Clerk/Elections Specialist I					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>228 CHILD SUPPORT SERVICES</b>					
Director of Child Support Services	1.00	1.00	1.00	1.00	0.00
Account Clerk III	2.00	2.00	2.00	2.00	0.00
Asst. Director of Child Support Services	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 Assistant II or	14.00	12.00	12.00	12.00	0.00
Child Support Assistant I					
Child Support Assistant III	1.00	1.00	1.00	1.00	0.00
Child Support Attorney III or					
Child Support Attorney II	2.00	2.00	2.00	2.00	0.00
Child Support Attorney I					
Child Support Program Manager	2.00	2.00	2.00	2.00	0.00
Child Support Specialist II or	40.00	42.00	42.00	42.00	0.00
Child Support Specialist I					
Child Support Specialist III	6.00	7.00	7.00	7.00	0.00
Legal Office Executive Assistant-Confidential	1.00	1.00	1.00	1.00	0.00
Legal Secretary	2.00	1.00	1.00	1.00	0.00
Office Assistant Supervisor I	1.00	1.00	1.00	1.00	0.00
Staff Services Analyst II or	2.00	2.00	2.00	2.00	0.00
Staff Services Analyst I					
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Supervising Child Support Specialist	7.00	7.00	7.00	7.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	84.00	84.00	84.00	84.00	0.00
<b>237 SHERIFF'S CIVIL UNIT</b>					
Account Clerk II or	1.00	1.00	1.00	1.00	0.00
Account Clerk I					
Deputy Sheriff or					
Deputy Sheriff (Entry Level)	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff Trainee					
Legal Process Clerk II or	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk I					
Legal Secretary	1.00	1.00	1.00	1.00	0.00
Sergeant	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5.00	5.00	5.00	5.00	0.00
<b>256 VICTIM/WITNESS JT. POWERS</b>					
Claims Specialist II or	3.00	3.00	4.00	4.00	1.00
Claims Specialist I					
Claims Supervisor	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II or	1.00	1.00	0.00	0.00	(1.00)
Legal Process Clerk I					
Office Assistant II or	1.00	1.00	1.00	1.00	0.00
Office Assistant I					
Program Manager I	1.00	1.00	1.00	1.00	0.00
Senior Victim Advocate	1.00	1.00	1.00	1.00	0.00
Victim Advocate II or	2.00	2.00	3.00	3.00	1.00
Victim Advocate I					
Victim Advocate II or	1.00	1.00	1.00	1.00	0.00
Victim Advocate I					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11.00	11.00	12.00	12.00	1.00
<b>280 AGRICULTURAL COMMISSIONER</b>					
Ag Comm./Sealer Weights & Measures	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I or	0.00	0.00	0.00	0.00	0.00
Accountant Auditor II					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Agricultural & Standards Investigator III or Agricultural & Standards Investigator II	5.00	5.00	6.00	6.00	1.00
Agricultural & Standards Investigator I Agric. & Standards Prog. Assistant II or Agric. & Standards Prog. Assistant I	2.00	2.00	1.00	1.00	(1.00)
Agric. & Standards Prog. Associate I or Agric. & Standards Prog. Associate II	1.00	1.00	1.00	1.00	0.00
Dep. Ag. Comm/Sealer Weights & Meas. Typist Clerk III	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00	0.00 0.00
	13.00	13.00	13.00	13.00	0.00
<b>290 RECORDER</b>					
Assessor/Recorder Clerk III or Assessor/Recorder Clerk II	5.00	5.00	5.00	5.00	0.00
Assessor/Recorder Clerk I Assessor/Recorder Program Manager	1.00	1.00	1.00	1.00	0.00
Senior Assessor/Recorder Clerk Supervising Assessor/Recorder Clerk	2.00 1.00	2.00 1.00	2.00 1.00	2.00 1.00	0.00 0.00
	9.00	9.00	9.00	9.00	0.00
<b>297 ANIMAL CONTROL</b>					
Animal Regulation Officer III Animal Regulation Officer II or Animal Regulation Officer I	0.00 4.00	0.00 4.00	0.00 4.00	0.00 4.00	0.00 0.00
	4.00	4.00	4.00	4.00	0.00
<b>299 Public Administrator</b>					
Deputy Public Administrator Personal Property Custodian	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00	0.00 0.00
	2.00	2.00	2.00	2.00	0.00
<b>PUBLIC PROTECTION SUBTOTAL</b>	158.00	158.00	160.00	160.00	2.00
<b>PUBLIC SAFETY</b>					
<b>227 DISTRICT ATTORNEY</b>					
District Attorney Accountant Auditor II or Accountant Auditor I	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00	0.00 0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Chief Deputy District Attorney Chief District Attorney's Investigator Chief Fiscal Officer	1.00 1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	0.00 0.00 1.00
Collection Clerk III Deputy District Attorney III or Deputy District Attorney II	1.00 14.00	1.00 15.00	1.00 15.00	1.00 15.00	0.00 0.00
Deputy District Attorney I Deputy District Attorney III or Deputy District Attorney II	0.00	1.00	1.00	1.00	0.00
Deputy District Attorney I Deputy District Attorney III or Deputy District Attorney II ( <i>Sunset date 6/30/2018</i> )	1.00	0.00	0.00	0.00	0.00
Deputy District Attorney I District Attorney's Investigator II or	8.00	9.00	9.00	9.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
District Attorney's Investigator I District Attorney's Investigator II ( <i>Sunset date 6/30/2018</i> ) or	1.00	0.00	0.00	0.00	0.00
District Attorney's Investigator I Investigative Technician II or	5.00	5.00	5.00	5.00	0.00
Investigative Technician I Legal Office Executive Assistant - Conf. Legal Process Clerk II or	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk I Legal Secretary	6.00	7.00	7.00	7.00	0.00
Legal Secretary Supervisor Senior Deputy District Attorney	5.00	5.00	5.00	5.00	0.00
Staff Services Manager	1.00	1.00	7.00	7.00	0.00
Supervising District Attorney's Invest.	1.00	1.00	0.00	0.00	(1.00)
	1.00	1.00	1.00	1.00	0.00
	57.00	59.00	59.00	59.00	0.00
<b>235 SHERIFF/CORONER</b>					
Sheriff Coroner	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or	2.00	2.00	2.00	2.00	0.00
Accountant Auditor I Accounting Technician	1.00	1.00	1.00	1.00	0.00
Administrative Secretary II or	3.00	3.00	3.00	3.00	0.00
Administrative Secretary I Agency Staff Services Analyst II or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I Captain	2.00	2.00	2.00	2.00	0.00
Chief Fiscal Officer Community Service Officer	1.00	1.00	1.00	1.00	0.00
Crime Analyst Deputy Sheriff	4.00	4.00	4.00	4.00	0.00
or	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff (Entry Level) or	52.00	52.00	52.00	52.00	0.00
Deputy Sheriff Trainee Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Investigative Services Analyst Investigative Technician II or	1.00	1.00	1.00	1.00	0.00
Investigative Technician I Lieutenant	2.00	2.00	2.00	2.00	0.00
Personnel Assistant Project Integration Supervisor	4.00	4.00	4.00	4.00	0.00
Senior Account Clerk Senior Investigative Technician	1.00	1.00	1.00	1.00	0.00
Sergeant	1.00	1.00	1.00	1.00	0.00
Sheriff's Program Manager Sheriff's Records Supervisor	11.00	11.00	11.00	11.00	0.00
Sheriff's Records Specialist II or	1.00	1.00	1.00	1.00	0.00
Sheriff's Records Specialist I Sheriff's Records Specialist III	11.00	11.00	11.00	11.00	0.00
Undersheriff	4.00	4.00	4.00	4.00	0.00
	1.00	1.00	1.00	1.00	0.00
	109.00	109.00	109.00	109.00	0.00
<b>236 BOATING SAFETY</b>					
Boating Safety Officer Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
or					
Deputy Sheriff (Entry Level) or	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff Trainee Sergeant	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	0.00



ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>246 DETENTION ANNEX</b>					
Correctional Sergeant-Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
Correctional Officer I-Deputy Sheriff or Correctional Officer II-Deputy Sheriff Public Safety Service Officer	4.00	4.00	4.00	4.00	0.00
	1.00	1.00	1.00	1.00	0.00
	<hr/> 6.00	<hr/> 6.00	<hr/> 6.00	<hr/> 6.00	<hr/> 0.00
<b>260 JAIL</b>					
Adult Custody Cook II or Adult Custody Cook I	8.00	8.00	8.00	8.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I Captain	1.00	1.00	1.00	1.00	0.00
Correctional Lieutenant -Deputy Sheriff Correctional Officer II-Deputy Sheriff or Correctional Officer I-Deputy Sheriff Correctional Plant Manager	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	64.00	64.00	64.00	64.00	0.00
	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	5.00	5.00	0.00
	6.00	6.00	6.00	6.00	0.00
	3.00	3.00	3.00	3.00	0.00
	<hr/> 90.00	<hr/> 90.00	<hr/> 90.00	<hr/> 90.00	<hr/> 0.00
<b>261 BURNEY SUB-STATION</b>					
Community Service Officer Deputy Sheriff or Deputy Sheriff (Entry Level) or Deputy Sheriff Trainee Lieutenant	2.00	2.00	2.00	2.00	0.00
	10.00	10.00	10.00	10.00	0.00
	1.00	1.00	1.00	1.00	0.00
	0.00	0.00			0.00
	2.00	2.00	2.00	2.00	0.00
	<hr/> 15.00	<hr/> 15.00	<hr/> 15.00	<hr/> 15.00	<hr/> 0.00
<b>262 JUVENILE HALL</b>					
Cook II	2.00	2.00	2.00	2.00	0.00
Juvenile Detention Officer II or Juvenile Detention Officer I Legal Process Clerk II or Legal Process Clerk I	26.00	26.00	26.00	26.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	4.00	0.00
	2.00	2.00	2.00	2.00	0.00
	<hr/> 36.00	<hr/> 36.00	<hr/> 36.00	<hr/> 36.00	<hr/> 0.00
<b>263 PROBATION</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 Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Assistant 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
Deputy Probation Officer III	10.00	10.00	10.00	10.00	0.00
Deputy Probation Officer II or Deputy Probation Officer I	35.00	35.00	33.00	33.00	(2.00)
	1.00	1.00	1.00	1.00	0.00
Juvenile Detention Officer II or Juvenile Detention Officer I Legal Process Clerk II or	8.00	8.00	7.00	7.00	(1.00)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Legal Process Clerk I					
Legal Secretary/Supervisor	2.00	2.00	2.00	2.00	0.00
Probation Assistant	11.00	11.00	11.00	11.00	0.00
Probation Assistant ( <i>Sunset date 6/30/2018</i> )	1.00	1.00	0.00	0.00	(1.00)
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
Supervising Probation Officer	6.00	6.00	6.00	6.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	86.00	86.00	82.00	82.00	(4.00)
<b>287 CORONER</b>					
Administrative Secretary II					
or					
Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Captain					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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7.00	7.00	7.00	7.00	0.00
<b>PUBLIC SAFETY SUBTOTAL</b>	409.00	411.00	407.00	407.00	(4.00)
<b>PUBLIC WAYS AND FACILITIES</b>					
<b>301 ROADS</b>					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II					
or					
Accountant Auditor II	1.00	1.00	1.00	1.00	0.00
Accounting Technician	2.00	2.00	2.00	2.00	0.00
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Associate Engineer					
or					
Assistant Engineer	9.00	9.00	9.00	9.00	0.00
or					
Junior Engineer					
County Real Property/Right of Way Agent	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director-Admin.	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director-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 - Conf.	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 II					
or					
Maintenance Mechanic I	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 II					
or					
Road Maintenance Worker I	11.00	11.00	11.00	11.00	0.00
Road Maintenance Worker III	17.00	17.00	17.00	17.00	0.00
Senior Account Clerk					0.00
Special Crews Worker III	4.00	4.00	4.00	4.00	0.00
Supervising 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	84.00	84.00	84.00	84.00	0.00
<b>PUBLIC WAYS AND FACILITIES SUBTOTAL</b>	84.00	84.00	84.00	84.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>HEALTH AND PUBLIC ASSISTANCE</b>					
<b>404 MHSA</b>					
Agency Staff Services Analyst II or Agency Staff Services Analyst I Allied Medical Professional or Staff Nurse II Clinical Program Coordinator Clinical Psychologist III/II/I or Mental Health Clinician III/II/I or Staff Nurse II/I Community Mental Health Worker Health & Human Services Program Manager Licensed Vocational Nurse Medical Services Clerk Peer Support Specialist Psychiatric Technician Senior Psychiatrist Social Worker or Assistant Social Worker Staff Nurse II or Staff Nurse I Supervising Community Education Specialist Typist Clerk III	1.00  1.00  2.00  15.00  6.00 1.00  1.00 3.00 1.00 1.00 3.00 1.00 1.00  8.00  2.00  1.00 1.00	1.00  1.00  1.00  15.00  6.00 1.00  1.00 3.00 0.00 1.00  8.00  2.00  1.00 1.00	1.00  1.00  2.00  15.00  6.00 1.00  1.00 8.00 0.00 1.00  8.00  2.00  1.00 1.00	1.00  1.00  2.00  15.00  6.00 1.00  1.00 8.00 0.00 1.00  8.00  2.00  1.00 1.00	0.00  0.00  0.00  0.00  0.00 0.00  0.00 5.00 0.00 0.00  0.00  0.00  0.00 0.00
	44.00	44.00	49.00	49.00	5.00
<b>410 MENTAL HEALTH</b>					
Administrative Secretary I Administrative Secretary II Business Office Clerk II or Business Office Clerk I Chief of Psychiatry Clinical Division Chief Clinical Program Coordinator Clinical Psychologist III/II/I or Mental Health Clinician III/II/I or Staff Nurse II/I Community Development Coordinator ( <i>Sunset date 6/30/2021</i> ) Community Health Advocate Community Mental Health Worker Lead Community Mental Health Worker Licensed Vocational Nurse Medical Services Clerk Mental Health Clinician II or Mental Health Clinician I Nurse Practitioner II or Nurse Practitioner I or Physician Assistant II or Physician Assistant I Office Assistant II or Office Assistant I Office Assistant Supervisor Patients' Rights Advocate Senior Psychiatrist Senior Staff Services Analyst Senior Staff Services Analyst ( <i>Sunset date 6/30/2021</i> ) Social Worker or Assistant Social Worker Staff Nurse II or Staff Nurse I  Staff Nurse II Typist Clerk III  Staff Services Analyst I or	1.00 1.00 5.00  1.00 4.00 10.00  26.00  1.00 3.00 6.00 1.00 0.00 5.00 3.00  2.00  3.00  3.00  1.00 1.00 2.00 2.00 1.00  14.00  3.00  4.00 3.00  1.00	1.00 1.00 5.00  1.00 4.00 10.00  26.00  1.00 3.00 5.00 1.00 1.00 4.00 3.00  2.00  2.00  1.00 1.00 2.00 2.00 1.00  14.00  3.00  4.00 3.00  1.00	1.00 1.00 5.00  1.00 4.00 10.00  26.00  1.00 3.00 5.00 1.00 1.00 4.00 3.00  2.00  2.00  1.00 1.00 2.00 2.00 1.00  14.00  3.00  4.00 3.00  1.00	1.00 1.00 5.00  1.00 4.00 10.00  26.00  1.00 3.00 5.00 1.00 1.00 4.00 3.00  2.00  2.00  1.00 1.00 2.00 2.00 1.00  14.00  3.00  4.00 3.00  1.00	0.00 0.00 0.00  0.00 0.00 0.00  0.00  0.00 0.00 0.00 0.00 0.00 0.00 0.00  0.00  0.00  0.00 0.00 0.00 0.00 0.00  0.00  0.00  0.00 0.00  0.00
					(1.00)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Staff Services Analyst II	103.00	102.00	101.00	101.00	(1.00)
<b>411 PUBLIC HEALTH</b>					
Agency Staff Services Analyst II or Agency Staff Services Analyst I Assist Social Worker or Social Worker Assist Social Worker (Sunset Date of 6/30/2021) or Social Worker	2.00	2.00	2.00	2.00	0.00
Chief Public Health Microbiologist Community Development Coordinator Community Education Specialist II or Community Education Specialist I Community Education Specialist II or Community Education Specialist I	3.00	3.00	3.00	3.00	0.00
Community Health Advocate Community Organizer Health Officer HHS Program Manager Licensed Vocational Nurse MCAH Coordinator Medical Billing Clerk Medical Services Clerk Nutrition Assistant II or Nutrition Assistant I Nutrition Assistant III or Nutrition Assistant II or Nutrition Assistant I Nutrition Assistant III Office Assistant II or Office Assistant I Public Health Assistant Lab Director Public Health Microbiologist II or Public Health Microbiologist I or Public Health Microbiologist Trainee Public Health Nutritionist II or Public Health Nutritionist I or Community Education Specialist II or Community Education Specialist I Public Health Nutritionist II or Public Health Nutritionist I	1.00	1.00	1.00	1.00	0.00
Public Health Nutritionist I or Community Education Specialist I Public Health Nutritionist II or Public Health Nutritionist I Public Health Nurse II or Public Health Nurse I or Registered Nurse (Public Health) Public Health Nurse II or Public Health Assistant	5.00	5.00	6.00	6.00	1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Public Health Clinic Services Coordinator	4.00	4.00	4.00	4.00	0.00
Public Health Lab Director	1.00	1.00	1.00	1.00	0.00
Public Health Lab Technician	1.00	1.00	1.00	1.00	0.00
Public Health Microbiologist III	1.00	1.00	1.00	1.00	0.00
Public Health Nurse II					
or	19.00	19.00	19.00	19.00	0.00
Public Health Nurse I					
Public Health Nurse III					
or	2.00	2.00	2.00	2.00	0.00
Public Health Nurse II					
Public Health Program & Policy Analyst	5.00	7.00	7.00	7.00	0.00
Public Health Program Manager	5.00	5.00	5.00	5.00	0.00
Senior Public Health Assistant	2.00	2.00	2.00	2.00	0.00
Staff Nurse II					
or					
Staff Nurse I	1.00	1.00	1.00	1.00	0.00
or					
Public Health Nurse II					
Staff Services Analyst II					
or	1.00	1.00	1.00	1.00	0.00
Staff Services Analyst I					
Social Worker Supervisor I		1.00	1.00	1.00	0.00
Supervising Community Ed Specialist					
or	1.00	1.00	1.00	1.00	0.00
Supervising Public Health Nutritionist					
Supervising Community Ed Specialist	2.00	2.00	2.00	2.00	0.00
Supervising Public Health Nurse	4.00	4.00	4.00	4.00	0.00
Supervising Public Health Nutritionist	0.00	0.00	0.00	0.00	0.00
Typist Clerk II					
or	6.00	7.00	7.00	7.00	0.00
Typist Clerk I					
Typist Clerk III	2.00	2.00	0.00	0.00	(2.00)
	145.00	150.00	149.00	149.00	(1.00)
<b>417 CALIFORNIA CHILDREN SERVICES</b>					
Community Health Advocate	1.00	1.00	1.00	1.00	0.00
Medical Services Clerk	1.00	1.00	1.00	1.00	0.00
Occupational Therapist II					
or	8.00	8.00	8.00	8.00	0.00
Occupational Therapist I					
or					
Physical Therapist II					
or					
Physical Therapist I					
or					
Licensed Physical Therapy Assistant					
or					
Certified Occupational Therapy Assistant					
Public Health Nurse II					
or	2.00	2.00	2.00	2.00	0.00
Public Health Nurse I					
Social Worker					
or	3.00	3.00	3.00	3.00	0.00
Assistant Social Worker					
Supervising 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
Typist Clerk II					
or	2.00	2.00	1.00	1.00	(1.00)
Typist Clerk I					
	19.00	19.00	18.00	18.00	(1.00)
<b>422 ALCOHOL &amp; DRUG PROGRAMS</b>					
Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Alcohol and Drug Counselor II					
or	3.00	3.00	4.00	4.00	1.00
Alcohol and Drug Counselor I					
Clinical Division Chief					0.00
Clinical Psychologist III/II/I					
or					
Mental Health Clinician III/II/I	2.00	2.00	2.00	2.00	0.00
or					
Staff Nurse II/I					
Community Mental Health Worker	3.00	3.00	3.00	3.00	0.00
HHSA Program Manager	2.00	2.00	2.00	2.00	0.00
Social Worker					
or	8.00	8.00	8.00	8.00	0.00
Assistant Social Worker					
	19.00	19.00	20.00	20.00	1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>425 SUBSTANCE ABUSE PERINATAL</b>					
Clinical Program Coordinator	1.00	1.00	1.00	1.00	0.00
Community Mental Health Worker Social Worker or Assistant Social Worker	3.00	3.00	3.00	3.00	0.00
	4.00	4.00	4.00	4.00	0.00
	8.00	8.00	8.00	8.00	0.00
<b>501 SOCIAL SERVICES ADMINISTRATION</b>					
Chief Deputy Public Guardian Clinical Psychologist III/II/I or Mental Health Clinician III/II/I or Staff Nurse II/I Deputy Public Guardian Driver	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	4.00	0.00
	2.00	2.00	2.00	2.00	0.00
Eligibility Supervisor Eligibility Worker II or Eligibility Worker I Eligibility Worker III Employment and Training Worker II or Employment and Training Worker I Employment and Training Worker III Employment and Training Wrkr. Supv. Fair Hearing Officer Foster Parent Liaison HHS A Program Manager Legal Clerk Legal Secretary Office Assistant II or Office Assistant I Office Assistant III Office Assistant Supervisor I Program Manager I or Staff Services Manager Program Manager I Program Manager II or Program Manager I Senior Staff Services Analyst Senior Vocational Counselor Social Worker or Assistant Social Worker Social Service Aide Social Service Program Aide Social Worker Supervisor I Social Worker Supervisor II or Social Worker Supervisor I Social Worker Supervisor II Senior Social Worker or Social Worker or Assistant Social Worker Staff Services Analyst II or Staff Services Analyst I System Support Analyst Typist Clerk I or	25.00	25.00	24.00	24.00	(1.00)
	152.00	151.00	144.00	144.00	(7.00)
	38.00	38.00	37.00	37.00	(1.00)
	24.00	24.00	24.00	24.00	0.00
	9.00	9.00	9.00	9.00	0.00
	5.00	4.00	4.00	4.00	0.00
	4.00	4.00	4.00	4.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	8.00	8.00	8.00	8.00	0.00
	1.00	1.00	1.00	1.00	0.00
	44.00	45.00	45.00	45.00	0.00
	14.00	14.00	14.00	14.00	0.00
	7.00	7.00	7.00	7.00	0.00
	3.00	3.00	3.00	3.00	0.00
	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	4.00	0.00
	7.00	7.00	7.00	7.00	0.00
	1.00	1.00	1.00	1.00	0.00
	25.00	25.00	25.00	25.00	0.00
	21.00	21.00	21.00	21.00	0.00
	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	4.00	0.00
	2.00	2.00	2.00	2.00	0.00
	16.00	14.00	14.00	14.00	0.00
	83.00	85.00	85.00	85.00	0.00
	17.00	18.00	18.00	18.00	0.00
	1.00	1.00	1.00	1.00	0.00
			1.00	1.00	1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Typist Clerk II					
Vocational Counselor	2.00	2.00	2.00	2.00	0.00
Vocational Counselor Supervisor	1.00	1.00	1.00	1.00	0.00
Vocational Evaluator Technician	1.00	1.00	1.00	1.00	0.00
	531.00	531.00	523.00	523.00	(8.00)
<b>502 HEALTH AND HUMAN SERVICES AGENCY</b>					
HHSA Director	1.00	1.00	1.00	1.00	0.00
Account Clerk II					
or	6.00	6.00	6.00	6.00	0.00
Account Clerk I					
Account Clerk III	8.00	8.00	8.00	8.00	0.00
Accountant Auditor II					
or	6.00	6.00	6.00	6.00	0.00
Accountant Auditor I					0.00
Accountant Auditor III	2.00	2.00	2.00	2.00	0.00
Accounting Technician	6.00	6.00	6.00	6.00	0.00
Administrative Secretary II					
or	1.00	1.00	1.00	1.00	0.00
Administrative Secretary I					0.00
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Administrative Secretary II-Supervisor	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
or	10.00	10.00	10.00	10.00	0.00
Agency Staff Services Analyst II					
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
or					
Public Health Assistant					
Community Development Coordinator	1.00	0.00	0.00	0.00	0.00
Community Education Specialist II					
or	3.00	3.00	3.00	3.00	0.00
Community Education Specialist I					
Epidemiologist	3.00	3.00	3.00	3.00	0.00
Epidemiology & Evaluation Supervisor	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Confidential	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	1.00	2.00	3.00	3.00	1.00
Office Assistant III	2.00	3.00	3.00	3.00	0.00
Personnel Assistant	3.00	3.00	3.00	3.00	0.00
Senior Account Clerk	1.00	1.00	1.00	1.00	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	2.00	0.00
Senior Staff Services Analyst	9.00	8.00	8.00	8.00	0.00
Staff Services Analyst I					
or	7.00	7.00	8.00	8.00	1.00
Staff Services Analyst II					
Supervising Accountant	4.00	5.00	5.00	5.00	0.00
Supervising Community Education Specialist	1.00	1.00	1.00	1.00	0.00
Supervising Staff Services Analyst					
or	1.00	1.00	1.00	1.00	0.00
Senior Staff Services Analyst					
Typist Clerk II					
or	1.00	0.00	0.00	0.00	0.00
Typist Clerk I					
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
Public Health Prog & Policy Analyst		1.00	1.00	1.00	0.00
	112.00	113.00	114.00	114.00	2.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>530 OPPORTUNITY CENTER</b>					
Employment Services Instr. II or Employment Services Instr. I	38.00	38.00	38.00	38.00	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
HHS Program Manager	1.00	1.00	1.00	1.00	0.00
Job Developer	5.00	5.00	5.00	5.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
Vocational Instructor III or Vocational Instructor II or Vocational Instructor I	2.00	2.00	2.00	2.00	0.00
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	57.00	57.00	57.00	57.00	0.00
<b>543 HOUSING AUTHORITY</b>					
Housing Programs Specialist	3.00	3.00	3.00	3.00	0.00
Housing Supervisor	1.00	1.00	0.00	0.00	(1.00)
Social Worker or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
Program Manager I			1.00	1.00	1.00
Staff Services Manager	1.00	1.00	0.00	0.00	(1.00)
Staff Services Analyst I or Staff Services Analyst II	0.00	1.00	1.00	1.00	0.00
Clerk III	0.00	1.00	1.00	1.00	
Housing Rehabilitation Spec I or Housing Rehabilitation Spec II	0.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6.00	9.00	8.00	8.00	(1.00)
<b>570 VETERANS' SERVICE OFFICER</b>					
Veterans Service Officer	1.00	1.00	1.00	1.00	0.00
Office Assistant III or Office Assistant II or Office Assistant I	1.00	1.00	1.00	1.00	0.00
Veterans Service Representative III or Veterans Service Representative II or Veterans Service Representative I	3.00	3.00	3.00	3.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5.00	5.00	5.00	5.00	0.00
<b>590 COMMUNITY ACTION AGENCY</b>					
Dir. Housing/Community Action Program	1.00	1.00	1.00	1.00	0.00
Program Manager I			1.00	1.00	1.00
Housing and Community Program Specialist II or Housing and Community Program Specialist I	1.00	2.00	2.00	2.00	0.00
Office Assistant III		1.00	1.00	1.00	0.00
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	2.00	4.00	5.00	5.00	1.00
<b>596 HOUSING REHAB</b>					
Housing and Community Program Specialist II or Housing and Community Program Specialist I	1.00	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1.00	0.00	0.00	0.00	0.00
<b>HEALTH &amp; PUBLIC ASSISTANCE SUBTOTAL</b>	1,052.00	1,061.00	1,057.00	1,057.00	(3.00)



ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>EDUCATION &amp; RECREATION</b>					
<b>620 AGRICULTURAL EXT. SERVICE</b>					
Executive Assistant-Confidential	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
<b>EDUCATION &amp; RECREATION SUBTOTAL</b>	2.00	2.00	2.00	2.00	0.00
<b>ENTERPRISE AND INTERNAL SERVICES</b>					
<b>940 PUBLIC WORKS - FLEET MANAGEMENT</b>					
Fleet Management Supervisor	1.00	1.00	1.00	1.00	0.00
Fleet Mechanic	3.00	3.00	3.00	3.00	0.00
Accounting Technician	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	5.00	5.00	0.00
<b>950 SUPPORT SERVICES - RISK MANAGEMENT</b>					
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
Risk Management Analyst III					
or					
Risk Management Analyst II	1.00	1.00	1.00	1.00	0.00
or					
Risk Management Analyst I					
Risk Management Assistant - Confidential					
or					
Risk Management Technician II - Conf.	1.00	1.00	1.00	1.00	0.00
or					
Risk Management Technician I - Conf.					
Senior Workers' Comp Adjuster-Confidential	0.00	1.00	1.00	1.00	0.00
Workers' Compensation Analyst III					
or					
Workers' Compensation Analyst II	2.00	1.00	1.00	1.00	0.00
or					
Workers' Compensation Analyst I					
Workers' Compensation Assistant - Confidential					
or					
Workers' Compensation Technician II - Conf.	2.00	2.00	2.00	2.00	0.00
or					
Workers' Compensation Technician I - Conf.					
Workers' Compensation Clerk-Conf.	1.00	1.00	1.00	1.00	0.00
Workers' Comp Adjuster II-Conf					
or					
Workers' Comp Adjuster I-Conf	1.00	1.00	1.00	1.00	0.00
	9.00	9.00	9.00	9.00	0.00
<b>925 INFORMATION TECHNOLOGY</b>					
Chief Information Officer	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II					
or					
Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
Account Clerk II					
or					
Account Clerk I	0.00	0.00	0.00	0.00	0.00
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
or			1.00	1.00	1.00
Agency Staff Services Analyst II					
Deputy Director of Information Technology	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Confidential	1.00	1.00	1.00	1.00	0.00
Information Technology Application Support Analyst	2.00	2.00	2.00	2.00	0.00
Information Technology Cabling Technician	1.00	1.00	1.00	1.00	0.00
Information Technology Computer Systems Specialist	1.00	1.00	1.00	1.00	0.00
Information Technology Database Administrator I					
or			1.00	1.00	0.00
Information Technology Database Administrator II					
Information Technology Desktop Support Assistant	2.00	2.00	1.00	1.00	(1.00)
Information Technology Desktop Support Engineer	1.00	1.00	1.00	1.00	0.00
Information Technology GIS Analyst	1.00	1.00	1.00	1.00	0.00
Information Technology Infrastructure Support Engineer II					
or			4.00	4.00	0.00
Information Technology Infrastructure Support Engineer I					
Information Technology Network Architect	1.00	1.00	1.00	1.00	0.00
Information Technology Programmer Analyst I					
or					
Information Technology Programmer Analyst II	5.00	5.00	5.00	5.00	0.00
or					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
Information Technology Programmer Analyst III					
Information Technology Programmer Analyst III - Conf	1.00	1.00	1.00	1.00	0.00
Information Technology Services Manager	4.00	4.00	4.00	4.00	0.00
Information Technology Supervisor	1.00	1.00	1.00	1.00	0.00
Information Technology Tech	10.00	10.00	10.00	10.00	0.00
Senior Information Technology Analyst or					
Associate Information Technology Analyst or	7.00	7.00	7.00	7.00	0.00
Assistant Information Technology Analyst Telephone Communications Technician	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	49.00	49.00	49.00	49.00	0.00
<b>955 FACILITIES MANAGEMENT</b>					
Accountant Auditor II or	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
Accounting Technician	2.00	2.00	2.00	2.00	0.00
Administrative 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 II or	12.00	12.00	13.00	13.00	1.00
Custodian I					
Facilities Manager	1.00	1.00	1.00	1.00	0.00
Grounds Maintenance Worker II or	3.00	3.00	3.00	3.00	0.00
Grounds Maintenance Worker I					
Lead Grounds Maintenance Worker	1.00	1.00	1.00	1.00	0.00
Mechanical Crafts Worker II or	11.00	11.00	12.00	12.00	1.00
Mechanical Crafts Worker I Supervising Crafts Worker	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	35.00	35.00	37.00	37.00	2.00
<b>207 SOLID WASTE - ENTERPRISE FUND</b>					
Associate Engineer or					
Assistant Engineer or	2.00	2.00	2.00	2.00	0.00
Junior Engineer					
Engineering Technician II or	1.00	1.00	1.00	1.00	0.00
Engineering Technician I Supervising Engineer	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4.00	4.00	4.00	4.00	0.00
<b>373 RESOURCE MANAGEMENT - AIR QUALITY MANAGEMENT DISTRICT</b>					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Air Pollution Inspector II or	3.00	3.00	3.00	3.00	0.00
Air Pollution Inspector I					
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7.00	7.00	7.00	7.00	0.00
<b>391 FIRE PROTECTION ADMINISTRATION - CSA #1</b>					
Fire Marshall (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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3.00	3.00	3.00	3.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2017-18	AS OF 4/30/2018	REQUESTED 2018-19	RECOMMENDED 2018-19	GAIN/ (LOSS)
<b>851 IN HOME SUPPORTIVE SERVICES</b>					
Office Assistant II or	1.00	1.00	1.00	1.00	0.00
Office Assistant I					
Senior Staff Services Analyst	1.00	1.00	1.00	1.00	0.00
Social Services Program Aide	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4.00	4.00	4.00	4.00	0.00
<b>ENTERPRISE AND INTERNAL SERVICE SUBTOTAL</b>	116.00	116.00	118.00	118.00	2.00
<b>GRAND TOTAL</b>	2,008.00	2,021.00	2,018.00	2,018.00	(2.00)

# 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.

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