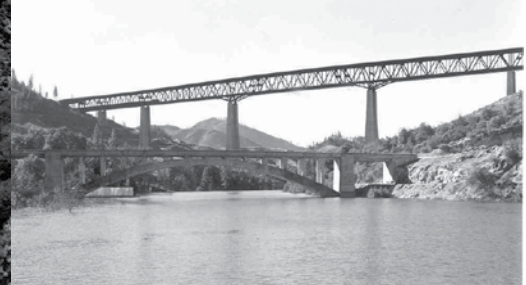
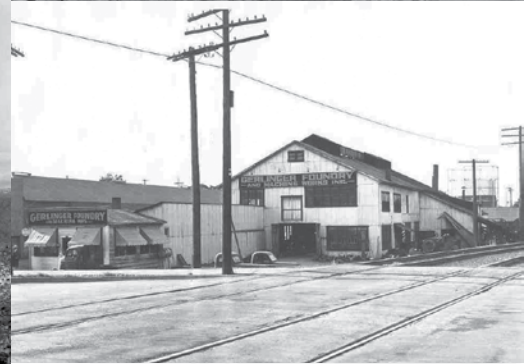


# Adopted Budget Fiscal Year 2017-2018

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



Photos Courtesy of The Bureau of Reclamation & Shasta County

**COUNTY OF SHASTA**  
**BUDGET**  
**FOR**  
**FISCAL YEAR 2017 -18**



Recommended by  
Lawrence G. Lees  
County Executive Officer



Compiled by  
Brian Muir  
County Auditor-Controller



David A. Kehoe  
2017 Chair  
District 1



Leonard Moty  
District 2



Mary Rickert  
District 3



Steve Morgan  
District 4



Les Baugh  
District 5

# SHASTA COUNTY BOARD OF SUPERVISORS



## SHASTA COUNTY OFFICIALS – FY 2017-18

### 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
Richard W. Kuhns, Psy.D.	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
Tommy Key	Veterans Service Officer

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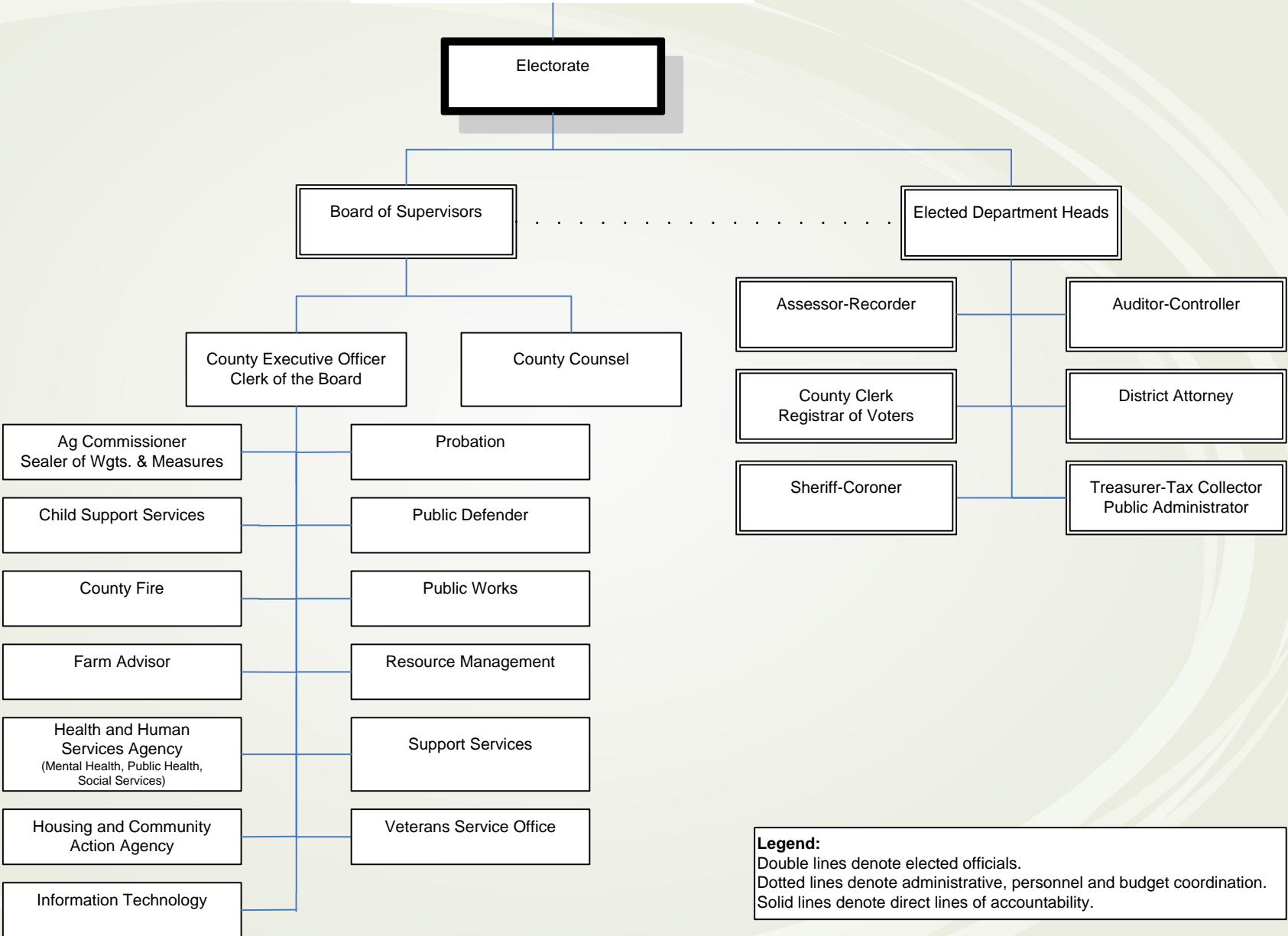
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# Organizational Chart

County of Shasta  
Organizational Chart  
**May 2017**



**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 2017-18

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

Members of the Board:


This document represents Shasta County's Recommended Fiscal Year 2017-18 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 \$448,437,258, including Total Governmental Funds, \$383,563,682; Internal Service Funds, \$27,358,727; Enterprise Funds, \$24,092,170; and Special Districts and Other Agencies governed by the Board of Supervisors, \$13,422,679. 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.

Sincerely,



Lawrence G. Lees  
County Executive Officer

Attachments

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

## BUDGET OVERVIEW

The FY 2017-18 Recommended Budget totals **\$448,437,258**, including,

### GOVERNMENTAL FUNDS

- \$234,070,604 General Fund
- \$145,547,399 Special Revenue Funds
- \$ 980,082 Capital Project Funds
- \$ 2,965,597 Debt Service Funds
- \$383,563,682 Total Governmental Funds

### OTHER FUNDS

- \$ 27,358,727 Internal Service Funds
- \$ 24,092,170 Enterprise Funds
- \$ 13,422,679 Special Districts and Other Agencies
- \$ 64,873,576 Total Other Funds

This represents an increase of \$10.5 million, or 2.3 percent, when compared to the FY 2016-17 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 28, 2017, the Board of Supervisors received the FY 2016-17 Mid-Year Report, and approved the following principles for the FY 2017-18 Budget:

- Maintain the Controlled Hiring Process approved by the Board in December 2007.
- 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 CEO will review all requests for capital assets and computer equipment.
- As a baseline, direct departments to prepare a status quo budget in County Contribution or General Fund Net-County-Cost. As the full impact of the State Budget is realized further cost containment measures may be necessary.
- Realize salary and benefit savings through collaborative bargaining with our labor partners.
- Recommend deleting positions vacant over 18 months.
- Encourage expenditure reductions in the current fiscal year to create carry-over funds for FY 2017-18.
- In accordance with Administrative Policy 2-101, direct department heads to limit expenditures in FY 2016-17 to ensure that their spending remains within each Object Level in the Adopted Budget.
- In accordance with Administrative Policy 2-101, hold department heads responsible for Revenues in the Adopted Budget; direct them to notify the County Executive Officer of

any revenue shortfall; and further, direct them to reduce spending as necessary to remain within the Adopted Budget net-county-cost.

## LONG-RANGE PLANNING

There has been no significant improvement to revenues, and 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; but, absent sustained annual revenue growth more reductions may be necessary each fiscal year.

Balancing service delivery with available resources will continue to be a challenge to the County for many years.

## DISCRETIONARY REVENUE

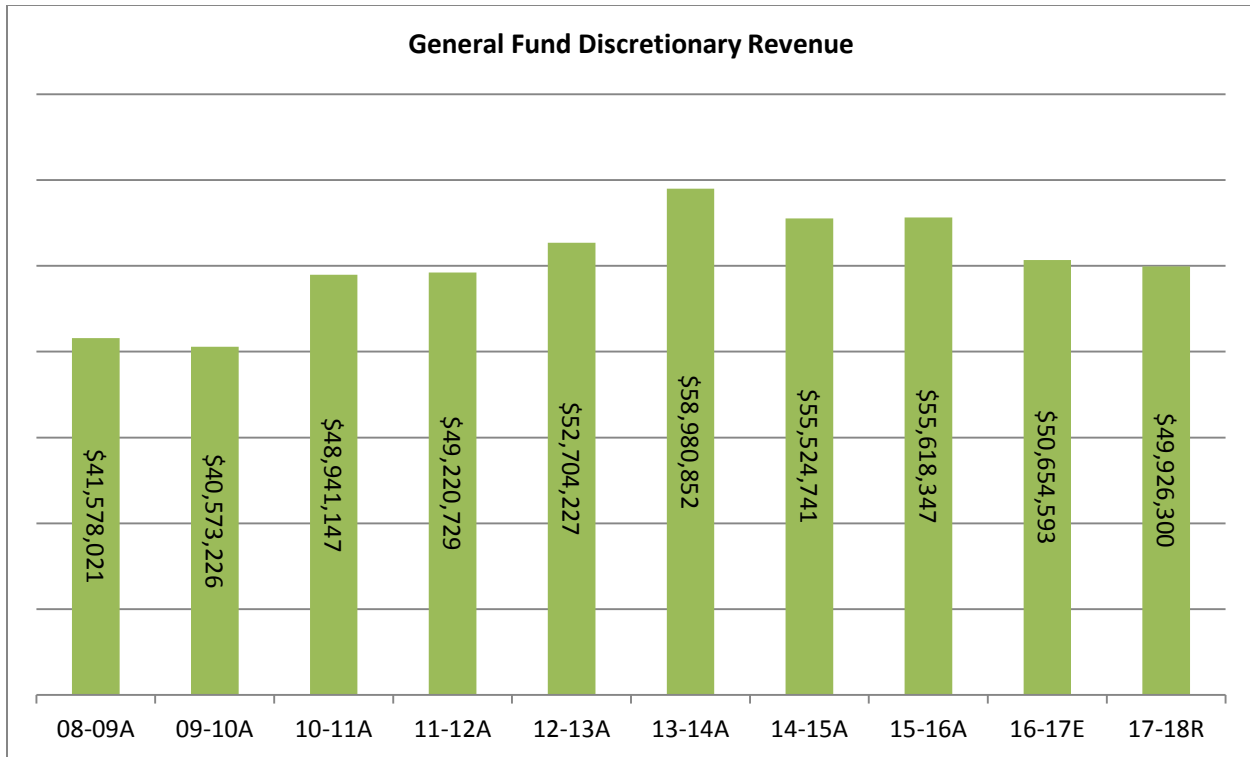
The national, state, and local economic downturn resulted in a decline in property values, lagging sales of consumer goods and services, and a steep decline in interest rates. Shasta County continues to experience the unprecedented loss of discretionary revenue.

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

<b>General Revenue Sources 6-Year History</b>						
	<b>12-13A</b>	<b>13-14A</b>	<b>14-15A</b>	<b>15-16A</b>	<b>16-17E</b>	<b>17-18R</b>
Taxes	\$44,772,810	\$43,792,301	\$45,006,702	\$46,902,419	\$46,001,146	\$45,818,000
Licenses, Permits, Franchises	673,232	683,788	733,289	752,177	684,757	600,000
Fines, Forfeitures, Penalties	2,788,984	1,967,583	2,681,541	2,005,944	1,420,000	1,420,000
Money & Property	204,921	293,750	928,403	977,171	788,575	686,300
Intergovernmental Revenue	3,321,339	3,347,561	5,131,411	3,999,604	953,781	947,000
Charges for Services	915,238	888,257	896,487	905,447	806,334	455,000
Miscellaneous Revenues	27,703	8,007,612	77,266	75,585	0	0
Other Transfers-in	0	0	69,642	0	0	0
Sale of Land or Fixed Assets	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$52,704,227</b>	<b>\$58,980,852</b>	<b>\$55,524,741</b>	<b>\$55,618,347</b>	<b>\$50,654,593</b>	<b>\$49,926,300</b>

FY 2017-18 recommended discretionary General Revenue is \$49.9 million, essentially status quo compared to the FY 2016-17 estimated year-end.

As illustrated in the table above, total discretionary revenue recognized by the General Purpose Revenue budget unit hovers at or below \$50 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.

**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.

### **1991-92 State-Local Realignment Health Subaccount Redirection (AB85)**

Under the Affordable Care Act, county costs and responsibilities for indigent health care are decreasing as more individuals gain access to federal health care coverage. The State-based Medi-Cal expansion has resulted in indigent care costs previously paid by counties shifting to the State, helping to fund significant increases in State costs.

With the commencement of the **Patient Protection and Affordable Care Act (ACA)**, the Medi-Cal expansion population's treatment services, and the states expanded treatment benefits cost reimbursements, are funded 100 percent 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 sustaining non-entitlement programs, and could

potentially impact the County's ability to meet the Substance Abuse Prevention and Treatment (SAPT) block grant Maintenance of Effort (MOE) level of spending.

With potential federal changes to the ACA, it is quite likely that those clients who were considered "medically indigent" and qualified for Medi-Cal coverage paid for 100 percent by the federal government will transition back to the County Medical Services Program (CMSP) coverage at some point in the future, but not in FY 2017-18. A pressing issue for Public Health has been the state's approach to funding services under the expansion of Medi-Cal as a part of health care reform with changes to 1991 realignment revenue 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 County Medical Services Program (CMSP) to pay for other state health care obligations. As a CMSP county, it is anticipated that Shasta would continue to utilize the state network to cover a residual population of individuals' medical needs. It is unclear what impact repealing the ACA will have on the other state health care obligations previously covered by the diverted CMSP funds and/or the CMSP itself.

**2011 Realignment (Health and Human Services)** is funded through a State special fund sales tax and VLF. Both of these revenue sources are increasing per estimates in the FY 2017-18 California Governor's May Revise Budget. 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 (EPSDT), 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.

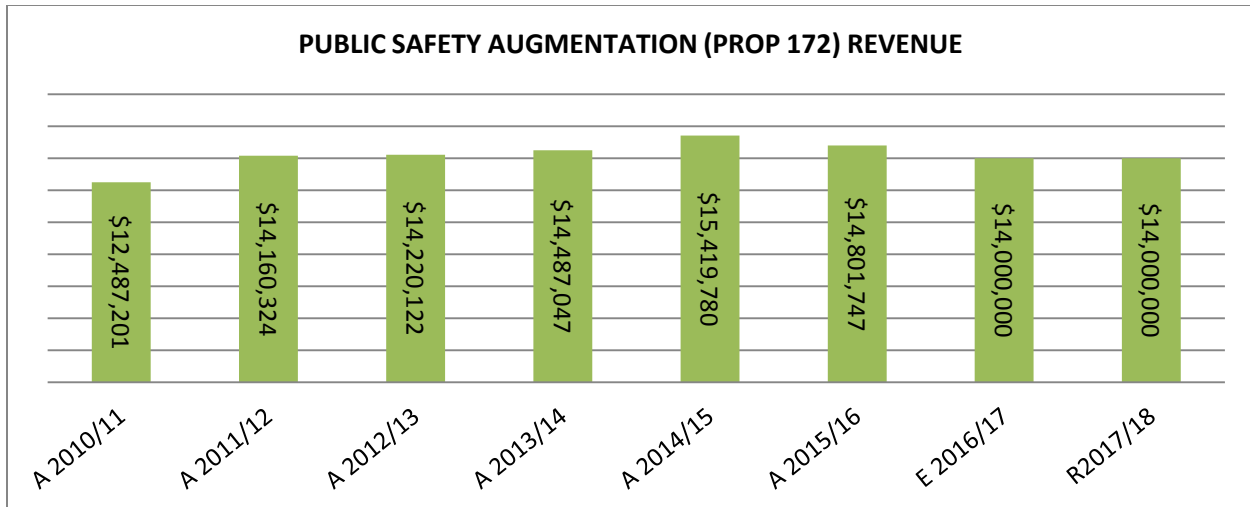
**2011 Realignment (Public Safety)** included a major realignment of public safety programs from the State to local governments and an annual funding allocation. The intent of the Community Corrections Partnership Program is to use these realignment funds to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the State's prisons.

Due to declining sales tax revenue, the Governor's May Revise includes decreases (totaling about \$479,826 for Shasta County) in FY 2017-18 base funds and FY 2016-17/2017-18 growth funds compared to the Governor's January Budget.

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 2017-18 budget in February as well as making additional program-related distributions on May 3 and May 8. 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. Receipts in the current year are approximately 5 percent lower than this time last year. 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.





A=Actual, E=Estimate, R=Recommended

**Public Safety Augmentation (Prop 172) Reserve.** 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, 2016, the Prop 172 Reserve was \$7.0 million. The estimated use of this reserve in FY 2016-17 is under \$504,000; the estimated use of this reserve in FY 2017-18 is \$4.6 million, leaving an estimated balance of \$2.0 million in reserve at June 30, 2018.

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

Estimated Beginning Balance, 7/1/2016	<u>\$7,012,358</u>
FY 2016-17, District Attorney 227	\$ 478,045
FY 2016-17, Probation 263	<u>\$ 25,940</u>
Total Used	\$ 503,985
Estimated Ending Balance, 6/30/2017	<u>\$6,508,373</u>
FY 2017-18, Sheriff, several	\$2,829,992
FY 2017-18, District Attorney 227	\$1,264,376
FY 2017-18, Probation 263	<u>\$ 364,677</u>
Total Used	\$4,459,045
Estimated Ending Balance, 6/30/2018	<u>\$2,049,328</u>

## APPROPRIATIONS

The Recommended FY 2017-18 General Fund Budget is \$73.6 million, which is \$3.8 million less than the FY 2016-17 Adjusted Budget.

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for public safety. The most recent calculation is FY 2016-17. The FY 2016-17 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by \$30.1 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 \$10.6 million. This is less than 3 percent of total Governmental Funds appropriations (\$383.5 million). The Board established a policy for budgetary reserves in December 2007. The goal is to attain a Reserve of 5 percent of estimated financing uses, less designations for reserves and capital projects, but no less than \$10 million.

#### YEAR-TO-YEAR COMPARISON

Departments were directed to submit a status quo budget. For the fiscal year ending June 30, 2017, the General Fund is projected to realize a 10 percent reduction in expenditures (\$9 million), and a reduction to the net-county-cost (down from \$14.4 million to \$4.3 million).

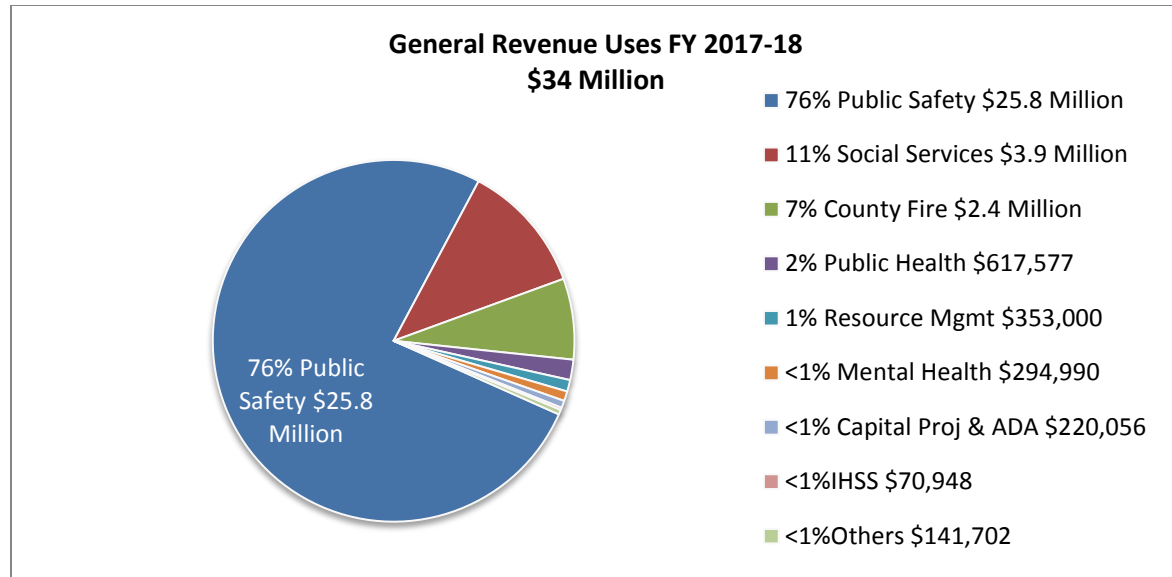
In the aggregate, the FY 2017-18 Recommended Budget for *select* budget units, excluding special districts, totals \$434 million, which when compared to the FY 2016-17 Adjusted Budget, is an increase of \$5 million or an increase of .70 percent.

The following table compares by Fund the FY 2016-17 Adjusted Budget (at 01/31/2017), versus estimated expenditures at 6/30/2017, with the FY 2017-18 Recommended Budget for *select* budget units.

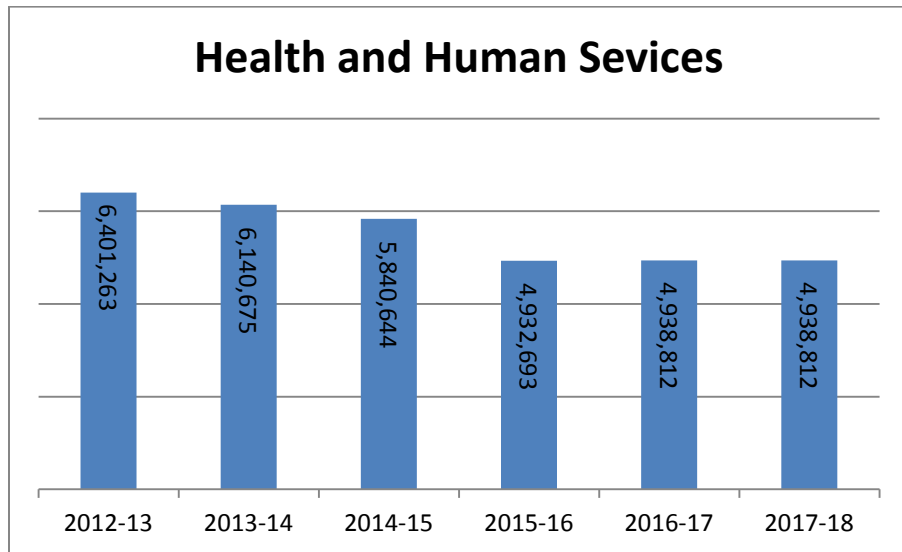
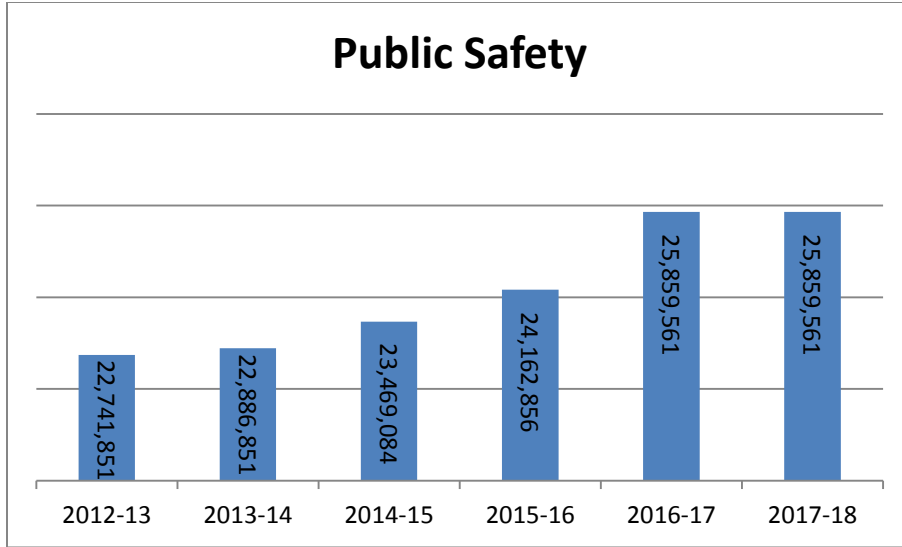
Functional Area	Adjusted 16-17	Estimate 6/30/2017	% Inc/Dec	Recommend 17-18	% 17-18 vs 16-17
General Fund	77,466,699	68,258,509	-11.89%	73,621,896	-4.96%
Accumulated Capital Outlay	2,219,009	2,174,658	-2.00%	276,250	-87.55%
Land Buildings & Improvements	5,682,202	4,402,272	-22.53%	3,942,500	-30.62%
Resource Management	7,328,084	6,301,991	-14.00%	6,629,951	-9.53%
Mental Health	30,899,035	30,089,608	-2.62%	34,059,485	10.23%
Mental Health Services Act	13,001,264	11,974,244	-7.90%	16,123,446	24.01%
Opportunity Center	5,118,634	4,925,298	-3.78%	5,041,760	-1.50%
Public Assistance	112,153,171	106,950,582	-4.64%	113,303,038	1.03%
Roads	20,370,561	16,088,756	-21.02%	23,900,277	17.33%
Child Support	8,230,673	7,120,314	-13.49%	8,320,963	1.10%
Public Safety	70,247,664	66,824,440	-4.87%	68,657,712	-2.26%
Public Health	19,426,070	16,771,904	-13.66%	21,675,175	11.58%
Internal Service Funds	27,434,956	24,546,516	-10.53%	27,358,727	-0.28%
Enterprise Funds	26,019,411	10,856,893	-58.27%	19,491,193	-25.09%
Air Pollution Control	2,625,764	2,591,278	-1.31%	2,186,763	-16.72%
CSA #1 County Fire	7,241,496	5,250,174	-27.50%	8,172,362	12.85%
Shasta Co. Water Agency	267,034	198,307	-25.74%	183,656	-31.22%
IHSS Public Authority	514,252	541,057	5.21%	508,466	-1.13%
All Others	535,788	535,788	0.00%	535,788	0.00%
Grand Total	436,781,767	386,402,589		433,989,408	-0.64%
Increase <Decrease>		50,379,178	-11.53%	2,792,359	0.72%

Fiscal Year 2017-18 General Revenue uses (including subsidies to operating departments) outside the General Fund total \$33,971,484, as follows:

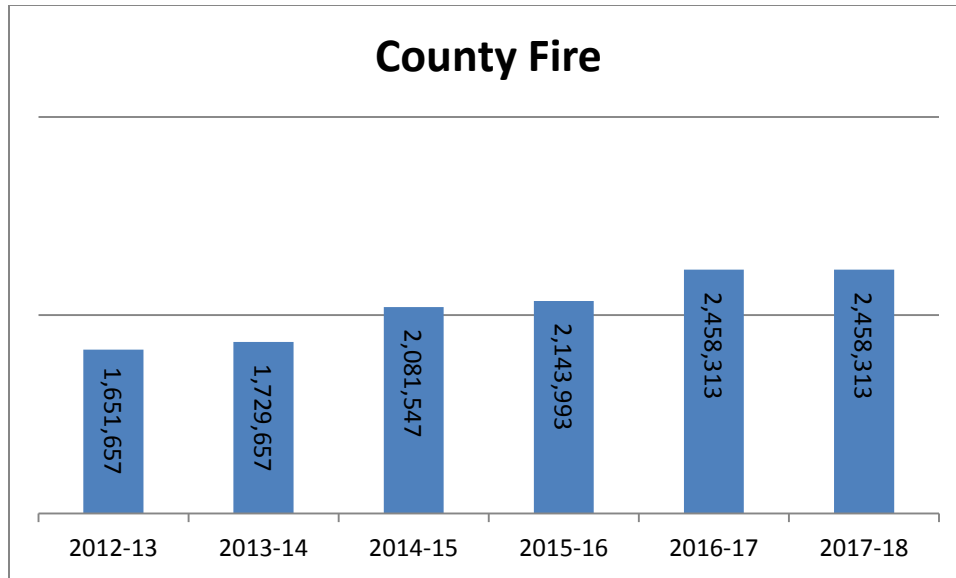
GENERAL REVENUE USES FY 2017-18		
Public Safety	\$ 25,859,561	76.12%
Social Services	\$ 3,955,297	11.64%
County Fire	\$ 2,458,313	7.24%
Public Health	\$ 617,577	1.82%
Resource Management	\$ 353,000	1.04%
Mental Health	\$ 294,990	0.87%
Capital Projects & ADA	\$ 220,056	0.65%
IHSS	\$ 70,948	0.21%
Others	\$ 141,742	0.42%
<b>Total</b>	<b>\$ 33,971,484</b>	<b>100.00%</b>



A comparative look at General Fund subsidies including the recommended subsidy for Fiscal Year 2017-18 is included below:



In FY 2016-17, the County Indigents budget unit moved to the General Fund; reducing the Transfer-in by \$881,332.



## OVERVIEW OF SELECT BUDGET UNITS

### CAPITAL PROJECTS

A Five Year Capital Facilities Improvement Plan for Fiscal Years 2017-18 through 2022-23 may be found at the conclusion of this budget overview.

The following table illustrates the eleven projects included in the Land, Buildings, and Improvements FY 2017-18 requested budget:

Project Name	Requested	Recommended	Funding Source
Fac Mgmt 1959 Placer Roof	\$45,000	\$45,000	Facilities Mgt
PH 2650 Breslauer Remodel/Flooring	90,000	90,000	Public Health
MH/SS Breslauer Roof Replc	700,000	700,000	Mental Health
SS 4216 Shasta Dam Blvd Remodel	250,000	250,000	Social Svcs
SS 2640 Bres Basement Remodel	1,200,000	1,200,000	Social Svcs
1815 Yuba St Roof	125,274	125,274	Accum Capital Outlay
1600 Court Roof	49,726	49,726	Accum Capital Outlay
Igo Vol Fire Station 50 Roof	27,500	27,500	County Fire
4363 Breslauer Roof - HVAC	300,000	300,000	Roads Fund
MH 2640 Breslauer ADA Compliance	45,000	45,000	Mental Health
Jail Boiler System 2018	546,250	546,250	Criminal Justice and Accum Capital Outlay
<b>Total Project Cost</b>	<b>\$3,378,750</b>	<b>\$3,378,750</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 \$1.6 million in new and replacement capital assets, an increase of \$605,272, or 59 percent, from the FY 2016-17 Adjusted Budget. The capital asset requests for FY 2017-18 include two fire engines, one pickup truck, three water tenders, a chemical spectrometer, and a new roof for the Igo Volunteer Fire Station.

Revenue totals for FY 2017-18 are requested at just over \$5.43 million, an increase of 2 percent, or \$92,725 from the FY 2016-17 Adjusted Budget.

Overall, County Fire budget appropriations have increased \$930,305. This is largely due to purchasing of deferred capital asset vehicles. County Fire deferred three heavy equipment purchases to allow time for review of specific needs to optimize the purchases. Also, there was a significant increase in the County Fire Workers' Compensation rate, the Schedule A agreement, and County Fire has allocated substantial funds to purchase specialized equipment for the Shasta Cascade Hazardous Material Response Team to be offset by grant revenues. County Fire continues to closely monitor necessary expenditures and encourage program efficiencies and savings. The County Executive Officer recommends status quo County General Fund support in the amount of \$2.4 million.

## ELECTIONS

Because elections now generally occur once per fiscal year, the prior high/low cycle of budgeting has evened out. Now, variation comes over a longer period of time - the four year election cycle. Larger financial need occurs in the Presidential years (divisible by four) which have traditionally higher voter turnout as compared to the Gubernatorial years. However, the City of Shasta Lake will have a special election in their city on August 29, 2017 and the city will pay all the costs associated with this election.

The department plans to replace voting machines in FY 2017-18; this time leasing instead of purchasing. The current voting machines were purchased in 2003 and are now technologically obsolete. Leasing, rather than purchasing, will allow for more flexibility and provide the opportunity to keep our voting machine 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 (HHSA) requested use of County General Funds is status quo compared to the FY 2016-17 Adjusted Budget. The combined budgeted fund balance draw for FY 2017-18 from the Social Services, Mental Health, and Public Health reserves is approximately \$12.2 million; the Health and Human Services Agency projects to return \$1.7

million to fund balance at the end of FY 2016-17. The HHSA estimates a fund balance in the amount of \$26.1 million at the end of FY 2017-18 for the Social Services, Mental Health, and Public Health funds. The CEO recommended several changes to the HHSA FY 2017-18 Requested Budget which resulted in a reduction in the use of fund balance by \$2.2 million and a commensurate increase in the same amount for projected fund balance at the end of FY 2016-17.

**Intergovernmental transfer (IGT) revenue** for two years is included in the budget request due to a new process initiated by the California Department of Health Care Services and these funds may not be available beyond federal fiscal year 2017 due to pending changes in Center for Medicare and Medicaid Services (CMS) regulations. In FY 2016-17 HHSA budgeted almost \$2.7 million and in FY 2017-18 requests to use \$5.6 million in IGT revenue.

The most significant threat to this budget lies with the Governor's action to eliminate the **Coordinated Care Initiative (CCI)** (except for three CCI components that will continue - extension of the Cal Medi-Cal Program, continued mandatory enrollment of dually eligible beneficiaries, and long-term services and supports integration in to managed care, excepting IHSS). The CCI was implemented in 2012 and replaced the county share of the **In-Home Supportive Services (IHSS)** program from a set MOE (Shasta County's MOE was set at FY 2011-12 expenditure levels) with annual 3.5 percent increases with 35 percent share of the non-federal costs of the program. The state's elimination of the county IHSS MOE effective July 1, 2017 would shift approximately \$623 million in IHSS costs from the state to counties in FY 2017-18, growing to \$1.8 billion statewide by FY 2022-23. During the period of time the state had the CCI in place the state approved an increase in the Minimum Wage eventually growing to \$15/hour by 2022 (January 1, 2018 \$11/hour), restored the seven percent reduction in service hours, negotiated three paid sick days, and due to a federal court case, implemented the Fair Labor Standards Act (FLSA) overtime rules for IHSS providers effective July 1, 2018.

Changes to the IHSS proposal in the Governor's May Revise budget have been favorable to counties, largely protecting county general funds in Year One and Year Two, although the fiscal relief is temporary and much work is still needed to develop implementation details and obtain final state approval. The \$623 million in costs transferred to counties reflected in the January budget has been reduced to \$592 million in Year One. The state is committing \$1.1 billion in state general fund contributions to mitigate the cost shift to counties over the next 4 years and also includes an ongoing state general fund contribution into future years. The \$1.1 billion is allocated as follows: \$400 million in Year One; \$330 million in Year Two; \$200 million in Year Three; and \$150 million in Year Four & every year thereafter. The Department of Finance and the California State Association of Counties (CSAC) are working on revised per county impact figures.

## PUBLIC SAFETY

<b>Fiscal Year 2017-18</b>	<b>District Attorney</b>	<b>Probation-Combo</b>	<b>Sheriff-Combo</b>	<b>Grand Total</b>
Total Adopted Expenditures	7,886,033	18,002,920	42,768,759	68,657,712
Total Adopted Revenues	5,938,513	14,225,486	39,320,960	59,484,959
County Contribution (GF)	48.21% 3,801,832	22.30% 4,014,934	42.19% 18,042,795	37.66% 25,859,561
Prop. 172	13.83% 1,090,600	14.83% 2,669,800	23.94% 10,239,600	20.39% 14,000,000
<b>Subtotal GF &amp; Prop. 172</b>	<b>62.04% 4,892,432</b>	<b>37.13% 6,684,734</b>	<b>66.13% 28,282,395</b>	<b>58.06% 39,859,561</b>
Other Revenue Sources	13.26% 1,046,081	41.89% 7,540,752	25.81% 11,038,565	28.58% 19,625,398
Total Adopted Net County Cost	1,947,520	3,777,434	3,447,799	9,172,753
Offset by Misc. Restricted Funds	683,144	3,412,757	633,473	4,729,374
Use of Public Safety Reserves	1,264,376	364,677	2,814,326	4,443,379

The District Attorney, Chief Probation Officer, and Sheriff faced significant challenges with the FY 2017-18 budget preparation. In order to meet the submitted business needs of all three departments, the two public safety reserves, Prop. 172 Reserves and Public Safety General Purpose Reserves, would have been depleted, leaving near-zero reserves to use for the FY 2018-19 budget process. Standard salaries/benefits modifications, increases to services/supplies operational costs, and reduced revenue opportunities create a troubling scenario for the FY 2017-18 budget year and future budget years for these three departments.

The General Fund is contributing an additional \$969,028 to help offset increased A-87 and other operational costs. The District Attorney, Chief Probation Officer, and Sheriff met with County Administrative Office staff to discuss the reserves circumstances and target amounts were determined. The narrative for each cost center includes information on the resulting Net County Cost. Numerous positions will be unfunded or deleted, resulting in one layoff if it is not resolved through attrition by June 30, 2017. Services will be impacted in order to address the circumstances of the reserves.

The resulting summary for the three public safety departments is a total Net County Cost of \$9.1 million, offset by \$4.7 million in use of designated funds, for a "new" Net County Cost of \$4.4 million, which will come from Prop. 172 Reserves.

## PUBLIC WORKS

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

The FY 2017-18 **Road Fund** includes expenditures in the amount of \$23.9 million and revenues in the amount of \$20.1 million. FY 2017-18 expenditures exceed revenue by approximately \$3.8 million including a contingency appropriation of \$300,000 and will be covered by fund balance. On April 13, 2017, California Legislation passed Senate Bill 1 (SB1). SB1 will inject an estimated \$7 million annually into transportation for Shasta County roads.

The department has requested \$1.47 million in new and replacement capital assets, an increase of \$1.2 million, from the FY 2016-17 Adjusted Budget. The capital asset requests for FY 2017-18 include a wash rack, a backhoe, an electronic message board, three trucks, a power boom, two trailers, a lathe, and four semi-trucks. The increase in capital assets is needed to replace aging equipment to meet air quality standards.

Some of the larger projects that the department plans to undertake in FY 2017-18 are: a major overlay program, Deschutes Road Improvements, Gas Point Road Improvements, and Spring Creek Road at Fall River Bridge Replacement Improvements.



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 and the replacement of the aged and leaking asphalt shingle roof at the Facilities Management Office.

The **County Service Area Administration** budget reflects 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

The Department of Resource Management consists of the following divisions: Air Quality Management District, Building Division, Environmental Health Division, Planning Division, and Community Education Section.

**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 2017-18 requested budget includes expenditures in the amount of \$2.4 million and revenues in the amount of \$1.47 million. Expenditures for FY 2017-18 are decreased by \$275,087 and revenues decreased by \$358,084 as compared to the FY 2016-17 adjusted budget. Total expenditures exceed total revenue by \$937,753 and will be covered by fund balance.

The department will not receive General Fund in FY 2017-18 as there is an adequate fund balance remaining to cover the deficit.

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 2017-18 requested budget includes expenditures in the amount of \$2.25 million and revenues in the amount of \$1.4 million. Expenditures for FY 2017-18 are decreased by \$315,071 and revenues decreased by \$386,388 as compared to the FY 2016-17 Adjusted Budget. Total expenditures exceed total revenue by \$856,402 and will be covered by fund balance.

The department will not receive General Fund in FY 2017-18 as there is an adequate fund balance remaining to cover the deficit.

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. A General Fund contribution of \$353,000 is budgeted for the General Plan update. Fund balance will be utilized to offset any revenue shortfall.

**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.). The total estimated cost of the limited General Plan update is \$552,000. The General Fund contributes annually to offset expenditures for the Plan update.

TITLE III PROJECTS

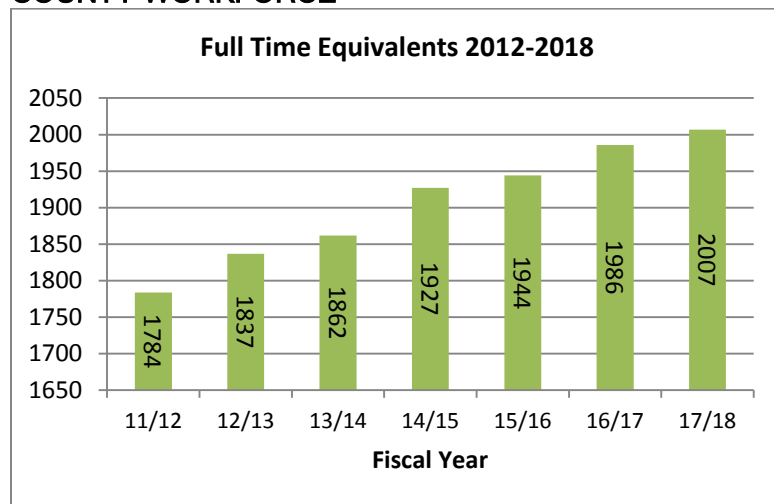
In April 2015, Congress reauthorized the program for two years. After the two year extension, the future of the Secure Rural Schools Act is unknown.

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. 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 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 2,007 full-time-equivalents (FTE’s). This includes a net decrease of 8.5 FTE’s. The sunset date for one position will be extended through June 30, 2018.

As of February 7, 2017, total vacancies were 266, or 13.0 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.

The following chart details the various recommended changes to the number of Full-Time Equivalent (FTEs):

<b>Position Changes Recommended 2017-18</b>				
<b>Departments</b>	<b>Adds</b>	<b>Deletes</b>	<b>Net</b>	
County Admin Office (102)	0	-1	-1	
Clerk Of the Board (103)	1	0	1	
Districty Attorney (227)	0	-5	-5	
Victim Witness (256)	0	-1	-1	
Farm Advisor (621)	0	-0.5	-0.5	
HHSA (502)	6	0	6	
Mental Health (410)	8	-1	7	
MHSA (404)	0	-6	-6	
California Children Services (417)	2	0	2	
Social Services (501)	0	-19	-19	
Opportunity Center (530)	8	0	8	
Information Technology (925)	1	0	1	
Sheriff (235)	1	-2	-1	
Animal Control (297)	0	-1	-1	
Detention Annex (246)	1	-1	0	
Probation (263)	1	-1	0	
Solid Waste (00207)	1	0	1	
Public Health (411)	9	-9	0	
	<b>39</b>	<b>-47.5</b>	<b>-8.5</b>	
<b>Remove Sunset Dates</b>	<b>72</b>			

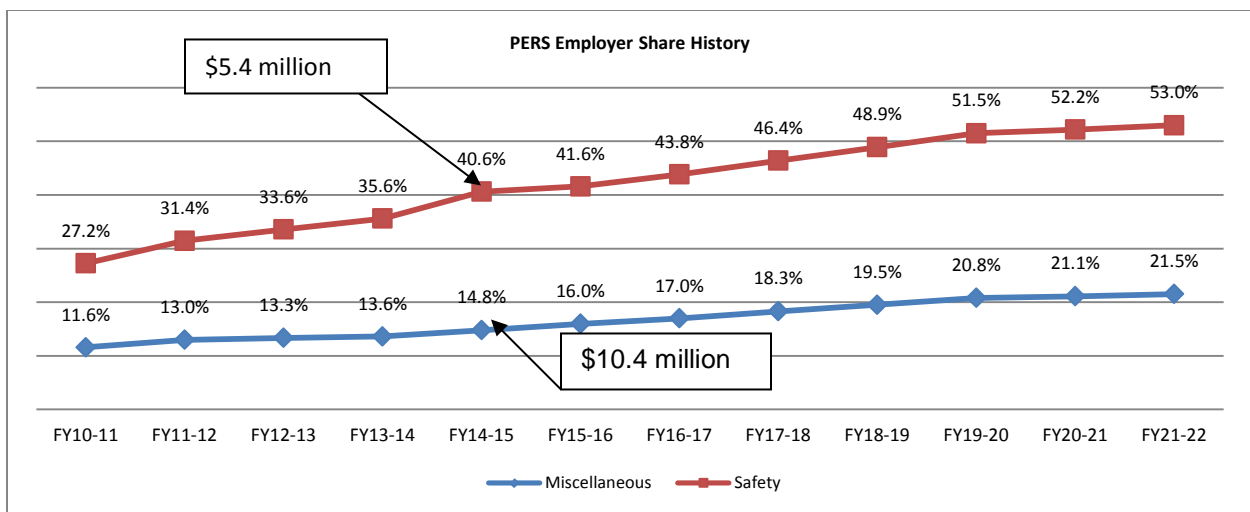
## EMPLOYEE BENEFITS

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 2017-18 is 18.0 percent for Miscellaneous, and 46.18 percent for Safety. By FY 2021-22, PERS estimates these rates will be 21.5 percent for Miscellaneous, and 53.0 percent for Safety. It is yet uncertain what impact pension reform will have on employee retirement. The County successfully bargained reduced retirement benefits with labor, many of which are now the state-norm. While beneficial to the County's long-term fiscal health, these pension changes will not realize any immediate financial benefit.

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 3 years (FY 2017-18 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 5 year period. In March 2014, PERS again changed its actuarial assumptions which will result in employer contribution rates increasing starting in FY 2016-17, 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 successfully negotiated with 6 represented bargaining units and 2 unrepresented bargaining units for wage and/or benefit concessions. Active employees now pay the employee share of PERS retirement, and new hires will be working longer (to age 62 for miscellaneous and 57 for public safety) and their retirement will be based on the average of high three years (instead of highest year).



The County of Shasta provides 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 (CalPERS medical program) “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.

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, is \$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 3 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 \$39 million.

The County is working with its labor partners to eliminate County-funded health benefits after retirement for new employees. Instead, the County is proposing to match an employee 457 plan contribution of up to 3 percent of gross salary in a 401(a) plan. When implemented, 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.

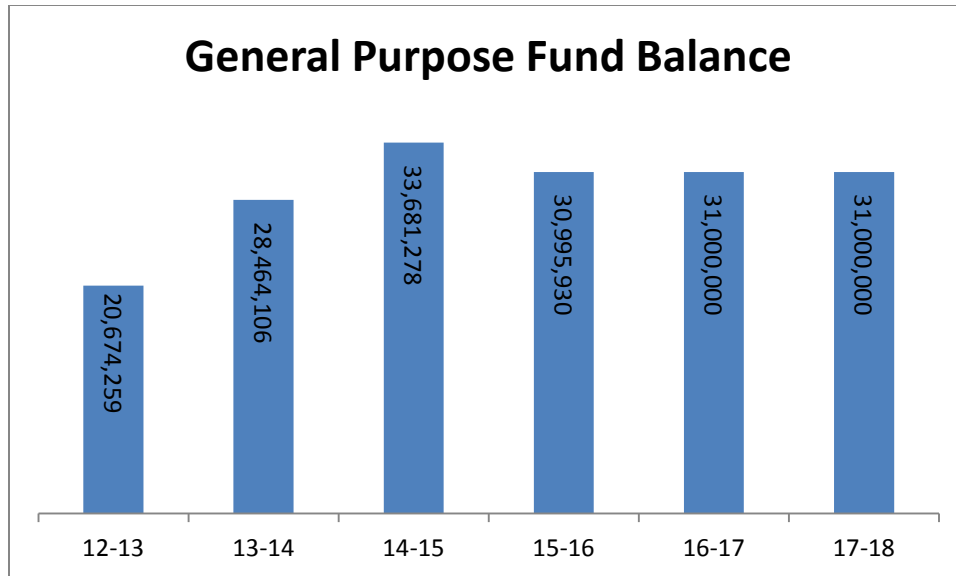
## **BONDED INDEBTEDNESS**

As of June 30, 2016, the County's total outstanding debt obligation was \$38.9 million. Of this amount, \$32.7 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue and \$813,000 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 \$31 million. With economic signs pointing to another recession, a strong fund balance will enable the County to weather the downturn.



## CALIFORNIA STATE BUDGET

The Governor’s May Revise Budget was released on May 11, 2017. His focus continues to be on preserving fiscal stability. The Governor pointed out that revenue is slipping and economic indicators point to a slowdown or even a recession. The May Revise proposes a \$1.6 billion deficit in the coming year.

On a positive note, the Governor’s May Revise proposes to use \$400 million from State General Fund in FY 2017-18 to defray a large hit to Counties for IHSS. The May Revise redirects CCI, Health, CMSP and Mental Health subaccount revenues to discharge much of what would have otherwise been proposed.

The May Revise focuses on these areas state-wide:

Reducing Pension Liabilities - \$6 billion via a loan from the Surplus Money Investment Fund.

Board of Equalization Miscalculations - The May Revise proposes that any amounts counties may owe the State through FY 2015-16 will not have to be repaid.

Child Care - Restoration of the \$500 million that in January the Governor said should be “paused”.

Housing - \$25 million for Supportive Housing.

New Tobacco Tax Revenue - The Governor is holding to his January proposal to use some of the new proceeds for Medi-Cal Costs.

Prop 57/Post Release Community Supervision - An increase of \$4.4 million for a total of \$15.4 million.

Prop 47 - An increase of \$3.5 million compared to the January estimate for a total of \$45.6 million. Of this amount, just over \$29 million will be available to the counties for Mental Health and Substance Abuse Services.

The CEO will monitor the eventual adoption of a State spending plan for FY 2017-18, 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

Department heads have worked diligently to control spending in the current fiscal year to create fund balance carryover for FY 2017-18. General Fund departments are projected to achieve a 10 percent expenditure reduction in the fiscal year ending June 30, 2017, which will result in a fund balance carryover of \$10 million.

The CEO held a kick-off meeting for the FY 2017-18 Budget on February 8, 2017. As a baseline, General Fund departments and departments receiving a General Fund contribution, were directed to submit on a status quo budget. Exceptions to this were made on a case-by-case basis for departments with a MOE. Due to the impact of the increasing costs of health care, retirement, potential changes to Federal funding, and the State of California planning for a recession, departments were asked to monitor expenses on a continued basis during FY 2017-18.

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is \$73.6 million. This will be offset by revenue, \$62.1 million, leaving a structural imbalance of \$11.5 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance. The carryover estimate is developed through a joint effort of staff in the Auditor-Controller's Office and the County Administrative Office. The actual fund balance figure is not firm until the County's books are closed at the end of September, subsequent to the adoption of the County budget.

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

Attachment - Capital Facilities Improvement Plan (CIP)



**SHASTA COUNTY**

**5 YEAR CAPITAL FACILITIES IMPROVEMENT PLAN**

Fiscal Years 2017-18 through 2022-23

Submitted: June 6, 2017

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 6, 2017

Honorable Board of Supervisors:

The Capital Facilities Improvement Plan (CIP) for FY 2017/18 through 2022/23 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.

Date June 6, 2017

Project Description	Area	Estimated Cost	Other Funding	2017 2018	2018 2019	2019 2020	2021 2022	2022 2023
<b>Detention Facilities</b>								
“Alternatives to Custody” program office on Veterans Lane	Redding	\$512,741		\$512,741				
Remodel Shasta County Jail to add mental health pod	Redding	\$2,300,000			\$300,000	\$2,000,000		
Shasta County Jail Boiler Project	Redding	\$546,250		\$546,250				
<b>County Offices</b>								
Repurpose Main Courthouse and Annex	Redding	\$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	\$5,945,556	\$5,501,196	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<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		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Libraries	Burney	\$970,000	\$970,000					
<b>Public Ways and</b>								

Project Description	Area	Estimated Cost	Other Funding	2017 2018	2018 2019	2019 2020	2021 2022	2022 2023
<b>Facilities</b>								
Transfer Station Recycle Bldg.	Burney	\$250,000	\$250,000					
West Central Landfill	Redding	\$6,480,000	\$6,480,000	\$5,525,000	\$257,000	\$160,000	\$371,000	\$167,000
Septage Ponds	Anderson	\$625,000	\$625,000	\$625,000				
<b>Americans with Disabilities Act Improvements (ADA)</b>								
Identified ADA Improvements	Various Countywide	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<i>Total</i>		\$40,629,547	\$13,826,196	\$8,408,991	\$7,757,000	\$4,860,000	\$14,071,000	\$867,000

# Summary Schedule

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2017	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	\$ 69,784,775	\$ 2,999,650	\$ 178,350,043	\$ 251,134,468	\$ 200,011,119	\$ 51,123,349	\$ 251,134,468
Special Revenue Funds	-	22,697,137	158,855,342	181,552,479	179,606,884	1,945,595	181,552,479
Capital Projects Funds	-	696,782	723,566	1,420,348	980,082	440,266	1,420,348
Debt Service Funds	-	-	2,965,597	2,965,597	2,965,597	-	2,965,597

<b>Total Governmental Funds</b>	<b>\$ 69,784,775</b>	<b>\$ 26,393,569</b>	<b>\$ 340,894,548</b>	<b>\$ 437,072,892</b>	<b>\$ 383,563,682</b>	<b>\$ 53,509,210</b>	<b>\$ 437,072,892</b>
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**Other Funds**

Internal Service Funds	\$ -	\$ 1,746,357	\$ 26,288,162	\$ 28,034,519	\$ 27,358,727	\$ 675,792	\$ 28,034,519
Enterprise Funds	-	10,982,514	13,249,480	24,231,994	24,092,170	139,824	24,231,994
Special Districts and Other Agencies	5,396,788	-	8,026,103	13,422,891	13,422,891	-	13,422,891

<b>Total Other Funds</b>	<b>\$ 5,396,788</b>	<b>\$ 12,728,871</b>	<b>\$ 47,563,745</b>	<b>\$ 65,689,404</b>	<b>\$ 64,873,788</b>	<b>\$ 815,616</b>	<b>\$ 65,689,404</b>
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<b>Total All Funds</b>	<b>\$ 75,181,563</b>	<b>\$ 39,122,440</b>	<b>\$ 388,458,293</b>	<b>\$ 502,762,296</b>	<b>\$ 448,437,470</b>	<b>\$ 54,324,826</b>	<b>\$ 502,762,296</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 2017-18  
Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2017	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	\$ -	\$ 200.00	\$ 366,300.00	\$ 366,500.00	\$ 8,200.00	\$ 358,300.00	\$ 366,500.00
0060 GENERAL	55,865,876	137,743	62,130,413	118,134,032	73,621,896	44,512,136	118,134,032
0062 GENERAL - CAPITAL PROJECTS	-	-	105,056	105,056	105,056	-	105,056
0064 GENERAL - RESOURCE MGMT	1,692,321	175,000	3,792,256	5,659,577	6,629,951	(970,374)	5,659,577
0065 GENERAL - FEDERAL TITLE III	140,477	72,947	1,000	214,424	99,252	115,172	214,424
0100 INTERMOUNTAIN FAIR	37,917	-	200	38,117	18,078	20,039	38,117
0120 OPPORTUNITY CENTER	1,619,993	-	5,549,681	7,169,674	6,220,540	949,134	7,169,674
0140 SOCIAL SERVICES	10,399,678	2,613,760	106,362,987	119,376,425	113,303,038	6,073,387	119,376,425
0150 WILDLIFE	28,513	-	2,150	30,663	5,108	25,555	30,663
0170 GENERAL RESERVES	-	-	40,000	40,000	-	40,000	40,000
<b>Total General Fund</b>	<b>\$ 69,784,775</b>	<b>\$ 2,999,650</b>	<b>\$ 178,350,043</b>	<b>\$ 251,134,468</b>	<b>\$ 200,011,119</b>	<b>\$ 51,123,349</b>	<b>\$ 251,134,468</b>
0080 MENTAL HEALTH	\$ -	\$ 2,653,861.00	\$ 33,342,969.00	\$ 35,996,830.00	\$ 34,059,485.00	\$ 1,937,345.00	\$ 35,996,830.00
0081 MENTAL HEALTH SERVICES ACT	-	3,752,021	12,371,425.00	16,123,446.00	16,123,446.00	-	16,123,446.00
0185 PHA HOUSING ASSISTANCE PYMTS	-	134,329	5,440,500.00	5,574,829.00	5,574,829.00	-	5,574,829.00
0186 HOUSING HOME IPP	-	350,000	134,924	484,924	484,924	-	484,924
0187 HOUSING CALHOME	-	7,000	10,862	17,862	17,862	-	17,862
0188 ENDANGERED SPECIES	-	194,260	1,000	195,260	195,260	-	195,260
0190 ROADS	-	3,758,187	20,142,090	23,900,277	23,900,277	-	23,900,277
0191 ROADS - DUST MITIGATION	-	45,000	5,000	50,000	50,000	-	50,000
0192 CHILD SUPPORT SERVICES	-	267,704	8,053,259	8,320,963	8,320,963	-	8,320,963
0195 PUBLIC SAFETY	-	9,122,753	59,534,959	68,657,712	68,657,712	-	68,657,712
0196 PUBLIC HEALTH	-	2,379,833	19,303,592	21,683,425	21,675,175	8,250	21,683,425
0197 SHASTA HOUSING REHAB	-	14,152	24,333	38,485	38,485	-	38,485
0851 IHSS PUBLIC AUTHORITY	-	18,037	490,429	508,466	508,466	-	508,466
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ 22,697,137</b>	<b>\$ 158,855,342</b>	<b>\$ 181,552,479</b>	<b>\$ 179,606,884</b>	<b>\$ 1,945,595</b>	<b>\$ 181,552,479</b>
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ -	\$ 716,516.00	\$ 716,516.00	\$ 276,250.00	\$ 440,266.00	\$ 716,516.00
0046 CAPITAL PROJ JUVENILE HALL	-	6,557	50	6,607	6,607	-	6,607
0047 CAPITAL PROJ ADULT REHAB	-	690,225	7,000	697,225	697,225	-	697,225
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ 696,782</b>	<b>\$ 723,566</b>	<b>\$ 1,420,348</b>	<b>\$ 980,082</b>	<b>\$ 440,266</b>	<b>\$ 1,420,348</b>
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 534,863.00	\$ 534,863.00	\$ 534,863.00	\$ -	\$ 534,863.00
0072 ADMIN CENTER BOND	-	-	2,378,950	2,378,950	2,378,950	-	2,378,950
0073 ENERGY RETROFIT	-	-	51,784	51,784	51,784	-	51,784
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,965,597</b>	<b>\$ 2,965,597</b>	<b>\$ 2,965,597</b>	<b>\$ -</b>	<b>\$ 2,965,597</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 69,784,775</b>	<b>\$ 26,393,569</b>	<b>\$ 340,894,548</b>	<b>\$ 437,072,892</b>	<b>\$ 383,563,682</b>	<b>\$ 53,509,210</b>	<b>\$ 437,072,892</b>

APPROPRIATIONS LIMIT \$ 182,481,259  
 APPROPRIATIONS SUBJECT TO LIMIT \$ 33,686,189

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, 2017	Less: Obligated Fund Balance			Fund Balance Available June 30, 2017
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

General Fund					
0057 IMPACT MITIGATION FEE	\$ 2,545,618.00		\$ 2,545,618.00	\$ -	\$ -
0060 GENERAL	59,646,238		631,473	3,148,889	55,865,876
0062 GENERAL - CAPITAL PROJECTS	27,676		-	27,676	-
0064 GENERAL - RESOURCE MGMT	4,557,079		1,564,695	1,300,063	1,692,321
0065 GENERAL - FEDERAL TITLE III	291,179		150,702	-	140,477
0100 INTERMOUNTAIN FAIR	37,917		-	-	37,917
0120 OPPORTUNITY CENTER	1,672,357		52,364	-	1,619,993
0140 SOCIAL SERVICES	16,120,021		5,720,243	100	10,399,678
0150 WILDLIFE	28,513		-	-	28,513
0170 GENERAL RESERVES	10,761,845		10,761,845	-	-
<b>Total General Fund</b>	<b>\$ 95,688,443</b>	<b>\$ -</b>	<b>\$ 21,426,940</b>	<b>\$ 4,476,728</b>	<b>\$ 69,784,775</b>

Special Revenue Funds					
0080 MENTAL HEALTH	\$ 12,537,310.00		\$ 12,537,310.00	\$ -	\$ -
0081 MENTAL HEALTH SERVICES ACT	9,460,171.00		9,460,171.00	-	-
0185 PHA HOUSING ASSISTANCE PYMTS	91,694.00		91,694.00	-	-
0186 HOUSING HOME IPP	5,074,556		5,074,556	-	-
0187 HOUSING CALHOME	1,087,935		1,087,935	-	-
0188 ENDANGERED SPECIES	194,591		194,591	-	-
0190 ROADS	7,602,968		7,602,968	-	-
0191 ROADS - DUST MITIGATION	1,082,689		1,082,689	-	-
0192 CHILD SUPPORT SERVICES	2,093,328		2,093,328	-	-
0195 PUBLIC SAFETY	25,243,719		25,243,719	-	-
0196 PUBLIC HEALTH	13,580,313		13,580,313	-	-
0197 SHASTA HOUSING REHAB	4,419,149		4,419,149	-	-
0851 IHSS PUBLIC AUTHORITY	178,636		178,636	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 82,647,059</b>	<b>\$ -</b>	<b>\$ 82,647,059</b>	<b>\$ -</b>	<b>\$ -</b>

Capital Project Funds					
0040 ACCUM CAPITAL OUTLAY	\$ 7,311,159.00		\$ -	\$ 7,311,159.00	\$ -
0046 CAPITAL PROJ JUVENILE HALL	6,532		-	6,532	-
0047 CAPITAL PROJ ADULT REHAB CENTER	679,931		679,931	-	-
<b>Total Capital Project Funds</b>	<b>\$ 7,997,622</b>	<b>\$ -</b>	<b>\$ 679,931</b>	<b>\$ 7,317,691</b>	<b>\$ -</b>

Debt Service Funds					
0070 COURTHOUSE BOND	\$ 10,384.00		\$ 10,384.00	\$ -	\$ -
0072 ADMIN CENTER BOND	828		828	-	-
0073 ENERGY RETROFIT	91		91	-	-
<b>Total Debt Service Funds</b>	<b>\$ 11,303</b>	<b>\$ -</b>	<b>\$ 11,303</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 186,344,427</b>	<b>\$ -</b>	<b>\$ 104,765,233</b>	<b>\$ 11,794,419</b>	<b>\$ 69,784,775</b>
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Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From				COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2

<b>State Controller Schedules</b> <b>County 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 2017-18</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2017	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	\$ 76,094		\$ -		\$ 10,300	\$ 86,394
RESTRICTED - IMP FEE FIRE PROTECTION	526,367		-		70,000	596,367
RESTRICTED - IMP FEE GENERAL GOVERNMENT	451,292		-		63,000	514,292
RESTRICTED - IMP FEE LIBRARY	46,094		-		7,000	53,094
RESTRICTED - IMP FEE PUBLIC HEALTH	260,137		-		40,000	300,137
RESTRICTED - IMP FEE PUBLIC PROTECTION	425,723		-		75,000	500,723
RESTRICTED - IMP FEE SHERIFF	305,438		-		43,000	348,438
RESTRICTED - IMP FEE TRAFFIC	438,248		-		50,000	488,248
RESTRICTED - IMP FEE-ADMINISTRATION	17,624		200		-	17,424
RESTRICTED - GENERAL PURPOSE	(1,399)		-		-	(1,399)
0057 IMPACT MITIGATION FEE TOTAL	\$ 2,545,618	\$ -	\$ 200	\$ -	\$ 358,300	\$ 2,903,718
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 24,694		\$ -		\$ -	\$ 24,694
RESTRICTED - CLERK VITAL STATS	2,221		-		200	2,421
RESTRICTED - AG FED GRAZING	25,355		-		1,250	26,605
RESTRICTED - AG QUANTITY CONTROL	27,681		-		1,500	29,181
RESTRICTED - ST REALIGN LCC AB118 20700	69,001		24,011		-	44,990
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	120,144		8,034		-	112,110
RESTRICTED - R/F MICROGRAPHICS FEE	37,536		-		-	37,536
RESTRICTED - R/F MODERNIZATION FEE	148,886		92,250		-	56,636
RESTRICTED - R/F VITAL/HEALTH STATISTICS	13,340		-		-	13,340
RESTRICTED - ST REALIGN 2011 AB109 54200	162,615		13,448		-	149,167
ASSIGNED - IMPREST CASH	3,200		-		-	3,200
ASSIGNED - EQUIP REPLACEMENT AG	5,710		-		-	5,710
ASSIGNED - SRMC SART	17,108		-		-	17,108
ASSIGNED - DEBT SERVICE - 1 YEAR	3,122,871		-		-	3,122,871
GENERAL PURPOSE	-		-		44,509,186	44,509,186
0060 GENERAL TOTAL	\$ 3,780,362	\$ -	\$ 137,743	\$ -	\$ 44,512,136	\$ 48,154,755
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 27,676		\$ -		\$ -	\$ 27,676
0062 CAP PROJECTS TOTAL	\$ 27,676	\$ -	\$ -	\$ -	\$ -	\$ 27,676
0064 GENERAL - RESOURCE MGMT						
NONSPENDABLE - PREPAID/OTHER	\$ 548		\$ -		\$ -	\$ 548
RESTRICTED - SMARA	39,847		10,000		-	29,847
RESTRICTED - SOLID WASTE SURCHARGE	588,750		30,000		-	558,750
RESTRICTED - UGT PENALTIES	201,012		30,000		-	171,012
RESTRICTED - COMM EDUC SOLID WASTE	260,369		40,000		-	220,369
RESTRICTED - GEN PLAN MAINTENANCE	216,067		15,000		-	201,067
RESTRICTED - SAFE DRINKING WATER	258,102		50,000		-	208,102
ASSIGNED - IMPREST CASH	125		-		-	125
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
UNASSIGNED - GENERAL PURPOSE	-		-		(970,374)	(970,374)
0064 GEN RESOURCE MGMT TOTAL	\$ 2,864,758	\$ -	\$ 175,000	\$ -	\$ (970,374)	\$ 1,719,384
0065 GENERAL - FEDERAL TITLE III						
TITLE III EMERG RESPONSE ACTIVITIES	\$ 77,755		\$ -		\$ -	\$ 77,755
TITLE III CO FIRE MUTUAL AID	72,947		72,947		-	-
UNASSIGNED - GENERAL PURPOSE	-		-		115,172	115,172
0065 GEN FOREST TITLE III TOTAL	\$ 150,702	\$ -	\$ 72,947	\$ -	\$ 115,172	\$ 192,927
0100 INTERMOUNTAIN FAIR						
UNASSIGNED - GENERAL PURPOSE	\$ -		\$ -		\$ 20,039	\$ 20,039
0100 INTERMOUNTAIN FAIR TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 20,039	\$ 20,039
0120 OPPORTUNITY CENTER						
NONSPENDABLE - PREPAID/OTHER	\$ 52,364		\$ -		\$ -	\$ 52,364
UNASSIGNED - GENERAL PURPOSE	-		-		949,134	949,134
0120 OPPORTUNITY CNTR TOTAL	\$ 52,364	\$ -	\$ -	\$ -	\$ 949,134	\$ 1,001,498



County of Shasta  
 Obligated Fund Balances - By Governmental Funds  
 Fiscal Year 2017-18

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2017	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
0140 SOCIAL SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 966,726		\$ -		\$ -	\$ 966,726
RESTRICTED - CPS DONATIONS	866		866		-	-
RESTRICTED - ST REALIGN LCC AB109 (HHSA GA)	68,680		11,564		-	57,116
RESTRICTED - ST REALIGN 1991/2011	4,683,971		2,601,330		-	2,082,641
ASSIGNED - IMPREST CASH	100		-		-	100
UNASSIGNED - GENERAL PURPOSE	-		-		6,073,387	6,073,387
0140 SOCIAL SERVICES TOTAL	\$ 5,720,343	\$ -	\$ 2,613,760	\$ -	\$ 6,073,387	\$ 9,179,970
0150 WILDLIFE						
UNASSIGNED - GENERAL PURPOSE	\$ -		\$ -		\$ 25,555	\$ 25,555
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 25,555	\$ 25,555
0170 GENERAL RESERVES						
RESTRICTED - CSA REVOLVING	\$ 50,000		\$ -		\$ -	\$ 50,000
RESTRICTED - GENERAL PURPOSE	10,711,845		-		40,000	10,751,845
0170 GENERAL RESERVES TOTAL	\$ 10,761,845	\$ -	\$ -	\$ -	\$ 40,000	\$ 10,801,845
<b>Total General Fund</b>	<b>\$ 25,903,668</b>	<b>\$ -</b>	<b>\$ 2,999,650</b>	<b>\$ -</b>	<b>\$ 51,123,349</b>	<b>\$ 74,027,367</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 2017-18</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2017	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	\$ 2,573		\$ -		\$ -	2,573
RESTRICTED - ALCOHOL EDUC/PREVENTION	18,721		-		-	18,721
RESTRICTED - ALCOHOL PROGRAMS	185,061		45,000		-	140,061
RESTRICTED - ST REALIGNMENT AB109	104,378		35,373		-	69,005
RESTRICTED - WHOLE PERSON CARE PROG	1,807,764		-		-	1,807,764
RESTRICTED HHSA IGT	1,680,768		-		1,937,345	3,618,113
RESTRICTED HHSA 1991/2011 STATE REALGNMNT	8,738,045		2,072,548		-	6,665,497
RESTRICTED - GENERAL PURPOSE	-		500,940		-	(500,940)
<b>0080 MENTAL HEALTH TOTAL</b>	<b>\$ 12,537,310</b>	<b>\$ -</b>	<b>\$ 2,653,861</b>	<b>\$ -</b>	<b>\$ 1,937,345</b>	<b>\$ 11,820,794</b>
<b>0081 MENTAL HEALTH SERVICES ACT</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 651		\$ -		\$ -	651
RESTRICTED - GENERAL PURPOSE	9,459,520.00		3,752,021.00		-	5,707,499
<b>0081 M H SERVICES ACT TOTAL</b>	<b>\$ 9,460,171</b>	<b>\$ -</b>	<b>\$ 3,752,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,708,150</b>
<b>0185 PHA HOUSING ASSISTANCE</b>						
RESTRICTED - GENERAL PURPOSE	91,694		\$ 134,329			(42,635)
<b>0185 HOUSING ASSISTANCE TOTAL</b>	<b>\$ 91,694</b>	<b>\$ -</b>	<b>\$ 134,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,635)</b>
<b>0186 HOUSING HOME IPP</b>						
RESTRICTED - HOUSING HOME IPP	\$ 4,875,378		\$ 75,017		\$ -	4,800,361
RESTRICTED - GENERAL PURPOSE	199,178.00		274,983.00		-	(75,805)
<b>0186 HOUSING HOME IPP TOTAL</b>	<b>\$ 5,074,556</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,724,556</b>
<b>0187 HOUSING CALHOME</b>						
RESTRICTED - HOUSING CALHOME	\$ 1,065,524		\$ -		\$ -	1,065,524
RESTRICTED - GENERAL PURPOSE	\$ 22,411		7,000		-	15,411
<b>0187 HOUSING CALHOME TOTAL</b>	<b>\$ 1,087,935</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,080,935</b>
<b>0188 ENDANGERED SPECIES</b>						
RESTRICTED - KNIGHTEN RD BEETLE MITIG	\$ 194,591		\$ 194,260		\$ -	331
<b>0188 ENDANGERED SPECIES TOTAL</b>	<b>\$ 194,591</b>	<b>\$ -</b>	<b>\$ 194,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331</b>
<b>0190 ROADS</b>						
NONSPENDABLE - INVENTORY	\$ 343,201		\$ -		\$ -	343,201
NONSPENDABLE - PREPAID/OTHER	460		-		-	460
RESTRICTED - IMPREST CASH	100		-		-	100
RESTRICTED - ZOB TRAFFIC IMPACT	583,110		-		-	583,110
RESTRICTED - ANDERSON SOLID WASTE MITIG	427,293		60,000		-	367,293
ASSIGNED - ILLEGAL DUMPING	21,488		-		-	21,488
RESTRICTED - GENERAL PURPOSE	6,227,316.00		3,698,187.00		-	2,529,129
<b>0190 ROADS TOTAL</b>	<b>\$ 7,602,968</b>	<b>\$ -</b>	<b>\$ 3,758,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,844,781</b>
<b>0191 ROADS - DUST MITIGATION</b>						
RESTRICTED GENERAL PURPOSE	\$ 1,082,689		\$ 45,000		\$ -	1,037,689
<b>0191 ROADS DUST MITIGATION TOTAL</b>	<b>\$ 1,082,689</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,037,689</b>
<b>0192 CHILD SUPPORT SERVICES</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 4,472		\$ -		\$ -	4,472
RESTRICTED - IMPREST CASH	2,000		-		-	2,000
COMMITTED - LEASE AGREEMENT	133,334		133,334		-	-
RESTRICTED - GENERAL PURPOSE	1,953,522		\$ 134,370		-	1,819,152
<b>0192 CHILD SUPPORT SVS TOTAL</b>	<b>\$ 2,093,328</b>	<b>\$ -</b>	<b>\$ 267,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,825,624</b>
<b>0195 PUBLIC SAFETY</b>						
NONSPENDABLE - PREPAID/OTHER	\$ 109,958		\$ -		\$ -	109,958
RESTRICTED - IMPREST CASH	68,520		-		-	68,520

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2017	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
RESTRICTED - PHOTO LAB	13,149		-		-	13,149
RESTRICTED - SHRF FED CALMMET ASSET FORF	51,937		20,000			31,937
RESTRICTED - SHRF ST CALMMET ASSET FORF	231,737		70,000			161,737
RESTRICTED - SHRF FED ASSET FORFEITURE	47,159		30,000			17,159
RESTRICTED - PROP 172 SALES TAX	7,541,616		4,459,045			3,082,571
RESTRICTED - SHRF STATE ASSET FORFEITURE	95,234		-			95,234
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	286,563		50,000			236,563
RESTRICTED - SHRF FED ASSET FORF MARIJUANA	14,433		10,000			4,433
RESTRICTED - SAFE GRANT	554,298		-			554,298
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	453,593		199,477			254,116
RESTRICTED - ST REALIGN JUVENILE JUSTICE	293,236		70,000			223,236
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	367,719		50,000			317,719
RESTRICTED - SB678 CCIPF (Comm Correction)	483,045		188,346			294,699
RESTRICTED - ST REALIGN LCC AB109	7,720,473		3,114,421			4,606,052
RESTRICTED - CALMMET GRANT	74,104		28,986			45,118
RESTRICTED - DA CONSUMER PROT ENFORCE	1,465,314		683,144			782,170
RESTRICTED - DA REAL ESTATE FRAUD	37,212		25,982			11,230
RESTRICTED - GENERAL PURPOSE	5,334,419.00		123,352.00			5,211,067
0195 PUBLIC SAFETY TOTAL	\$ 25,243,719	\$ -	\$ 9,122,753	\$ -	\$ -	\$ 16,120,966
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 7,927	\$ -	\$ -	\$ -	\$ -	7,927
RESTRICTED - IMPREST CASH	250		-			250
RESTRICTED - CCS DONATION	9,591		4,500			5,091
COMMITTED - ER MEDICAL SRV COMM SYS	116,702		-		8,250	124,952
RESTRICTED - GENERAL PURPOSE	13,445,843.00		2,375,333.00			11,070,510
0196 PUBLIC HEALTH TOTAL	\$ 13,580,313	\$ -	\$ 2,379,833	\$ -	\$ 8,250	\$ 11,208,730
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255	\$ -	\$ -	\$ -	\$ -	255
RESTRICTED - IMPREST CASH	7,876		-			7,876
RESTRICTED - NOTES RECEIVABLE	3,971,430		-			3,971,430
RESTRICTED - GENERAL PURPOSE	439,588		14,152			425,436
0197 SHA HOUSING REHAB TOTAL	\$ 4,419,149	\$ -	\$ 14,152	\$ -	\$ -	\$ 4,404,997
0851 IHSS PUBLIC AUTHORITY						
RESTRICTED - GENERAL PURPOSE	\$ 178,636	\$ -	\$ 18,037	\$ -	\$ -	160,599
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 178,636	\$ -	\$ 18,037	\$ -	\$ -	160,599
<b>Total Special Revenue Funds</b>	<b>\$ 82,647,059</b>	<b>\$ -</b>	<b>\$ 22,697,137</b>	<b>\$ -</b>	<b>\$ 1,945,595</b>	<b>\$ 61,895,517</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 2017-18</b>	<b>Schedule 4</b>
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2017	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	\$ 7,311,159		\$ -		\$ 440,266	\$ 7,751,425
0040 ACCUM CAP OUTLAY TOTAL	\$ 7,311,159	\$ -	\$ -	\$ -	\$ 440,266	\$ 7,751,425
0046 CAPITAL PROJ JUVENILE HALL BLDG						
ASSIGNED - GENERAL PURPOSE	\$ 6,532		\$ 6,557		\$ -	\$ (25)
0046 CAP PROJ JUVENILE HALL BLDG	\$ 6,532	\$ -	\$ 6,557	\$ -	\$ -	\$ (25)
0047 CAPITAL PROJ ADULT REHAB CENTER						
ASSIGNED - GENERAL PURPOSE	\$ 679,931		\$ 690,225		\$ -	\$ (10,294)
0047 CAP PROJ ADULT REHAB CENTER	\$ 679,931	\$ -	\$ 690,225	\$ -	\$ -	\$ (10,294)
<b>Total Capital Project Funds</b>	<b>\$ 7,997,622</b>	<b>\$ -</b>	<b>\$ 696,782</b>	<b>\$ -</b>	<b>\$ 440,266</b>	<b>\$ 7,741,106</b>
<b>Debt Service Funds</b>						
0070 COURTHOUSE BOND						
RESTRICTED - GENERAL PURPOSE	\$ 10,384		\$ -		\$ -	\$ 10,384
0070 COURTHOUSE BOND TOTAL	\$ 10,384	\$ -	\$ -	\$ -	\$ -	\$ 10,384
0072 ADMIN CENTER BOND						
RESTRICTED - GENERAL PURPOSE	\$ 828		\$ -		\$ -	\$ 828
0072 ADMIN CENTER BOND TOTAL	\$ 828	\$ -	\$ -	\$ -	\$ -	\$ 828
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 91		\$ -		\$ -	\$ 91
0073 ENERGY RETROFIT TOTAL	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ 91
<b>Total Debt Service Funds</b>	<b>\$ 11,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,303</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 116,559,652</b>	<b>\$ -</b>	<b>\$ 26,393,569</b>	<b>\$ -</b>	<b>\$ 53,509,210</b>	<b>\$ 143,675,293</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 2017-18</b>	Schedule 5
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Description	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Source**

TAXES	\$ 49,882,421	\$ 52,912,815	\$ 48,596,321	\$ 48,596,321
LICENSES, PERMITS & FRANCHISES	4,005,658	3,627,423	3,621,230	3,621,230
FINES, FORFEITURES & PENALTIES	4,887,492	5,009,622	3,144,535	3,144,535
REVENUE FROM MONEY & PROPERTY	1,598,246	2,273,019	1,165,840	1,165,840
INTERGOVERNMENTAL REVENUES	203,612,760	209,822,977	229,286,196	229,286,196
CHARGES FOR SERVICES	15,848,490	16,657,559	15,495,623	15,495,623
MISCELLANEOUS REVENUES	6,193,241	7,354,180	2,709,862	2,709,862
<b>TOTAL REVENUES EXCL. OTHER SOURCES</b>	<b>\$ 286,028,308</b>	<b>\$ 297,657,594</b>	<b>\$ 304,019,607</b>	<b>\$ 304,019,607</b>
OTHR FINANCING SOURCES TRAN IN	50,948,440	41,458,589	36,854,391	36,854,391
OTHER FINANCING SRCS SALE C/A	149,118	127,471	20,550	20,550
OTH FINANCE SRCS L/T DEBT PRCD	-	-	-	-
<b>Total Summarization by Source</b>	<b>\$ 337,125,867</b>	<b>\$ 339,243,654</b>	<b>\$ 340,894,548</b>	<b>\$ 340,894,548</b>

**Summarization by Fund**

0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 10,120,782	\$ 73,473	\$ 716,516	\$ 716,516
0046 CAPITAL PROJ JUV HALL ADM	72,238	26	50	50
0047 CAPITAL PROJ ADULT REHAB CNTR	7,007	6,238	7,000	7,000
0057 IMP MITIGATION FEE FND	396,874	414,520	366,300	366,300
0060 GENERAL	71,528,509	72,697,710	62,130,413	62,130,413
0062 GENERAL - CAPITAL PROJECTS	2,930,041	3,460,874	105,056	105,056
0064 GENERAL - RESOURCE MANAGEMENT	5,087,543	4,569,499	3,792,256	3,792,256
0065 GENERAL - FEDERAL TITLE III	130,561	2,460	1,000	1,000
0070 CNTY CRTHSE BOND FUND	533,383	531,889	534,863	534,863
0072 ADMIN CNTR BOND FUND	2,373,877	2,373,718	2,378,950	2,378,950
0073 ENERGY RETROFIT FUND	51,792	51,798	51,784	51,784
0080 MENTAL HEALTH	29,801,607	26,455,040	33,342,969	33,342,969
0081 MENTAL HEALTH SERVICES ACT	8,407,368	10,900,608	12,371,425	12,371,425
0100 INTERMOUNTAIN FAIR	332	375	200	200
0120 OPPORTUNITY CENTER	4,457,050	5,215,874	5,549,681	5,549,681
0140 SOCIAL SERVICES	99,439,145	104,181,105	106,362,987	106,362,987
0150 WILDLIFE	2,422	1,679	2,150	2,150
0170 GENERAL RESERVES	51,362	86,226	40,000	40,000
0185 PHA HOUSING ASSISTANCE PYMTS		5,215,799	5,440,500	5,440,500
0186 HOUSING HOME IPP	218,342	387,587	134,924	134,924
0187 HOUSING CALHOME	55,449	36,505	10,862	10,862
0188 ENDANGERED SPECIES	923	1,556	1,000	1,000
0190 ROADS	15,384,136	14,222,554	20,142,090	20,142,090
0191 ROADS DUST MITIGATION	6,400	5,600	5,000	5,000
0192 CHILD SUPPORT SERVICES	7,145,762	7,222,671	8,053,259	8,053,259
0195 PUBLIC SAFETY	62,601,616	62,792,218	59,534,959	59,534,959
0196 PUBLIC HEALTH	15,831,642	17,763,512	19,303,592	19,303,592
0197 SHASTA HOUSING REHAB	19,982	63,077	24,333	24,333
0851 IHSS PUBLIC AUTHORITY	469,720	509,464	490,429	490,429
<b>Total Summarization By Fund</b>	<b>\$ 337,125,867</b>	<b>\$ 339,243,654</b>	<b>\$ 340,894,548</b>	<b>\$ 340,894,548</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 2017-18					
Fund Name	Financing Source Category	Financing Source Account	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

**General Fund**

Taxes						
101000		CURRENT SECURED TAXES	\$ 15,620,396	\$ 16,356,130	\$ 16,000,000	\$ 16,000,000
101001		CURRENT UNITARY TAXES	2,545,555	2,607,532	2,400,000	2,400,000
101011		CURR SEC TAX DEL ADV TEETER	258,908	256,018	200,000	200,000
101012		RDA RESIDUAL PROPERTY TAX	79,785	152,500	-	-
101013		RDA 1290 PT PROPERTY TAX	3,265,035	3,582,404	3,000,000	3,000,000
101014		RDA OTHER MONEY HS34179	-	93,724	-	-
101100		SUPPLEMENTAL TAXES CURRENT	193,426	227,736	150,000	150,000
101111		SUPPLEMENTAL TAXES CURR TEETER	21,849	23,198	10,000	10,000
102000		CURRENT UNSECURED TAXES	812,709	813,121	800,000	800,000
103010		SUPPLEMENTAL TAXES PRIOR	863	552	1,000	1,000
104000		PRIOR YEAR UNSECURED TAXES	9,010	6,779	7,000	7,000
106000		SALES & USE TAX	2,921,929	3,815,455	2,700,000	2,700,000
108000		DOCUMENTARY TRANSFER TAX	762,944	826,902	500,000	500,000
109000		TRANSIENT OCCUPANCY TAXES	901,299	1,010,746	750,000	750,000
109100		TIMBER YIELD TAXES	207,249	263,764	300,000	300,000
109101		PROPERTY TAX IN-LIEU OF VLF	19,301,461	20,292,505	19,000,000	19,000,000
<b>Total Taxes</b>			<b>\$ 46,902,419</b>	<b>\$ 50,329,065</b>	<b>\$ 45,818,000</b>	<b>\$ 45,818,000</b>

Licenses, Permits, and Franchises						
210000		ANIMAL LICENSE	\$ 37,338	\$ 34,156	\$ 30,000	\$ 30,000
211040		UNDERGROUND STORAGE LICENSE	57,880	57,165	75,000	75,000
211050		HAZARDOUS MATERIALS STORAGE	450,098	530,235	450,000	450,000
211060		FOOD ESTABLISHMENT PERMIT	263,672	265,719	241,000	241,000
211080		RECREATION PERMITS	51,957	55,242	65,000	65,000
211300		DEVICE REPAIRMAN LICENSE	1,012	1,094	500	500
211320		WEIGH/MEASURE DEVICE REG	171,902	171,295	168,500	168,500
212020		HOUSING PERMITS	13,139	13,353	9,000	9,000
212030		WATER SYSTEMS PERMITS	75,193	74,985	75,000	75,000
212040		WELL PERMITS	57,982	55,326	70,000	70,000
212050		LIQUID WASTE PERMITS	92,813	123,440	80,000	80,000
212060		MEDICAL WASTE PERMITS	13,020	14,721	6,000	6,000
212100		APPLICATION FILING FEE	375,001	486,925	450,000	450,000
212200		BUILDING PERMIT FEES	724,799	216,015	550,000	550,000
212201		BUILDING STANDARD PERMIT FEES	2,877	2,833	2,300	2,300
212220		GRADING PERMIT	38,455	47,899	35,000	35,000
212250		PERMIT FEE RENEWAL	33,776	45,752	45,000	45,000
212300		ELECTRIC PERMIT FEES	97,758	109,655	65,000	65,000
212400		GAS PERMIT FEE	37,865	39,217	40,000	40,000
212500		PLUMBING PERMIT FEE	10,615	16,541	15,000	15,000
212600		STRONG MOTION INSTR PROG	11,876	9,216	5,000	5,000
212700		MOBILEHOME UTILITY	3,650	2,982	3,200	3,200
212800		MOBILEHOME INSTALLATION	6,547	5,805	6,000	6,000
212900		PLAN CHECK FEES	71,082	53,593	50,000	50,000
212904		CODE COMPLIANCE FEES	17,273	20,585	15,000	15,000
214000		ZONING APPLICATIONS	88,617	1,412	50,000	50,000
214050		ZONING PLAN REVIEW FEE	77,078	80,573	80,000	80,000
215000		FRANCHISES	752,177	755,699	600,000	600,000
215550		DEVICE PERMIT FEES	-	1,555	-	-
216100		USE PERMITS	99,546	54,473	110,000	110,000
216300		MARRIAGE LICENSE	79,926	77,643	90,380	90,380
216900		OTHER LICENSES & PERMITS	6,690	7,624	5,500	5,500
<b>Total Licenses, Permits, and Franchises</b>			<b>\$ 3,821,616</b>	<b>\$ 3,432,730</b>	<b>\$ 3,487,380</b>	<b>\$ 3,487,380</b>

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 2017-18	

Fund Name	Financing Source Category	Financing Source Account	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Fines, Forfeitures &amp; Penalties</b>						
	317500	VEHICLE CODE FINES	\$ 155,814	\$ 144,864	\$ 147,373	\$ 147,373
	317504	VCF BASE FINES COUNTY	464,163	427,143	443,166	443,166
	318500	COURT FINES	37,820	31,292	29,421	29,421
	318504	CF BASE FINES COUNTY	46,129	40,275	38,500	38,500
	318525	COURT FINE SARB TRUANCY	-	70	-	-
	318590	RESTITUTION FINES REBATE	10,979	-	-	-
	318600	AG COMM/SEALER FINES	5,063	2,259	3,750	3,750
	318700	FISH & GAME FINES	2,298	1,456	2,000	2,000
	318770	COURT FINES & PENALTIES	97,909	116,194	-	-
	319101	PENALTY ASSESSMENT	369,372	351,532	366,300	366,300
	319102	VCF ADDITIONAL PARKING PENALTY	4,306	4,060	3,300	3,300
	319104	CIVIL PENALTIES	37	-	-	-
	319110	CRTHSE/CRIM JUST CONSTRUCTION	533,315	531,788	-	-
	323000	TAX DELINQUENT PENALTIES	656,791	543,181	200,000	200,000
	323001	TEETER DEL PEN & INT	1,331,788	1,396,059	1,200,000	1,200,000
	323002	PENALTIES FAILURE TO FILE CIO	444	16,558	3,000	3,000
	323004	TEETER REDEMPTION FEES	16,470	18,210	17,000	17,000
	323005	TEETER COSTS	73,360	83,655	65,000	65,000
	323006	PENALTY R&T 463	414	3,625	-	-
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 3,806,472</b>	<b>\$ 3,712,218</b>	<b>\$ 2,518,810</b>	<b>\$ 2,518,810</b>
<b>Revenue from Money &amp; Property</b>						
	420000	INTEREST	\$ 413,208	\$ 695,645	\$ 281,350	\$ 281,350
	420110	INTEREST ON PAYMENTS	2,581	6,679	600	600
	420115	EARNINGS PERS PREPAY ER SHARE	673,166	767,704	500,000	500,000
	421100	LAND RENT	10,400	10,400	10,400	10,400
	421200	RENTS/LEASES OF BUILDINGS	6,541	8,254	5,900	5,900
	421431	SCAC PARKING METERS	10,751	10,949	8,500	8,500
		<b>Total Revenue from Money &amp; Property</b>	<b>\$1,116,648</b>	<b>\$1,499,631</b>	<b>\$806,750</b>	<b>\$806,750</b>
<b>Intergovernmental Revenues</b>						
	526000	ST MOTOR VEHICLE IN-LIEU TAX	\$ 60,070	\$ 66,781	\$ 60,000	\$ 60,000
	529000	STATE LATOUR FOREST	6,372	6,700	-	-
	529200	STATE OTHER IN-LIEU TAX	7,467	6,116	-	-
	529201	ST IN-LIEU LOCAL SALES/USE TAX	637,828	-	-	-
	530200	ST LICENSING FOSTER FAM HOME	80,580	93,271	77,316	77,316
	530900	ST CHILD WELFARE SERVICES	59,335	81,799	291,479	291,479
	530991	STATE CALWORKS	2,564,846	2,848,055	1,571,867	1,571,867
	531200	ST AFDC FGU ASSIST AID	1,063,992	214,997	440,190	440,190
	531300	ST FOSTER CARE ASST	263,247	960,632	295,020	295,020
	531400	ST AID TO ADOPTIVE CHILDREN	-	261,380	-	-
	531500	STATE REALIGNMENT SOCIAL SVS	18,600,958	18,067,392	18,136,403	18,136,403
	531501	STATE REALIGNMENT FAMILY SUPPORT	5,107,572	4,473,021	5,535,051	5,535,051
	531700	STATE IHSS INHOME	1,537,682	1,770,772	879,203	879,203
	531800	STATE FOOD STAMPS	3,959,539	4,114,833	3,941,973	3,941,973
	531900	STATE OPTIONS FOR RECOVERY	5,830	811,880	747,947	747,947
	533100	STATE MEDICAL MEDI CAL ADMIN	4,522,676	5,301,419	5,747,888	5,747,888
	533150	STATE CMSP	109,227	1,101	3,624	3,624
	533202	STATE IGT	296,458	58,309	50,000	50,000
	539130	STATE AGRICULTURAL/WTS & MEAS	7,845	7,680	8,187	8,187
	539140	STATE AG CERT FARMERS MKT INSPECTION	4,400	115	1,000	1,000
	539150	STATE DETECTION TRAPPING	57,211	63,063	70,983	70,983
	539160	STATE ORGANIC INSPECTIONS	480	1,750	1,500	1,500
	539170	STATE PESTICIDE ENFORCEMENT	2,025	1,620	1,600	1,600

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 2017-18</b>	

Fund Name	Financing Source Category	Financing Source Account	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		539180 STATE AID NURSERY INSPECTION	3,332	7,228	7,250	7,250
		539190 STATE HIGH RISK PEST EXCLUSION	17,973	20,114	15,010	15,010
		539200 STATE UNCLAIMED GAS TAXES	293,668	300,992	275,500	275,500
		542603 ST REALIGNMENT 2011 AB109	15,246,153	15,201,596	16,002,338	16,002,338
		542700 STATE VICTIM/WITNESS PROGRAM	234,890	454,776	324,315	324,315
		542710 STATE BOARD OF CONTROL GRANT	327,228	321,779	394,192	394,192
		542711 STATE BOC RESTITUTION	60,193	62,036	64,821	64,821
		542712 STATE BOC GRT VICTIM REIMB	44,187	32,210	52,500	52,500
		545000 STATE AID VETERAN AFFAIRS	101,212	132,972	110,000	110,000
		546000 STATE HOMEOWNERS EXEMPTION	285,866	283,159	250,000	250,000
		547500 STATE MANDATED COST REIMB	342,126	334,894	-	-
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549047 STATE ELECTION REVENUE OTHER	91,719	-	-	-
		549130 STATE LOCAL ENFORCE AGCY GRT	18,458	18,663	19,000	19,000
		549151 STATE CIWMB TIRE GRANT	59,435	(5,923)	-	-
		549161 STATE CIWMB WASTE OIL OPP GRT	33,604	28,842	33,000	33,000
		549167 STATE DOC PAYMENT PROGRAM	28,350	6,125	30,000	30,000
		549621 STATE REV FOR SYSTEM UPGRADES	5,526	317	-	-
		549649 STATE INTEREST/PENALTY	522,216	43	-	-
		549701 STATE VOCATIONAL REHAB GRANT	1,924,900	2,344,211	2,775,688	2,775,688
		550210 FED LICENSE FOSTER FAM HOME	69,653	61,115	102,891	102,891
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	56,982	-	25,000	25,000
		550500 FEDERAL ADOPT PROGRAM ADMIN	344,002	398,904	492,892	492,892
		550900 FEDERAL FOOD STAMP PROG ADMIN	4,427,490	4,753,398	5,493,823	5,493,823
		550901 FEDERAL OPTIONS FOR RECOVERY	308,702	681,632	869,644	869,644
		550930 FEDERAL CWS IV E ADMIN	4,313,513	4,663,809	5,953,640	5,953,640
		550935 FED FAMILY PRESERVATION SUPPT	129,079	159,396	242,659	242,659
		550960 FED INDEPEND LIVING SKILL PLAN	88,204	85,271	84,767	84,767
		550980 FED FOOD STAMP EMP TRNG ADMIN	90,158	163,978	190,847	190,847
		550990 FED FOSTER CARE ELIGIBILITY	163,434	204,402	269,681	269,681
		550992 FED COM BASED FAMILY RSRC PGM	14,605	14,420	14,864	14,864
		550993 FED FGU WTW CAL LEARN	9,485,431	9,686,029	9,266,274	9,266,274
		551000 FEDERAL AID FAM W/DEP CHILDREN	3,011,096	3,568,773	3,499,812	3,499,812
		551001 FED SUPPLMNTL SECURITY INCOME	119,729	128,415	116,000	116,000
		551100 FEDERAL FOSTER CARE ASST	4,367,659	4,101,583	3,816,663	3,816,663
		551410 FEDERAL AID TO ADOPTIVE CHILD	5,608,156	6,393,501	6,609,404	6,609,404
		552002 FED MAA MEDICAL ADMIN ACTIVITY	-	-	50,000	50,000
		552100 FEDERAL MEDI-CAL	293,038	220,593	-	-
		552102 FED MEDICAL ASSISTANCE PROG	8,373,469	8,967,017	11,525,645	11,525,645
		553100 FEDERAL BRIDGE REPLACEMENT	35,443	-	-	-
		556000 FEDERAL GRAZING FEES	1,260	1,649	6,250	6,250
		559100 FEDERAL LAND IN-LIEU TAXES	1,800,661	1,700,446	300,000	300,000
		559200 FEDERAL HOUSING AUTHORITY	675,192	-	-	-
		559201 FEDERAL HUD GRANT	30,783	23,774	36,420	36,420
		559210 FED HUD RENT ASST PORTABILITY	-	-	20,000	20,000
		560100 FED VOCATIONAL REHAB GRANT	271,998	204,145	257,500	257,500
		560151 FED GLASSY WING SHARP SHOOT	53,046	48,202	56,800	56,800
		560508 FED HELP AMERICA VOTE GRANT	-	-	245,158	245,158
		560509 FED HAVA EAID	12,505	-	-	-
		560516 FED HAVA VOTE CAL	7,569	-	-	-
		560621 FED REV FOR SYSTEM UPGRADES	13,014	-	-	-
		560982 FED FOREST SVS TITLE III GRANT	129,400	-	-	-
		561130 FEDERAL CAA GRANT	318,856	352,038	350,434	350,434
		561180 FEDERAL FEMA HOMELESS GRANT	-	2,032	2,032	2,032
		563160 ANDERSON HOME ADMIN	3,844	9,534	20,000	20,000
		563163 CITY OF SHASTA LAKE CDBG ADMIN	7,303	10,131	10,000	10,000



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1	2	3	4	5	6	7
		563164 CITY OF ANDERSON CDBG ADMIN	3,026	855	-	-
		563250 ANDERSON RECAPTURED ADMIN	9,944	3,515	-	-
		563770 CONTRIBUTION FROM SCOE	11,780	11,780	11,780	11,780
<b>Total Intergovernmental Revenues</b>			<b>\$ 103,583,698</b>	<b>\$ 105,714,054</b>	<b>\$ 108,492,725</b>	<b>\$ 108,492,725</b>
<b>Charges for Services</b>						
		664000 TAX COLLECTION FEES	\$ 14,784	\$ 14,857	\$ 6,000	\$ 6,000
		664002 TAX DEED REDEMPTION FEE	3,115	3,430	1,000	1,000
		664003 COUNTY TAX SALE FEES	18,025	33,450	15,000	15,000
		664004 SALE OF ROLL	13,559	12,560	5,000	5,000
		664005 UNSECURED COLLECTION FEE	35,064	28,621	24,000	24,000
		664060 SEGREGATION FEE	1,279	900	1,200	1,200
		664080 PARCEL INFORMATION FEE	1,870	1,430	1,600	1,600
		664081 PROPERTY CHARACTER INFO FEES	1,010	1,110	1,500	1,500
		664100 S/A COLLECTION FEE REDDING	15,484	12,038	12,000	12,000
		664300 S/A COLLECTION FEE ANDERSON	23,268	13,733	14,000	14,000
		664310 S/A COLLECTION FEE OTHER DIST	41,504	69,883	60,000	60,000
		664330 SUP ASMT ADMIN FEE SB813	130,755	159,786	147,000	147,000
		664500 PROPERTY TAX ADMIN FEE	1,159,040	1,060,443	1,027,500	1,027,500
		664502 PROPERTY TAX AB 1X 26	19,935	26,798	20,000	20,000
		665001 AUDITORS FEES PAYROLL	827	884	750	750
		667000 ELECTION SERVICES	949	2,021	2,000	2,000
		667100 CO CLERK SPECIAL ELECTION	6,487	476,737	60,000	60,000
		667200 CANDIDATE FILING FEES	8,507	-	9,600	9,600
		667300 STATEMENT FOR QUALIFICATIONS	9,104	9,056	6,000	6,000
		668120 S/A NUISANCE ABATEMENT CURR	193,889	(35)	-	-
		668317 S/A WILLIAMSON ACT GC51244.3	106,122	112,658	75,000	75,000
		669000 LEGAL SERVICES	1,360	1,700	500	500
		669100 PUBLIC DEFENDER FEES	59,732	49,481	33,000	33,000
		671100 PROP LINE ADJ/COMPL CERT	78,610	71,258	72,000	72,000
		671101 PUBLICATION FEES	25	-	1,000	1,000
		671102 RECLAMATION PLAN FEES	-	3,600	3,000	3,000
		671103 VARIANCE PERMIT FEES	1,709	1,240	2,000	2,000
		671104 ADDRESSING FEES	13,367	18,302	15,000	15,000
		671105 CDF PROJECT REVIEW FEE	240	95	500	500
		671230 CORNER SURVEY FEES	9,590	11,520	12,000	12,000
		671300 PARCEL & TRACT MAPS	71,948	30,831	65,000	65,000
		671710 SURFACE MINING & RECLM ACT FEE	85,693	97,000	90,000	90,000
		671800 GEN & SPECIFIC PLAN FEES	18,808	1,003	6,000	6,000
		671802 GEN PLAN MAINTENANCE FEES	27,918	29,929	25,000	25,000
		673100 LASSEN CO JT FARM ADVISOR	19,943	19,335	20,913	20,913
		673101 AG CERTIFICATE SURCHG CCR 4075	945	946	930	930
		673400 CONTROL A WEED PESTS	49,694	41,462	47,640	47,640
		673401 CDFA QUARANTINE	61	1,213	250	250
		673500 APIARY INSPECTION	-	-	250	250
		673600 PESTICIDE INSPECTION	121,365	121,870	115,800	115,800
		674250 CIVIL PROCESS FEES	86,502	100,104	88,000	88,000
		674260 CIVIL PROCESS FEE \$3	2,623	3,140	2,750	2,750
		674261 CIVIL PROCESS FEE 70% VEHICLE	19,345	19,412	20,000	20,000
		674262 CIVIL PROCESS FEE MAINT 30%	8,291	8,320	8,571	8,571
		674264 CIVIL PROCESS FEE GC26746	48,220	54,538	48,000	48,000
		675100 CLERK FILING FEES	11,950	7,641	12,000	12,000
		675101 RESTITUTION ADMIN FEE	17,709	18,341	16,500	16,500
		675260 FCS FILING FEES	5,610	5,290	5,500	5,500
		675500 COURT FEES	-	175	193	193
		675760 TRAFFIC SCHOOL ADMIN FEE	178,133	156,665	182,103	182,103

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1	2	3	4	5	6	7
		675761 TRAFFIC VIOLATOR \(\$24\)	137,592	119,824	137,928	137,928
		675762 TRAFFIC VIOLATOR \(\$10\)	615,767	528,586	602,388	602,388
		675771 PROOF OF CORRECTION \(\$10\)	198	193	125	125
		675900 DUI SCHOOL ADMIN FEES	11,173	10,377	10,131	10,131
		676000 LPS PETITIONS	31,771	29,811	22,000	22,000
		676010 LPS ACCOUNTING FEES	2,870	2,870	3,400	3,400
		676020 LPS TRANSPORTATION TREATMENT	18,122	27,168	22,000	22,000
		676050 PROBATE PETITIONS	4,122	4,279	6,000	6,000
		676060 PROBATE ACCOUNTING FEES	1,722	2,401	3,500	3,500
		676070 PROBATE TRANSPORTATION REIMB	2,516	7,080	3,600	3,600
		676090 PROBATE PROPERTY SALES FEE	-	60	-	-
		676100 BOARD APPEALS	652	-	500	500
		676110 LPS TRANSPORTATION COURT	8,496	5,067	3,000	3,000
		676130 IMD MANAGEMENT FEES	13,366	10,865	10,000	10,000
		676140 STATUTORY BOND FEE	3,796	3,664	6,000	6,000
		676170 PERSONAL SERVICES FEES	15,780	15,420	12,000	12,000
		676600 PUBLIC ADMINISTRATOR FEES	57,735	79,639	44,000	44,000
		677110 COMMERCIAL KENNEL FEES	1,425	1,850	1,250	1,250
		677130 BOARDING FEES	4,719	3,329	3,500	3,500
		677180 VOLUNTARY IMPOUND FEES	4,835	3,625	4,000	4,000
		677220 DANGEROUS ANIMAL	600	300	200	200
		679200 RECORDERS FEES	689,902	747,853	700,000	700,000
		679201 RECORDER FEES DEPTS	(482)	743	-	-
		679202 RECORDER FEES ELECTRONIC PMTS	25,336	5,595	-	-
		679210 RECORDERS MICROGRAPHICS FEES	39,759	42,730	25,400	25,400
		679220 RECORDERS MODERNIZATION FEES	162,655	184,653	150,000	150,000
		679230 RECORDERS VITAL/HLTH STATISTIC	21,512	21,866	20,600	20,600
		679300 R/F BIRTH CERT ABUSE CHILD	36,916	37,470	38,215	38,215
		679301 R/F SOCIAL SECURITY FEES	24,558	17,990	27,000	27,000
		679302 R/F REAL ESTATE FEES	-	156	-	-
		679304 R/F ELEC RECORD DELIVERY SYS	39,198	42,048	40,000	40,000
		679500 CERTIFIED COPIES	402	534	500	500
		679501 CERTFD COPIES VITAL HLTH STATS	186	247	200	200
		679800 FICTITIOUS BUSINESS NAME FEES	55,940	55,222	57,684	57,684
		679900 WILLIAMSON ACT HANDLING FEE	105	-	-	-
		679915 RECORDING & INDEXING FEE	117,947	137,632	157,423	157,423
		681030 WATER FEES	2,053	3,705	2,000	2,000
		681040 LAND USE FEES	11,166	8,172	8,000	8,000
		681050 LIQUID WASTE FEES	10,305	13,256	10,000	10,000
		681110 FOOD ESTABLISHMENT FEE	5,906	5,880	6,000	6,000
		681120 COMMERCIAL POOL FEE	511	657	800	800
		681125 CAFETERIA INSPECTION FEES	12,405	12,569	15,000	15,000
		684700 COLLECTORS FEES	30,000	30,000	30,000	30,000
		684940 TIPPING FEES	96,477	107,212	80,000	80,000
		684941 COMMUNITY EDUCATION FEES	46,546	47,924	40,000	40,000
		684960 SOLID WASTE SURCHARGE	68,514	71,154	60,000	60,000
		684980 MITIGATION FEES	9,289	2,004	939	939
		685010 STEPPARENT ADOPTIONS FEES	7,868	6,146	6,343	6,343
		692000 CHGS FOR PROFESSIONAL SVS	19,737	19,315	11,000	11,000
		692050 CSA ADMIN FEES	751,930	836,289	903,518	903,518
		692100 PHOTOCOPIES	1,994	2,083	2,273	2,273
		692110 INVESTMENT SERVICE FEE	610,012	690,296	644,233	644,233
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692200 REIMBURSE TRAVEL	577	2,988	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	769,325	780,071	350,000	350,000
		692280 DOCUMENTARY HANDLING FEE	3,900	4,750	4,500	4,500

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1	2	3	4	5	6	7
		692460 BOS PUBLIC HEARING PROCESS FEE	1,145	65	-	-
		692600 ALTERNATE PAYEE PROGRAM	15,088	19,762	20,000	20,000
		692700 REIMB MISC SERVICES	9,420	6,954	5,000	5,000
		692703 REIMB VEHICLE COSTS	3,810	2,599	2,500	2,500
		692704 REIMB CLEANING COSTS	2,183	2,239	850	850
		692730 REIMB ADMIN SERVICES	53,066	67,827	55,661	55,661
		692760 AQMD ADMINISTRATION	103,083	108,616	119,017	119,017
		692800 CHILDREN & FAM FIRST CONTRACT	127	-	-	-
		692900 PASSPORT FEES	51,200	42,525	60,000	60,000
		692910 MISC CLERKS FEES	11,818	12,511	16,000	16,000
		692920 CLERKS NOTARY FEE	10,148	9,676	11,000	11,000
		693001 CHARGES FOR SERVICES	313,191	309,042	324,475	324,475
		693006 CHGS FOR SVS COURT COLLECTIONS	196,283	201,799	192,500	192,500
		693010 RETURNED CHECK SERVICE CHARGE	4,856	4,578	2,820	2,820
		693030 CONTRACT SERVICES REVENUE	1,715,614	1,912,148	1,904,718	1,904,718
		693031 PRODUCTION SERVICES REVENUE	146,321	126,847	95,000	95,000
		693032 FNRC MILEAGE REIMB	174,833	344,736	275,000	275,000
		693036 CHARGES FOR SVS ADMIN FEES	7,938	8,291	8,000	8,000
		693056 IMPACT FEE TRAFFIC FACILITIES	73,247	54,703	50,000	50,000
		693057 IMPACT FEE FIRE PROTECT FAC	69,864	78,575	70,000	70,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	9,943	12,136	10,300	10,300
		693059 IMPACT FEE GENERAL GOVT FAC	63,478	68,588	63,000	63,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	89,406	96,912	75,000	75,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	33,967	41,505	40,000	40,000
		693068 IMPACT FEE LIBRARY FACILITIES	6,027	7,369	7,000	7,000
		693069 IMPACT FEE SHERIFF FACILITIES	43,004	46,442	43,000	43,000
		693111 CHARGES FOR SERVICES COST PLAN	41,416	52,001	45,023	45,023
		<b>Total Charges for Services</b>	<b>\$ 10,605,648</b>	<b>\$ 11,350,332</b>	<b>\$ 10,168,064</b>	<b>\$ 10,168,064</b>
		<b>Miscellaneous Revenues</b>				
		792300 SEMINAR/CONFERENCE REIMB	-	-	1,000	1,000
		792500 DONATIONS/CONTRIBUTIONS	218	-	500	500
		792509 CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792583 CONTRIB GRANT NON PROFIT	11,000	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	7,189	3,792	2,500	2,500
		795120 WELFARE REPAYMENTS	342,281	272,542	344,739	344,739
		795121 WELFARE RPYMT FR CHILD SUPPORT	378,381	402,850	-	-
		797200 SALE OF MAPS	101	10	-	-
		797441 SALE OF OFFICIAL RECORDS	49,800	49,800	50,400	50,400
		797600 MISCELLANEOUS SALES	2,239	2,470	3,500	3,500
		799215 UNCLAIMED MONEY	1,432	14,001	-	-
		799300 MISCELLANEOUS REVENUE	4,059	138,639	400	400
		799345 TOBACCO SETTLEMENT	1,527,517	1,571,054	1,500,000	1,500,000
		799390 PRIOR PERIOD EXP ADJUSTMENT	175,272	1,020,295	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	251,072	747,287	-	-
		799400 JURY & WITNESS FEES	1,235	1,450	2,437	2,437
		799600 INSURANCE LOSS & REFUNDS	1,000	2,361	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	3	-	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	475,243	543,471	400,000	400,000
		799730 REIMB BANK CHARGES	56,276	55,224	54,000	54,000
		799731 MISC CREDIT CARD BANK REVENUES	19,004	44,867	52,500	52,500
		799850 REIMB MISC COSTS	116	147	-	-
		799900 CASH OVER/SHORT	4,435	(3,229)	(839)	(839)
		<b>Total Miscellaneous Revenues</b>	<b>\$ 3,407,873</b>	<b>\$ 4,967,029</b>	<b>\$ 2,511,137</b>	<b>\$ 2,511,137</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 5,092,633	\$ 5,021,307	\$ 4,413,353	\$ 4,413,353

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1	2	3	4	5	6	7
		800161 TRANS IN ACCUM CAPITAL OUTLAY	3,365,605	1,204,589	125,274	125,274
		800207 TRANS INS PUBLIC DEFENDER	-	185,335	-	-
		800260 TRANS IN JAIL	312,644	600,867	-	-
		800263 TRANS IN PROBATION	1,256,274	110,379	-	-
		800287 TRANS IN CORONER	-	644,273	-	-
		800297 TRANS IN ANIMAL CONTROL	15,683	-	-	-
		800301 TRANS IN ROADS	-	1,375	-	-
		800402 TRANS IN ENVIRONMENTAL HEALTH	-	88,363	-	-
		800404 TRANS IN M HLTH SERVICES ACT	142,204	408,425	-	-
		800410 TRANS IN MENTAL HEALTH	-	859,817	-	-
		800411 TRANS IN PUBLIC HEALTH	156,184	251,081	-	-
		800501 TRANS IN SOCIAL SERVICES	417,996	182,706	-	-
		800710 TRANS IN VETERANS HALL	-	26,056	-	-
		800955 TRANS IN FACILITIES MGMT	-	14,940	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 10,759,223</b>	<b>\$ 9,599,513</b>	<b>\$ 4,538,627</b>	<b>\$ 4,538,627</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 GAIN ON SALE OF CAPITAL ASSETS	\$ 18,697	\$ 20,614	\$ 8,500	\$ 8,500
		896101 SALE OF SURPLUS PROPERTY	1,546	5,136	50	50
		<b>Total Other Financing Sources Sale F/A</b>	<b>\$ 20,243</b>	<b>\$ 25,750</b>	<b>\$ 8,550</b>	<b>\$ 8,550</b>
<b>Total General Fund Financing Sources</b>			<b>\$ 184,023,840</b>	<b>\$ 190,630,323</b>	<b>\$ 178,350,043</b>	<b>\$ 178,350,043</b>

<b>Special Revenue Funds</b>
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<b>Taxes</b>						
		102000 CURRENT UNSECURED TAXES	\$ 82,022	\$ 69,473	\$ 72,786	\$ 72,786
		104000 PRIOR YEAR UNSECURED TAXES	816	371	-	-
		106500 LOCAL TRANSPORTATION FUNDS	2,897,164	2,513,906	2,705,535	2,705,535
		<b>Total Taxes</b>	<b>\$ 2,980,002</b>	<b>\$ 2,583,749</b>	<b>\$ 2,778,321</b>	<b>\$ 2,778,321</b>
<b>Licenses, Permits &amp; Franchises</b>						
		211010 LICENSE TO SELL FIREARMS	\$ 294	\$ 394	\$ 250	\$ 250
		213000 TRANSPORTATION PERMITS	45,271	44,477	10,000	10,000
		216200 GUN PERMITS	84,780	85,200	71,500	71,500
		216210 GUN PERMIT RENEWALS	40,864	50,500	40,000	40,000
		216400 EXPLOSIVE PERMITS	375	450	300	300
		216600 BURIAL PERMITS	12,459	13,483	11,800	11,800
		216900 OTHER LICENSES & PERMITS	-	188	-	-
		<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 184,042</b>	<b>\$ 194,693</b>	<b>\$ 133,850</b>	<b>\$ 133,850</b>
<b>Fines, Forfeitures &amp; Penalties</b>						
		317500 VEHICLE CODE FINES	\$ 22,313	\$ 21,112	\$ 20,000	\$ 20,000
		317530 VCF CHILD PASSENGER RESTRAINT	2,193	2,591	2,100	2,100
		317531 VCF ALCOHOL PROGRAMS	22,240	20,898	20,000	20,000
		317532 VCF UNATTENDED CHILDREN	17	9	-	-
		318500 COURT FINES	5,850	5,000	4,500	4,500
		318501 CF MISDEMEANOR DIVERSION PROG	600	450	1,000	1,000
		318510 CF CRIME PREVENTION PROGRAM	227	222	125	125
		318511 COURT FINES CRIMINALISTIC LAB	-	-	500	500
		318512 CF DNA ID PENALTIES	96,032	90,178	70,000	70,000
		319104 CIVIL PENALTIES	261,955	372,882	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	312,644	600,867	445,000	445,000
		319150 PENALTIES ALCOHOL REHAB PROG	118	73	-	-
		319180 ASSET SEIZURE AND FORFEITURE	13,297	1,367	10,000	10,000
		319181 ASSET SEIZURE/STATE	343,534	181,756	50,000	50,000
		319183 ASSET SEIZURE/FEDERAL	-	-	2,500	2,500

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Fund Name	Financing Source Category	Financing Source Account	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 1,081,020</b>	<b>\$ 1,297,404</b>	<b>\$ 625,725</b>	<b>\$ 625,725</b>
		<b>Revenue from Money &amp; Property</b>				
	420000	INTEREST	\$ 288,632	\$ 514,406	\$ 211,500	\$ 211,500
	420110	INTEREST ON PAYMENTS	48,209	85,489	20,000	20,000
	421200	RENTS/LEASES OF BUILDINGS	86,634	93,312	95,540	95,540
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 423,476</b>	<b>\$ 693,207</b>	<b>\$ 327,040</b>	<b>\$ 327,040</b>
		<b>Intergovernmental Revenues</b>				
	525000	STATE HIGHWAY USERS TAX	\$ 5,931,978	\$ 5,065,280	\$ 8,765,887	\$ 8,765,887
	530901	STATE MEDI CAL SERVICES	121,283	63,310	75,000	75,000
	531500	STATE REALIGNMENT SOCIAL SVS	527,693	626,247	813,211	813,211
	531710	STATE PUBLIC AUTHORITY	207,184	221,275	165,250	165,250
	531900	STATE OPTIONS FOR RECOVERY	-	-	189,283	189,283
	531951	STATE CHILD SUPPORT ADMIN	2,285,618	2,300,177	2,513,179	2,513,179
	531952	STATE CHILD SUPPORT EDP	113,780	116,804	116,805	116,805
	532000	STATE AID WIC NUTRITION	1,528,485	1,769,203	1,870,564	1,870,564
	533003	ST BT PREPAREDNESS PAN FLU	71,831	54,112	66,000	66,000
	533010	STATE AID CHRONIC DISEASE	1,054,484	1,107,991	920,000	920,000
	533125	STATE CHLAMYDIA PREVENTION PRJ	10,264	26,975	34,132	34,132
	533150	STATE CMSP	-	100,000	100,000	100,000
	533202	STATE IGT	2,534,571	2,413,922	5,257,345	5,257,345
	533210	STATE IMMUNIZATION GRANT	23,426	129,579	63,352	63,352
	533229	STATE OFFICE OF TRAFFIC SAFETY	115,272	132,243	132,000	132,000
	533240	STATE CHILD LEAD PREV GRANT	50,898	83,646	99,852	99,852
	533300	STATE AID CHILD HEALTH	33,644	(1)	-	-
	533301	STATE CHDP NO COUNTY MATCH	274,928	262,713	315,611	315,611
	533302	STATE CHDP FOSTER CARE	241,930	169,045	342,469	342,469
	533310	STATE MCH ALLOCATION	1,159,126	1,067,840	1,073,989	1,073,989
	533350	STATE AIDS BLOCK ALLOCATION	14,051	12,160	14,435	14,435
	533510	STATE SB99 PROGRAM TEP	149,629	142,157	408,000	408,000
	534000	STATE CALIF CHILDREN SERVICES	1,414,568	1,675,624	1,969,736	1,969,736
	536301	STATE FFS MEDI CAL ALLOCATION	-	-	50,000	50,000
	536402	STATE PROP 63 MH SVS ACT	6,944,792	8,760,997	8,195,250	8,195,250
	536510	STATE REALIGNMENT MENTAL HLTH	7,559,786	7,163,075	7,246,197	7,246,197
	537001	STATE TUBERCULOSIS HOUSES	31,177	6,711	10,000	10,000
	538500	STATE REALIGNMENT PUBLIC HLTH	6,386,815	7,135,741	7,579,015	7,579,015
	542400	STATE POST REIMBURSEMENT	29,159	7,388	27,500	27,500
	542451	STATE REIMB BOOKING FEES	257,005	258,415	257,000	257,000
	542601	ST CSA JUV PROB CAMP JPCF	808,275	875,175	709,112	709,112
	542602	ST JUVENILE JUSTICE GRANT	444,325	504,671	532,053	532,053
	542603	ST REALIGNMENT 2011 AB109	15,267,535	14,209,513	13,429,627	13,429,627
	542604	ST CCP INCENTIVE ACT SB678	504,851	200,000	200,000	200,000
	542750	STATE MENTAL ILL CRIME RED GRT	24,130	66,316	-	-
	542800	STATE CORRECTIONS TRAINING GRT	104,000	91,193	99,980	99,980
	542801	ST BD OF CORRECTIONS PLAN GRT	477,048	778,083	752,970	752,970
	544000	STATE AID STORM DAMAGE	-	-	143,000	143,000
	547500	STATE MANDATED COST REIMB	1,182	1,107	-	-
	549035	ST OFF HIGHWAY MOTOR VEHICLE	30,592	29,603	30,000	30,000
	549169	ST HOUSING & COMMUNITY DEV	54,754	36,504	10,862	10,862
	549251	STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	874,500	874,500
	549400	STATE BOATING SAFETY	766,377	667,560	600,990	600,990
	549560	STATE OCP ANTI DRUG ABUSE	149,275	215,568	206,445	206,445
	549564	STATE RURAL CO LAW ENFORCEMENT	500,000	503,050	500,000	500,000
	549566	STATE COPS GRANT	349,032	339,133	254,000	254,000
	549571	STATE MATCHING FUNDS	672,168	672,168	672,168	672,168
	549575	STATE AUTO THEFT/DUI CRIME	186,623	188,872	180,000	180,000

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1	2	3	4	5	6	7
		549576 STATE WORKERS COMP FRAUD GRANT	154,955	137,307	137,300	137,300
		549577 STATE AUTO INSUR FRAUD GRANT	53,689	55,000	55,000	55,000
		549592 STATE CRIME PREVENTION ACT	646,561	703,773	575,489	575,489
		549601 STATE PROP 172 PUBLIC SFTY FND	14,513,099	15,000,721	14,000,000	14,000,000
		549610 STATE ABANDONED VEHICLE	1,940	-	-	-
		549781 STATE WATER RESOURCES GRANT	555,189	831,362	400,000	400,000
		549961 STATE SB1435 EXCHANGE FUNDS	203,688	-	200,000	200,000
		550310 FEDERAL PUBLIC AUTHORITY	193,457	214,801	254,231	254,231
		550930 FEDERAL CWS IV E ADMIN	78,000	88,313	107,000	107,000
		550999 FED SB 933 PLACEMENT REIMB	50,222	29,442	-	-
		551401 FEDERAL CHILD SUPPORT ADMIN	4,436,786	4,465,050	4,878,523	4,878,523
		551402 FED CHILD SUPPORT MATCH	-	-	230,974	230,974
		551403 FEDERAL CHILD SUPPORT EDP	220,867	226,738	226,738	226,738
		552002 FED MAA MEDICAL ADMIN ACTIVITY	129,824	118,283	153,000	153,000
		552003 FED BIO TERRORISM PREPAREDNESS	533,789	108,127	540,000	540,000
		552004 FED BIO TERRORISM LAB INFRASTR	-	475,458	-	-
		552006 FED BIO TERRORISM HPP BASE	130,775	159,135	185,000	185,000
		552100 FEDERAL MEDI-CAL	9,588,590	7,546,202	12,513,591	12,513,591
		552102 FED MEDICAL ASSISTANCE PROG	50,820	-	-	-
		552104 FEDERAL IGT PHCP REVENUE	-	-	325,000	325,000
		552110 FED SUBSTANCE ABUSE PREV/TREAT	1,784,138	851,679	1,071,581	1,071,581
		552140 FEDERAL MCKINNEY HOMELESS	64,567	51,682	65,242	65,242
		552151 FEDERAL SAMHSA BLOCK GRANT	352,488	394,340	473,729	473,729
		552153 FED COMMUNITY TRANSFRMATN GR	-	-	-	-
		552900 FEDERAL JUV HALL FOOD PROGRAM	30,612	47,702	40,000	40,000
		553100 FEDERAL BRIDGE REPLACEMENT	1,024,594	2,427,304	2,420,000	2,420,000
		553101 FED HI RISK RURAL ROADS PROG	968,398	182,828	2,182,500	2,182,500
		554000 FEDERAL AID STORM DAMAGE	-	-	855,000	855,000
		554100 FEDERAL DISASTER ASSISTANCE	16,173	71,863	-	-
		554101 FED EMERGENCY MGMT ASST \ (FEMA	209,754	66,072	257,726	257,726
		555000 FEDERAL FOREST RESERVE	786,153	189,058	-	-
		559202 FED HOUSING CHOICE VOUCHERS	-	4,472,111	4,750,000	4,750,000
		559203 FED HOUSING CHOICE ADMIN FEE	-	710,232	686,000	686,000
		560300 FEDERAL PERINATAL GRANT	376,502	188,092	376,396	376,396
		560600 FEDERAL EMERGENCY MGMT AGENCY	162,579	162,066	163,000	163,000
		560881 FEDERAL TRANSPORTATION AID	-	64,768	-	-
		560900 FED MARIJUANA SUPPRESSION GRT	47,839	2,288	-	-
		560903 FEDERAL BUREAU OF RECLAMATION	59,349	26,825	-	-
		560951 FEDERAL DOJ BLOCK GRANT	44,044	36,585	42,045	42,045
		560953 FEDERAL DOJ GRANT	243,021	61,065	-	-
		560996 FED DHCS MENTAL HEALTH GRANT	-	1,940,355	3,880,709	3,880,709
		561163 FED HOME TENANT RENTAL ASSIST	190,375	339,356	95,882	95,882
		561164 FEDERAL HOME ADMINISTRATION	-	12,500	12,500	12,500
		561190 FEDERAL HOMELESS GRANTS	-	-	224,685	224,685
		562200 FEDERAL CDBG ADMIN	-	-	14,333	14,333
		563177 SHASTEC REDEVELOPMENT AGENCY	1,411,268	-	-	-
		563400 OTHER CO INPATIENT FEES	24,777	20,417	20,000	20,000
		563711 CONTRIB FRM SHASTA CO GEN FUND	68,882	70,948	70,948	70,948
		563775 CONTRIBUTIONS LOCAL SCHOOLS	220,896	228,134	213,470	213,470
		563777 CONTRIB FRM SHASTA COLLEGE	-	53,634	59,110	59,110
		563901 FED REGNL TRANS PLNG AGNCY REV	39,662	150,969	170,000	170,000
		<b>Total Intergovernmental Revenues</b>	<b>\$ 99,957,062</b>	<b>\$ 104,108,923</b>	<b>\$ 120,793,471</b>	<b>\$ 120,793,471</b>
		<b>Charges for Services</b>				
		671255 ENCROACHMENT PERMIT FEES	\$ 6,400	\$ 8,000	\$ 6,000	\$ 6,000
		671260 SUBDIVISION IMPROVE PLAN CHECK	17,462	9,674	10,000	10,000

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1	2	3	4	5	6	7
		671600 PROBATION COSTS	168,165	194,372	145,000	145,000
		671670 CONDITIONAL SENTENCE RPT FEE	7,718	13,036	10,000	10,000
		674251 CIVIL PROC SVS SHRF SUBPOENAS	40	-	-	-
		675450 DIVERSION PROGRAM FEE	12,826	11,028	10,000	10,000
		675801 BOOKING FEES RECOVERY	71,599	68,405	65,000	65,000
		676550 BURIAL SPACE CHARGE	1,375	300	600	600
		678110 FINGERPRINT PUBLIC ASSIST	39,403	38,733	37,500	37,500
		678112 FINGERPRINT LIVESCAN REPLC FEE	4,810	1,895	18,835	18,835
		678150 CHRISTMAS TREE TAGS	80	85	80	80
		678200 SHERIFF CRIME REPORTS	3,859	4,090	3,600	3,600
		678210 LOCAL CRIMINAL HISTORY	725	925	600	600
		678221 REG SEX NARCOTIC ARSON OFFNDRS	550	150	250	250
		678222 REPORT VEHICLE REPOSSESSION	870	825	650	650
		678250 COMMISSARY ADMIN FEE	-	22,776	-	-
		678300 EXTRADITION	12,704	(86)	5,000	5,000
		678400 USE CO CARS STATE TRIPS	2,831	4,829	4,000	4,000
		678600 USFS LAW ENFORCEMENT	11,164	13,764	15,000	15,000
		678620 LASSEN NATIONAL FOREST PATROL	8,625	8,266	6,079	6,079
		678640 SHASTA TRINITY MJ CONTRACT	23,096	5,603	37,000	37,000
		678720 FED MARIJUANA ERADICATION	102,828	101,169	128,000	128,000
		678740 SHASTA LAKE CITY PATROL	2,512,940	2,634,398	2,700,801	2,700,801
		679400 VITAL STATISTICS	126,994	131,123	105,000	105,000
		679501 CERTFD COPIES VITAL HLTH STATS	22,616	23,349	20,000	20,000
		680030 ROAD SVS ANDERSON SOLID WASTE	23,052	27,714	30,000	30,000
		680043 TENTATIVE MAP PROCESSING	2,560	1,900	2,000	2,000
		680046 DUST MITIGATION FEES	6,400	5,600	5,000	5,000
		680702 ZOB S CENTRAL URBAN REGION #1	22,377	5,600	-	-
		680703 ZOB S CENTRAL URBAN REGION #2	18,726	13,600	-	-
		680704 ZOB S CENTRAL URBAN REGION #3	12,981	13,600	-	-
		680705 ZOB S CENTRAL URBAN REGION E	7,200	5,600	-	-
		680706 ZOB S CENTRAL URBAN REGION W	4,000	2,816	-	-
		680710 ZOB REGION 3A SOUTH COTTONWOOD	48,702	48,286	-	-
		681100 IMMUNIZATION FEES	125,131	121,695	125,000	125,000
		681250 REGIONAL LAB CONTRACT	32,004	32,004	32,000	32,000
		681260 TEHAMA CO LAB CONTRACT	492	1,385	2,000	2,000
		681270 SISKIYOU CO LAB CONTRACT	5,821	5,262	6,000	6,000
		681300 COMPREHENSIVE PERINATAL	3,145	2,408	4,500	4,500
		681400 LAB TESTS BACTERIOLOGY	36,901	23,675	30,000	30,000
		681402 PARASITOLOGY LAB FEES	96	-	-	-
		681502 BREAST PUMP RENTALS	2,466	1,901	2,000	2,000
		681513 DRUG TESTING LAB FEES	274,303	107,935	160,000	160,000
		681520 RABIES TEST FEES	816	1,365	2,000	2,000
		681904 LAB FEES WATER SAMPLES	8,800	8,235	7,500	7,500
		681907 GENERAL REVENUE CLINIC	900	1,162	1,000	1,000
		681908 TUBERCULOUS CLINIC	1,098	3,765	7,500	7,500
		681909 TARGETED CASE MGMT ENCOUNTERS	79,596	36,181	50,000	50,000
		681914 LAB FEES EH WATER SAMPLES	270	400	300	300
		682000 SELF PAY	106,790	99,361	66,000	66,000
		682001 CLIENT INSURANCE	25,126	25,595	20,000	20,000
		682002 MENTAL HEALTH SERVICES OTHER	10,905	11,070	12,000	12,000
		682007 MENTAL HEALTH MEDICARE	-	-	25,000	25,000
		682009 MH SVS SC COURT DRUG GRANT	6,264	4,990	9,646	9,646
		682015 MEDICAL MARIJUANA PGM ID FEES	666	693	1,720	1,720
		683001 CSS ENROLLMENT FEE	-	-	200	200
		684700 COLLECTORS FEES	20,000	20,000	20,000	20,000
		686001 REIMBURSE INSTITUTIONAL CARE	247,012	214,417	230,000	230,000

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1	2	3	4	5	6	7
		686100 JUVENILE DETENTION CHARGE	60,061	56,659	38,000	38,000
		686200 BOARD & CARE OTHER COUNTIES	-	100,525	83,950	83,950
		686910 FEDERAL PRISONERS	9,727	12,305	5,000	5,000
		686950 HOUSING OF INMATES	644	926	500	500
		686951 INMATE MEDICAL COPAY	6,461	5,360	4,000	4,000
		686970 WORK RELEASE	750	-	-	-
		692000 CHGS FOR PROFESSIONAL SVS	-	4,678	-	-
		692002 REIMBURSE COUNTY BURIALS	507	805	-	-
		692003 MORGUE FEES OTHER COUNTIES	5,200	-	-	-
		692010 X RAY FEES	630	-	-	-
		692014 EPIDEMIOLOGY SERVICES	46,490	46,490	50,000	50,000
		692030 SOCIAL SECURITY REPORTING FEE	57,000	52,667	40,000	40,000
		692100 PHOTOCOPIES	33,070	43,509	31,150	31,150
		692105 PHOTO LAB FEES	50	101	-	-
		692150 ADMIN FEES	14,938	8,814	13,500	13,500
		692151 DIVERSION FEES	4,513	2,766	4,500	4,500
		692153 ADMIN FEES COURTS	801	1,203	800	800
		692154 DIVERSION FEES COURTS	60	111	-	-
		692200 REIMBURSE TRAVEL	1,741	2,571	-	-
		692330 ADULT WORK PROGRAM FEES	41,140	34,884	30,000	30,000
		692340 RECORD SEAL/MODIFICATION	1,080	-	-	-
		692350 ELECTRONIC MONITORING FEE	1,178	1,682	1,500	1,500
		692352 JUVENILE WORK PROGRAM FEES	780	1,100	1,000	1,000
		692353 ELECTRONIC MONITOR STRAP FEE	19	7	-	-
		392355 SUPERVISED OWN RECOG FEE	-	16	-	-
		692361 TESTING REIMBURSEMENT	6,470	9,386	10,000	10,000
		692362 REIMBURSE DRUG TESTS AOP	6,264	4,990	-	-
		692420 REIMBURSE SALARY	1,116	-	1,000	1,000
		692500 REIMB FROM CONTRACTOR	-	1,388	-	-
		692690 FORENSIC PATHOLOGY SERVICES	480	-	-	-
		692700 REIMB MISC SERVICES	423,604	584,569	602,000	602,000
		692702 REIMB SUPPLIES & MAINT	550	225	300	300
		692703 REIMB VEHICLE COSTS	93,282	58,050	70,000	70,000
		692950 REPLACEMENT FUND CHARGES	424	317	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	14,707	-	14,500	14,500
		693001 CHARGES FOR SERVICES	64,773	99,236	106,498	106,498
		693002 CHGS FOR SVS CITY OF ANDERSON	14,666	13,307	13,000	13,000
		693004 CHGS FOR SVS CITY OF REDDING	21,200	1,981	-	-
		693030 CONTRACT SERVICES REVENUE	14,188	11,676	26,000	26,000
		<b>Total Charges for Services</b>	<b>\$ 5,242,843</b>	<b>\$ 5,307,227</b>	<b>\$ 5,327,559</b>	<b>\$ 5,327,559</b>
		<b>Miscellaneous Revenues</b>				
		792500 DONATIONS/CONTRIBUTIONS	\$ 13,073	\$ 26,234	\$ 2,500	\$ 2,500
		792512 CONTR FR CAREMARK RV SHR AGRMT	4,459	1,510	-	-
		792522 CONTRIBUTION FROM TRUST FUND	64,176	383,131	140,000	140,000
		792530 DONATION MCCONNELL FOUNDATION	-	16,000	-	-
		792559 PUBLIC HEALTH INSTITUTE GRANT	29,000	10,000	-	-
		792579 CONTRIB FROM COMMUNITY GRANTS	112,352	60,000	40,000	40,000
		792583 CONTRIB GRANT NON PROFIT	5,000	45,000	5,000	5,000
		795000 AUDITOR VOID/STALE DATED CHECK	6,949	12,750	300	300
		795560 RECAPTURED PAYMENTS	-	17,237	4,000	4,000
		797600 MISCELLANEOUS SALES	397	1,396	-	-
		797710 JUVENILE PROGRAMMING SALES	2,858	5,639	5,000	5,000
		798670 LEGAL ADVERTISING	20	10	-	-
		799215 UNCLAIMED MONEY	-	296	-	-
		799300 MISCELLANEOUS REVENUE	9,767	7,987	1,875	1,875



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		799390 PRIOR PERIOD EXP ADJUSTMENT	185,384	451,685	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	2,289,843	1,316,885	-	-
		799400 JURY & WITNESS FEES	799	525	-	-
		799600 INSURANCE LOSS & REFUNDS	43,232	12,167	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	549	6,246	-	-
		799750 PARENT PROPERTY DAMAGE REIMB	1	1	-	-
		799850 REIMB MISC COSTS	282	-	-	-
		799851 REIMB DAMAGES COUNTY PROPERTY	30,234	13,184	-	-
		799900 CASH OVER/SHORT	(13,007)	(732)	50	50
		<b>Total Miscellaneous Revenues</b>	<b>\$ 2,785,368</b>	<b>\$ 2,387,151</b>	<b>\$ 198,725</b>	<b>\$ 198,725</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 25,118,326	\$ 27,467,568	\$ 26,788,670	\$ 26,788,670
		800161 TRANS IN ACCUM CAPITAL OUTLAY	1,326,274	736,418	150,976	150,976
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	-	6,264	6,264
		800235 TRANS IN SHERIFF	183,514	362,836	162,010	162,010
		800282 TRANS IN BUILDING	53,370	100,000	100,000	100,000
		800411 TRANS IN PUBLIC HEALTH	41,218	6,822	450,731	450,731
		800501 TRANS IN SOCIAL SERVICES	386,002	-	-	-
		800950 TRANS IN RISK MGMT	51,557	-	-	-
		806207 TRANS IN SOLID WASTE DISPOSAL	-	227,964	1,000,000	1,000,000
		806310 T/I DEER FLAT RD PRD	-	507	0	0
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 27,160,261</b>	<b>\$ 28,902,115</b>	<b>\$ 28,658,651</b>	<b>\$ 28,658,651</b>
		<b>Other Financing Sources Sale F/A</b>				
		896100 SALE OF CAPITAL ASSETS	\$ 73,889	\$ 37,866	-	-
		896101 SALE OF SURPLUS PROPERTY	54,986	63,855	12,000	12,000
		<b>Total Other Financing Sources Sale F/A</b>	<b>\$ 128,875</b>	<b>\$ 101,721</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
		<b>Total Special Revenue Funds Financing Sources</b>	<b>\$ 139,942,948</b>	<b>\$ 145,576,190</b>	<b>\$ 158,855,342</b>	<b>\$ 158,855,342</b>
		<b>Capital Project Funds</b>				
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 58,026	\$ 79,737	\$ 32,050	\$ 32,050
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 58,026</b>	<b>\$ 79,737</b>	<b>\$ 32,050</b>	<b>\$ 32,050</b>
		<b>Intergovernmental Revenues</b>				
		541000 STATE FACILITY GRANT	\$ 72,000	-	-	-
		<b>Total Intergovernmental Revenues</b>	<b>\$ 72,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 10,000,000	-	-	-
		800169 TRANS IN MAJOR BLDG CAP PROJ	70,000	-	691,516	691,516
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 10,070,000</b>	<b>-</b>	<b>\$ 691,516</b>	<b>\$ 691,516</b>
		<b>Total Capital Project Funds Financing Sources</b>	<b>\$ 10,200,026</b>	<b>\$ 79,737</b>	<b>\$ 723,566</b>	<b>\$ 723,566</b>
		<b>Debt Service Funds</b>				
		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 95	\$ 445	-	-
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ 95</b>	<b>\$ 445</b>	<b>-</b>	<b>-</b>
		<b>Other Financing Sources Tran In</b>				
		800174 TRANS IN TOBACCO SETTLEMENT	\$ 2,373,858	\$ 2,373,389	\$ 2,378,950	\$ 2,378,950
		800201 TRANS IN TRIAL COURTS	533,315	531,788	534,863	534,863

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 2017-18	

Fund Name	Financing Source Category	Financing Source Account	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		806205 TRANS IN SHAS CO UTILITIES ISF	51,784	51,784	51,784	51,784
<b>Total Other Financing Sources Tran In</b>			<b>\$ 2,958,957</b>	<b>\$ 2,956,960</b>	<b>\$ 2,965,597</b>	<b>\$ 2,965,597</b>
<b>Total Debt Service Funds Financing Sources</b>			<b>\$ 2,959,052</b>	<b>\$ 2,957,405</b>	<b>\$ 2,965,597</b>	<b>\$ 2,965,597</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 337,125,866</b>	<b>\$ 339,243,654</b>	<b>\$ 340,894,548</b>	<b>\$ 340,894,548</b>
Total All Funds Transferred To			SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5

State Controller Schedules County Budget Act January 2010 Edition, revision #1	<b>County of Shasta</b> <b>Summary of Financing Uses by Function and Fund</b> <b>Governmental Funds</b> <b>Fiscal Year 2017-18</b>	<b>Schedule 7</b>
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Description	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Function**

GENERAL FUNCTION	\$ 56,464,083	\$ 46,857,312	\$ 47,193,871	\$ 47,193,871
GENERAL - CAPITAL PROJECTS	8,738,177	5,604,000	1,085,138	1,085,138
GENERAL - PROMOTION	28,402	18,474	18,078	18,078
PUBLIC PROTECTION	86,290,830	90,120,838	97,986,935	97,986,935
PUBLIC WAYS & FACILITIES	14,382,419	17,168,800	23,650,277	23,650,277
HEALTH & SANITATION	48,201,609	55,018,837	74,243,788	74,243,788
PUBLIC ASSISTANCE	107,869,415	114,013,538	129,028,878	129,028,878
EDUCATION	1,538,464	1,583,489	1,639,554	1,639,554
RECREATION	140,753	217,520	171,566	171,566
DEBT SERVICE	2,960,950	2,960,972	2,965,597	2,965,597
<b>Total Financing Uses by Function</b>	<b>\$ 326,615,103</b>	<b>\$ 333,563,780</b>	<b>\$ 377,983,682</b>	<b>\$ 377,983,682</b>

**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>\$ 326,615,103</b>	<b>\$ 333,563,780</b>	<b>\$ 383,563,682</b>	<b>\$ 383,563,682</b>
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**Provisions for Obligated Fund Balances**

GENERAL	\$ -	\$ -	\$ 35,487,234	\$ 45,045,647
PUBLIC ASSISTANCE	-	-	3,624	7,022,521
PUBLIC PROTECTION	-	-	-	(944,819)
HEALTH & SANITATION	-	-	300	1,945,595
CAPITAL PROJECTS	-	-	440,266	440,266

<b>Total Obligated Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,931,424</b>	<b>\$ 53,509,210</b>
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<b>Total Financing Uses</b>	<b>\$ 326,615,103</b>	<b>\$ 333,563,780</b>	<b>\$ 419,495,106</b>	<b>\$ 437,072,892</b>
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**Summarization by Fund**

0040 ACCUM CAPITAL OUTLAY	\$ 4,691,879	\$ 1,941,007	\$ 716,516	\$ 746,516
0046 CAPITAL PROJ JUV HALL ADM	134,999	287	6,607	6,607
0047 CAPITAL PROJ ADULT REHAB CENTER	1,003,043	184,252	697,225	697,225
0057 IMPACT MITIGATION FEE	6,485	6,599	367,000	366,500
0060 GENERAL	75,787,181	65,753,713	95,582,155	117,532,952
0062 GENERAL - CAPITAL PROJECTS	2,908,257	3,478,453	105,056	105,056
0064 GENERAL - RESOURCE MGMT	6,505,766	5,908,210	6,629,951	5,659,577
0065 GENERAL - FEDERAL TITLE III	29,204	27,626	13,227,427	214,424
0070 CNTY CRTHSE BOND FUND	533,315	535,788	534,863	534,863
0072 ADMIN CNTR BOND FUND	2,375,851	2,373,401	2,378,950	2,378,950
0073 ENERGY RETROFIT FUND	51,784	51,784	51,784	51,784
0080 MENTAL HEALTH	22,630,432	27,237,075	34,059,785	35,996,830

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 2017-18</b>	<b>Schedule 7</b>
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Description	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
0081 MENTAL HEALTH SERVICES ACT	8,310,414	10,867,494	16,123,446	16,123,446
0100 INTERMOUNTAIN FAIR	28,402	18,474	18,078	38,117
0120 OPPORTUNITY CENTER	4,768,287	4,775,758	6,220,540	7,169,674
0140 SOCIAL SERVICES	98,743,783	100,669,111	113,306,662	119,376,425
0150 WILDLIFE	(8)	177	5,108	30,663
0170 GENERAL RESERVES	-	-	40,000	40,000
0185 PHA HOUSING ASSISTANCE PYMTS	-	5,124,106	5,574,829	5,574,829
0186 HOUSING HOME IPP ADMIN	425,996	471,476	484,924	484,924
0187 HOUSING CALHOME ADMIN	1,424	1,357	17,862	17,862
0188 ENDANGERED SPECIES	185	(69)	195,260	195,260
0190 ROADS	14,382,419	17,168,800	23,900,277	23,900,277
0191 ROAD - DUST MITIGATION	-	-	50,000	50,000
0192 CHILD SUPPORT SVS	7,202,038	7,234,873	8,320,963	8,320,963
0195 PUBLIC SAFETY	61,495,904	64,419,942	68,657,712	69,258,792
0196 PUBLIC HEALTH	14,120,332	14,822,895	21,675,175	21,653,425
0197 SHASTA HOUSING REHAB	16,710	17,287	38,485	38,485
0851 IHSS PUBLIC AUTHORITY	461,022	473,906	508,466	508,466

<b>Total Financing Uses</b>	<b>\$ 326,615,103</b>	<b>\$ 333,563,780</b>	<b>\$ 419,495,106</b>	<b>\$ 437,072,892</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 of Shasta			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2017-18				
Function, Activity and Budget Unit	2015-16 Actual	2016-17 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors		
1	2	3	4	5		
<b>General</b>						
100 NON-PROG REV/TRANS OUT	\$ 42,466,220	35,082,394	\$ 33,971,484	\$ 33,971,484		
101 BOARD OF SUPERVISORS	512,903	524,291	620,658	620,658		
102 COUNTY ADMIN OFFICE	138,079	80,926	(191,304)	(191,304)		
103 CLERK OF THE BOARD	290,378	315,343	421,334	421,334		
110 AUDITOR CONTROLLER	466,783	543,706	859,873	859,873		
111 TREASURER TAX COLLECTOR	1,589,484	1,636,062	1,914,539	1,914,539		
112 ASSESSOR	3,671,832	3,782,643	4,389,954	4,389,954		
113 PURCHASING	110,017	(1,443)	(108,033)	(108,033)		
120 COUNTY COUNSEL	(22,478)	36,348	260,137	260,137		
130 PERSONNEL	326,240	449,523	(57,381)	(57,381)		
140 ELECTION ADMIN & REGISTRATION	1,466,859	1,598,195	2,108,275	2,108,275		
157 IMPACT FEE ADMIN	6,485	6,599	8,200	8,200		
160 GENERAL RESERVES	-	-	-	-		
165 ECONOMIC DEVELOPMENT	49,239	69,227	70,500	70,500		
172 SURVEYOR	12,425	17,703	23,164	23,164		
173 MISCELLANEOUS GENERAL 1	3,304,711	366,877	1,259,198	1,259,198		
174 TOBACCO SETTLEMENT GRANTS	2,526,610	2,530,495	2,528,950	2,528,950		
175 CSA ADMINISTRATION	751,930	837,224	903,518	903,518		
176 TITLE III PROJECTS	29,204	27,626	99,252	99,252		
199 CENTRAL SERVICE COST A-87	(1,232,836)	(1,046,426)	(1,888,447)	(1,888,447)		
900 RESERVES FOR CONTINGENCIES	-	-	-	-		
<b>Total General</b>	<b>\$ 56,464,083</b>	<b>\$ 46,857,312</b>	<b>\$ 47,193,871</b>	<b>\$ 47,193,871</b>		
<b>General - Capital Projects</b>						
161 ACCUMULATED CAPITAL OUTLAY	\$ 4,691,879	1,941,007	\$ 276,250	\$ 276,250		
166 LAND BUILDINGS & IMPROVEMENTS	2,908,257	3,478,453	105,056	105,056		
16A ANIMAL CONTROL FACILITY	-	-	-	-		
16B JUVENILE HALL FACILITY	134,999	287	6,607	6,607		
16C ADULT REHAB CENTER	1,003,043	184,252	697,225	697,225		
<b>Total General - Capital Projects</b>	<b>\$ 8,738,177</b>	<b>\$ 5,604,000</b>	<b>\$ 1,085,138</b>	<b>\$ 1,085,138</b>		
<b>General Promotion</b>						
159 INTERMOUNTAIN FAIR	\$ 28,402	\$ 18,474	\$ 18,078	\$ 18,078		
<b>Total General Promotion</b>	<b>\$ 28,402</b>	<b>\$ 18,474</b>	<b>\$ 18,078</b>	<b>\$ 18,078</b>		
<b>Public Protection</b>						
201 TRIAL COURTS	\$ 2,705,367	2,491,747	\$ 2,765,552	\$ 2,765,552		
203 CONFL PUBLIC DEFENDER	2,099,496	2,238,536	2,435,682	2,435,682		
207 PUBLIC DEFENDER	3,520,179	3,785,223	4,126,792	4,126,792		
208 GRAND JURY	86,080	98,812	113,309	113,309		
220 PUBLIC SAFETY GEN REVENUES	-	-	-	-		
221 COUNTY CLERK	361,359	378,460	441,905	441,905		
227 DISTRICT ATTORNEY	6,778,900	7,113,638	7,886,033	7,886,033		
228 CHILD SUPPORT SERVICES	7,202,038	7,234,873	8,320,963	8,320,963		
235 SHERIFF	18,637,036	19,616,052	19,781,824	19,781,824		
236 BOATING SAFETY	937,199	874,530	893,479	893,479		
237 SHERIFF CIVIL UNIT	543,889	566,211	601,080	601,080		
246 DETENTION ANNEX/WORK FACILITY	583,528	496,226	709,440	709,440		
256 VICTIM WITNESS ASSISTANCE	880,775	966,659	1,115,474	1,115,474		
260 JAIL	14,607,790	15,307,627	16,306,130	16,306,130		
261 BURNEY SUBSTATION	2,008,919	2,289,822	2,242,947	2,242,947		
262 JUVENILE HALL	4,955,796	5,004,514	5,302,971	5,302,971		
263 PROBATION	10,659,502	10,495,260	12,699,949	12,699,949		
280 AG COMM & SEALER OF WTS	1,490,556	1,558,482	1,679,948	1,679,948		

State Controller Schedules		County of Shasta			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2017-18			
Function, Activity and Budget Unit	2015-16 Actual	2016-17 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors	
1	2	3	4	5	
282 BUILDING INSPECTION	1,897,193	2,117,009	2,259,229	2,259,229	
285 KNIGHTON RD BEETLE MITIGATION	185	(69)	195,260	195,260	
286 PLANNING	1,468,142	1,699,827	1,955,040	1,955,040	
287 CORONER	1,061,808	1,872,248	1,381,980	1,381,980	
288 DISPATCH	1,265,426	1,350,025	1,452,959	1,452,959	
290 RECORDER	970,205	956,877	1,455,058	1,455,058	
292 PUBLIC GUARDIAN	829,890	876,468	982,768	982,768	
294 WILDLIFE CONTROL	(8)	177	5,108	5,108	
297 ANIMAL CONTROL	565,014	528,823	621,059	621,059	
299 PUBLIC ADMINISTRATOR	174,566	202,783	254,996	254,996	
<b>Total Public Protection</b>	<b>\$ 86,290,830</b>	<b>\$ 90,120,838</b>	<b>\$ 97,986,935</b>	<b>\$ 97,986,935</b>	
<b>Public Ways &amp; Facilities</b>					
301 ROADS	\$ 14,382,419	17,168,800	\$ 23,600,277	\$ 23,600,277	
302 SACTO VLY AIR POLLUTION PAVING	-	-	50,000	50,000	
<b>Total Public Ways &amp; Facilities</b>	<b>\$ 14,382,419</b>	<b>\$ 17,168,800</b>	<b>\$ 23,650,277</b>	<b>\$ 23,650,277</b>	
<b>Health &amp; Sanitation</b>					
402 ENVIRONMENTAL HEALTH	\$ 3,140,431	2,091,374	\$ 2,415,682	\$ 2,415,682	
404 MENTAL HEALTH SERVICES ADMIN	8,310,414	10,867,494	16,123,446	16,123,446	
410 MENTAL HEALTH	19,515,478	23,936,480	29,159,422	29,159,422	
411 PUBLIC HEALTH	12,019,368	12,489,216	18,014,882	18,014,882	
412 SHASTA COUNTY HEALTH CARE	156,135	147,855	599,017	599,017	
417 CALIFORNIA CHILDRENS SERVICES	1,944,829	2,185,823	3,031,276	3,031,276	
422 ALCOHOL & DRUG PROGRAMS	2,376,133	2,659,742	3,787,201	3,787,201	
425 PERINATAL	738,821	640,852	1,112,862	1,112,862	
<b>Total Health &amp; Sanitation</b>	<b>\$ 48,201,609</b>	<b>\$ 55,018,837</b>	<b>\$ 74,243,788</b>	<b>\$ 74,243,788</b>	
<b>Public Assistance</b>					
501 SOCIAL SERVICES ADMINISTRATION	\$ 52,410,441	54,557,587	\$ 63,036,839	\$ 63,036,839	
502 HEALTH & HUMAN SVS AGENCY ADM	71,892	67,720	123,038	123,038	
530 OPPORTUNITY CENTER	4,768,287	4,775,758	6,220,540	6,220,540	
540 COUNTY INDIGENT CASES	-	-	-	-	
541 WELFARE CASH AID PAYMENTS	46,261,449	46,043,804	50,143,161	50,143,161	
542 COUNTY INDIGENT CASES-GEN FND	1,872,085	1,518,620	1,773,464	1,773,464	
543 HOUSING AUTHORITY	773,724	96,235	115,059	115,059	
570 VETERANS SERVICE OFFICER	378,518	392,550	496,220	496,220	
590 COMMUNITY ACTION AGENCY	427,866	473,132	495,991	495,991	
591 HOUSING CALHOME	1,424	1,357	17,862	17,862	
592 HOUSING HOME IPP	425,996	471,476	484,924	484,924	
593 PHA HOUSING ASSISTANCE	-	5,124,106	5,574,829	5,574,829	
596 CDBG ADMIN/REHAB	16,710	17,287	38,485	38,485	
H51 IHSS PUBL AUTH ADMIN	461,022	473,906	508,466	508,466	
<b>Total Public Assistance</b>	<b>\$ 107,869,415</b>	<b>\$ 114,013,538</b>	<b>\$ 129,028,878</b>	<b>\$ 129,028,878</b>	
<b>Education</b>					
611 LIBRARY ADMINISTRATION	\$ 1,318,442	\$ 1,330,326	\$ 1,419,310	\$ 1,419,310	
620 AGRIC EXT SERVICE FARM ADVISOR	171,686	203,749	218,747	218,747	
621 FARM ADVISOR JT LASSEN SHASTA	48,336	49,415	1,497	1,497	
622 COOPERATIVE EXTENSION FORESTRY	-	-	-	-	
<b>Total Education</b>	<b>\$ 1,538,464</b>	<b>\$ 1,583,489</b>	<b>\$ 1,639,554</b>	<b>\$ 1,639,554</b>	
<b>Recreation</b>					
701 RECREATION & PARK DEVELOPMENT	\$ 29,248	32,390	\$ 46,578	\$ 46,578	
710 VETERANS HALLS	111,505	185,131	124,988	124,988	
<b>Total Recreation</b>	<b>\$ 140,753</b>	<b>\$ 217,520</b>	<b>\$ 171,566</b>	<b>\$ 171,566</b>	
<b>Debt Service</b>					
803 1998 CRTHSE BOND	\$ 533,315	535,788	\$ 534,863	\$ 534,863	
805 2003 ADM CTR BOND	2,375,851	2,373,401	2,378,950	2,378,950	

State Controller Schedules	County of Shasta			Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit			
January 2010 Edition, revision #1	Governmental Funds			
	Fiscal Year 2017-18			
Function, Activity and Budget Unit	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
806 ENERGY RETROFIT	51,784	51,784	51,784	51,784
<b>Total Debt Service</b>	\$ 2,960,950	\$ 2,960,972	\$ 2,965,597	\$ 2,965,597
<b>Grand Total Financing Uses by Function</b>	\$ 326,615,103	\$ 333,563,780	\$ 377,983,682	\$ 377,983,682
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

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## PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (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. Two budgets have been moved to the General Fund and no longer receive a General Fund transfer; the Library and the County Indigent budgets.

## SUMMARY OF RECOMMENDATIONS

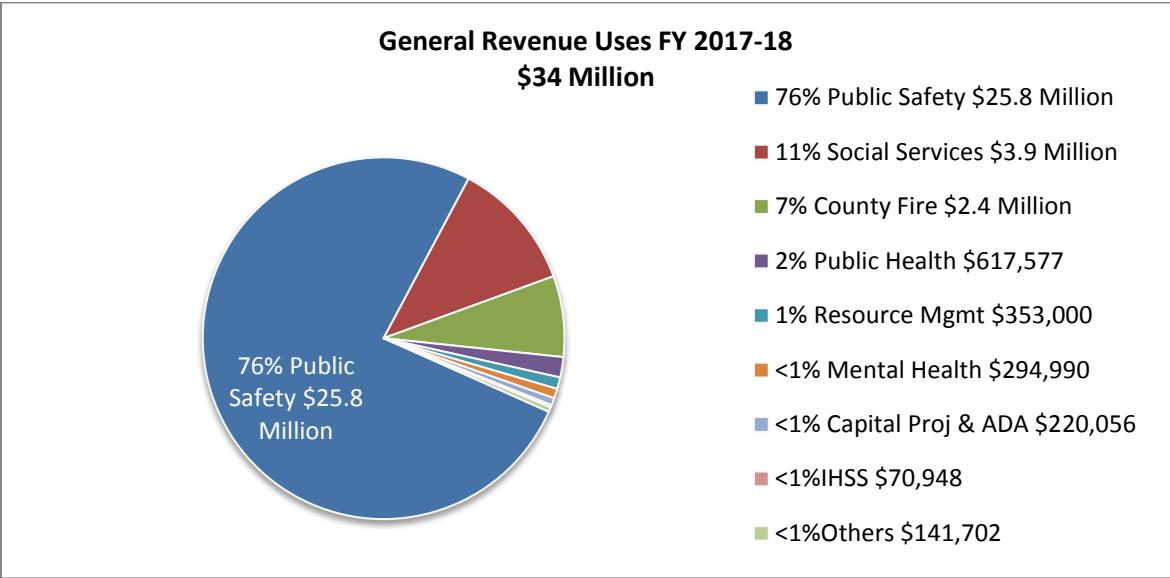
As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit status quo budgets that kept the General Fund contribution flat for FY 2017-18. Recommended appropriations total slightly under \$34 million, a decrease of \$1.0 million (3 percent) when compared with the adjusted FY 2016-17 budget.

Also recommended is \$125,160 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

## 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 (\$25.8 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 2017-18</b>		
Public Safety	\$ 25,859,561	76.12%
Social Services	\$ 3,955,297	11.64%
County Fire	\$ 2,458,313	7.24%
Public Health	\$ 617,577	1.82%
Resource Mgmt	\$ 353,000	1.04%
Mental Health	\$ 294,990	0.87%
Capital Proj & ADA	\$ 220,056	0.65%
IHSS	\$ 70,948	0.21%
Others	\$ 141,742	0.42%
<b>Total</b>	<b>\$ 33,971,484</b>	<b>100.00%</b>



**REVENUES**

Total recommended General Fund discretionary revenue is \$49.9 million, an decrease of \$305,500, or less than one percent compared to the FY 2016-17 adjusted budget. Total revenue continues to underperform in all aspects; Interest earnings are still weak, \$175,000 is anticipated on investments, and \$500,000 from prepayment of PERS interest on unfunded pension liabilities. Of note, Interest earnings are down from a high of \$2.4 million in FY 2006-07.

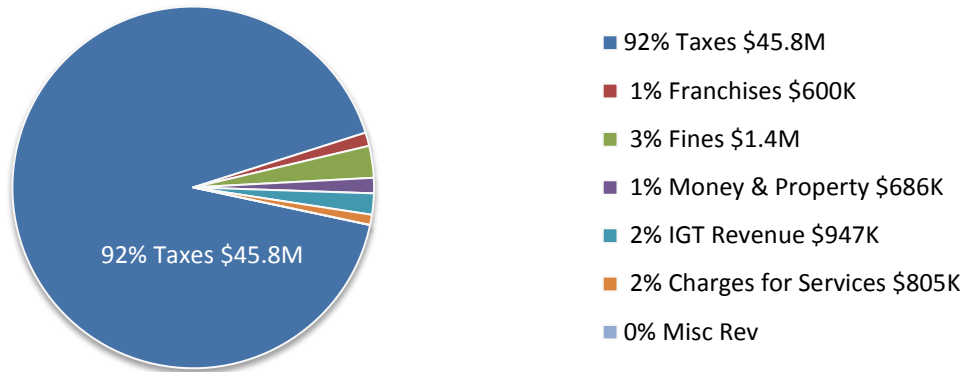
The County will continue to explore ways to enhance revenue and leverage existing resources to best accommodate the needs and desires of its constituents.

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

<b>General Revenue Sources 2017-18</b>		
92% Taxes \$45.8M	\$ 45,818,000	92%
1% Franchises \$600K	600,000	1%
3% Fines \$1.4M	1,420,000	3%
1% Money & Property \$686K	686,300	1%
2% IGT Revenue \$947K	947,000	2%
2% Charges for Services \$805K	455,000	1%
0% Misc Rev	0	0%
<b>Grand Total \$49,978,500</b>	<b>\$ 49,926,300</b>	<b>100%</b>

<b>Select Revenues FY 2017-18</b>	
Property Tax	\$ 16,000,000
Property Tax in Lieu of VLF	19,000,000
Sales Tax	2,700,000
Interest	175,000
TOT	750,000
Sales Tax in Lieu of VLF	-
All Others	11,301,300
Total	\$ 49,926,300
Plus <Minus>	\$ 44,500
Percent Change	0.09%

**General Revenue Sources FY 2017-18  
\$49.9 Million**



**PENDING ISSUES AND POLICY CONSIDERATIONS**

The FY 2017-18 Recommended Budget relies on use of General Fund/fund balance carryover (\$9 million) which results from a combination of spending reductions and revenue growth. Absent growth in our major discretionary revenues, future spending plans may require reductions in the level of General Fund support to Central Government and benefitting departments outside the General Fund.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$15,620,395	\$16,356,130	\$16,000,000	\$16,000,000	\$16,000,000
101001 CURRENT UNITARY TAXES	\$2,545,554	\$2,607,532	\$2,400,000	\$2,400,000	\$2,400,000
101011 CURR SEC TAX DEL ADV TEETER	\$258,908	\$256,017	\$200,000	\$200,000	\$200,000
101012 RDA RESIDUAL PROP TAX HS34188	\$79,785	\$152,500	\$0	\$0	\$0
101013 RDA 1290 PT PROP TX HS33607.5	\$3,265,035	\$3,582,403	\$3,000,000	\$3,000,000	\$3,000,000
101014 RDA OTHER MONEY HS34179	\$0	\$93,724	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$193,426	\$227,735	\$150,000	\$150,000	\$150,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$21,849	\$23,198	\$10,000	\$10,000	\$10,000
102000 CURRENT UNSECURED TAXES	\$812,708	\$813,120	\$800,000	\$800,000	\$800,000
103010 SUPPLEMENTAL TAXES PRIOR	\$863	\$551	\$1,000	\$1,000	\$1,000
104000 PRIOR YEAR UNSECURED TAXES	\$9,009	\$6,778	\$7,000	\$7,000	\$7,000
106000 SALES & USE TAX	\$2,921,929	\$3,815,455	\$2,700,000	\$2,700,000	\$2,700,000
108000 DOCUMENTARY TRANSFER TAX	\$762,943	\$826,901	\$500,000	\$500,000	\$500,000
109000 TRANSIENT OCCUPANCY TAXES	\$901,299	\$1,010,746	\$750,000	\$750,000	\$750,000
109100 TIMBER YIELD TAXES	\$207,249	\$263,763	\$300,000	\$300,000	\$300,000
109101 PROPERTY TAX IN-LIEU OF VLF	\$19,301,461	\$20,292,505	\$19,000,000	\$19,000,000	\$19,000,000
<b>TAXES</b>	<b>\$46,902,418</b>	<b>\$50,329,065</b>	<b>\$45,818,000</b>	<b>\$45,818,000</b>	<b>\$45,818,000</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
215000 FRANCHISES	\$752,177	\$755,735	\$600,000	\$600,000	\$600,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$752,177</b>	<b>\$755,735</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
319104 CIVIL PENALTIES	\$36	\$0	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$656,791	\$543,180	\$200,000	\$200,000	\$200,000
323001 TEETER DEL PEN & INT	\$1,331,787	\$1,396,058	\$1,200,000	\$1,200,000	\$1,200,000
323002 PENALTIES FAILURE TO FILE CIO	\$443	\$16,557	\$3,000	\$3,000	\$3,000
323004 TEETER REDEMPTION FEES	\$16,470	\$18,210	\$17,000	\$17,000	\$17,000
323006 PENALTY R&T 463	\$414	\$3,625	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,005,943</b>	<b>\$1,977,632</b>	<b>\$1,420,000</b>	<b>\$1,420,000</b>	<b>\$1,420,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$292,705	\$494,396	\$175,000	\$175,000	\$175,000
420115 EARNINGS PERS PREPAY ER SHARE	\$673,166	\$767,703	\$500,000	\$500,000	\$500,000
421100 LAND RENT	\$10,399	\$10,399	\$10,400	\$10,400	\$10,400
421200 RENTS/LEASES OF BUILDINGS	\$900	\$337	\$900	\$900	\$900
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$977,171</b>	<b>\$1,272,837</b>	<b>\$686,300</b>	<b>\$686,300</b>	<b>\$686,300</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$60,069	\$66,781	\$60,000	\$60,000	\$60,000
529000 STATE LATOUR FOREST	\$6,371	\$6,699	\$0	\$0	\$0
529200 STATE OTHER IN-LIEU TAX	\$7,467	\$6,116	\$0	\$0	\$0

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
529201 ST IN-LIEU LOCAL SALES/USE TAX	\$637,827	\$0	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$285,865	\$283,158	\$250,000	\$250,000	\$250,000
547500 STATE MANDATED COST REIMB	\$342,126	\$334,894	\$0	\$0	\$0
547800 STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000	\$337,000
549649 STATE INTEREST/PENALTY	\$522,216	\$43	\$0	\$0	\$0
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1,800,660	\$1,700,446	\$300,000	\$300,000	\$300,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$3,999,604</b>	<b>\$2,735,139</b>	<b>\$947,000</b>	<b>\$947,000</b>	<b>\$947,000</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668317 S/A WILLIAMSON ACT GC51244.3	\$106,121	\$112,657	\$75,000	\$75,000	\$75,000
684700 COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
692200 REIMBURSE TRAVEL	\$0	\$52	\$0	\$0	\$0
692220 EMPLOYEE RETIRE ADMIN FEE	\$769,325	\$780,070	\$350,000	\$350,000	\$350,000
<b>CHARGES FOR SERVICES</b>	<b>\$905,446</b>	<b>\$922,781</b>	<b>\$455,000</b>	<b>\$455,000</b>	<b>\$455,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215 UNCLAIMED MONEY	\$0	\$13,817	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,661	\$3,739	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,160	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$72,923	\$24,048	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$75,584</b>	<b>\$43,764</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	\$0	\$1,000,000	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$55,618,347</b>	<b>\$59,036,955</b>	<b>\$49,926,300</b>	<b>\$49,926,300</b>	<b>\$49,926,300</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033727 MNT STR ADA	\$12,048	\$49,031	\$115,000	\$115,000	\$115,000
034300 MISCELLANEOUS EXPENSE	\$19,009	\$0	\$100,000	\$100,000	\$100,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$10	\$0	\$0	\$0
034806 PROF AUDIT SVS	\$10,819	\$15,190	\$25,000	\$25,000	\$25,000
<b>SERVICES AND SUPPLIES</b>	<b>\$41,877</b>	<b>\$64,232</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$509	\$24	\$200	\$200	\$200
051388 CONTR TO IHSS	\$68,882	\$70,947	\$70,948	\$70,948	\$70,948
<b>OTHER CHARGES</b>	<b>\$69,391</b>	<b>\$70,972</b>	<b>\$71,148</b>	<b>\$71,148</b>	<b>\$71,148</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$10,000,000	\$0	\$0	\$0	\$0

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$79,133	\$86,270	\$105,056	\$105,056	
095227 TRAN OUT DISTRICT ATTORNEY	\$3,587,866	\$3,775,099	\$3,801,832	\$3,801,832	
095235 TRAN OUT SHERIFF	\$4,984,045	\$5,334,621	\$5,334,622	\$5,334,622	
095236 TRAN OUT BOATING SAFETY	\$103,599	\$124,130	\$124,130	\$124,130	
095246 TRAN OUT DETENTION ANNEX	\$15,224	\$15,224	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,753,799	\$9,162,474	\$9,162,475	\$9,162,475	
095261 TRAN OUT BURNEY SUBSTATION	\$1,405,389	\$1,500,285	\$1,500,286	\$1,500,286	
095262 TRAN OUT JUVENILE HALL	\$2,588,901	\$2,684,264	\$2,684,264	\$2,684,264	
095263 TRAN OUT PROBATION	\$1,248,497	\$1,330,670	\$1,330,670	\$1,330,670	
095282 TRAN OUT BUILDING INSPECTION	\$298,570	\$121,158	\$0	\$0	
095286 TRAN OUT PLANNING	\$633,942	\$732,892	\$353,000	\$353,000	
095287 TRAN OUT CORONER	\$918,621	\$977,555	\$977,555	\$977,555	
095288 TRAN OUT CENTRAL DISPATCH	\$898,238	\$928,503	\$928,503	\$928,503	
095301 TRAN OUT ROADS	\$0	\$1,000,000	\$0	\$0	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$125,689	\$125,689	\$0	\$0	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$28,986	\$34,110	\$34,849	\$34,849	
095412 TRAN OUT SCHC CMSP	\$155,063	\$149,938	\$443,569	\$443,569	
095417 TRAN OUT CA CHILD SERVICES	\$135,105	\$139,158	\$139,159	\$139,159	
095422 TRAN OUT SUBSTANCE ABUSE	\$3,195	\$3,195	\$3,195	\$3,195	
095425 TRAN OUT MH PERINATAL	\$15,017	\$15,017	\$15,017	\$15,017	
095501 TRAN OUT SOCIAL SERVICES	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
095541 TRAN OUT CASH AID GRANTS	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
095592 TRAN OUT HOUSING HOME IPP	\$0	\$16,542	\$16,542	\$16,542	
096391 TRAN OUT FIRE ZONE #1	\$2,143,993	\$2,458,313	\$2,458,313	\$2,458,313	
<b>OTHER FINANCING USES</b>	\$42,354,951	\$34,947,188	\$33,660,336	\$33,660,336	
<b>Total Expenditures/Appropriations:</b>	\$42,466,220	\$35,082,393	\$33,971,484	\$33,971,484	
<b>Net Cost:</b>	(\$13,152,127)	(\$23,954,562)	(\$15,954,816)	(\$15,954,816)	

**BOARD OF SUPERVISORS**  
Fund 0060 General, Budget Unit 101  
David Kehoe; 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 2017-18 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 \$44,006 compared to their 2016-17 adjusted budget, primarily due to an increase in Central Service Cost A-87.

Board memberships requested for FY 2017-18 total \$37,000, and include the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

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

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
692200 REIMBURSE TRAVEL	\$577	\$935	\$0	\$0	

<b>CHARGES FOR SERVICES</b>	\$577	\$935	\$0	\$0	
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<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$428	\$1,901	\$0	\$0	
799850 REIMB MISC COSTS	\$0	\$18	\$0	\$0	

<b>MISCELLANEOUS REVENUES</b>	\$428	\$1,919	\$0	\$0	
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<b>Total Revenues:</b>	\$1,005	\$2,855	\$0	\$0	
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<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$269,598	\$268,569	\$267,540	\$267,540	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,078	\$4,020	\$2,880	\$2,880	
018100 EMPLOYER SHARE FICA	\$20,399	\$20,224	\$20,688	\$20,688	
018201 EMPLOYER SHARE RETIREMENT	\$34,461	\$32,487	\$38,710	\$38,710	
018300 EMPLOYER SHARE HEALTH INSUR	\$59,084	\$57,793	\$56,385	\$56,385	
018307 EMPLYR SHR OTHER POST EMP BEN	\$8,087	\$8,057	\$8,027	\$8,027	
018500 WORKERS COMP EXPOSURE	\$3,477	\$3,742	\$3,405	\$3,405	
018501 WORKERS COMP EXPERIENCE	\$1,176	\$0	\$0	\$0	

<b>SALARIES AND BENEFITS</b>	\$401,362	\$394,894	\$397,635	\$397,635	
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<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,957	\$2,078	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$45	\$42	\$46	\$46	
032591 CHGS IT COMM	\$1,402	\$1,486	\$1,607	\$1,607	
032700 FOOD EXPENSE	\$0	\$141	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$47	\$77	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$3,470	\$3,475	\$3,611	\$3,611	
033102 INSUR XP LIABILITY EXPOSURE	\$1,047	\$1,109	\$985	\$985	
033103 INSUR XP MISCELLANEOUS	\$576	\$580	\$539	\$539	
033592 CHGS IT MNT HARD/SOFTWARE	\$598	\$747	\$9,189	\$9,189	
033791 CHGS FAC MGMT MAINT STR	\$3,491	\$4,844	\$3,661	\$3,661	
034100 MEMBERSHIPS	\$40,960	\$35,960	\$37,000	\$37,000	
034500 OFFICE EXPENSE	\$1,296	\$4,264	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$54	\$74	\$100	\$100	
034592 CHGS OC OTHER MAIL SVS	\$956	\$1,170	\$1,193	\$1,193	
034800 PROF & SPECIAL SERVICES	\$1,145	\$1,222	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$188	\$175	\$106	\$106	
034892 CHGS IT PROFESSIONAL SVS	\$11,383	\$10,942	\$11,023	\$11,023	

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$80	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$690	\$614	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$136	\$33	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$530	\$191	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$93	(\$375)	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$12,969	\$13,592	\$45,000	\$45,000	\$45,000
036100 UTILITIES	\$6,225	\$6,799	\$9,000	\$9,000	\$9,000
<b>SERVICES AND SUPPLIES</b>	<b>\$89,349</b>	<b>\$89,253</b>	<b>\$139,510</b>	<b>\$139,510</b>	<b>\$139,510</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,699	\$32,048	\$41,073	\$41,073	\$41,073
050003 BUILDING & EQUIP COST PLAN CHG	\$12,483	\$8,085	\$42,420	\$42,420	\$42,420
050800 TAXES & ASSESSMENTS	\$7	\$7	\$20	\$20	\$20
<b>OTHER CHARGES</b>	<b>\$22,190</b>	<b>\$40,142</b>	<b>\$83,513</b>	<b>\$83,513</b>	<b>\$83,513</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$512,903</b>	<b>\$524,290</b>	<b>\$620,658</b>	<b>\$620,658</b>	<b>\$620,658</b>
<b>Net Cost:</b>	<b>\$511,897</b>	<b>\$521,435</b>	<b>\$620,658</b>	<b>\$620,658</b>	<b>\$620,658</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 2017-18 request is for a Net County Contribution of \$191,304. Salaries and Benefits show a decrease due to new staff at lower ranges. There are no planned vacancies in this budget unit. Services and Supplies are status quo. The A-87 cost reimbursement has recovered from the negative roll forward attributable to refunding of the long-term debt on the Administration Center.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
799215 UNCLAIMED MONEY	\$0	\$14	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,533	\$2,274	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$40	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,573</b>	<b>\$2,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$0	\$366	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,573</b>	<b>\$2,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$692,807	\$693,385	\$704,842	\$704,842	\$704,842
011200 TERMINATION/SPECIAL PAY	\$0	\$54,278	\$15,000	\$15,000	\$15,000
017000 EXTRA HELP	\$0	\$1,102	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,059	\$2,511	\$2,280	\$2,280	\$2,280
018100 EMPLOYER SHARE FICA	\$45,775	\$49,435	\$49,863	\$49,863	\$49,863
018201 EMPLOYER SHARE RETIREMENT	\$108,888	\$115,771	\$123,039	\$123,039	\$123,039
018204 EMPLOYER SHARE DEFERRED COMP	\$9,117	\$9,058	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$91,302	\$85,362	\$95,575	\$95,575	\$95,575
018307 EMPLOYR SHR OTHER POST EMP BEN	\$20,783	\$20,795	\$21,146	\$21,146	\$21,146
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,894	\$2,916	\$2,259	\$2,259	\$2,259
018500 WORKERS COMP EXPOSURE	\$8,866	\$10,388	\$9,155	\$9,155	\$9,155
018501 WORKERS COMP EXPERIENCE	\$1,920	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$985,416</b>	<b>\$1,045,006</b>	<b>\$1,032,159</b>	<b>\$1,032,159</b>	<b>\$1,032,159</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$2,849	\$2,240	\$3,000	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$154	\$144	\$156	\$156	\$156
032591 CHGS IT COMM	\$1,430	\$1,547	\$1,707	\$1,707	\$1,707
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$55	\$47	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$11,829	\$11,848	\$12,750	\$12,750	\$12,750
033102 INSUR XP LIABILITY EXPOSURE	\$2,670	\$3,082	\$2,608	\$2,608	\$2,608
033103 INSUR XP MISCELLANEOUS	\$1,704	\$1,747	\$1,631	\$1,631	\$1,631
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$598	\$747	\$825	\$825	\$825
033791 CHGS FAC MGMT MAINT STR	\$11,322	\$14,840	\$13,000	\$13,000	\$13,000
034100 MEMBERSHIPS	\$1,438	\$1,588	\$1,500	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$3,983	\$7,077	\$7,000	\$7,000	\$7,000

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034527 OFFICE XP PRINTING	\$1,318	\$1,381	\$2,000	\$2,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,374	\$786	\$694	\$694	
034591 CHGS OC POSTAGE SVS	\$1,365	\$1,284	\$1,836	\$1,836	
034592 CHGS OC OTHER MAIL SVS	\$1,118	\$1,245	\$1,325	\$1,325	
034800 PROF & SPECIAL SERVICES	\$20,388	\$19,214	\$20,600	\$20,600	
034837 PROF PREEMPLOYMENT SVS	\$2,760	\$8	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$643	\$783	\$362	\$362	
034892 CHGS IT PROFESSIONAL SVS	\$15,127	\$16,848	\$22,717	\$22,717	
034900 PUBLICATIONS & LEGAL NOTICES	\$166	\$128	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,367	\$1,216	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$596	\$116	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$1,011	\$420	\$1,200	\$1,200	
035591 CHGS IT HARDWARE EQP	\$5,340	\$3,541	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$55	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,040	\$375	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$10,598	\$13,563	\$12,000	\$12,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$331	\$708	\$800	\$800	
036100 UTILITIES	\$21,227	\$23,182	\$30,000	\$30,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$125,070</b>	<b>\$130,917</b>	<b>\$147,611</b>	<b>\$147,611</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	(\$972,435)	(\$1,095,025)	(\$1,371,124)	(\$1,371,124)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$972,435)</b>	<b>(\$1,095,025)</b>	<b>(\$1,371,124)</b>	<b>(\$1,371,124)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$138,078</b>	<b>\$80,925</b>	<b>(\$191,304)</b>	<b>(\$191,304)</b>	
<b>Net Cost:</b>	<b>\$136,505</b>	<b>\$78,271</b>	<b>(\$191,304)</b>	<b>(\$191,304)</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 Supervisor's (Board) weekly agendas, communication of actions taken by the Board, preparation of minutes, and legal advertising.

The Clerk of the Board (COB) has contact with County departments that prepare items for consideration by the Board during regular and special meetings. 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, and a record of County committees, commissions, and boards.

The COB maintains the Conflict of Interest Code and Statement of Economic Interest forms for 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 Hearings and Intermediate Disciplinary Hearings.

**BUDGET REQUESTS**

The COB requests a status quo budget utilizing projected net county cost savings in the amount of \$19,349 (5.7 percent) compared to the FY 2016-17 Adjusted Budget and applying these savings towards the budget increases in the amount \$15,385 (4.5 percent) in the FY 2017-18 Requested Budget.

Salaries and Benefits have increased by 5.1 percent, Services and Supplies have increased by 0.6 percent, and A-87 charges increased by 8.2 percent from the FY 2016-17 Adjusted Budget. The COB continues its work to convert to an online agenda and staff report management system. These costs should stabilize as old systems are terminated when the new systems become stable. Revenue remains status quo.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends increases in Salaries and Benefits and Services and Supplies for a net increase of \$64,162, primarily due to moving one Full-Time Equivalent position from the CAO budget to the COB budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget is prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$2,834	\$2,606	\$2,500	\$2,500
676100	BOARD APPEALS	\$100	\$0	\$0	\$0
679900	WILLIAMSON ACT HANDLING FEE	\$105	\$0	\$0	\$0
692100	PHOTOCOPIES	\$2	\$145	\$0	\$0
692460	BOS PUBLIC HEARING PROCESS FEE	\$1,145	\$65	\$0	\$0
<b>CHARGES FOR SERVICES</b>		\$4,187	\$2,817	\$2,500	\$2,500
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$974	\$1,534	\$0	\$0
799850	REIMB MISC COSTS	\$0	\$93	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$974	\$1,628	\$0	\$0
<b>Total Revenues:</b>		\$5,161	\$4,445	\$2,500	\$2,500
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$113,365	\$109,928	\$153,479	\$153,479
011200	TERMINATION/SPECIAL PAY	\$2,228	\$0	\$500	\$500
018100	EMPLOYER SHARE FICA	\$8,515	\$8,109	\$11,780	\$11,780
018201	EMPLOYER SHARE RETIREMENT	\$18,115	\$18,676	\$27,499	\$27,499
018205	EMPLOYER SHARE 401A	\$0	\$0	\$308	\$308
018300	EMPLOYER SHARE HEALTH INSUR	\$27,113	\$22,467	\$40,001	\$40,001
018307	EMPLYR SHR OTHER POST EMP BEN	\$3,400	\$3,297	\$4,605	\$4,605
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$637	\$459	\$491	\$491
018500	WORKERS COMP EXPOSURE	\$1,462	\$1,508	\$1,931	\$1,931
018501	WORKERS COMP EXPERIENCE	\$888	\$352	\$0	\$0
<b>SALARIES AND BENEFITS</b>		\$175,726	\$164,800	\$240,594	\$240,594
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500	COMMUNICATIONS EXPENSE	\$1,887	\$1,687	\$1,800	\$1,800
032590	CHGS FAC MGMT COMM	\$78	\$73	\$79	\$79
032591	CHGS IT COMM	\$603	\$654	\$724	\$724
032900	HOUSEHOLD EXPENSE	\$63	\$45	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$6,040	\$6,049	\$6,285	\$6,285
033102	INSUR XP LIABILITY EXPOSURE	\$440	\$447	\$561	\$561
033103	INSUR XP MISCELLANEOUS	\$816	\$823	\$991	\$991
033592	CHGS IT MNT HARD/SOFTWARE	\$299	\$373	\$378	\$378
033791	CHGS FAC MGMT MAINT STR	\$5,561	\$6,565	\$6,000	\$6,000
034100	MEMBERSHIPS	\$250	\$725	\$600	\$600
034500	OFFICE EXPENSE	\$2,510	\$5,081	\$6,000	\$6,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$554	\$554

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034591 CHGS OC POSTAGE SVS	\$976	\$1,015	\$454	\$454	
034592 CHGS OC OTHER MAIL SVS	\$954	\$1,189	\$1,229	\$1,229	
034800 PROF & SPECIAL SERVICES	\$1,600	\$1,500	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$182	\$324	\$200	\$200	
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$12,012	\$12,000	\$12,000	
034890 CHGS FAC MGMT PROF SVS	\$328	\$306	\$183	\$183	
034892 CHGS IT PROFESSIONAL SVS	\$10,588	\$11,060	\$14,000	\$14,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,390	\$229	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$761	\$677	\$1,000	\$1,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,981	\$751	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$157	\$1,039	\$150	\$150	
035528 MINOR EQP SOFTWARE	\$3,499	\$12,574	\$17,000	\$17,000	
035590 CHGS IT SOFTWARE EQP	\$606	\$254	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$1,871	\$2,908	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$3,000	\$3,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$553	\$2,000	\$2,000	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$500	\$500	
036100 UTILITIES	\$10,838	\$11,837	\$18,475	\$18,475	
<b>SERVICES AND SUPPLIES</b>	<b>\$62,288</b>	<b>\$80,762</b>	<b>\$105,263</b>	<b>\$105,263</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$28,944	\$54,416	\$31,681	\$31,681	
050003 BUILDING & EQUIP COST PLAN CHG	\$23,404	\$15,349	\$43,774	\$43,774	
050800 TAXES & ASSESSMENTS	\$13	\$13	\$22	\$22	
<b>OTHER CHARGES</b>	<b>\$52,363</b>	<b>\$69,779</b>	<b>\$75,477</b>	<b>\$75,477</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$290,377</b>	<b>\$315,342</b>	<b>\$421,334</b>	<b>\$421,334</b>	
<b>Net Cost:</b>	<b>\$285,215</b>	<b>\$310,897</b>	<b>\$418,834</b>	<b>\$418,834</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 2017-18 budget request for the Auditor-Controller reflects an increase in Net County Cost (\$617,822) that corresponds to the transfer of responsibility for the County's actuarial services contract in the amount of \$29,500. This contract was previously accounted for in the CAO's Miscellaneous General budget unit. 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).

The Auditor-Controller's FY 2017-18 budget request includes appropriations of \$3.4 million, offset by A-87 cost reimbursement (\$2.6 million) and revenue (\$242,051).

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600 CHARGES FOR SERVICES</b>					
664100 S/A COLLECTION FEE REDDING	\$15,483	\$12,037	\$12,000	\$12,000	\$12,000
664300 S/A COLLECTION FEE ANDERSON	\$23,268	\$13,732	\$14,000	\$14,000	\$14,000
664310 S/A COLLECTION FEE OTHER DIST	\$41,503	\$69,883	\$60,000	\$60,000	\$60,000
664330 SUP ASMT ADMIN FEE SB813	\$14,171	\$14,987	\$18,000	\$18,000	\$18,000
664500 PROPERTY TAX ADMIN FEE	\$24,482	\$19,084	\$20,000	\$20,000	\$20,000
664502 PROPERTY TAX AB 1X 26	\$19,935	\$26,797	\$20,000	\$20,000	\$20,000
665001 AUDITORS FEES PAYROLL	\$827	\$884	\$750	\$750	\$750
693111 CHARGES FOR SERVICES COST PLAN	\$43,296	\$47,827	\$45,000	\$45,000	\$45,000
<b>CHARGES FOR SERVICES</b>	<b>\$182,968</b>	<b>\$205,235</b>	<b>\$189,750</b>	<b>\$189,750</b>	<b>\$189,750</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$53	\$137	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,383	\$58,715	\$0	\$0	\$0
799731 MISC CREDIT CARD BANK REVENUES	\$19,003	\$44,866	\$52,500	\$52,500	\$52,500
799850 REIMB MISC COSTS	\$75	\$34	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$7,056	(\$155)	(\$199)	(\$199)	(\$199)
<b>MISCELLANEOUS REVENUES</b>	<b>\$28,573</b>	<b>\$103,598</b>	<b>\$52,301</b>	<b>\$52,301</b>	<b>\$52,301</b>
<b>Total Revenues:</b>	<b>\$211,541</b>	<b>\$308,833</b>	<b>\$242,051</b>	<b>\$242,051</b>	<b>\$242,051</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,271,194	\$1,370,372	\$1,489,089	\$1,489,089	\$1,489,089
011200 TERMINATION/SPECIAL PAY	\$8,468	\$7,690	\$0	\$0	\$0
017000 EXTRA HELP	\$22,934	\$19,374	\$18,500	\$18,500	\$18,500
017502 OVERTIME PAY	\$10,284	\$6,931	\$5,000	\$5,000	\$5,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,991	\$4,116	\$3,960	\$3,960	\$3,960
018100 EMPLOYER SHARE FICA	\$92,774	\$100,167	\$116,542	\$116,542	\$116,542
018201 EMPLOYER SHARE RETIREMENT	\$180,395	\$208,370	\$242,925	\$242,925	\$242,925
018204 EMPLOYER SHARE DEFERRED COMP	\$9,115	\$9,140	\$9,000	\$9,000	\$9,000
018205 EMPLOYER SHARE 401A	\$0	\$1,405	\$3,096	\$3,096	\$3,096
018300 EMPLOYER SHARE HEALTH INSUR	\$291,485	\$314,834	\$359,085	\$359,085	\$359,085
018307 EMPLOYR SHR OTHER POST EMP BEN	\$38,132	\$41,108	\$44,673	\$44,673	\$44,673
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,613	\$5,321	\$4,438	\$4,438	\$4,438
018500 WORKERS COMP EXPOSURE	\$16,677	\$19,340	\$19,094	\$19,094	\$19,094
018501 WORKERS COMP EXPERIENCE	\$3,984	\$3,750	\$3,287	\$3,287	\$3,287
<b>SALARIES AND BENEFITS</b>	<b>\$1,956,053</b>	<b>\$2,111,923</b>	<b>\$2,318,689</b>	<b>\$2,318,689</b>	<b>\$2,318,689</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$12	\$11	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$6,123	\$5,761	\$6,000	\$6,000	\$6,000

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032590 CHGS FAC MGMT COMM	\$252	\$236	\$253	\$253	\$253
032591 CHGS IT COMM	\$6,446	\$4,385	\$4,860	\$4,860	\$4,860
032700 FOOD EXPENSE	\$323	\$175	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$41	\$218	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$19,701	\$19,590	\$20,554	\$20,554	\$20,554
033100 INSURANCE EXPENSE	\$33	\$33	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$5,022	\$5,735	\$5,521	\$5,521	\$5,521
033103 INSUR XP MISCELLANEOUS	\$7,008	\$7,007	\$6,621	\$6,621	\$6,621
033500 MAINTENANCE OF EQUIPMENT	\$93,223	\$118,591	\$140,000	\$140,000	\$140,000
033528 MNT EQP SOFTWARE	\$4,413	\$0	\$0	\$0	\$0
033531 MNT EQP IT APRV	\$17,808	\$1,494	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$2,918	\$7,398	\$7,484	\$7,484	\$7,484
033791 CHGS FAC MGMT MAINT STR	\$18,827	\$21,223	\$20,547	\$20,547	\$20,547
034100 MEMBERSHIPS	\$2,085	\$3,444	\$2,500	\$2,500	\$2,500
034102 MEMBER PROF ORGANIZATIONS	\$671	\$0	\$0	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$2,160	\$2,000	\$2,000	\$2,000
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$21,001	\$16,567	\$35,000	\$35,000	\$35,000
034526 OFFICE XP POSTAGE	\$17,347	\$17,565	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$1,318	\$0	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$3	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$125	\$734	\$1,459	\$1,459	\$1,459
034592 CHGS OC OTHER MAIL SVS	\$2,430	\$1,325	\$1,395	\$1,395	\$1,395
034800 PROF & SPECIAL SERVICES	\$7,762	\$12,741	\$38,000	\$38,000	\$38,000
034807 PROF BANK SVS	\$136	\$307	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$2,979	\$1,366	\$0	\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0	\$242,500	\$242,500	\$242,500
034890 CHGS FAC MGMT PROF SVS	\$1,051	\$1,029	\$588	\$588	\$588
034892 CHGS IT PROFESSIONAL SVS	\$453,161	\$462,620	\$463,726	\$463,726	\$463,726
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$674	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$7,154	\$3,382	\$2,600	\$2,600	\$2,600
035300 RENTS & LEASES OF STRUCTURES	\$4,308	\$2,160	\$2,200	\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$2,690	\$15,158	\$30,000	\$30,000	\$30,000
035590 CHGS IT SOFTWARE EQP	\$9,133	\$16,906	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$39,394	\$11,602	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$20	\$21	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,339	\$16,843	\$8,900	\$8,900	\$8,900
035900 TRANSPORTATION & TRAVEL	\$26,630	\$26,730	\$30,000	\$30,000	\$30,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$468	\$790	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
036100 UTILITIES	\$34,691	\$37,886	\$37,369	\$37,369	
<b>SERVICES AND SUPPLIES</b>	\$822,062	\$843,881	\$1,110,077	\$1,110,077	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$44	\$44	\$45	\$45	
051382 CONTR TO SPECIAL DISTRICTS	\$0	\$6,925	\$0	\$0	
<b>OTHER CHARGES</b>	\$44	\$6,969	\$45	\$45	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 1 COPIER	\$8,193	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$8,193	\$0	\$0	\$0	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$2,319,571)	(\$2,419,068)	(\$2,568,938)	(\$2,568,938)	
<b>INTRAFUND TRANSFERS</b>	(\$2,319,571)	(\$2,419,068)	(\$2,568,938)	(\$2,568,938)	
<b>Total Expenditures/Appropriations:</b>	\$466,782	\$543,705	\$859,873	\$859,873	
<b>Net Cost:</b>	\$255,241	\$234,872	\$617,822	\$617,822	

## 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 2017-18 requested net-county-cost for this department is \$914,983. 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 6 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$73,360	\$83,654		\$65,000	\$65,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$73,360	\$83,654		\$65,000	\$65,000
<b>Category: 600</b> CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$14,784	\$14,857		\$6,000	\$6,000
664002 TAX DEED REDEMPTION FEE	\$3,115	\$3,430		\$1,000	\$1,000
664003 COUNTY TAX SALE FEES	\$18,025	\$33,450		\$15,000	\$15,000
664005 UNSECURED COLLECTION FEE	\$35,064	\$28,620		\$24,000	\$24,000
664330 SUP ASMT ADMIN FEE SB813	\$33,798	\$39,844		\$34,000	\$34,000
664500 PROPERTY TAX ADMIN FEE	\$179,573	\$176,181		\$155,000	\$155,000
692110 INVESTMENT SERVICE FEE	\$610,012	\$690,296		\$644,233	\$644,233
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500		\$1,500	\$1,500
693010 RETURNED CHECK SERVICE CHARGE	\$3,015	\$2,780		\$800	\$800
693111 CHARGES FOR SERVICES COST PLAN	\$8	\$29		\$23	\$23
<b>CHARGES FOR SERVICES</b>	\$898,896	\$990,989		\$881,556	\$881,556
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$200	\$247		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,037	\$9,945		\$0	\$0
799730 REIMB BANK CHARGES	\$56,275	\$55,224		\$54,000	\$54,000
799900 CASH OVER/SHORT	(\$209)	(\$327)		(\$1,000)	(\$1,000)
<b>MISCELLANEOUS REVENUES</b>	\$58,304	\$65,090		\$53,000	\$53,000
<b>Total Revenues:</b>	\$1,030,560	\$1,139,734		\$999,556	\$999,556
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$609,793	\$600,838		\$696,033	\$696,033
011200 TERMINATION/SPECIAL PAY	\$23,055	\$972		\$0	\$0
017000 EXTRA HELP	\$16,106	\$18,392		\$20,000	\$20,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,305	\$1,300		\$1,296	\$1,296
018100 EMPLOYER SHARE FICA	\$45,127	\$44,350		\$54,256	\$54,256
018201 EMPLOYER SHARE RETIREMENT	\$96,147	\$101,233		\$124,089	\$124,089
018204 EMPLOYER SHARE DEFERRED COMP	\$8,100	\$8,039		\$8,100	\$8,100
018205 EMPLOYER SHARE 401A	\$0	\$0		\$545	\$545
018300 EMPLOYER SHARE HEALTH INSUR	\$161,291	\$164,582		\$194,080	\$194,080
018307 EMPLOYR SHR OTHER POST EMP BEN	\$18,292	\$18,023		\$20,881	\$20,881
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,930	\$2,152		\$2,534	\$2,534
018500 WORKERS COMP EXPOSURE	\$8,228	\$8,531		\$9,032	\$9,032
018501 WORKERS COMP EXPERIENCE	\$3,540	\$996		\$1,003	\$1,003
<b>SALARIES AND BENEFITS</b>	\$993,920	\$969,413		\$1,131,849	\$1,131,849

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$127	\$83	\$200	\$200
032500	COMMUNICATIONS EXPENSE	\$3,836	\$4,274	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$215	\$202	\$215	\$215
032591	CHGS IT COMM	\$1,776	\$1,845	\$2,227	\$2,227
032900	HOUSEHOLD EXPENSE	\$93	\$149	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$16,899	\$17,107	\$17,567	\$17,567
033100	INSURANCE EXPENSE	\$0	\$0	\$105	\$105
033102	INSUR XP LIABILITY EXPOSURE	\$2,478	\$2,529	\$2,612	\$2,612
033103	INSUR XP MISCELLANEOUS	\$2,460	\$2,514	\$2,316	\$2,316
033105	INSUR XP LIABILITY EXPERIENCE	\$0	\$420	\$0	\$0
033500	MAINTENANCE OF EQUIPMENT	\$6,093	\$4,474	\$11,236	\$11,236
033531	MNT EQP IT APRV	\$53,696	\$54,072	\$59,008	\$59,008
033592	CHGS IT MNT HARD/SOFTWARE	\$2,028	\$2,553	\$1,990	\$1,990
033791	CHGS FAC MGMT MAINT STR	\$17,511	\$19,080	\$22,000	\$22,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$9	\$60	\$0	\$0
034100	MEMBERSHIPS	\$575	\$575	\$575	\$575
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$4,941	\$0	\$0
034500	OFFICE EXPENSE	\$25,218	\$23,028	\$28,000	\$28,000
034526	OFFICE XP POSTAGE	\$58,566	\$56,315	\$70,000	\$70,000
034527	OFFICE XP PRINTING	\$3,803	\$309	\$1,300	\$1,300
034530	OFFICE XP SPEC FORMS	\$6,775	\$7,815	\$22,000	\$22,000
034532	OFFICE XP ENVELOPES	\$726	\$6,478	\$12,362	\$12,362
034590	CHGS OC PHOTOCOPY SVS	\$1,809	\$1,921	\$3,000	\$3,000
034592	CHGS OC OTHER MAIL SVS	\$760	\$1,570	\$1,286	\$1,286
034800	PROF & SPECIAL SERVICES	\$14,008	\$480	\$12,500	\$12,500
034813	PROF CONSULTING SVS	\$703	\$820	\$800	\$800
034825	PROF INVESTMENT SVS	\$207,897	\$200,878	\$250,000	\$250,000
034837	PROF PREEMPLOYMENT SVS	\$3,208	\$1,523	\$3,762	\$3,762
034843	PROF RESEARCH SVS	\$19,780	\$21,540	\$39,000	\$39,000
034890	CHGS FAC MGMT PROF SVS	\$897	\$834	\$2,501	\$2,501
034892	CHGS IT PROFESSIONAL SVS	\$83,736	\$99,796	\$94,581	\$94,581
034900	PUBLICATIONS & LEGAL NOTICES	\$7,188	\$10,823	\$11,500	\$11,500
035100	RENTS & LEASES OF EQUIPMENT	\$10,837	\$12,464	\$15,300	\$15,300
035300	RENTS & LEASES OF STRUCTURES	\$3,344	\$3,426	\$3,325	\$3,325
035500	MINOR EQUIPMENT	\$1,107	\$4,394	\$3,000	\$3,000
035590	CHGS IT SOFTWARE EQP	\$310	\$2,687	\$25,500	\$25,500
035591	CHGS IT HARDWARE EQP	\$4,902	\$7,951	\$15,000	\$15,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$822	\$0	\$1,500	\$1,500

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

Detail By Revenue Category and Expenditure Object  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,812	\$1,495		\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$5,277	\$8,065		\$8,000	\$8,000
036100 UTILITIES	\$29,590	\$32,353		\$36,874	\$36,874
<b>SERVICES AND SUPPLIES</b>	<b>\$600,889</b>	<b>\$621,862</b>		<b>\$790,642</b>	<b>\$790,642</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>					
065337 1 SCANNER W/SOFTWARE	\$0	\$49,828		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$49,828</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$6,410)	(\$3,053)		(\$5,600)	(\$5,600)
088001 C/A COST PLAN CHARGES	\$1,137	(\$1,951)		(\$2,327)	(\$2,327)
088110 C/A AUDITOR-CONTROLLER	(\$91)	(\$75)		(\$75)	(\$75)
<b>INTRAFUND TRANSFERS</b>	<b>(\$5,363)</b>	<b>(\$5,080)</b>		<b>(\$8,002)</b>	<b>(\$8,002)</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$1,589,483</b>	<b>\$1,636,061</b>		<b>\$1,914,539</b>	<b>\$1,914,539</b>
<b>Net Cost:</b>	<b>\$558,923</b>	<b>\$496,327</b>		<b>\$914,983</b>	<b>\$914,983</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 2017-18 Requested Budget includes expenditures in the amount of \$4.4 million and revenues in the amount of \$957,010 which results in a net County cost of \$3.4 million. Compared to the prior year, the FY 2017-18 expenditures increased by \$199,262 (4.75%), largely due to an A-87 increase of \$167,217. The net County cost is \$267,862 over FY 2016-17; however, the department requests using FY 2016-17 projected savings of \$267,658, resulting in an additional General Fund need of \$204.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
664004	SALE OF ROLL	\$13,559	\$12,560	\$5,000	\$5,000
664060	SEGREGATION FEE	\$1,279	\$900	\$1,200	\$1,200
664080	PARCEL INFORMATION FEE	\$1,870	\$1,430	\$1,600	\$1,600
664081	PROPERTY CHARACTER INFO FEES	\$1,010	\$1,110	\$1,500	\$1,500
664330	SUP ASMT ADMIN FEE SB813	\$82,785	\$104,953	\$95,000	\$95,000
664500	PROPERTY TAX ADMIN FEE	\$952,033	\$862,411	\$850,000	\$850,000
692100	PHOTOCOPIES	\$677	\$773	\$500	\$500
693001	CHARGES FOR SERVICES	\$5,367	\$3,556	\$2,200	\$2,200
<b>CHARGES FOR SERVICES</b>		<b>\$1,058,581</b>	<b>\$987,694</b>	<b>\$957,000</b>	<b>\$957,000</b>

<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215	UNCLAIMED MONEY	\$934	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$10	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,855	\$17,436	\$0	\$0
799900	CASH OVER/SHORT	\$3	(\$26)	\$10	\$10
<b>MISCELLANEOUS REVENUES</b>		<b>\$4,793</b>	<b>\$17,420</b>	<b>\$10</b>	<b>\$10</b>

<b>Total Revenues:</b>		<b>\$1,063,374</b>	<b>\$1,005,115</b>	<b>\$957,010</b>	<b>\$957,010</b>
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$2,004,624	\$2,064,843	\$2,316,923	\$2,316,923
011200	TERMINATION/SPECIAL PAY	\$20,648	\$6,869	\$0	\$0
017000	EXTRA HELP	(\$199)	\$11,724	\$0	\$0
017502	OVERTIME PAY	\$5,701	\$8,636	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$4,922	\$5,260	\$4,800	\$4,800
018100	EMPLOYER SHARE FICA	\$147,307	\$151,950	\$177,222	\$177,222
018201	EMPLOYER SHARE RETIREMENT	\$315,035	\$348,427	\$413,454	\$413,454
018204	EMPLOYER SHARE DEFERRED COMP	\$7,800	\$8,160	\$9,000	\$9,000
018205	EMPLOYER SHARE 401A	\$0	\$503	\$158	\$158
018300	EMPLOYER SHARE HEALTH INSUR	\$477,409	\$507,566	\$590,983	\$590,983
018307	EMPLYR SHR OTHER POST EMP BEN	\$60,133	\$61,940	\$69,231	\$69,231
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$10,589	\$8,184	\$7,003	\$7,003
018500	WORKERS COMP EXPOSURE	\$25,773	\$28,784	\$29,207	\$29,207
018501	WORKERS COMP EXPERIENCE	\$8,796	\$6,973	\$2,897	\$2,897
<b>SALARIES AND BENEFITS</b>		<b>\$3,088,543</b>	<b>\$3,219,825</b>	<b>\$3,620,878</b>	<b>\$3,620,878</b>

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500	COMMUNICATIONS EXPENSE	\$10,778	\$11,143	\$11,660	\$11,660
032590	CHGS FAC MGMT COMM	\$408	\$382	\$409	\$409
032591	CHGS IT COMM	\$6,354	\$7,195	\$8,066	\$8,066

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$80	\$92	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$31,457	\$31,763	\$32,857	\$32,857	
033102 INSUR XP LIABILITY EXPOSURE	\$7,763	\$8,535	\$8,591	\$8,591	
033103 INSUR XP MISCELLANEOUS	\$5,028	\$5,125	\$4,768	\$4,768	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,412	\$1,954	\$1,841	\$1,841	
033500 MAINTENANCE OF EQUIPMENT	\$8	\$0	\$1,500	\$1,500	
033531 MNT EQP IT APRV	\$114,731	\$121,640	\$128,070	\$128,070	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,570	\$5,236	\$5,042	\$5,042	
033791 CHGS FAC MGMT MAINT STR	\$31,611	\$36,528	\$33,134	\$33,134	
034100 MEMBERSHIPS	\$1,030	\$1,285	\$1,355	\$1,355	
034500 OFFICE EXPENSE	\$21,463	\$21,443	\$20,100	\$20,100	
034526 OFFICE XP POSTAGE	\$128	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$5,866	\$5,696	\$10,491	\$10,491	
034591 CHGS OC POSTAGE SVS	\$22,705	\$22,378	\$27,013	\$27,013	
034592 CHGS OC OTHER MAIL SVS	\$980	\$1,189	\$1,468	\$1,468	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$4,203	\$14	\$500	\$500	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034837 PROF PREEMPLOYMENT SVS	\$1,106	\$838	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$1,700	\$1,583	\$950	\$950	
034892 CHGS IT PROFESSIONAL SVS	\$130,980	\$140,838	\$140,599	\$140,599	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,456	\$1,952	\$2,240	\$2,240	
035500 MINOR EQUIPMENT	\$323	\$739	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$10,533	\$6,413	\$15,700	\$15,700	
035591 CHGS IT HARDWARE EQP	\$22,035	\$10,696	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$181	\$85	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,046	\$2,034	\$5,990	\$5,990	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$347	\$344	\$350	\$350	
035900 TRANSPORTATION & TRAVEL	\$15,972	\$21,796	\$23,500	\$23,500	
035940 TRANS/TRVL FUEL	\$7,168	\$7,692	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$30,315	\$40,131	\$48,839	\$48,839	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$36	\$478	\$800	\$800	
036100 UTILITIES	\$56,069	\$61,233	\$61,366	\$61,366	
<b>SERVICES AND SUPPLIES</b>	<b>\$558,854</b>	<b>\$578,465</b>	<b>\$624,099</b>	<b>\$624,099</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$51,545	\$61,049	\$80,867	\$80,867	
050003 BUILDING & EQUIP COST PLAN CHG	\$139,008	\$97,544	\$244,943	\$244,943	
050800 TAXES & ASSESSMENTS	\$71	\$71	\$100	\$100	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$190,625	\$158,665		\$325,910	\$325,910
<b>Category: 070</b> CAPITAL ASSETS					
065317 SOFTWARE	\$0	\$0		\$5,880	\$5,880
<b>CAPITAL ASSETS</b>	\$0	\$0		\$5,880	\$5,880
<b>Category: 080</b> INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$166,193)	(\$174,313)		(\$186,813)	(\$186,813)
<b>INTRAFUND TRANSFERS</b>	(\$166,193)	(\$174,313)		(\$186,813)	(\$186,813)
<b>Total Expenditures/Appropriations:</b>	\$3,671,831	\$3,782,643		\$4,389,954	\$4,389,954
<b>Net Cost:</b>	\$2,608,457	\$2,777,527		\$3,432,944	\$3,432,944

**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 \$108,033. The department's A-87 reimbursement increased by \$150,347 compared to FY 2016-17. The department plans to end FY 2016-17 under budget by \$85,486.

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$15	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$652	\$711		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$667</b>	<b>\$711</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$420	\$4,367		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$420</b>	<b>\$4,367</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,088</b>	<b>\$5,079</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$99,689	\$102,998		\$123,140	\$123,140
017517 CELL/PDA COMM ALLOWANCE PROG	\$86	\$80		\$87	\$87
018100 EMPLOYER SHARE FICA	\$7,266	\$7,448		\$9,365	\$9,365
018201 EMPLOYER SHARE RETIREMENT	\$15,844	\$17,487		\$22,069	\$22,069
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$405		\$541	\$541
018300 EMPLOYER SHARE HEALTH INSUR	\$31,582	\$34,618		\$38,578	\$38,578
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,990	\$3,089		\$3,695	\$3,695
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$560	\$430		\$395	\$395
018500 WORKERS COMP EXPOSURE	\$1,264	\$1,414		\$1,552	\$1,552
018501 WORKERS COMP EXPERIENCE	\$7,368	\$8,555		\$7,521	\$7,521
<b>SALARIES AND BENEFITS</b>	<b>\$166,654</b>	<b>\$176,528</b>		<b>\$206,943</b>	<b>\$206,943</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$19	\$13		\$35	\$35
032500 COMMUNICATIONS EXPENSE	\$847	\$767		\$900	\$900
032590 CHGS FAC MGMT COMM	\$69	\$64		\$70	\$70
032591 CHGS IT COMM	\$445	\$475		\$518	\$518
032900 HOUSEHOLD EXPENSE	\$0	\$0		\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$5,287	\$5,295		\$6,501	\$6,501
033102 INSUR XP LIABILITY EXPOSURE	\$380	\$419		\$450	\$450
033103 INSUR XP MISCELLANEOUS	\$672	\$701		\$650	\$650
033592 CHGS IT MNT HARD/SOFTWARE	\$149	\$467		\$1,191	\$1,191
033791 CHGS FAC MGMT MAINT STR	\$5,282	\$6,031		\$8,540	\$8,540
034100 MEMBERSHIPS	\$260	\$320		\$450	\$450
034500 OFFICE EXPENSE	\$440	\$254		\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0		\$100	\$100
034591 CHGS OC POSTAGE SVS	\$213	\$202		\$385	\$385
034592 CHGS OC OTHER MAIL SVS	\$971	\$1,175		\$1,692	\$1,692

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$28	\$117	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$287	\$267	\$161	\$161	
034892 CHGS IT PROFESSIONAL SVS	\$5,795	\$5,819	\$5,518	\$5,518	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035500 MINOR EQUIPMENT	\$36	\$20	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$539	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,300	\$1,300	
035592 CHGS IT TELECOMM EQP	\$155	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$439	\$0	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$3,615	\$1,635	\$4,000	\$4,000	
036100 UTILITIES	\$9,488	\$10,362	\$12,130	\$12,130	
<b>SERVICES AND SUPPLIES</b>	<b>\$34,886</b>	<b>\$34,951</b>	<b>\$48,291</b>	<b>\$48,291</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$12	\$12	\$14	\$14	
<b>OTHER CHARGES</b>	<b>\$12</b>	<b>\$12</b>	<b>\$14</b>	<b>\$14</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$91,536)	(\$212,933)	(\$363,281)	(\$363,281)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$91,536)</b>	<b>(\$212,933)</b>	<b>(\$363,281)</b>	<b>(\$363,281)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$110,016</b>	<b>(\$1,442)</b>	<b>(\$108,033)</b>	<b>(\$108,033)</b>	
<b>Net Cost:</b>	<b>\$108,928</b>	<b>(\$6,521)</b>	<b>(\$108,033)</b>	<b>(\$108,033)</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 net County cost for the FY 2017-18 Requested Budget of \$255,637 is \$36,144 over the target; however, there are sufficient "savings" from FY 2016-17 to cover the difference and County Counsel respectfully requests to utilize these "savings". The overage is primarily due to standard salaries and benefits increases. The remaining budget activity is flat compared to the FY 2016-17 Adjusted Budget. This budget does receive A-87 cost-applied offsets annually. The net County cost is \$255,637, which is covered by the General Fund.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net zero adjustment 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.



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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
669000	LEGAL SERVICES	\$1,360	\$1,700	\$500	\$500
676600	PUBLIC ADMINISTRATOR FEES	\$12,359	\$30,487	\$4,000	\$4,000
693111	CHARGES FOR SERVICES COST PLAN	(\$1,890)	\$4,144	\$0	\$0
<b>CHARGES FOR SERVICES</b>		\$11,829	\$36,332	\$4,500	\$4,500

<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,372	\$3,092	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$1,372	\$3,092	\$0	\$0

<b>Total Revenues:</b>		\$13,201	\$39,424	\$4,500	\$4,500
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$1,062,518	\$1,134,988	\$1,195,974	\$1,195,974
011200	TERMINATION/SPECIAL PAY	\$34,418	\$0	\$30,000	\$30,000
017000	EXTRA HELP	\$1,940	\$402	\$5,000	\$5,000
017502	OVERTIME PAY	\$15	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,450	\$1,406	\$1,440	\$1,440
018100	EMPLOYER SHARE FICA	\$75,536	\$77,886	\$90,858	\$90,858
018201	EMPLOYER SHARE RETIREMENT	\$167,473	\$190,159	\$212,162	\$212,162
018204	EMPLOYER SHARE DEFERRED COMP	\$9,069	\$9,034	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$144,193	\$173,489	\$191,236	\$191,236
018307	EMPLYR SHR OTHER POST EMP BEN	\$31,874	\$34,048	\$35,880	\$35,880
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$5,983	\$4,757	\$3,845	\$3,845
018500	WORKERS COMP EXPOSURE	\$13,933	\$15,611	\$15,522	\$15,522
018501	WORKERS COMP EXPERIENCE	\$3,048	\$3,516	\$1,337	\$1,337
<b>SALARIES AND BENEFITS</b>		\$1,551,457	\$1,645,300	\$1,792,254	\$1,792,254

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$4,229	\$4,293	\$4,440	\$4,440
032590	CHGS FAC MGMT COMM	\$145	\$136	\$150	\$150
032591	CHGS IT COMM	\$1,715	\$1,865	\$2,150	\$2,150
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$139	\$0	\$155	\$155
032992	CHGS FAC MGMT HSHLD XP	\$11,120	\$11,136	\$13,000	\$13,000
033102	INSUR XP LIABILITY EXPOSURE	\$4,197	\$4,630	\$4,364	\$4,364
033103	INSUR XP MISCELLANEOUS	\$1,788	\$1,805	\$1,676	\$1,676
033500	MAINTENANCE OF EQUIPMENT	\$220	\$0	\$515	\$515
033592	CHGS IT MNT HARD/SOFTWARE	\$867	\$2,417	\$1,500	\$1,500
033791	CHGS FAC MGMT MAINT STR	\$11,262	\$12,408	\$13,000	\$13,000

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$10,457	\$10,409	\$13,000	\$13,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$800	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$11,905	\$8,033	\$15,000	\$15,000	
034529 OFFICE XP PUBLICATIONS	\$16,546	\$17,836	\$28,500	\$28,500	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$1,000	\$1,000	
034591 CHGS OC POSTAGE SVS	\$883	\$623	\$1,200	\$1,200	
034592 CHGS OC OTHER MAIL SVS	\$1,052	\$1,640	\$1,400	\$1,400	
034800 PROF & SPECIAL SERVICES	\$2,094	\$1,207	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$435	\$0	\$1,500	\$1,500	
034890 CHGS FAC MGMT PROF SVS	\$605	\$563	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$36,110	\$29,042	\$25,000	\$25,000	
035100 RENTS & LEASES OF EQUIPMENT	\$2,142	\$2,727	\$6,100	\$6,100	
035300 RENTS & LEASES OF STRUCTURES	\$2,523	\$2,585	\$2,800	\$2,800	
035500 MINOR EQUIPMENT	\$1,084	\$999	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$760	\$2,979	\$31,750	\$31,750	
035591 CHGS IT HARDWARE EQP	\$2,426	\$9,827	\$6,000	\$6,000	
035592 CHGS IT TELECOMM EQP	\$783	\$0	\$4,000	\$4,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$259	\$824	\$1,000	\$1,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$27,446	\$22,970	\$35,169	\$35,169	
035900 TRANSPORTATION & TRAVEL	\$416	\$385	\$2,473	\$2,473	
035943 TRANS/TRVL CONFERENCES	\$21,826	\$20,946	\$32,000	\$32,000	
035990 CHGS FLEET TRANS/TRVL	\$1,215	\$587	\$1,500	\$1,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$440	\$844	\$1,000	\$1,000	
036100 UTILITIES	\$19,952	\$21,790	\$25,200	\$25,200	
<b>SERVICES AND SUPPLIES</b>	\$197,854	\$195,516	\$288,692	\$288,692	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$25	\$25	\$31	\$31	
<b>OTHER CHARGES</b>	\$25	\$25	\$31	\$31	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,331,835)	(\$1,333,899)	(\$1,325,754)	(\$1,325,754)	
088501 C/A SOCIAL SERVICES	(\$439,981)	(\$470,595)	(\$495,086)	(\$495,086)	
<b>INTRAFUND TRANSFERS</b>	(\$1,771,816)	(\$1,804,494)	(\$1,820,840)	(\$1,820,840)	
<b>Total Expenditures/Appropriations:</b>	(\$22,478)	\$36,348	\$260,137	\$260,137	
<b>Net Cost:</b>	(\$35,680)	(\$3,076)	\$255,637	\$255,637	

**SUPPORT SERVICES-PERSONNEL DIVISION**  
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 2017-18 requested budget has an overall cost savings of \$57,381. This savings is caused by an increase in A-87 cost reimbursement of \$806,462 over FY16/17. Salaries and Benefits are increasing by \$74,846 and Services and Supplies are increasing by \$98,507 compared to the FY 2016-17 adjusted budget. This cost center overall Proposed FY 17/18 Budget of \$57,381 and the FY16/17 projected savings in the amount of \$41,859 will revert to the General Fund.

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

**Function:** GENERAL

**Activity:** PERSONNEL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
692100 PHOTOCOPIES	\$0	\$75	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$75</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$90	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,585	\$5,794	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,675</b>	<b>\$5,794</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$10	\$16	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$10</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,685</b>	<b>\$5,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$595,163	\$673,819	\$740,482	\$740,482	\$740,482
011200 TERMINATION/SPECIAL PAY	\$10,308	\$2,346	\$0	\$0	\$0
017502 OVERTIME PAY	\$9,099	\$6,503	\$6,998	\$6,998	\$6,998
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,088	\$1,107	\$1,080	\$1,080	\$1,080
018100 EMPLOYER SHARE FICA	\$42,787	\$47,804	\$56,484	\$56,484	\$56,484
018201 EMPLOYER SHARE RETIREMENT	\$93,666	\$112,659	\$131,422	\$131,422	\$131,422
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$10,843	\$6,750	\$6,750	\$6,750
018300 EMPLOYER SHARE HEALTH INSUR	\$152,369	\$182,825	\$216,549	\$216,549	\$216,549
018307 EMPLOYR SHR OTHER POST EMP BEN	\$17,853	\$20,213	\$22,215	\$22,215	\$22,215
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,395	\$2,851	\$2,393	\$2,393	\$2,393
018500 WORKERS COMP EXPOSURE	\$7,794	\$9,390	\$9,425	\$9,425	\$9,425
018501 WORKERS COMP EXPERIENCE	\$39,984	\$43,829	\$36,155	\$36,155	\$36,155
<b>SALARIES AND BENEFITS</b>	<b>\$973,511</b>	<b>\$1,114,195</b>	<b>\$1,229,953</b>	<b>\$1,229,953</b>	<b>\$1,229,953</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$19	\$13	\$20	\$20	\$20
032500 COMMUNICATIONS EXPENSE	\$4,760	\$4,396	\$5,200	\$5,200	\$5,200
032590 CHGS FAC MGMT COMM	\$149	\$140	\$200	\$200	\$200
032591 CHGS IT COMM	\$2,055	\$2,445	\$2,741	\$2,741	\$2,741
032700 FOOD EXPENSE	\$8,457	\$9,867	\$9,000	\$9,000	\$9,000
032900 HOUSEHOLD EXPENSE	\$0	\$2	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$12,190	\$11,841	\$13,653	\$13,653	\$13,653
033102 INSUR XP LIABILITY EXPOSURE	\$2,347	\$2,784	\$2,725	\$2,725	\$2,725
033103 INSUR XP MISCELLANEOUS	\$1,704	\$1,801	\$1,675	\$1,675	\$1,675
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	\$200

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

**Function:** GENERAL

**Activity:** PERSONNEL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,197	\$3,504	\$3,671	\$3,671	
033791 CHGS FAC MGMT MAINT STR	\$20,165	\$14,195	\$23,762	\$23,762	
034100 MEMBERSHIPS	\$3,633	\$2,549	\$4,548	\$4,548	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,111	\$0	\$0	
034500 OFFICE EXPENSE	\$11,186	\$11,377	\$14,359	\$14,359	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$30	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,572	\$1,184	\$2,400	\$2,400	
034592 CHGS OC OTHER MAIL SVS	\$966	\$1,176	\$1,203	\$1,203	
034800 PROF & SPECIAL SERVICES	\$1,835	\$15,042	\$83,090	\$83,090	
034827 PROF LABOR MGMT SVS	\$144,057	\$113,118	\$199,500	\$199,500	
034837 PROF PREEMPLOYMENT SVS	\$116,284	\$91,461	\$120,000	\$120,000	
034850 PROF TESTING SVS	\$16,005	\$14,712	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$0	\$0	\$2,000	\$2,000	
034855 PROF INVESTIGATION SVS	\$600	\$304	\$8,000	\$8,000	
034858 PROF FINGERPRINTING SVS	\$42,010	\$34,016	\$48,484	\$48,484	
034890 CHGS FAC MGMT PROF SVS	\$622	\$579	\$347	\$347	
034892 CHGS IT PROFESSIONAL SVS	\$45,698	\$45,851	\$50,703	\$50,703	
034900 PUBLICATIONS & LEGAL NOTICES	\$26,126	\$12,742	\$50,000	\$50,000	
035100 RENTS & LEASES OF EQUIPMENT	\$6,865	\$4,822	\$4,842	\$4,842	
035300 RENTS & LEASES OF STRUCTURES	\$3,792	\$4,355	\$6,500	\$6,500	
035500 MINOR EQUIPMENT	\$555	\$576	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$606	\$1,668	\$6,300	\$6,300	
035591 CHGS IT HARDWARE EQP	\$5,683	\$3,588	\$3,200	\$3,200	
035592 CHGS IT TELECOMM EQP	\$187	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$22,082	\$23,245	\$71,215	\$71,215	
035900 TRANSPORTATION & TRAVEL	\$18,836	\$4,546	\$21,500	\$21,500	
035940 TRANS/TRVL FUEL	\$61	\$0	\$0	\$0	
036100 UTILITIES	\$20,514	\$22,404	\$24,982	\$24,982	
<b>SERVICES AND SUPPLIES</b>	<b>\$542,832</b>	<b>\$461,458</b>	<b>\$807,720</b>	<b>\$807,720</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	(\$198,360)	(\$152,398)	(\$238,484)	(\$238,484)	
088001 C/A COST PLAN CHARGES	(\$832,798)	(\$797,627)	(\$1,604,090)	(\$1,604,090)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$158,969)	(\$176,130)	(\$252,515)	(\$252,515)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,190,129)</b>	<b>(\$1,126,156)</b>	<b>(\$2,095,089)</b>	<b>(\$2,095,089)</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	\$326,240	\$449,523		(\$57,381)	(\$57,381)
<b>Net Cost:</b>	\$324,554	\$443,637		(\$57,381)	(\$57,381)

# COUNTY CLERK/REGISTRAR OF VOTERS-ELECTIONS

Fund 0060 General, Budget Unit 140

Catherine Darling Allen, County Clerk/Registrar of Voters

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## **PROGRAM DESCRIPTION**

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

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

## **BUDGET REQUEST**

The FY 2017-18 requested budget includes expenditures in the amount of \$2.0 million and revenues in the amount of \$287,758 which results in a net county cost of almost \$1.8 million, a 15.8 percent increase compared to the FY 2017-18 adjusted budget. Requested expenditures have increased due to the regularly scheduled Gubernatorial Primary Election in June 2018. The department requests to enter in to a new equipment lease in FY 2017-18 to lease new voting machines. The current voting machines were purchased in 2003 and are now technologically obsolete. Leasing, rather than purchasing, new voting machines will allow for more flexibility and provide 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 FY 2017-18); thereafter it will be a General Fund cost in the approximate annual amount of \$250,000. The department projects to end FY 2016-17 under budget by \$321,536. The department will process a budget amendment to move \$24,721 from the Elections budget to the County Clerk budget to satisfy projected FY 2016-17 overages, as is the annual process to better align actual work done during the fiscal year between the two budgets. The department requests the balance of the FY 2016-17 savings be applied to the FY 2017-18 requested overage in this budget in the amount of \$243,111 and in the County Clerk budget in the amount of \$53,104; together, the Elections and County Clerk budgets meet the FY 2017-18 budget target.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends, at the County Clerk/Registrar of Voters' request, increasing expenditures and revenue both in the amount of \$40,000 to account for the City of Shasta Lake's special election in August 2017.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>				
549047	STATE ELECTION REVENUE OTHER	\$91,719	\$0	\$0	\$0
560508	FED HELP AMERICA VOTE GRANT	\$0	\$0	\$245,158	\$245,158
560509	FED HAVA EAID	\$12,504	\$0	\$0	\$0
560516	FED HAVA VOTE CAL	\$7,569	\$0	\$0	\$0

<b>INTERGOVERNMENTAL REVENUES</b>	\$111,792	\$0	\$245,158	\$245,158
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<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
667000	ELECTION SERVICES	\$949	\$2,021	\$2,000	\$2,000
667100	CO CLERK SPECIAL ELECTION	\$6,487	\$476,737	\$60,000	\$60,000
667200	CANDIDATE FILING FEES	\$8,507	\$0	\$9,600	\$9,600
667300	STATEMENT FOR QUALIFICATIONS	\$9,104	\$9,056	\$6,000	\$6,000
692200	REIMBURSE TRAVEL	\$0	\$835	\$0	\$0
692700	REIMB MISC SERVICES	\$9,419	\$6,953	\$5,000	\$5,000

<b>CHARGES FOR SERVICES</b>	\$34,467	\$495,603	\$82,600	\$82,600
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<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
792583	CONTRIB GRANT NON PROFIT	\$11,000	\$0	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$200	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$29,891	\$13,331	\$0	\$0

<b>MISCELLANEOUS REVENUES</b>	\$40,891	\$13,531	\$0	\$0
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<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896101	SALE OF SURPLUS PROPERTY	\$0	\$20	\$0	\$0

<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$20	\$0	\$0
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<b>Total Revenues:</b>	\$187,151	\$509,154	\$327,758	\$327,758
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$338,738	\$377,746	\$397,339	\$397,339
011200	TERMINATION/SPECIAL PAY	\$14,610	\$6,491	\$11,415	\$11,415
017000	EXTRA HELP	\$117,328	\$125,249	\$197,700	\$197,700
017502	OVERTIME PAY	\$14,236	\$7,192	\$13,720	\$13,720
017509	HOLIDAY OVERTIME PAY	\$0	\$1,596	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,450	\$1,116	\$1,434	\$1,434
018100	EMPLOYER SHARE FICA	\$28,811	\$30,424	\$35,640	\$35,640
018201	EMPLOYER SHARE RETIREMENT	\$53,239	\$63,684	\$70,840	\$70,840
018204	EMPLOYER SHARE DEFERRED COMP	\$4,547	\$4,375	\$4,500	\$4,500
018300	EMPLOYER SHARE HEALTH INSUR	\$90,895	\$110,339	\$119,337	\$119,337
018307	EMPLYR SHR OTHER POST EMP BEN	\$10,161	\$11,331	\$11,921	\$11,921
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,352	\$1,954	\$1,790	\$1,790
018500	WORKERS COMP EXPOSURE	\$6,219	\$7,177	\$7,827	\$7,827



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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$10,956	\$13,242	\$11,532	\$11,532	
<b>SALARIES AND BENEFITS</b>	\$693,549	\$761,921	\$884,995	\$884,995	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$41	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$5,205	\$5,889	\$6,800	\$6,800	
032591 CHGS IT COMM	\$2,926	\$3,071	\$3,800	\$3,800	
032700 FOOD EXPENSE	\$57	\$11	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$153	\$118	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$0	\$1,350	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$5,888	\$5,138	\$13,700	\$13,700	
033102 INSUR XP LIABILITY EXPOSURE	\$1,871	\$2,128	\$2,263	\$2,263	
033103 INSUR XP MISCELLANEOUS	\$5,136	\$4,629	\$4,392	\$4,392	
033105 INSUR XP LIABILITY EXPERIENCE	\$588	\$821	\$774	\$774	
033500 MAINTENANCE OF EQUIPMENT	\$135,086	\$154,501	\$101,000	\$101,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,449	\$6,185	\$7,500	\$7,500	
033700 MAINTENANCE OF STRUCTURES	\$20	\$0	\$0	\$0	
033727 MNT STR ADA	\$0	\$0	\$1,500	\$1,500	
033791 CHGS FAC MGMT MAINT STR	\$3,576	\$4,717	\$6,000	\$6,000	
034100 MEMBERSHIPS	\$945	\$1,548	\$1,850	\$1,850	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$80	\$0	\$0	
034500 OFFICE EXPENSE	\$44,628	\$31,995	\$62,984	\$62,984	
034526 OFFICE XP POSTAGE	\$25,227	\$48,118	\$51,872	\$51,872	
034527 OFFICE XP PRINTING	\$10,835	\$5,731	\$10,200	\$10,200	
034591 CHGS OC POSTAGE SVS	\$2,361	\$1,008	\$2,000	\$2,000	
034592 CHGS OC OTHER MAIL SVS	\$1,562	\$2,897	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$12,480	\$10,763	\$30,782	\$30,782	
034818 PROF ELECTION SVS	\$21,650	\$0	\$27,400	\$27,400	
034837 PROF PREEMPLOYMENT SVS	\$941	\$980	\$2,250	\$2,250	
034892 CHGS IT PROFESSIONAL SVS	\$72,962	\$72,228	\$74,663	\$74,663	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,012	\$1,872	\$2,000	\$2,000	
035100 RENTS & LEASES OF EQUIPMENT	\$3,855	\$3,598	\$252,500	\$252,500	
035300 RENTS & LEASES OF STRUCTURES	\$111,876	\$115,836	\$120,305	\$120,305	
035500 MINOR EQUIPMENT	\$809	\$2,634	\$4,000	\$4,000	
035526 MNR EQP VOTING EQP	\$5,876	\$983	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$3,077	\$798	\$6,000	\$6,000	
035591 CHGS IT HARDWARE EQP	\$4,076	\$6,180	\$16,000	\$16,000	
035592 CHGS IT TELECOMM EQP	\$55	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$643	\$8,800	\$8,800	
035744 SP DEPT XP ELECTION EXPENSES	\$147,123	\$213,760	\$219,377	\$219,377	

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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035745 SP DEPT XP ELECTION WORKER FEE	\$41,905	\$43,319	\$56,250	\$56,250	
035900 TRANSPORTATION & TRAVEL	\$20,100	\$22,570	\$26,770	\$26,770	
035940 TRANS/TRVL FUEL	\$437	\$437	\$1,150	\$1,150	
035941 TRANS/TRVL MILEAGE	\$21	\$625	\$2,950	\$2,950	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$65	\$422	\$400	\$400	
036100 UTILITIES	\$17,344	\$18,107	\$21,000	\$21,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$717,230</b>	<b>\$795,707</b>	<b>\$1,155,732</b>	<b>\$1,155,732</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$57,106	\$40,566	\$67,548	\$67,548	
050003 BUILDING & EQUIP COST PLAN CHG	(\$1,027)	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$56,079</b>	<b>\$40,566</b>	<b>\$67,548</b>	<b>\$67,548</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,466,858</b>	<b>\$1,598,195</b>	<b>\$2,108,275</b>	<b>\$2,108,275</b>	
<b>Net Cost:</b>	<b>\$1,279,707</b>	<b>\$1,089,041</b>	<b>\$1,780,517</b>	<b>\$1,780,517</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 2017-18 requested budget includes \$366,300 in revenue and \$8,200 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$7,938	\$8,290	\$8,000	\$8,000	\$8,000
693056 IMPACT FEE TRAFFIC FACILITIES	\$73,246	\$54,703	\$50,000	\$50,000	\$50,000
693057 IMPACT FEE FIRE PROTECT FAC	\$69,864	\$78,574	\$70,000	\$70,000	\$70,000
693058 IMPACT FEE ANIMAL CONTROL FAC	\$9,942	\$12,136	\$10,300	\$10,300	\$10,300
693059 IMPACT FEE GENERAL GOVT FAC	\$63,477	\$68,587	\$63,000	\$63,000	\$63,000
693066 IMPACT FEE PUBLIC PROTECT FAC	\$89,405	\$96,911	\$75,000	\$75,000	\$75,000
693067 IMPACT FEE PUBLIC HEALTH FAC	\$33,966	\$41,505	\$40,000	\$40,000	\$40,000
693068 IMPACT FEE LIBRARY FACILITIES	\$6,027	\$7,368	\$7,000	\$7,000	\$7,000
693069 IMPACT FEE SHERIFF FACILITIES	\$43,004	\$46,441	\$43,000	\$43,000	\$43,000
<b>CHARGES FOR SERVICES</b>	<b>\$396,874</b>	<b>\$414,520</b>	<b>\$366,300</b>	<b>\$366,300</b>	<b>\$366,300</b>
<b>Total Revenues:</b>	<b>\$396,874</b>	<b>\$414,520</b>	<b>\$366,300</b>	<b>\$366,300</b>	<b>\$366,300</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$500	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$6,415	\$6,598	\$7,100	\$7,100	\$7,100
034807 PROF BANK SVS	\$0	\$0	\$600	\$600	\$600
034900 PUBLICATIONS & LEGAL NOTICES	\$69	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$6,484</b>	<b>\$6,598</b>	<b>\$8,200</b>	<b>\$8,200</b>	<b>\$8,200</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$6,484</b>	<b>\$6,598</b>	<b>\$8,200</b>	<b>\$8,200</b>	<b>\$8,200</b>
<b>Net Cost:</b>	<b>(\$390,389)</b>	<b>(\$407,921)</b>	<b>(\$358,100)</b>	<b>(\$358,100)</b>	<b>(\$358,100)</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 2017-18 requested budget includes revenues in the amount of \$200 and expenditures in the amount of \$18,078. This Cost Center has a budget deficit in the amount of \$17,878. Fund Balance will cover this deficit.

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

**Function:** GENERAL - PROMOTION

**Activity:** PROMOTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$332	\$371	\$200	\$200	
421200 RENTS/LEASES OF BUILDINGS	\$0	\$3	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$332</b>	<b>\$374</b>	<b>\$200</b>	<b>\$200</b>	
<b>Total Revenues:</b>	<b>\$332</b>	<b>\$374</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$884	\$5,332	\$6,796	\$6,796	
<b>SALARIES AND BENEFITS</b>	<b>\$884</b>	<b>\$5,332</b>	<b>\$6,796</b>	<b>\$6,796</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$6,192	\$6,234	\$5,221	\$5,221	
033105 INSUR XP LIABILITY EXPERIENCE	\$8,112	\$4,311	\$4,061	\$4,061	
033700 MAINTENANCE OF STRUCTURES	\$0	\$2,597	\$2,000	\$2,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$14,304</b>	<b>\$13,142</b>	<b>\$11,282</b>	<b>\$11,282</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$13,214	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$13,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$28,402</b>	<b>\$18,474</b>	<b>\$18,078</b>	<b>\$18,078</b>	
<b>Net Cost:</b>	<b>\$28,070</b>	<b>\$18,099</b>	<b>\$17,878</b>	<b>\$17,878</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 (\$40,000). The current balance in the General Reserve is approximately \$10.6 million. This is 3.0 percent of total Government Funds appropriations (\$383.5).

### **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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Category: 400</b>	REVENUE FROM MONEY & PROPERTY			
420000 INTEREST	\$51,362	\$86,226	\$40,000	\$40,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$51,362	\$86,226	\$40,000	\$40,000
<b>Total Revenues:</b>	\$51,362	\$86,226	\$40,000	\$40,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	(\$51,362)	(\$86,226)	(\$40,000)	(\$40,000)



**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 2017-18 requested budget appropriates \$276,250, a transfer-out for the following projects:

Roof and HVAC replacement - 1600 Court Street/1815 Yuba Street	\$125,274
Roof and HVAC replacement - 1626 Court Street	\$ 49,726
Jail Boiler Project	\$101,250

Revenue consists of interest earnings, \$25,000.

**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 \$8.5 million. Within the next five to ten years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, the Justice Center, and the old Juvenile Hall.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$50,782	\$73,473		\$25,000	\$25,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$50,782	\$73,473		\$25,000	\$25,000
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$10,000,000	\$0		\$0	\$0
800169 TRANS IN MAJOR BLDG CAP PROJ	\$70,000	\$0		\$691,516	\$691,516
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$10,070,000	\$0		\$691,516	\$691,516
<b>Total Revenues:</b>	\$10,120,782	\$73,473		\$716,516	\$716,516
<b>Category: 095</b> OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$0	\$1,000,000		\$0	\$0
095166 TRANS OUT CAPITAL PROJECTS	\$565,604	\$0		\$0	\$0
095173 TRANS OUT MISC GENERAL	\$2,800,000	\$0		\$0	\$0
095207 TRANS OUT PUBLIC DEFENDER	\$0	\$185,334		\$125,274	\$125,274
095260 TRAN OUT JAIL	\$0	\$0		\$101,250	\$101,250
095262 TRAN OUT JUVENILE HALL	\$70,000	\$0		\$0	\$0
095263 TRAN OUT PROBATION	\$1,256,273	\$110,378		\$49,726	\$49,726
095287 TRAN OUT CORONER	\$0	\$626,039		\$0	\$0
095620 TRAN OUT FARM ADVISOR	\$0	\$19,254		\$0	\$0
<b>OTHER FINANCING USES</b>	\$4,691,878	\$1,941,007		\$276,250	\$276,250
<b>Total Expenditures/Appropriations:</b>	\$4,691,878	\$1,941,007		\$276,250	\$276,250
<b>Net Cost:</b>	(\$5,428,903)	\$1,867,534		(\$440,266)	(\$440,266)

**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 2017-18 is \$70,500, which is the same contribution as FY 2016-17. This budget will end FY 2016-17 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
<b>SERVICES AND SUPPLIES</b>	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
<b>Total Expenditures/Appropriations:</b>	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
<b>Net Cost:</b>	\$49,239	\$69,227	\$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 2017-18 requested budget:

<b>Project Name</b>	<b>Requested</b>	<b>Recommended</b>	<b>Funding Source</b>
Fac Mgmt 1959 Placer Roof	\$45,000	\$45,000	Facilities Mgt
PH 2650 Breslauer Remodel/Flooring	90,000	90,000	Public Health
MH/SS Breslauer Roof Replc	700,000	700,000	Mental Health
SS 4216 Shasta Dam Blvd Remodel	250,000	250,000	Social Svcs
SS 2640 Bres Basement Remodel	1,200,000	1,200,000	Social Svcs
1600 Court/1815 Yuba St Roof	125,274	125,274	Accum Capital Outlay
1601 Court/1815 Yuba St Roof	49,726	49,726	Accum Capital Outlay
Igo Vol Fire Station 50 proof	27,500	27,500	County Fire
4363 Breslauer Roof - HVAC	300,000	300,000	Roads Fund
MH 2640 Breslauer ADA Compliance	45,000	45,000	Mental Health
Jail Boiler System 2018	546,250	546,250	Criminal Justice and Accum Capital Outlay
<b>Total Project Cost</b>	<b>\$3,378,750</b>	<b>\$3,378,750</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 \$53,045 for FY 2017-18. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$28,644 for the year, and the A-87 Central Service cost of \$23,367.

The Cost Applied amount of \$3.3 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 \$105,056 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.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$0	\$986		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$986</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$79,133	\$86,270		\$105,056	\$105,056
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$565,604	\$0		\$0	\$0
800207 TRANS IN PUBLIC DEFENDER	\$0	\$185,334		\$0	\$0
800260 TRANS IN JAIL	\$312,644	\$600,867		\$0	\$0
800263 TRANS IN PROBATION	\$1,256,273	\$110,378		\$0	\$0
800287 TRANS IN CORONER	\$0	\$644,272		\$0	\$0
800301 TRANS IN ROADS	\$0	\$1,374		\$0	\$0
800402 TRANS IN ENVIRONMENTAL HEALTH	\$0	\$88,363		\$0	\$0
800404 TRANS IN M HLTH SERVICES ACT	\$142,204	\$408,425		\$0	\$0
800410 TRANS IN MENTAL HEALTH	\$0	\$859,817		\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$156,183	\$251,080		\$0	\$0
800501 TRANS IN SOCIAL SERVICES	\$417,996	\$182,706		\$0	\$0
800710 TRANS IN VETERANS HALL	\$0	\$26,056		\$0	\$0
800955 TRANS IN FACILITIES MGMT	\$0	\$14,940		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,930,041</b>	<b>\$3,459,887</b>		<b>\$105,056</b>	<b>\$105,056</b>
<b>Total Revenues:</b>	<b>\$2,930,041</b>	<b>\$3,460,873</b>		<b>\$105,056</b>	<b>\$105,056</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$126,934	\$44,741		\$53,045	\$53,045
034802 PROF ADMIN SVS	\$18,264	\$29,452		\$28,644	\$28,644
<b>SERVICES AND SUPPLIES</b>	<b>\$145,199</b>	<b>\$74,193</b>		<b>\$81,689</b>	<b>\$81,689</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,397	\$14,609		\$23,367	\$23,367
<b>OTHER CHARGES</b>	<b>\$6,397</b>	<b>\$14,609</b>		<b>\$23,367</b>	<b>\$23,367</b>
<b>Category: 070 CAPITAL ASSETS</b>					
061056 MHSA BRESLAUER REMODEL	\$129,092	\$958,038		\$0	\$0
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$0		\$45,000	\$45,000
061084 1600/1626 COURT ST REMODEL	\$1,251,510	\$0		\$0	\$0
061085 JAIL UPGRADE HVAC SYSTEM	\$301,260	\$600,867		\$0	\$0
061086 JAIL UPGRADE SECURITY SYSTEM	\$11,336	\$0		\$0	\$0
061087 PH 2650 BRESLAUER REMODEL	\$156,183	\$54,376		\$90,000	\$90,000
061088 300 PARK MARINA CIRCLE	\$489,279	\$0		\$0	\$0
061089 SS 2460 BRESLAUER REMODEL	\$417,996	\$41,524		\$0	\$0

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

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$0	\$449,049		\$700,000	\$700,000
061093 PH 2650 BRES ROOF REPLCMENT	\$0	\$196,953		\$0	\$0
061094 SS 4216 SHASTA DAM BLVD REMDL	\$0	\$0		\$250,000	\$250,000
061097 SS 2640 BRES BASEMENT RMDL2017	\$0	\$15,651		\$1,200,000	\$1,200,000
061099 FAC 2430 BRES SHOP REMODEL	\$0	\$14,940		\$0	\$0
061102 RDS 1855 PLACER 2 HVAC UNITS	\$0	\$1,374		\$0	\$0
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$202,909		\$175,000	\$175,000
061105 1626 COURT ST ROOF-HVAC	\$0	\$95,124		\$0	\$0
061106 4555 VETERANS LN CORONER ADDTN	\$0	\$644,420		\$0	\$0
061109 IGO VOL FIRE STATION 50 ROOF	\$0	\$0		\$27,500	\$27,500
061112 4363 BRESLAUER ROOF-HVAC	\$0	\$0		\$300,000	\$300,000
061114 MH 2640 BRESLAUER ADA COMPLIAN	\$0	\$0		\$45,000	\$45,000
061116 FRM VETS HALL ROOF	\$0	\$26,056		\$0	\$0
061117 JAIL BOILER SYSTEM 2018	\$0	\$0		\$546,250	\$546,250
061118 RM 1855 PLACER REMODEL	\$0	\$88,363		\$0	\$0
<b>CAPITAL ASSETS</b>	\$2,756,659	\$3,389,650		\$3,378,750	\$3,378,750
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	\$0	\$0		(\$3,378,750)	(\$3,378,750)
<b>INTRAFUND TRANSFERS</b>	\$0	\$0		(\$3,378,750)	(\$3,378,750)
<b>Total Expenditures/Appropriations:</b>	\$2,908,256	\$3,478,453		\$105,056	\$105,056
<b>Net Cost:</b>	(\$21,784)	\$17,579		\$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 2017-18 are \$6,607 and requested revenue is project fund interest earnings in the amount of \$50, offset by remaining fund balance. Expenditures are A-87 Central Services charges (\$343) and a Trans-out to the JRF operating budget (\$6,264). This cost center will be inactive after FY 2017-18 and will be closed by the Auditor-Controller.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$237	\$25		\$50	\$50
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$237</b>	<b>\$25</b>		<b>\$50</b>	<b>\$50</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
541000 STATE FACILITY GRANT	\$72,000	\$0		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$72,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$72,237</b>	<b>\$25</b>		<b>\$50</b>	<b>\$50</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$64,999	\$287		\$343	\$343
<b>OTHER CHARGES</b>	<b>\$64,999</b>	<b>\$287</b>		<b>\$343</b>	<b>\$343</b>
<b>Category: 095</b> OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$70,000	\$0		\$0	\$0
095262 TRAN OUT JUVENILE HALL	\$0	\$0		\$6,264	\$6,264
<b>OTHER FINANCING USES</b>	<b>\$70,000</b>	<b>\$0</b>		<b>\$6,264</b>	<b>\$6,264</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$134,999</b>	<b>\$287</b>		<b>\$6,607</b>	<b>\$6,607</b>
<b>Net Cost:</b>	<b>\$62,761</b>	<b>\$261</b>		<b>\$6,557</b>	<b>\$6,557</b>

**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 2017-18 request includes returning funds to Accumulated Capital Outlay as the ARC project is not moving forward.

**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:** 16C - ADULT REHAB CENTER (FUND 0047)

**Function:** GENERAL - CAPITAL PROJECTS

**Activity:** PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7,006	\$6,237		\$7,000	\$7,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$7,006	\$6,237		\$7,000	\$7,000
<b>Total Revenues:</b>	\$7,006	\$6,237		\$7,000	\$7,000
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$817	\$4,173		\$5,709	\$5,709
<b>OTHER CHARGES</b>	\$817	\$4,173		\$5,709	\$5,709
<b>Category: 070</b> CAPITAL ASSETS					
061070 SH ADULT REHAB CENTER BLDG	\$1,002,224	\$180,079		\$0	\$0
<b>CAPITAL ASSETS</b>	\$1,002,224	\$180,079		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$0		\$691,516	\$691,516
<b>OTHER FINANCING USES</b>	\$0	\$0		\$691,516	\$691,516
<b>Total Expenditures/Appropriations:</b>	\$1,003,042	\$184,252		\$697,225	\$697,225
<b>Net Cost:</b>	\$996,035	\$178,014		\$690,225	\$690,225

**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 2017-18 requested budget includes revenue in the amount of \$17,000 and expenditures in the amount of \$23,164. Revenues and expenditures are both anticipated to decrease from the FY 2016-17 budget. General Fund request for this budget is \$6,164.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
671230 CORNER SURVEY FEES	\$9,590	\$11,520	\$12,000	\$12,000	
671300 PARCEL & TRACT MAPS	\$2,575	\$4,085	\$5,000	\$5,000	
<b>CHARGES FOR SERVICES</b>	\$12,165	\$15,605	\$17,000	\$17,000	
<b>Total Revenues:</b>	\$12,165	\$15,605	\$17,000	\$17,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$12,225	\$17,382	\$17,000	\$17,000	
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	
<b>SERVICES AND SUPPLIES</b>	\$12,225	\$17,382	\$23,000	\$23,000	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$199	\$321	\$164	\$164	
<b>OTHER CHARGES</b>	\$199	\$321	\$164	\$164	
<b>Total Expenditures/Appropriations:</b>	\$12,425	\$17,703	\$23,164	\$23,164	
<b>Net Cost:</b>	\$260	\$2,098	\$6,164	\$6,164	

**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 2016-17 budget request reflects a net cost of \$1.25 million an decrease of 1 percent. The Salaries and Benefits object level includes an appropriation for unallocated salaries of \$500,000. This will be used to offset bargained salary increases in General Fund departments if they are unable to absorb the increases. The remainder will accrue to the General Fund at fiscal year-end. 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 (\$136,499); the annual county financial audit (\$85,460); nuisance abatement clean-up (\$75,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$140,000); the annual contribution to the Women's Refuge (\$24,300); 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 (\$83,336) 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 \$8,500 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**

Only a portion of the cost to enforce the County's medical marijuana ordinance is contained in this budget unit; included are appropriations for legal services for nuisance abatement hearings, and clean-up of illegal grows. Not included is the cost of the staff dedicated to the enforcement; those costs are included in the General Fund Transfer Out in the General Revenue Budget Unit (Building Inspectors, and associated costs \$286,222; Deputy Sheriff(s) \$175,364).

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
421431 SCAC PARKING METERS	\$10,751	\$10,949		\$8,500	\$8,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$10,751</b>	<b>\$10,949</b>		<b>\$8,500</b>	<b>\$8,500</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$116	\$159		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$116</b>	<b>\$159</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$134,153		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$134,153</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$2,800,000	\$0		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,800,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$2,810,867</b>	<b>\$145,262</b>		<b>\$8,500</b>	<b>\$8,500</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011202 UNALLOCATED SALARY SAVINGS	\$0	\$0		\$500,000	\$500,000
<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>		<b>\$500,000</b>	<b>\$500,000</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$35	\$0		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$745	\$0		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$15,925	\$43,030		\$5,000	\$5,000
034800 PROF & SPECIAL SERVICES	\$103,369	\$260,722		\$147,699	\$147,699
034803 PROF ADVERTISING & MKTG SVS	\$7,973	\$9,000		\$10,000	\$10,000
034806 PROF AUDIT SVS	\$79,800	\$34,140		\$88,135	\$88,135
034810 PROF CLEANUP SVS	\$0	\$0		\$75,000	\$75,000
034828 PROF LEGAL SVS	\$53,159	\$15,985		\$140,000	\$140,000
034839 PROF PROGRAM SVS	\$24,300	\$18,225		\$24,300	\$24,300
034857 PROF BOARD/PANEL SVS	\$80	\$80		\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$602	\$0		\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$114	\$0		\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0		\$10,000	\$10,000
036100 UTILITIES	\$12,652	\$1,258		\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	<b>\$298,758</b>	<b>\$382,441</b>		<b>\$507,534</b>	<b>\$507,534</b>
<b>Category: 050</b> OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$165,347	\$0		\$250,000	\$250,000



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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051351 CONTR TO CITY OF REDDING	\$50,000	\$0	\$0	\$0	\$0
051387 CONTR TO LAFCO	\$62,000	\$62,000	\$85,000	\$85,000	\$85,000
<b>OTHER CHARGES</b>	<b>\$277,347</b>	<b>\$62,000</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$335,000</b>
<b>Category: 070 CAPITAL ASSETS</b>					
060000 CAPITAL ASSET LAND	\$622,700	\$0	\$0	\$0	\$0
061088 300 PARK MARINA CIRCLE	\$2,177,300	\$0	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$2,800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$71,394)	(\$77,564)	(\$83,336)	(\$83,336)	(\$83,336)
<b>INTRAFUND TRANSFERS</b>	<b>(\$71,394)</b>	<b>(\$77,564)</b>	<b>(\$83,336)</b>	<b>(\$83,336)</b>	<b>(\$83,336)</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$3,304,710</b>	<b>\$366,877</b>	<b>\$1,259,198</b>	<b>\$1,259,198</b>	<b>\$1,259,198</b>
<b>Net Cost:</b>	<b>\$493,842</b>	<b>\$221,614</b>	<b>\$1,250,698</b>	<b>\$1,250,698</b>	<b>\$1,250,698</b>

**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 2017-18 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 \$1.03 million.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799345 TOBACCO SETTLEMENT	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
<b>MISCELLANEOUS REVENUES</b>	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
<b>Total Revenues:</b>	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034823 PROF HEALTH SVS	\$152,751	\$157,105		\$150,000	\$150,000
<b>SERVICES AND SUPPLIES</b>	\$152,751	\$157,105		\$150,000	\$150,000
<b>Category: 095 OTHER FINANCING USES</b>					
095805 TRAN OUT ADMIN CTR BOND	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
<b>OTHER FINANCING USES</b>	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
<b>Total Expenditures/Appropriations:</b>	\$2,526,609	\$2,530,494		\$2,528,950	\$2,528,950
<b>Net Cost:</b>	\$999,092	\$959,441		\$1,028,950	\$1,028,950

**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 87 subsidiary Permanent Road Divisions. More than 3,500 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, five field technicians, and five extra-help technicians.

**BUDGET REQUESTS**

The FY 2017-18 requested budget includes \$903,518 in expenditures and \$903,518 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$751,930	\$836,289	\$903,518	\$903,518	\$903,518
<b>CHARGES FOR SERVICES</b>	<b>\$751,930</b>	<b>\$836,289</b>	<b>\$903,518</b>	<b>\$903,518</b>	<b>\$903,518</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$934	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$934</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$751,930</b>	<b>\$837,223</b>	<b>\$903,518</b>	<b>\$903,518</b>	<b>\$903,518</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$318,195	\$346,123	\$361,049	\$361,049	\$361,049
011200 TERMINATION/SPECIAL PAY	\$0	\$7,223	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$49,509	\$54,499	\$50,000	\$50,000	\$50,000
017502 OVERTIME PAY	\$22,736	\$37,029	\$30,000	\$30,000	\$30,000
017505 STANDBY PAY	\$15,562	\$14,696	\$15,000	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$1,766	\$1,703	\$1,500	\$1,500	\$1,500
018100 EMPLOYER SHARE FICA	\$27,421	\$31,204	\$32,764	\$32,764	\$32,764
018201 EMPLOYER SHARE RETIREMENT	\$51,108	\$58,950	\$65,136	\$65,136	\$65,136
018300 EMPLOYER SHARE HEALTH INSUR	\$76,493	\$82,579	\$90,967	\$90,967	\$90,967
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,545	\$10,383	\$10,832	\$10,832	\$10,832
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,288	\$1,906	\$1,465	\$1,465	\$1,465
018500 WORKERS COMP EXPOSURE	\$5,177	\$6,349	\$5,903	\$5,903	\$5,903
018501 WORKERS COMP EXPERIENCE	\$28,392	\$43,360	\$66,850	\$66,850	\$66,850
<b>SALARIES AND BENEFITS</b>	<b>\$608,196</b>	<b>\$696,008</b>	<b>\$741,466</b>	<b>\$741,466</b>	<b>\$741,466</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,000	\$1,154	\$1,251	\$1,251	\$1,251
032500 COMMUNICATIONS EXPENSE	\$3,096	\$3,157	\$3,000	\$3,000	\$3,000
032591 CHGS IT COMM	\$476	\$515	\$569	\$569	\$569
032700 FOOD EXPENSE	\$72	\$36	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$14	\$4	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,559	\$1,882	\$1,707	\$1,707	\$1,707
033103 INSUR XP MISCELLANEOUS	\$216	\$211	\$201	\$201	\$201
033105 INSUR XP LIABILITY EXPERIENCE	\$4,824	\$39,922	\$37,613	\$37,613	\$37,613
033500 MAINTENANCE OF EQUIPMENT	\$1,092	\$4,852	\$5,000	\$5,000	\$5,000
033547 MAINT EQP TRUCKS	\$34,575	\$21,757	\$34,000	\$34,000	\$34,000
033592 CHGS IT MNT HARD/SOFTWARE	\$224	\$280	\$740	\$740	\$740
033791 CHGS FAC MGMT MAINT STR	\$1,388	\$2,227	\$1,389	\$1,389	\$1,389
034500 OFFICE EXPENSE	\$1,523	\$667	\$1,000	\$1,000	\$1,000

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

**Function:** GENERAL

**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$0	\$165	\$332	\$332	
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$569	\$569	
034800 PROF & SPECIAL SERVICES	\$4,246	\$3,424	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$15,425	\$17,943	\$17,500	\$17,500	
034837 PROF PREEMPLOYMENT SVS	\$349	\$1,311	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$5,649	\$5,478	\$5,166	\$5,166	
034900 PUBLICATIONS & LEGAL NOTICES	\$228	\$102	\$0	\$0	
035500 MINOR EQUIPMENT	\$590	\$845	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$470	\$629	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$1,000	\$1,521	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$22,826	\$23,554	\$25,000	\$25,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$68	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$100,850</b>	<b>\$131,735</b>	<b>\$142,037</b>	<b>\$142,037</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,891	\$9,479	\$20,015	\$20,015	
<b>OTHER CHARGES</b>	<b>\$9,891</b>	<b>\$9,479</b>	<b>\$20,015</b>	<b>\$20,015</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065083 1 TRUCK W/ ACCESSORIES	\$32,991	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$32,991</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$751,930</b>	<b>\$837,223</b>	<b>\$903,518</b>	<b>\$903,518</b>	
<b>Net Cost:</b>	<b>(\$0)</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 2017-18 requested budget includes expenditures in the amount of \$99,252 and revenues in the amount of \$1,000. 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,161	\$2,460	\$1,000	\$1,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,161	\$2,460	\$1,000	\$1,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$129,400	\$0	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	\$129,400	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$130,561	\$2,460	\$1,000	\$1,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$25,685	\$25,238	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$108	\$185	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	\$25,794	\$25,424	\$25,500	\$25,500	
<b>Category: 095</b> OTHER FINANCING USES					
096391 TRAN OUT FIRE ZONE #1	\$3,408	\$2,202	\$73,752	\$73,752	
<b>OTHER FINANCING USES</b>	\$3,408	\$2,202	\$73,752	\$73,752	
<b>Total Expenditures/Appropriations:</b>	\$29,203	\$27,626	\$99,252	\$99,252	
<b>Net Cost:</b>	(\$101,357)	\$25,166	\$98,252	\$98,252	



**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 \$1.8 million for FY 2017-18 as calculated by the Auditor-Controller's Office.

Due to the savings associated with the refinancing of the administrative building, there is no longer a need for the General Fund to offset the A-87 building use charge for other departments.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
<b>INTRAFUND TRANSFERS</b>	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
<b>Total Expenditures/Appropriations:</b>	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
<b>Net Cost:</b>	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)

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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 2017-18 are \$2.7 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 \$2.3 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 \$35,681.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$155,814	\$144,863	\$147,373	\$147,373	\$147,373
317504 VCF BASE FINES COUNTY	\$464,162	\$427,143	\$443,166	\$443,166	\$443,166
318500 COURT FINES	\$37,820	\$31,292	\$29,421	\$29,421	\$29,421
318504 CF BASE FINES COUNTY	\$46,128	\$40,275	\$38,500	\$38,500	\$38,500
318525 COURT FINE SARB TRUANCY	\$0	\$70	\$0	\$0	\$0
318590 RESTITUTION FINES REBATE	\$10,979	\$0	\$0	\$0	\$0
319101 PENALTY ASSESSMENT	\$369,372	\$351,531	\$366,300	\$366,300	\$366,300
319102 VCF ADDITIONAL PARKING PENALTY	\$4,306	\$4,059	\$3,300	\$3,300	\$3,300
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$533,315	\$531,787	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$1,621,898</b>	<b>\$1,531,022</b>	<b>\$1,028,060</b>	<b>\$1,028,060</b>	<b>\$1,028,060</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
675100 CLERK FILING FEES	\$1,446	(\$999)	\$0	\$0	\$0
675101 RESTITUTION ADMIN FEE	\$17,708	\$18,340	\$16,500	\$16,500	\$16,500
675260 FCS FILING FEES	\$5,610	\$5,290	\$5,500	\$5,500	\$5,500
675500 COURT FEES	\$0	\$175	\$193	\$193	\$193
675760 TRAFFIC SCHOOL ADMIN FEE	\$178,133	\$156,664	\$182,103	\$182,103	\$182,103
675761 TRAFFIC VIOLATOR (\$24)	\$137,592	\$119,824	\$137,928	\$137,928	\$137,928
675762 TRAFFIC VIOLATOR (BAL)	\$615,766	\$528,586	\$602,388	\$602,388	\$602,388
675771 PROOF OF CORRECTION (\$10)	\$198	\$193	\$125	\$125	\$125
675900 DUI SCHOOL ADMIN FEES	\$11,173	\$10,376	\$10,131	\$10,131	\$10,131
679915 RECORDING & INDEXING FEE	\$117,947	\$137,632	\$157,423	\$157,423	\$157,423
693001 CHARGES FOR SERVICES	\$67,748	\$57,578	\$65,000	\$65,000	\$65,000
693006 CHGS FOR SVS COURT COLLECTIONS	\$196,283	\$201,798	\$192,500	\$192,500	\$192,500
693010 RETURNED CHECK SERVICE CHARGE	\$1,840	\$1,798	\$2,020	\$2,020	\$2,020
<b>CHARGES FOR SERVICES</b>	<b>\$1,351,447</b>	<b>\$1,237,258</b>	<b>\$1,371,811</b>	<b>\$1,371,811</b>	<b>\$1,371,811</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$375	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$42,878	\$60,674	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$43,254</b>	<b>\$60,674</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$3,016,600</b>	<b>\$2,828,956</b>	<b>\$2,399,871</b>	<b>\$2,399,871</b>	<b>\$2,399,871</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
018501 WORKERS COMP EXPERIENCE	\$16,210	\$20,684	\$13,760	\$13,760	\$13,760
<b>SALARIES AND BENEFITS</b>	<b>\$16,210</b>	<b>\$20,684</b>	<b>\$13,760</b>	<b>\$13,760</b>	<b>\$13,760</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032590 CHGS FAC MGMT COMM	\$4	\$4	\$5	\$5	\$5
032992 CHGS FAC MGMT HSHLD XP	(\$929)	\$6	\$7	\$7	\$7

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$10,140	\$10,210	\$8,540	\$8,540	
033700 MAINTENANCE OF STRUCTURES	\$50,408	\$56,092	\$71,000	\$71,000	
033791 CHGS FAC MGMT MAINT STR	\$63,927	\$70,466	\$82,805	\$82,805	
034309 MISC XP PRIOR PERIOD REV ADJ	\$151,605	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$101,471	\$109,058	\$112,352	\$112,352	
034811 PROF COLLECTIONS SVS	\$196,283	\$201,798	\$192,500	\$192,500	
034890 CHGS FAC MGMT PROF SVS	\$105	\$117	\$112	\$112	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,007	\$0	\$100,000	\$100,000	
035940 TRANS/TRVL FUEL	\$2,420	\$2,670	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$19,152	\$18,792	\$19,881	\$19,881	
036100 UTILITIES	\$138,721	\$122,821	\$150,000	\$150,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$737,318</b>	<b>\$592,037</b>	<b>\$740,202</b>	<b>\$740,202</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26,609	\$27,327	\$21,531	\$21,531	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,315	\$2,037	(\$2,174)	(\$2,174)	
050800 TAXES & ASSESSMENTS	\$1,018	\$1,019	\$0	\$0	
051391 CONTR TO STATE OF CALIFORNIA	\$1,388,579	\$1,316,853	\$1,457,370	\$1,457,370	
<b>OTHER CHARGES</b>	<b>\$1,418,523</b>	<b>\$1,347,238</b>	<b>\$1,476,727</b>	<b>\$1,476,727</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095803 TRAN OUT COURTHOUSE BOND	\$533,315	\$531,787	\$534,863	\$534,863	
<b>OTHER FINANCING USES</b>	<b>\$533,315</b>	<b>\$531,787</b>	<b>\$534,863</b>	<b>\$534,863</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,705,366</b>	<b>\$2,491,746</b>	<b>\$2,765,552</b>	<b>\$2,765,552</b>	
<b>Net Cost:</b>	<b>(\$311,233)</b>	<b>(\$337,209)</b>	<b>\$365,681</b>	<b>\$365,681</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 (Budget Unit 207). For cases in which the Public Defender must declare a legal conflict of interest, a local private attorney provides services through a single contract (Budget Unit 203). 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 2017-18 budget request is status quo with appropriations of almost \$2.7 million. The current contracted Conflict Public Defender services agreement is in effect through 2019. 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. The net County cost for FY 2017-18 is about \$2.7 million which is flat compared to the FY 2016-17 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$18,666	\$15,117		\$3,000	\$3,000
<b>CHARGES FOR SERVICES</b>	\$18,666	\$15,117		\$3,000	\$3,000
<b>Total Revenues:</b>	\$18,666	\$15,117		\$3,000	\$3,000
<b>Category: 030</b> SERVICES AND SUPPLIES					
034828 PROF LEGAL SVS	\$1,703,629	\$1,729,503		\$1,804,874	\$1,804,874
034855 PROF INVESTIGATION SVS	\$291,037	\$321,646		\$370,000	\$370,000
034856 PROF HOMICIDE SVS	\$59,418	\$141,400		\$239,290	\$239,290
<b>SERVICES AND SUPPLIES</b>	\$2,054,084	\$2,192,549		\$2,414,164	\$2,414,164
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$45,411	\$45,986		\$21,518	\$21,518
<b>OTHER CHARGES</b>	\$45,411	\$45,986		\$21,518	\$21,518
<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>	\$2,099,496	\$2,238,536		\$2,685,682	\$2,685,682
<b>Net Cost:</b>	\$2,080,829	\$2,223,418		\$2,682,682	\$2,682,682

**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 2017-18 budget requests appropriations in the amount of \$4.1 million which, after removing funds associated with capital projects, is a \$190,631 (5%) increase over FY 2016-17. This is attributable to standard increases for staff, services, and supplies, as well as an A-87 increase. The only revenue is AB109 2011 Realignment. The net County cost of \$3.7 million is offset by \$41,797 of AB 109 designated fund balance, an \$8,945 "rollover" IT refund, and \$146,099 of FY 2016-17 projected General Fund "savings."

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends adding \$125,274 in expenditures, offset by equal revenue, for the FY 2017-18 roof project.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$192,296	\$193,730		\$208,635	\$208,635
<b>INTERGOVERNMENTAL REVENUES</b>	\$192,296	\$193,730		\$208,635	\$208,635
<b>Category: 600 CHARGES FOR SERVICES</b>					
669100 PUBLIC DEFENDER FEES	\$41,065	\$34,364		\$30,000	\$30,000
692100 PHOTOCOPIES	\$0	\$72		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$41,065	\$34,436		\$30,000	\$30,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,400	\$216		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$8,944		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$1,400	\$9,161		\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$185,334		\$125,274	\$125,274
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$185,334		\$125,274	\$125,274
<b>Total Revenues:</b>					
	\$234,761	\$422,662		\$363,909	\$363,909
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,993,858	\$2,026,846		\$2,271,752	\$2,271,752
011200 TERMINATION/SPECIAL PAY	\$30,808	\$26,475		\$0	\$0
017000 EXTRA HELP	\$33,347	\$18,378		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,450	\$1,445		\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$145,410	\$147,747		\$171,513	\$171,513
018201 EMPLOYER SHARE RETIREMENT	\$308,291	\$331,683		\$393,140	\$393,140
018204 EMPLOYER SHARE DEFERRED COMP	\$9,000	\$9,000		\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$346,074	\$383,216		\$442,692	\$442,692
018307 EMPLOYR SHR OTHER POST EMP BEN	\$59,812	\$60,801		\$68,153	\$68,153
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$11,409	\$8,568		\$7,270	\$7,270
018500 WORKERS COMP EXPOSURE	\$26,065	\$28,470		\$28,616	\$28,616
018501 WORKERS COMP EXPERIENCE	\$22,896	\$22,383		\$19,164	\$19,164
<b>SALARIES AND BENEFITS</b>	\$2,988,426	\$3,065,015		\$3,412,740	\$3,412,740
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$90	\$104		\$100	\$100
032500 COMMUNICATIONS EXPENSE	\$6,707	\$6,826		\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$8	\$8		\$9	\$9
032591 CHGS IT COMM	\$4,368	\$4,707		\$5,221	\$5,221
032900 HOUSEHOLD EXPENSE	\$1,898	\$1,833		\$2,000	\$2,000

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$14,588	\$14,402	\$15,031	\$15,031	
033102 INSUR XP LIABILITY EXPOSURE	\$7,852	\$8,444	\$8,340	\$8,340	
033103 INSUR XP MISCELLANEOUS	\$2,064	\$2,120	\$1,554	\$1,554	
033105 INSUR XP LIABILITY EXPERIENCE	\$852	\$1,297	\$3,659	\$3,659	
033300 JURY & WITNESS EXPENSE	\$132	\$6,271	\$4,000	\$4,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$69	\$150	\$150	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,445	\$2,998	\$3,254	\$3,254	
033791 CHGS FAC MGMT MAINT STR	\$15,709	\$11,110	\$16,268	\$16,268	
034100 MEMBERSHIPS	\$6,810	\$5,660	\$6,500	\$6,500	
034500 OFFICE EXPENSE	\$19,052	\$18,895	\$19,000	\$19,000	
034535 OFFICE XP EDUCATIONAL ITEMS	\$3,179	\$2,929	\$2,500	\$2,500	
034590 CHGS OC PHOTOCOPY SVS	\$2,655	\$1,770	\$928	\$928	
034591 CHGS OC POSTAGE SVS	\$1,428	\$1,063	\$1,022	\$1,022	
034592 CHGS OC OTHER MAIL SVS	\$1,740	\$1,658	\$1,442	\$1,442	
034800 PROF & SPECIAL SERVICES	\$125,772	\$113,285	\$121,780	\$121,780	
034837 PROF PREEMPLOYMENT SVS	\$1,128	\$1,837	\$1,500	\$1,500	
034855 PROF INVESTIGATION SVS	\$116,810	\$110,257	\$97,000	\$97,000	
034892 CHGS IT PROFESSIONAL SVS	\$57,886	\$55,438	\$56,577	\$56,577	
035100 RENTS & LEASES OF EQUIPMENT	\$5,646	\$6,179	\$6,150	\$6,150	
035300 RENTS & LEASES OF STRUCTURES	\$1,706	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$3,081	\$943	\$1,500	\$1,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$8,270	\$4,314	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$42	\$42	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,398	\$14,679	\$20,000	\$20,000	
035900 TRANSPORTATION & TRAVEL	\$15,212	\$8,657	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$5,088	\$5,276	\$5,000	\$5,000	
035941 TRANS/TRVL MILEAGE	\$1,444	\$737	\$1,200	\$1,200	
035990 CHGS FLEET TRANS/TRVL	\$33,888	\$27,507	\$24,676	\$24,676	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$152	\$269	\$125	\$125	
036100 UTILITIES	\$13,966	\$18,669	\$15,179	\$15,179	
<b>SERVICES AND SUPPLIES</b>	<b>\$493,079</b>	<b>\$461,465</b>	<b>\$471,665</b>	<b>\$471,665</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$35,324	\$36,866	\$80,512	\$80,512	
050003 BUILDING & EQUIP COST PLAN CHG	\$3,237	\$36,461	\$36,461	\$36,461	
050800 TAXES & ASSESSMENTS	\$110	\$79	\$140	\$140	
<b>OTHER CHARGES</b>	<b>\$38,672</b>	<b>\$73,407</b>	<b>\$117,113</b>	<b>\$117,113</b>	
<b>Category: 070 CAPITAL ASSETS</b>					

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$0		\$125,274	\$125,274
<b>CAPITAL ASSETS</b>	\$0	\$0		\$125,274	\$125,274
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$185,334		\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$185,334		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$3,520,178	\$3,785,222		\$4,126,792	\$4,126,792
<b>Net Cost:</b>	\$3,285,416	\$3,362,560		\$3,762,883	\$3,762,883

**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 FY 2017-18 requested budget is essentially a status quo budget with services and supplies decreasing in order to offset the increase in A-87 Central Service Costs by \$19,097, as compared to the FY 2016-17 adjusted budget. The increase in A-87 coupled with a necessary decrease in services and supplies provides for status quo budget of \$113,309. The Grand Jury anticipates ending FY 2016-17 on target.

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$0	\$331	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$551	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$882	\$0	\$0	\$0
<b>Total Revenues:</b>	\$0	\$882	\$0	\$0	\$0
<b>Category: 010 SALARIES AND BENEFITS</b>					
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	\$0	\$0	\$0	\$0	\$0
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$336	\$360	\$240	\$240	\$240
032591 CHGS IT COMM	\$142	\$237	\$259	\$259	\$259
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$100	\$100	\$100
033306 JRY & WTNS MILEAGE	\$16,765	\$15,235	\$15,500	\$15,500	\$15,500
033307 JRY & WTNS PER DIEM	\$23,190	\$28,830	\$17,250	\$17,250	\$17,250
033309 JRY & WTNS TRAINING	\$2,910	\$2,740	\$3,000	\$3,000	\$3,000
033592 CHGS IT MNT HARD/SOFTWARE	\$149	\$186	\$88	\$88	\$88
033791 CHGS FAC MGMT MAINT STR	\$180	\$484	\$500	\$500	\$500
034500 OFFICE EXPENSE	\$1,750	\$1,291	\$1,200	\$1,200	\$1,200
034592 CHGS OC OTHER MAIL SVS	\$2,556	\$1,252	\$850	\$850	\$850
034800 PROF & SPECIAL SERVICES	\$391	\$0	\$300	\$300	\$300
034892 CHGS IT PROFESSIONAL SVS	\$4,079	\$4,021	\$3,935	\$3,935	\$3,935
034900 PUBLICATIONS & LEGAL NOTICES	\$6,104	\$255	\$6,000	\$6,000	\$6,000
035100 RENTS & LEASES OF EQUIPMENT	\$1,505	\$1,683	\$1,380	\$1,380	\$1,380
035300 RENTS & LEASES OF STRUCTURES	\$11,188	\$11,524	\$11,870	\$11,870	\$11,870
035500 MINOR EQUIPMENT	\$151	\$0	\$50	\$50	\$50
035591 CHGS IT HARDWARE EQP	\$0	\$173	\$1,155	\$1,155	\$1,155
<b>SERVICES AND SUPPLIES</b>	\$71,403	\$68,276	\$63,677	\$63,677	\$63,677
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,676	\$30,535	\$49,632	\$49,632	\$49,632
<b>OTHER CHARGES</b>	\$14,676	\$30,535	\$49,632	\$49,632	\$49,632
<b>Total Expenditures/Appropriations:</b>	\$86,079	\$98,811	\$113,309	\$113,309	\$113,309
<b>Net Cost:</b>	\$86,079	\$97,928	\$113,309	\$113,309	\$113,309



# 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 \$50,000 in the fund for FY 2017-18.

### **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, 2016 was \$7.0 million. FY 2016-17 and FY 2017-18 will draw down the reserve by \$4.6 million in total. The estimated ending reserve balance at June 30, 2018 is \$2.0 million. With the reduction in the County's prorate share of the statewide sales tax revenue it is doubtful that the reserve will be replenished in the near future.

Estimated Beginning Balance, 7/1/2016 \$7,012,358

FY 2016-17, District Attorney 227	\$ 478,045
FY 2016-17, Probation 263	<u>\$ 25,940</u>
Total Used	\$ 503,985

Estimated Ending Balance, 6/30/2017 \$6,508,373

FY 2017-18, Sheriff, 235	\$2,829,992
FY 2017-18, District Attorney 227	\$1,264,376
FY 2017-18, Probation 263	<u>\$ 364,677</u>
Total Used	<u>\$4,459,045</u>

Estimated Ending Balance, 6/30/2018 \$2,049,328

### **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$111,042	\$180,883	\$50,000	\$50,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$111,042	\$180,883	\$50,000	\$50,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$513,098	\$1,000,721	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	\$513,098	\$1,000,721	\$0	\$0	
<b>Total Revenues:</b>	\$624,140	\$1,181,604	\$50,000	\$50,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	
<b>Net Cost:</b>	(\$624,140)	(\$1,181,604)	(\$50,000)	(\$50,000)	

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**

The FY 2017-18 requested budget includes expenditures in the amount of \$441,905 and revenues in the amount of \$212,984 which results in a net county cost of \$228,921. The net county cost is increasing by \$53,104, or 30.2 percent, compared to the FY 2017-18 adjusted budget. Increasing operating costs associated with consistently more strenuous state requirements for processing passport applications, combined with reduced County share of the passport application fees, continue to challenge this budget. Additionally, fee revenue has decreased but the department is in the process of reviewing and updating fees, where appropriate. The department requests FY 2016-17 projected savings from the Elections budget (140) to be applied to the FY 2017-18 requested overage in this budget; together, the Elections and County Clerk budgets meet the FY 2017-18 budget target.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$44,990	\$42,445	\$51,000	\$51,000	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$44,990	\$42,445	\$51,000	\$51,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
675100 CLERK FILING FEES	\$10,503	\$8,639	\$12,000	\$12,000	
679500 CERTIFIED COPIES	\$401	\$533	\$500	\$500	
679501 CERTFD COPIES VITAL HLTH STATS	\$186	\$247	\$200	\$200	
679800 FICTITIOUS BUSINESS NAME FEES	\$55,940	\$55,221	\$57,684	\$57,684	
692280 DOCUMENTARY HANDLING FEE	\$3,900	\$4,750	\$4,500	\$4,500	
692900 PASSPORT FEES	\$51,200	\$42,525	\$60,000	\$60,000	
692910 MISC CLERKS FEES	\$11,817	\$12,511	\$16,000	\$16,000	
692920 CLERKS NOTARY FEE	\$10,148	\$9,676	\$11,000	\$11,000	
<b>CHARGES FOR SERVICES</b>	\$144,097	\$134,104	\$161,884	\$161,884	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,120	\$0	\$0	
799900 CASH OVER/SHORT	(\$29)	(\$79)	\$100	\$100	
<b>MISCELLANEOUS REVENUES</b>	(\$29)	\$1,041	\$100	\$100	
<b>Total Revenues:</b>	\$189,058	\$177,590	\$212,984	\$212,984	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$162,321	\$162,664	\$180,694	\$180,694	
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$3,415	\$3,415	
017000 EXTRA HELP	\$7,125	\$16,458	\$16,530	\$16,530	
017502 OVERTIME PAY	\$107	\$188	\$607	\$607	
017509 HOLIDAY OVERTIME PAY	\$25	\$0	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$696	\$846	\$846	
018100 EMPLOYER SHARE FICA	\$11,904	\$12,132	\$14,779	\$14,779	
018201 EMPLOYER SHARE RETIREMENT	\$25,740	\$27,228	\$32,145	\$32,145	
018204 EMPLOYER SHARE DEFERRED COMP	\$4,294	\$4,438	\$4,500	\$4,500	
018300 EMPLOYER SHARE HEALTH INSUR	\$46,745	\$48,338	\$53,356	\$53,356	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,869	\$4,879	\$5,421	\$5,421	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$674	\$534	\$474	\$474	
018500 WORKERS COMP EXPOSURE	\$2,144	\$2,469	\$2,545	\$2,545	
<b>SALARIES AND BENEFITS</b>	\$265,954	\$280,029	\$315,312	\$315,312	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,748	\$1,967	\$2,300	\$2,300	
032591 CHGS IT COMM	\$126	\$138	\$200	\$200	

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$0	\$12	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$1,963	\$1,712	\$2,600	\$2,600	
033102 INSUR XP LIABILITY EXPOSURE	\$645	\$732	\$735	\$735	
033103 INSUR XP MISCELLANEOUS	\$72	\$77	\$72	\$72	
033500 MAINTENANCE OF EQUIPMENT	\$5,837	\$6,019	\$11,000	\$11,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$224	\$280	\$400	\$400	
033700 MAINTENANCE OF STRUCTURES	\$6	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$1,192	\$1,355	\$1,800	\$1,800	
034100 MEMBERSHIPS	\$200	\$100	\$350	\$350	
034500 OFFICE EXPENSE	\$2,813	\$2,778	\$3,300	\$3,300	
034526 OFFICE XP POSTAGE	\$0	\$54	\$100	\$100	
034591 CHGS OC POSTAGE SVS	\$4,235	\$4,547	\$6,050	\$6,050	
034592 CHGS OC OTHER MAIL SVS	\$704	\$871	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$0	\$230	\$7,600	\$7,600	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$10,427	\$9,672	\$17,000	\$17,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,276	\$626	\$1,400	\$1,400	
035300 RENTS & LEASES OF STRUCTURES	\$37,284	\$38,604	\$39,770	\$39,770	
035500 MINOR EQUIPMENT	\$0	\$42	\$3,800	\$3,800	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$800	\$800	
035591 CHGS IT HARDWARE EQP	\$1,024	\$779	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$731	\$2,728	\$3,300	\$3,300	
036100 UTILITIES	\$5,649	\$5,982	\$7,000	\$7,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$76,163</b>	<b>\$79,312</b>	<b>\$112,677</b>	<b>\$112,677</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,240	\$19,117	\$13,916	\$13,916	
<b>OTHER CHARGES</b>	<b>\$19,240</b>	<b>\$19,117</b>	<b>\$13,916</b>	<b>\$13,916</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$361,359</b>	<b>\$378,459</b>	<b>\$441,905</b>	<b>\$441,905</b>	
<b>Net Cost:</b>	<b>\$172,301</b>	<b>\$200,869</b>	<b>\$228,921</b>	<b>\$228,921</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 2017-18 requested appropriations are \$7.8 million which is a 3.2 percent increase from the FY 2016-17 Adjusted Budget. This is primarily attributed to standard wage and benefits increases and significant A-87 increases. In order to submit a flat budget compared with FY 2016-17, the submitted budget includes unfunding four vacant positions and unfunding one filled position as well as reductions in services and supplies. These reductions will cause an impact to operations. Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$67,881 to help offset increased A-87 and other operational costs. This cost center has a budget deficit in the amount of \$2 million, of which \$651,144 is funded with Consumer Fraud civil penalties restricted fund balance, leaving a net County cost of \$1,337,624, which will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the District Attorney further modified operational expenses in this budget. In regard to positions, three vacant positions will be deleted and one filled position will be deleted. This results in one layoff if it can't be resolved through attrition by June 30. In addition, at the May 8, 2017 Community Corrections Partnership Executive Committee meeting, the amount of AB109 increased by \$123,199 to cover costs specifically associated with a modified misdemeanor diversion pilot program. The District Attorney has some other revenue possibilities to pursue in FY 2017-18 to further reduce the need for public safety reserves. The District Attorney and her staff are to be commended for supporting the future needs of public safety. The overall reductions yield a new net County cost of \$1.9 million, of which \$683,144 will be covered by Consumer Fraud designated fund balance, leaving a final net cost of \$1,264,376, which will come from Prop. 172 Reserves.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
317500    VEHICLE CODE FINES	\$22,312	\$21,112	\$20,000	\$20,000	\$20,000
318500    COURT FINES	\$5,850	\$5,000	\$4,500	\$4,500	\$4,500
318501    CF MISDEMEANOR DIVERSION PROG	\$600	\$450	\$1,000	\$1,000	\$1,000
318511    COURT FINES CRIMINALISTIC LAB	\$0	\$0	\$500	\$500	\$500
319104    CIVIL PENALTIES	\$261,954	\$372,881	\$0	\$0	\$0
319180    ASSET SEIZURE AND FORFEITURE	\$13,297	\$1,367	\$10,000	\$10,000	\$10,000
319181    ASSET SEIZURE/STATE	\$86,817	\$51,872	\$50,000	\$50,000	\$50,000
319183    ASSET SEIZURE/FEDERAL	\$0	\$0	\$2,500	\$2,500	\$2,500
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$390,831</b>	<b>\$452,683</b>	<b>\$88,500</b>	<b>\$88,500</b>	<b>\$88,500</b>
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
531500    STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230	\$55,230
542400    STATE POST REIMBURSEMENT	\$1,609	\$2,500	\$2,500	\$2,500	\$2,500
542603    ST REALIGNMENT 2011 AB109	\$181,742	\$379,327	\$333,700	\$333,700	\$333,700
549566    STATE COPS GRANT	\$61,514	\$70,286	\$60,000	\$60,000	\$60,000
549575    STATE AUTO THEFT/DUI CRIME	\$186,623	\$188,872	\$180,000	\$180,000	\$180,000
549576    STATE WORKERS COMP FRAUD GRANT	\$154,955	\$137,307	\$137,300	\$137,300	\$137,300
549577    STATE AUTO INSUR FRAUD GRANT	\$53,689	\$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	\$243,021	\$61,064	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,028,984</b>	<b>\$2,040,188</b>	<b>\$1,914,330</b>	<b>\$1,914,330</b>	<b>\$1,914,330</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
692100    PHOTOCOPIES	\$30,851	\$41,903	\$30,000	\$30,000	\$30,000
692150    ADMIN FEES	\$14,938	\$8,814	\$13,500	\$13,500	\$13,500
692151    DIVERSION FEES	\$4,513	\$2,766	\$4,500	\$4,500	\$4,500
692153    ADMIN FEES COURTS	\$801	\$1,203	\$800	\$800	\$800
692154    DIVERSION FEES COURTS	\$59	\$110	\$0	\$0	\$0
692361    TESTING REIMBURSEMENT	\$6,470	\$9,386	\$10,000	\$10,000	\$10,000
<b>CHARGES FOR SERVICES</b>	<b>\$57,633</b>	<b>\$64,184</b>	<b>\$58,800</b>	<b>\$58,800</b>	<b>\$58,800</b>
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
792522    CONTRIBUTION FROM TRUST FUND	\$64,176	\$53,986	\$60,000	\$60,000	\$60,000
795000    AUDITOR VOID/STALE DATED CHECK	\$246	\$0	\$50	\$50	\$50
799215    UNCLAIMED MONEY	\$0	\$15	\$0	\$0	\$0
799300    MISCELLANEOUS REVENUE	\$0	\$500	\$0	\$0	\$0
799390    PRIOR PERIOD EXP ADJUSTMENT	\$8,506	\$31,372	\$0	\$0	\$0
799900    CASH OVER/SHORT	\$2	(\$45)	\$50	\$50	\$50
<b>MISCELLANEOUS REVENUES</b>	<b>\$72,931</b>	<b>\$85,829</b>	<b>\$60,100</b>	<b>\$60,100</b>	<b>\$60,100</b>
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>					
800100    TRANS IN GENERAL FUND	\$3,587,866	\$3,775,099	\$3,801,832	\$3,801,832	\$3,801,832

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800235 TRANS IN SHERIFF	\$75,722	\$53,429	\$14,951	\$14,951	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,663,589</b>	<b>\$3,828,529</b>	<b>\$3,816,783</b>	<b>\$3,816,783</b>	
<b>Total Revenues:</b>	<b>\$6,213,971</b>	<b>\$6,471,415</b>	<b>\$5,938,513</b>	<b>\$5,938,513</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,896,559	\$4,048,128	\$4,493,701	\$4,493,701	
011200 TERMINATION/SPECIAL PAY	\$9,151	\$22,361	\$0	\$0	
017000 EXTRA HELP	\$185,913	\$178,710	\$50,000	\$50,000	
017502 OVERTIME PAY	\$26,584	\$17,846	\$10,000	\$10,000	
017509 HOLIDAY OVERTIME PAY	\$848	\$480	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,269	\$2,545	\$3,180	\$3,180	
018100 EMPLOYER SHARE FICA	\$246,147	\$250,258	\$288,116	\$288,116	
018201 EMPLOYER SHARE RETIREMENT	\$793,738	\$902,775	\$1,061,685	\$1,061,685	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,092	\$3,296	\$9,000	\$9,000	
018205 EMPLOYER SHARE 401A	\$0	\$476	\$2,507	\$2,507	
018300 EMPLOYER SHARE HEALTH INSUR	\$637,008	\$676,930	\$765,635	\$765,635	
018301 EMPLOYER SHARE HEALTH INS PERS	\$145,703	\$150,476	\$160,000	\$160,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$116,890	\$121,437	\$134,812	\$134,812	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$22,164	\$17,225	\$14,039	\$14,039	
018500 WORKERS COMP EXPOSURE	\$52,248	\$58,685	\$57,407	\$57,407	
018501 WORKERS COMP EXPERIENCE	\$43,224	\$103,888	\$150,078	\$150,078	
<b>SALARIES AND BENEFITS</b>	<b>\$6,187,545</b>	<b>\$6,555,523</b>	<b>\$7,200,160</b>	<b>\$7,200,160</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6,931	\$9,269	\$3,800	\$3,800	
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$3,989	\$2,500	\$2,500	
032500 COMMUNICATIONS EXPENSE	\$28,160	\$28,412	\$30,000	\$30,000	
032590 CHGS FAC MGMT COMM	\$952	\$989	\$907	\$907	
032591 CHGS IT COMM	\$12,553	\$11,559	\$16,500	\$16,500	
032700 FOOD EXPENSE	\$1,182	\$814	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$1,791	\$982	\$250	\$250	
032992 CHGS FAC MGMT HSHLD XP	\$58,671	\$57,124	\$60,000	\$60,000	
033102 INSUR XP LIABILITY EXPOSURE	\$15,736	\$17,404	\$16,598	\$16,598	
033103 INSUR XP MISCELLANEOUS	\$4,800	\$5,020	\$4,447	\$4,447	
033105 INSUR XP LIABILITY EXPERIENCE	\$160,692	\$188,610	\$169,210	\$169,210	
033300 JURY & WITNESS EXPENSE	\$10,404	\$16,936	\$35,000	\$35,000	
033310 JRY & WTNS PROF WITNESS FEES	\$21,487	\$47,092	\$30,000	\$30,000	
033500 MAINTENANCE OF EQUIPMENT	\$1,843	\$999	\$3,000	\$3,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$8,622	\$10,234	\$9,532	\$9,532	



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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$48,074	\$31,205	\$50,000	\$50,000	
034100 MEMBERSHIPS	\$16,020	\$15,903	\$20,000	\$20,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,633	\$15,500	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$48	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$74,443	\$112,954	\$56,000	\$56,000	
034527 OFFICE XP PRINTING	\$8,121	\$3,005	\$5,000	\$5,000	
034529 OFFICE XP PUBLICATIONS	\$13,734	\$12,844	\$20,000	\$20,000	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$912	\$0	\$0	
034535 OFFICE XP EDUCATIONAL ITEMS	\$1,278	\$793	\$0	\$0	
034537 OFFICE XP BOOKS	\$44	\$1,401	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$613	\$2,690	\$3,360	\$3,360	
034591 CHGS OC POSTAGE SVS	\$9,992	\$9,628	\$10,000	\$10,000	
034592 CHGS OC OTHER MAIL SVS	\$5,068	\$5,046	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$4,433	\$6,648	\$7,000	\$7,000	
034807 PROF BANK SVS	\$227	\$220	\$355	\$355	
034810 PROF CLEANUP SVS	\$7,713	\$8,951	\$10,000	\$10,000	
034826 PROF LAB SVS	\$35,552	\$35,238	\$60,000	\$60,000	
034835 PROF PHOTO/FILMING SVS	\$20,346	\$24,462	\$25,000	\$25,000	
034837 PROF PREEMPLOYMENT SVS	\$6,505	\$7,239	\$3,000	\$3,000	
034851 PROF TRAINING SVS	\$350	\$0	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$20,425	\$23,198	\$22,000	\$22,000	
034854 PROF INTERPRETING SVS	\$0	\$0	\$300	\$300	
034860 PROF BENEFITS ADMIN SVS	\$105,984	\$103,551	\$112,035	\$112,035	
034890 CHGS FAC MGMT PROF SVS	\$3,963	\$4,887	\$3,643	\$3,643	
034892 CHGS IT PROFESSIONAL SVS	\$190,856	\$187,635	\$202,000	\$202,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$6,955	\$5,963	\$3,900	\$3,900	
035100 RENTS & LEASES OF EQUIPMENT	\$11,917	\$12,138	\$13,500	\$13,500	
035300 RENTS & LEASES OF STRUCTURES	\$1,567	\$2,703	\$3,000	\$3,000	
035329 R/L STR STORAGE FACILITIE	\$676	\$0	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$17,625	\$16,238	\$25,000	\$25,000	
035590 CHGS IT SOFTWARE EQP	\$7,174	\$2,073	\$12,500	\$12,500	
035591 CHGS IT HARDWARE EQP	\$29,571	\$38,024	\$60,000	\$60,000	
035592 CHGS IT TELECOMM EQP	\$528	\$377	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,638	\$15,926	\$20,000	\$20,000	
035740 SP DEPT XP GUN SUPPLIES	\$2,390	\$4,497	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$12,074	\$966	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$63,313	\$55,571	\$56,000	\$56,000	
035940 TRANS/TRVL FUEL	\$19,417	\$19,874	\$30,000	\$30,000	
035990 CHGS FLEET TRANS/TRVL	\$71,469	\$80,718	\$75,000	\$75,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$724	\$330	\$500	\$500	
036100 UTILITIES	\$40,120	\$40,822	\$50,000	\$50,000	
<b>SERVICES AND SUPPLIES</b>	\$1,212,429	\$1,309,587	\$1,355,337	\$1,355,337	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$114,462	\$98,500	\$291,192	\$291,192	
050003 BUILDING & EQUIP COST PLAN CHG	\$86,528	\$90,308	\$170,208	\$170,208	
050800 TAXES & ASSESSMENTS	\$192	\$192	\$220	\$220	
<b>OTHER CHARGES</b>	\$201,183	\$189,002	\$461,620	\$461,620	
<b>Category: 070 CAPITAL ASSETS</b>					
065070 1 SCANNER	\$6,169	\$0	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$34,142	\$22,023	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$40,312	\$22,023	\$0	\$0	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088173 C/A MISCELLANEOUS GENERAL	(\$102,699)	(\$123,939)	(\$136,499)	(\$136,499)	
088235 C/A SHERIFF	(\$5,000)	(\$4,603)	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$754,870)	(\$833,956)	(\$979,585)	(\$979,585)	
<b>INTRAFUND TRANSFERS</b>	(\$862,570)	(\$962,498)	(\$1,131,084)	(\$1,131,084)	
<b>Total Expenditures/Appropriations:</b>	\$6,778,899	\$7,113,637	\$7,886,033	\$7,886,033	
<b>Net Cost:</b>	\$564,928	\$642,222	\$1,947,520	\$1,947,520	

## 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.

As of March 8, 2017, the department implemented a Touch Pay kiosk in the lobby, allowing parents to make payments by credit/debit cards, electronic checks, or cash. 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, in person, 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 71.5 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. Shasta DCSS is a regional call center and a regional training center. The department 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 2017-18 requested appropriations are \$8.3 million, increased \$90,290 (1.1 percent) compared to the previous year's adjusted budget appropriation. Salaries and Benefits have decreased by \$97,366 (1.6 percent). Services and Supplies are requested at \$1.9 million, an increase of \$98,298 (5.3 percent) compared to the FY 2016-17 Adjusted Budget primarily due to increased professional services and lease costs. Central Service A-87 costs have increased \$89,358 (82 percent). Revenues are status quo at \$8 million at the approved Federal and State share ratios. No County General Fund support is requested. The department will balance its 2017-18 Requested Budget with the use of \$267,704 from fund balance. It is likely the department's FY 2016-17 net county cost will be \$954,476 less than the 2016-17 Adjusted Budget. There are no capital assets or position changes requested. This is essentially a status quo budget.

In FY 2015-16 the department collected and distributed almost \$19.5 million in current child support and arrears payments. The department has an open caseload of over 11,245 cases; of these 22 percent are active Temporary Assistance to Needy Families (TANF) cases, 61 percent are former TANF, and 17 percent have never received TANF benefits.

## **SUMMARY OF RECOMMENDATIONS**

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

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

In the last seven years, 33 percent of the department's staff retired, with 36 percent of the current staff having less than five years' experience in the department. Eleven new staff have been hired since October 2016; this is 14 percent of 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. The DCSS building lease expires in July 2018; the department is exploring options.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$16,923	\$28,077	\$20,000	\$20,000	\$20,000
421200 RENTS/LEASES OF BUILDINGS	\$61,068	\$64,772	\$67,040	\$67,040	\$67,040
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$77,991</b>	<b>\$92,850</b>	<b>\$87,040</b>	<b>\$87,040</b>	<b>\$87,040</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
531951 STATE CHILD SUPPORT ADMIN	\$2,285,618	\$2,300,177	\$2,513,179	\$2,513,179	\$2,513,179
531952 STATE CHILD SUPPORT EDP	\$113,780	\$116,804	\$116,805	\$116,805	\$116,805
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,436,786	\$4,465,050	\$4,878,523	\$4,878,523	\$4,878,523
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$230,974	\$230,974	\$230,974
551403 FEDERAL CHILD SUPPORT EDP	\$220,867	\$226,738	\$226,738	\$226,738	\$226,738
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$7,057,051</b>	<b>\$7,108,769</b>	<b>\$7,966,219</b>	<b>\$7,966,219</b>	<b>\$7,966,219</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$600	\$794	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$60	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$168	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,222	\$20,027	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$1,680)	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$10,142</b>	<b>\$21,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$577	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$577</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$7,145,762</b>	<b>\$7,222,670</b>	<b>\$8,053,259</b>	<b>\$8,053,259</b>	<b>\$8,053,259</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,385,553	\$3,337,827	\$3,806,452	\$3,806,452	\$3,806,452
011200 TERMINATION/SPECIAL PAY	\$20,547	\$53,416	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$35,796	\$17,348	\$15,000	\$15,000	\$15,000
017502 OVERTIME PAY	\$10,019	\$10,541	\$10,000	\$10,000	\$10,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,450	\$1,445	\$1,440	\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$244,669	\$243,296	\$292,553	\$292,553	\$292,553
018201 EMPLOYER SHARE RETIREMENT	\$537,240	\$564,552	\$680,589	\$680,589	\$680,589
018204 EMPLOYER SHARE DEFERRED COMP	\$9,100	\$9,294	\$9,000	\$9,000	\$9,000
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,600	\$2,600	\$2,600
018300 EMPLOYER SHARE HEALTH INSUR	\$916,415	\$935,808	\$1,096,869	\$1,096,869	\$1,096,869
018307 EMPLOYR SHR OTHER POST EMP BEN	\$101,558	\$100,127	\$114,194	\$114,194	\$114,194
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$19,287	\$14,091	\$12,264	\$12,264	\$12,264
018500 WORKERS COMP EXPOSURE	\$43,725	\$46,959	\$48,391	\$48,391	\$48,391
018501 WORKERS COMP EXPERIENCE	\$66,012	\$71,309	\$61,669	\$61,669	\$61,669

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>SALARIES AND BENEFITS</b>	\$5,391,376	\$5,406,018	\$6,161,021	\$6,161,021	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$225	\$242	\$500	\$500	
032500 COMMUNICATIONS EXPENSE	\$25,438	\$26,471	\$29,389	\$29,389	
032591 CHGS IT COMM	\$14,473	\$14,345	\$39,236	\$39,236	
032900 HOUSEHOLD EXPENSE	\$136	\$94	\$225	\$225	
032992 CHGS FAC MGMT HSHLD XP	\$89,569	\$56,982	\$93,710	\$93,710	
033102 INSUR XP LIABILITY EXPOSURE	\$13,169	\$13,924	\$13,991	\$13,991	
033103 INSUR XP MISCELLANEOUS	\$4,102	\$4,325	\$3,763	\$3,763	
033105 INSUR XP LIABILITY EXPERIENCE	\$204	\$293	\$105	\$105	
033500 MAINTENANCE OF EQUIPMENT	\$1,422	\$304	\$1,000	\$1,000	
033531 MNT EQP IT APRV	\$0	\$5,142	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$16,758	\$8,945	\$17,743	\$17,743	
033700 MAINTENANCE OF STRUCTURES	\$0	\$5	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$9,422	\$8,814	\$10,283	\$10,283	
034100 MEMBERSHIPS	\$11,682	\$11,259	\$11,771	\$11,771	
034500 OFFICE EXPENSE	\$20,622	\$21,682	\$29,955	\$29,955	
034526 OFFICE XP POSTAGE	\$2,040	\$1,557	\$2,266	\$2,266	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$275	\$235	\$235	
034591 CHGS OC POSTAGE SVS	\$42,145	\$37,284	\$39,154	\$39,154	
034592 CHGS OC OTHER MAIL SVS	\$4,150	\$5,124	\$5,488	\$5,488	
034594 CHGS IT OFFICE EXP	\$9,559	\$2,597	\$23,440	\$23,440	
034800 PROF & SPECIAL SERVICES	\$11,759	\$16,752	\$20,931	\$20,931	
034807 PROF BANK SVS	\$247	\$222	\$254	\$254	
034833 PROF PATERNITY TESTING SVS	\$6,620	\$8,520	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$4,821	\$6,342	\$11,406	\$11,406	
034838 PROF PROCESSING SVS	\$6,976	\$7,503	\$18,000	\$18,000	
034859 PROF LEGAL PROCESS SVS	\$32,359	\$28,915	\$47,410	\$47,410	
034892 CHGS IT PROFESSIONAL SVS	\$161,314	\$207,568	\$229,978	\$229,978	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100	
035100 RENTS & LEASES OF EQUIPMENT	\$9,981	\$6,790	\$6,799	\$6,799	
035300 RENTS & LEASES OF STRUCTURES	\$1,055,221	\$1,092,153	\$1,130,379	\$1,130,379	
035500 MINOR EQUIPMENT	\$1,611	\$337	\$1,000	\$1,000	
035527 MINOR EQP OFFICE EQUIPMENT	\$2,201	\$488	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,877	\$1,747	\$7,162	\$7,162	
035591 CHGS IT HARDWARE EQP	\$25,550	\$0	\$2,150	\$2,150	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,149	\$4,642	\$5,665	\$5,665	
035900 TRANSPORTATION & TRAVEL	\$31,172	\$33,193	\$46,554	\$46,554	
035940 TRANS/TRVL FUEL	\$645	\$690	\$1,412	\$1,412	

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

Detail By Revenue Category and Expenditure Object  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035990 CHGS FLEET TRANS/TRVL	\$4,763	\$5,040		\$5,314	\$5,314
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,062	\$270		\$655	\$655
036100 UTILITIES	\$76,153	\$78,980		\$94,044	\$94,044
<b>SERVICES AND SUPPLIES</b>	\$1,704,614	\$1,719,837		\$1,961,567	\$1,961,567
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$106,047	\$109,017		\$198,375	\$198,375
<b>OTHER CHARGES</b>	\$106,047	\$109,017		\$198,375	\$198,375
<b>Total Expenditures/Appropriations:</b>	\$7,202,037	\$7,234,872		\$8,320,963	\$8,320,963
<b>Net Cost:</b>	\$56,275	\$12,202		\$267,704	\$267,704

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

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**PROGRAM DESCRIPTION**

The Sheriff's Office is organized into four major divisions and the Coroner's Office as follows: Custody, Services, Patrol, and Investigations. The Burney Station, Boating Safety, Animal Control, Dispatch and Civil functions are contained in separate budget units but may also serve in the areas of custody, services, patrol and investigations.

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 contract, Bureau of Land Management/Bureau of Reclamation patrol contract, Abandoned Vehicle Services, Redding Basin school officers. Activities included for the Services Division are: Crime Analysis, Records, Warrants, Training, Recruitment, Emergency Services (including search and rescue), Integrated Public Safety Systems, Court Officer, and the narcotics/arson/sex offender Registration Officer. The Office of the Sheriff includes the administrative and accounting units, as well as grants administration. The Investigations Division includes two major subdivisions: Major Crimes including the Crime Lab and Elder Abuse Program; and Drug Task Forces including Anti-Drug Abuse (ADA) Shasta Interagency Narcotics Task Force (SINTF), California Multi-jurisdictional Methamphetamine Enforcement Team (Cal-MMET), the High Intensity Drug Trafficking Area (HIDTA), the Marijuana Investigation Team which has cooperative funding agreements with the United States Forest Service (USFS) and the United States Drug Enforcement Agency (DEA).

**BUDGET REQUESTS**

Total FY 2017-18 requested appropriations are \$21.6 million, which is flat compared to the FY 2016-17 Adopted Budget. The budget was submitted with five positions unfunded. On March 15, 2016, the Sheriff advised the Board that when another Captain position became vacant, it would be deleted and a Lieutenant position added to complete a reorganization in Sheriff's Office Administration. The FY 2017-18 requested budget includes the add/delete. Although standard costs for salaries, benefits, services, and supplies have increased, the FY 2016-17 budget also included a \$500,000 appropriation for the Interagency Public Safety System hardware/software upgrade. For FY 2017-18, the remaining \$251,422 one-time costs for the upgrade are included as well as ongoing maintenance similar to previous budget years.

Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$528,262 to help offset increased A-87 and other operational costs. Total revenues are flat compared to the FY 2016-17 Adopted Budget.

This cost center has a submitted budget deficit of \$3.6 million, of which \$365,494 is funded with restricted fund balance (AB109, SAFE Grant, and various Asset Forfeiture), leaving a net County cost of \$3.2 million, which would come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the Sheriff modified operational expenses in this budget which will result in impacts to services. An additional sixteen positions will be unfunded for FY 2017-18. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions yield a new net County cost of \$1.8 million, of which, \$365,494 will be covered by restricted fund balance (AB109, SAFE Grant, and various Asset Forfeiture) and the remaining \$1,482,120 will come from Prop. 172 Reserves.



**PENDING ISSUES AND POLICY CONSIDERATIONS**

All of our public safety partners have ongoing issues with limited resources, further strained by a higher demand for services due to increases in the number of individuals released from State prisons.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
211010 LICENSE TO SELL FIREARMS	\$294	\$394	\$250	\$250	
216200 GUN PERMITS	\$84,780	\$85,199	\$71,500	\$71,500	
216210 GUN PERMIT RENEWALS	\$40,864	\$50,499	\$40,000	\$40,000	
216400 EXPLOSIVE PERMITS	\$375	\$450	\$300	\$300	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$126,313</b>	<b>\$136,543</b>	<b>\$112,050</b>	<b>\$112,050</b>	
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318510 CF CRIME PREVENTION PROGRAM	\$227	\$222	\$125	\$125	
319181 ASSET SEIZURE/STATE	\$256,717	\$129,883	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$256,944</b>	<b>\$130,105</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
542400 STATE POST REIMBURSEMENT	\$27,549	\$4,888	\$25,000	\$25,000	
542603 ST REALIGNMENT 2011 AB109	\$818,569	\$589,350	\$600,606	\$600,606	
547500 STATE MANDATED COST REIMB	\$1,181	\$1,106	\$0	\$0	
549251 STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$874,500	\$874,500	
549560 STATE OCJP ANTI DRUG ABUSE	\$149,275	\$150,546	\$206,445	\$206,445	
549564 STATE RURAL CO LAW ENFORCEMENT	\$500,000	\$503,050	\$500,000	\$500,000	
549566 STATE COPS GRANT	\$226,002	\$198,559	\$133,000	\$133,000	
549601 STATE PROP 172 PUBLIC SFTY FND	\$6,211,800	\$6,211,800	\$6,211,800	\$6,211,800	
549610 STATE ABANDONED VEHICLE	\$1,940	\$0	\$0	\$0	
554100 FEDERAL DISASTER ASSISTANCE	\$16,173	\$71,862	\$0	\$0	
560600 FEDERAL EMERGENCY MGMT AGENCY	\$162,579	\$162,066	\$163,000	\$163,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$46,692	\$2,287	\$0	\$0	
560903 FEDERAL BUREAU OF RECLAMATION	\$59,349	\$26,825	\$0	\$0	
560951 FEDERAL DOJ BLOCK GRANT	\$44,044	\$36,585	\$42,045	\$42,045	
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$220,896	\$228,134	\$213,470	\$213,470	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$9,361,246</b>	<b>\$9,062,256</b>	<b>\$8,969,866</b>	<b>\$8,969,866</b>	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$40	\$0	\$0	\$0	
678110 FINGERPRINT PUBLIC ASSIST	\$39,403	\$38,733	\$37,500	\$37,500	
678112 FINGERPRINT LIVESCAN REPLC FEE	\$4,809	\$1,895	\$18,835	\$18,835	
678150 CHRISTMAS TREE TAGS	\$80	\$85	\$80	\$80	
678200 SHERIFF CRIME REPORTS	\$3,858	\$4,089	\$3,600	\$3,600	
678210 LOCAL CRIMINAL HISTORY	\$725	\$925	\$600	\$600	
678221 REG SEX NARCOTIC ARSON OFFNDRS	\$550	\$150	\$250	\$250	
678222 REPORT VEHICLE REPOSSESSION	\$870	\$825	\$650	\$650	
678600 USFS LAW ENFORCEMENT	\$11,163	\$13,763	\$15,000	\$15,000	
678640 SHASTA TRINITY MJ CONTRACT	\$23,095	\$5,602	\$37,000	\$37,000	
678720 FED MARIJUANA ERADICATION	\$102,827	\$101,169	\$128,000	\$128,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1		2	3	4	5
678740	SHASTA LAKE CITY PATROL	\$2,512,939	\$2,634,397	\$2,700,801	\$2,700,801
692105	PHOTO LAB FEES	\$50	\$100	\$0	\$0
692200	REIMBURSE TRAVEL	\$749	\$0	\$0	\$0
692950	REPLACEMENT FUND CHARGES	\$423	\$317	\$0	\$0
693000	CHGS FOR SVS REGULAR EMPLOYEES	\$14,500	\$0	\$14,500	\$14,500
693001	CHARGES FOR SERVICES	\$6,157	\$30,984	\$5,000	\$5,000
693002	CHGS FOR SVS CITY OF ANDERSON	\$14,665	\$13,307	\$13,000	\$13,000
693004	CHGS FOR SVS CITY OF REDDING	\$21,200	\$1,980	\$0	\$0
<b>CHARGES FOR SERVICES</b>		<b>\$2,758,110</b>	<b>\$2,848,327</b>	<b>\$2,974,816</b>	<b>\$2,974,816</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500	DONATIONS/CONTRIBUTIONS	\$0	\$25,130	\$0	\$0
792522	CONTRIBUTION FROM TRUST FUND	\$0	\$329,144	\$80,000	\$80,000
795000	AUDITOR VOID/STALE DATED CHECK	\$199	\$0	\$0	\$0
797600	MISCELLANEOUS SALES	\$40	\$0	\$0	\$0
798670	LEGAL ADVERTISING	\$20	\$10	\$0	\$0
799215	UNCLAIMED MONEY	\$0	\$10	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$124	\$743	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$19,855	\$33,958	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$2,379	\$1,071	\$0	\$0
799400	JURY & WITNESS FEES	\$798	\$524	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$9,000	\$0	\$0	\$0
799610	RESTITUTION DAMAGE PAYMENTS	\$0	\$4,753	\$0	\$0
799850	REIMB MISC COSTS	\$15	\$0	\$0	\$0
799900	CASH OVER/SHORT	\$0	\$867	\$0	\$0
799999	UNIDENTIFIED DEPOSITS	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$32,433</b>	<b>\$396,213</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100	TRANS IN GENERAL FUND	\$4,984,045	\$5,334,621	\$5,334,622	\$5,334,622
800411	TRANS IN PUBLIC HEALTH	\$41,218	\$6,822	\$450,731	\$450,731
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$5,025,263</b>	<b>\$5,341,443</b>	<b>\$5,785,353</b>	<b>\$5,785,353</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$9,015	\$8,745	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$40,047	\$60,020	\$12,000	\$12,000
<b>OTHER FINANCING SRCS SALE C/A</b>		<b>\$49,062</b>	<b>\$68,765</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Total Revenues:</b>		<b>\$17,609,372</b>	<b>\$17,983,656</b>	<b>\$17,934,210</b>	<b>\$17,934,210</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$6,023,445	\$5,976,557	\$5,878,801	\$5,878,801

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
011200	TERMINATION/SPECIAL PAY	\$198,977	\$310,173	\$305,534	\$305,534	
017000	EXTRA HELP	\$365,358	\$268,246	\$209,671	\$209,671	
017501	SEARCH & RESCUE OVERTIME	\$65	\$781	\$0	\$0	
017502	OVERTIME PAY	\$820,106	\$738,341	\$823,450	\$823,450	
017503	SHIFT DIFFERENTIAL	\$35,587	\$40,867	\$44,136	\$44,136	
017504	DOG PAY	\$16,350	\$16,222	\$16,771	\$16,771	
017505	STANDBY PAY	\$17,324	\$16,259	\$18,408	\$18,408	
017508	OVERTIME PAY FIRE FIGHT	\$0	\$959	\$0	\$0	
017509	HOLIDAY OVERTIME PAY	\$116,240	\$133,019	\$128,882	\$128,882	
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,297	\$2,253	\$2,280	\$2,280	
017519	EMPLOYEE AWARDS	\$1,000	\$1,000	\$1,000	\$1,000	
018100	EMPLOYER SHARE FICA	\$181,272	\$179,054	\$201,125	\$201,125	
018201	EMPLOYER SHARE RETIREMENT	\$2,242,949	\$2,362,238	\$2,379,755	\$2,379,755	
018204	EMPLOYER SHARE DEFERRED COMP	\$4,977	\$9,027	\$12,000	\$12,000	
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,664	\$1,664	
018300	EMPLOYER SHARE HEALTH INSUR	\$1,253,535	\$1,286,007	\$1,338,194	\$1,338,194	
018301	EMPLOYER SHARE HEALTH INS PERS	\$950,211	\$1,036,433	\$1,243,998	\$1,243,998	
018307	EMPLYR SHR OTHER POST EMP BEN	\$180,691	\$179,239	\$176,368	\$176,368	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$40,591	\$29,453	\$22,228	\$22,228	
018500	WORKERS COMP EXPOSURE	\$96,771	\$103,768	\$94,200	\$94,200	
018501	WORKERS COMP EXPERIENCE	\$1,266,504	\$1,540,914	\$1,285,917	\$1,285,917	
<b>SALARIES AND BENEFITS</b>		\$13,814,259	\$14,230,820	\$14,184,382	\$14,184,382	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$49,709	\$50,010	\$43,360	\$43,360	
032328	CLTHG/PERS SAFETY CLOTHING	\$12,615	\$31,217	\$17,515	\$17,515	
032329	CLTHG/PERS UNIFORMS	\$14,069	\$12,741	\$16,050	\$16,050	
032500	COMMUNICATIONS EXPENSE	\$94,979	\$55,666	\$64,380	\$64,380	
032526	COMM CELL PHONES	\$61,533	\$52,771	\$58,958	\$58,958	
032590	CHGS FAC MGMT COMM	\$710	\$895	\$711	\$711	
032591	CHGS IT COMM	\$26,324	\$36,763	\$43,247	\$43,247	
032700	FOOD EXPENSE	\$9,870	\$5,479	\$4,150	\$4,150	
032900	HOUSEHOLD EXPENSE	\$6,207	\$6,082	\$8,000	\$8,000	
032992	CHGS FAC MGMT HSHLD XP	\$30,215	\$34,230	\$31,658	\$31,658	
033100	INSURANCE EXPENSE	\$0	\$33	\$0	\$0	
033102	INSUR XP LIABILITY EXPOSURE	\$29,151	\$30,782	\$27,369	\$27,369	
033103	INSUR XP MISCELLANEOUS	\$39,813	\$41,999	\$38,860	\$38,860	
033105	INSUR XP LIABILITY EXPERIENCE	\$224,184	\$353,838	\$369,023	\$369,023	
033500	MAINTENANCE OF EQUIPMENT	\$32,655	\$194,326	\$234,258	\$234,258	
033526	MNT EQP VEHICLES	\$1,205	\$54	\$1,350	\$1,350	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033528 MNT EQP SOFTWARE	\$2,310	\$1,053	\$1,400	\$1,400	\$1,400
033529 MNT EQP COMPUTERS	\$0	\$0	\$200	\$200	\$200
033530 MNT EQP RADIOS	\$8,782	\$3,058	\$4,300	\$4,300	\$4,300
033531 MNT EQP IT APRV	\$677	\$677	\$0	\$0	\$0
033537 MNT EQP RESCUE VEHICLES	\$57	\$0	\$200	\$200	\$200
033592 CHGS IT MNT HARD/SOFTWARE	\$14,330	\$15,820	\$16,890	\$16,890	\$16,890
033700 MAINTENANCE OF STRUCTURES	\$3,032	\$2,470	\$2,150	\$2,150	\$2,150
033729 MNT STR FAC MGMT APRV	\$3,010	\$0	\$5,900	\$5,900	\$5,900
033791 CHGS FAC MGMT MAINT STR	\$268,153	\$138,711	\$220,634	\$220,634	\$220,634
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,419	\$4,425	\$2,790	\$2,790	\$2,790
034100 MEMBERSHIPS	\$11,959	\$13,416	\$13,086	\$13,086	\$13,086
034309 MISC XP PRIOR PERIOD REV ADJ	\$153,780	\$577	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$290)	\$161,041	\$250	\$250	\$250
034500 OFFICE EXPENSE	\$60,089	\$46,185	\$45,100	\$45,100	\$45,100
034590 CHGS OC PHOTOCOPY SVS	\$1,887	\$788	\$865	\$865	\$865
034591 CHGS OC POSTAGE SVS	\$4,990	\$6,328	\$4,399	\$4,399	\$4,399
034592 CHGS OC OTHER MAIL SVS	\$7,807	\$6,287	\$7,487	\$7,487	\$7,487
034800 PROF & SPECIAL SERVICES	\$109,642	\$73,548	\$114,627	\$114,627	\$114,627
034806 PROF AUDIT SVS	\$2,500	\$0	\$3,500	\$3,500	\$3,500
034807 PROF BANK SVS	\$215	\$225	\$250	\$250	\$250
034814 PROF COUNSELING SVS	\$1,000	\$0	\$1,000	\$1,000	\$1,000
034817 PROF DRUG TESTING SVS	\$1,000	\$0	\$1,000	\$1,000	\$1,000
034821 PROF EVALUATION SVS	\$2,250	\$450	\$1,500	\$1,500	\$1,500
034823 PROF HEALTH SVS	\$0	\$0	\$765	\$765	\$765
034837 PROF PREEMPLOYMENT SVS	\$22,639	\$7,429	\$19,050	\$19,050	\$19,050
034839 PROF PROGRAM SVS	\$10,000	\$0	\$0	\$0	\$0
034851 PROF TRAINING SVS	\$2,500	\$0	\$0	\$0	\$0
034852 PROF TRANSCRIBING SVS	\$18,967	\$34,607	\$41,800	\$41,800	\$41,800
034853 PROF VETERINARY_ANIMAL SVS	\$3,214	\$2,405	\$4,000	\$4,000	\$4,000
034854 PROF INTERPRETING SVS	\$70	\$0	\$25	\$25	\$25
034855 PROF INVESTIGATION SVS	\$0	\$140	\$500	\$500	\$500
034864 PROF CAPITL ASSET DISPOSAL SVS	\$421	\$0	\$600	\$600	\$600
034890 CHGS FAC MGMT PROF SVS	\$2,056	\$141	\$2,128	\$2,128	\$2,128
034892 CHGS IT PROFESSIONAL SVS	\$265,474	\$234,716	\$208,071	\$208,071	\$208,071
034900 PUBLICATIONS & LEGAL NOTICES	\$73	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$23,509	\$25,752	\$27,201	\$27,201	\$27,201
035300 RENTS & LEASES OF STRUCTURES	\$79,665	\$84,964	\$89,945	\$89,945	\$89,945
035325 R/L STR REDDING	\$37,404	\$30,115	\$32,726	\$32,726	\$32,726
035329 R/L STR STORAGE FACILITIE	\$3,096	\$0	\$3,200	\$3,200	\$3,200

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$180,585	\$71,927	\$63,100	\$63,100	
035530 MNR EQP IT APRV	\$66	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,362	\$341	\$7,800	\$7,800	
035591 CHGS IT HARDWARE EQP	\$59,378	\$2,532	\$23,850	\$23,850	
035592 CHGS IT TELECOMM EQP	\$774	\$5,920	\$220	\$220	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$20,222	\$21,236	\$20,050	\$20,050	
035740 SP DEPT XP GUN SUPPLIES	\$30,565	\$40,146	\$43,100	\$43,100	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$4,404	\$4,871	\$4,800	\$4,800	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$13,775	\$10,693	\$11,925	\$11,925	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$107	\$0	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$28,044	\$12,541	\$26,700	\$26,700	
035940 TRANS/TRVL FUEL	\$174,915	\$160,910	\$202,605	\$202,605	
035942 TRANS/TRVL TRAINING	\$93,758	\$113,390	\$111,400	\$111,400	
035945 TRANS/TRVL BOAT	\$0	\$33	\$0	\$0	
035947 TRANS/TRVL VOLUNTEER	\$4,751	\$4,773	\$10,000	\$10,000	
035950 TRANS/TRVL LODGING	\$1,888	\$0	\$15,750	\$15,750	
035990 CHGS FLEET TRANS/TRVL	\$668,236	\$536,513	\$610,119	\$610,119	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$3,606	\$611	\$1,214	\$1,214	
036100 UTILITIES	\$101,591	\$122,010	\$134,131	\$134,131	
036125 UTIL ELECTRIC	\$16,344	\$13,340	\$15,985	\$15,985	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,168,324</b>	<b>\$2,924,026</b>	<b>\$3,139,377</b>	<b>\$3,139,377</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$302,241	\$430,661	\$474,723	\$474,723	
050003 BUILDING & EQUIP COST PLAN CHG	\$164,378	\$158,383	\$249,110	\$249,110	
050800 TAXES & ASSESSMENTS	\$103	\$328	\$455	\$455	
051300 CONTRIB NON COUNTY GOV AGENCY	\$23,387	\$42,047	\$24,351	\$24,351	
051351 CONTR TO CITY OF REDDING	\$616,863	\$1,053,952	\$1,245,151	\$1,245,151	
051352 CONTR TO CITY OF ANDERSON	\$2,428	\$0	\$10,435	\$10,435	
051360 CONTR TO TEHAMA COUNTY	\$141,223	\$141,613	\$46,984	\$46,984	
051361 CONTR TO TRINITY COUNTY	\$64,194	\$18,547	\$17,500	\$17,500	
051362 CONTR TO SISKIYOU COUNTY	\$0	\$1,148	\$0	\$0	
051363 CONTR TO BUTTE COUNTY	\$25,614	\$93,130	\$59,000	\$59,000	
051364 CONTR TO GLENN COUNTY	\$13,777	\$11,644	\$19,224	\$19,224	
051365 CONTR TO LASSEN COUNTY	\$36,970	\$15,796	\$23,978	\$23,978	
051366 CONTR TO PLUMAS COUNTY	\$9,647	\$11,712	\$15,000	\$15,000	
051367 CONTR TO OTHER COUNTIES	\$74,225	\$98,860	\$128,801	\$128,801	
051500 CONTRIBUTION TO OTHER AGENCIES	\$0	\$12,500	\$0	\$0	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$1,475,055	\$2,090,827		\$2,314,712	\$2,314,712
<b>Category: 070 CAPITAL ASSETS</b>					
065064 1 REPEATER	\$0	\$13,532		\$0	\$0
065198 1 CAMERA (SPEC PURPOSE) W/ACC	\$0	\$8,414		\$0	\$0
065256 1 BASE RADIO	\$10,874	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	\$10,874	\$21,946		\$0	\$0
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$558)	\$0		\$0	\$0
088112 C/A ASSESSOR	(\$36)	\$0		\$0	\$0
088130 C/A PERSONNEL	(\$10,494)	(\$8,478)		(\$15,125)	(\$15,125)
088227 C/A DISTRICT ATTORNEY	(\$3,681)	(\$5,877)		(\$3,500)	(\$3,500)
088263 C/A PROBATION	(\$100)	\$0		\$0	\$0
088501 C/A SOCIAL SERVICES	(\$81)	(\$50)		(\$32)	(\$32)
088928 C/A SHASCOM OPERATIONS	(\$40)	\$0		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	(\$14,992)	(\$14,405)		(\$18,657)	(\$18,657)
<b>Category: 095 OTHER FINANCING USES</b>					
095227 TRAN OUT DISTRICT ATTORNEY	\$75,722	\$53,429		\$14,951	\$14,951
095236 TRAN OUT BOATING SAFETY	\$0	\$36,791		\$36,791	\$36,791
095260 TRAN OUT JAIL	\$0	\$60,000		\$0	\$0
095263 TRAN OUT PROBATION	\$107,791	\$162,614		\$110,268	\$110,268
095287 TRAN OUT CORONER	\$0	\$50,000		\$0	\$0
<b>OTHER FINANCING USES</b>	\$183,514	\$362,835		\$162,010	\$162,010
<b>Total Expenditures/Appropriations:</b>	\$18,637,035	\$19,616,051		\$19,781,824	\$19,781,824
<b>Net Cost:</b>	\$1,027,663	\$1,632,395		\$1,847,614	\$1,847,614

**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**

Total appropriations requested for FY 2017-18 are \$893,479, a decrease of \$63,569 compared to the FY 2016-17 Adjusted Budget, primarily due to no capital asset requests. Funding for this program comes from these sources: State Boating Safety funds (decreasing by \$80,000 to \$600,990); unsecured property tax levied on boats (decreasing by \$5,951 to \$72,786); Prop. 172 (Public Safety Augmentation) (remains flat at \$36,400); and General Fund contribution (is flat at \$124,130, but includes an additional \$32,359 to help offset increased A-87 and other operational costs). Overall, there is a deficit in this budget in the amount of \$59,173 which will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the Sheriff modified operational expenses in this budget. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions yield a new net County cost of \$22,382, which will come from Prop. 172 Reserves.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$82,022	\$69,472	\$72,786	\$72,786	
104000 PRIOR YEAR UNSECURED TAXES	\$815	\$370	\$0	\$0	
<b>TAXES</b>	<b>\$82,837</b>	<b>\$69,843</b>	<b>\$72,786</b>	<b>\$72,786</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549400 STATE BOATING SAFETY	\$766,376	\$667,559	\$600,990	\$600,990	
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,400	\$36,400	\$36,400	\$36,400	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$802,776</b>	<b>\$703,959</b>	<b>\$637,390</b>	<b>\$637,390</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
692000 CHGS FOR PROFESSIONAL SVS	\$0	\$4,677	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$4,677</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792583 CONTRIB GRANT NON PROFIT	\$5,000	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,151	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$4,841	\$0	\$0	\$0	
799850 REIMB MISC COSTS	\$190	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$10,032</b>	<b>\$1,151</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$103,599	\$124,130	\$124,130	\$124,130	
800235 TRANS IN SHERIFF	\$0	\$36,791	\$36,791	\$36,791	
800950 TRANS IN RISK MGMT	\$30,000	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$133,599</b>	<b>\$160,921</b>	<b>\$160,921</b>	<b>\$160,921</b>	
<b>Total Revenues:</b>	<b>\$1,029,245</b>	<b>\$940,552</b>	<b>\$871,097</b>	<b>\$871,097</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$160,476	\$185,099	\$210,904	\$210,904	
011200 TERMINATION/SPECIAL PAY	\$1,360	\$2,363	\$4,780	\$4,780	
017000 EXTRA HELP	\$145,712	\$141,833	\$125,000	\$125,000	
017502 OVERTIME PAY	\$48,630	\$47,901	\$25,116	\$25,116	
017503 SHIFT DIFFERENTIAL	\$155	\$168	\$537	\$537	
017509 HOLIDAY OVERTIME PAY	\$6,683	\$5,537	\$7,048	\$7,048	
018100 EMPLOYER SHARE FICA	\$7,319	\$7,369	\$8,919	\$8,919	
018201 EMPLOYER SHARE RETIREMENT	\$61,151	\$76,157	\$86,956	\$86,956	
018300 EMPLOYER SHARE HEALTH INSUR	\$37,675	\$43,187	\$51,040	\$51,040	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,813	\$5,552	\$6,328	\$6,328	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,026	\$1,563	\$1,180	\$1,180	
018500 WORKERS COMP EXPOSURE	\$4,621	\$5,245	\$4,723	\$4,723	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$27,264	\$94,337	\$113,701	\$113,701	
<b>SALARIES AND BENEFITS</b>	<b>\$507,891</b>	<b>\$616,317</b>	<b>\$646,232</b>	<b>\$646,232</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,846	\$1,692	\$1,600	\$1,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$2,266	\$1,635	\$5,000	\$5,000	
032329 CLTHG/PERS UNIFORMS	\$3,415	\$649	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$5,069	\$5,015	\$5,160	\$5,160	
032526 COMM CELL PHONES	\$766	\$687	\$840	\$840	
032591 CHGS IT COMM	\$445	\$475	\$518	\$518	
032900 HOUSEHOLD EXPENSE	\$282	\$192	\$140	\$140	
032992 CHGS FAC MGMT HSHLD XP	\$42	\$0	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$1,391	\$1,552	\$1,366	\$1,366	
033103 INSUR XP MISCELLANEOUS	\$3,384	\$3,062	\$5,458	\$5,458	
033105 INSUR XP LIABILITY EXPERIENCE	\$816	\$1,085	\$1,023	\$1,023	
033500 MAINTENANCE OF EQUIPMENT	\$3,968	\$601	\$2,100	\$2,100	
033526 MNT EQP VEHICLES	\$34	\$0	\$300	\$300	
033530 MNT EQP RADIOS	\$51	\$248	\$350	\$350	
033531 MNT EQP IT APRV	\$21	\$21	\$25	\$25	
033536 MNT EQP BOATS	\$18,938	\$17,818	\$14,722	\$14,722	
033538 MNT EQP SAFETY EQP	\$880	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$299	\$373	\$615	\$615	
033700 MAINTENANCE OF STRUCTURES	\$247	\$0	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$25	\$0	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,725	\$0	\$0	
034100 MEMBERSHIPS	\$1,000	\$956	\$1,067	\$1,067	
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$56)	\$44	\$0	\$0	
034500 OFFICE EXPENSE	\$1,175	\$843	\$1,100	\$1,100	
034800 PROF & SPECIAL SERVICES	\$700	\$52	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,445	\$1,619	\$900	\$900	
034852 PROF TRANSCRIBING SVS	\$102	\$92	\$150	\$150	
034892 CHGS IT PROFESSIONAL SVS	\$7,342	\$7,515	\$5,857	\$5,857	
035100 RENTS & LEASES OF EQUIPMENT	\$584	\$628	\$650	\$650	
035300 RENTS & LEASES OF STRUCTURES	\$27,225	\$27,225	\$28,587	\$28,587	
035329 R/L STR STORAGE FACILITIE	\$18,360	\$19,049	\$19,622	\$19,622	
035500 MINOR EQUIPMENT	\$8,923	\$2,581	\$5,000	\$5,000	
035536 MNR EQP CAD EQP	\$0	\$183	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$334	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$378	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$385	\$1,041	\$1,453	\$1,453	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$0	\$133	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$22,457	\$10,047	\$31,000	\$31,000	\$31,000
035942 TRANS/TRVL TRAINING	\$13,387	\$8,333	\$15,500	\$15,500	\$15,500
035945 TRANS/TRVL BOAT	\$25,161	\$27,183	\$42,000	\$42,000	\$42,000
035952 TRANS/TRVL PROGRAM RELATED	\$427	\$0	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$21,408	\$22,598	\$24,048	\$24,048	\$24,048
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$14	\$16	\$82	\$82	\$82
036125 UTIL ELECTRIC	\$2,400	\$2,400	\$2,600	\$2,600	\$2,600
<b>SERVICES AND SUPPLIES</b>	\$197,016	\$169,719	\$220,333	\$220,333	\$220,333
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,380	\$8,494	\$26,914	\$26,914	\$26,914
<b>OTHER CHARGES</b>	\$18,380	\$8,494	\$26,914	\$26,914	\$26,914
<b>Category: 070 CAPITAL ASSETS</b>					
065011 1 BOAT W/ACCESSORIES	\$72,992	\$73,498	\$0	\$0	\$0
065081 1 TRAILER	\$6,987	\$6,500	\$0	\$0	\$0
065327 1 REMOTELY OPERATED VEHICLE	\$133,930	\$0	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$213,910	\$79,998	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$937,199	\$874,529	\$893,479	\$893,479	\$893,479
<b>Net Cost:</b>	(\$92,045)	(\$66,023)	\$22,382	\$22,382	\$22,382

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

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**PROGRAM DESCRIPTION**

The Sheriff Civil Unit has jurisdictional authority for the County of Shasta to provide prompt, efficient, and impartial delivery of Civil Process Services. The office also serves criminal warrants and performs general law enforcement.

**BUDGET REQUESTS**

Total FY 2017-18 requested appropriations are \$601,080 which is a \$14,850 (2.5%) increase from the FY 2016-17 Adjusted Budget. This is attributed to standard wage and benefits increases, a pending retirement, and an increase in A-87 costs. The only revenues for this budget are civil process fees and those are relatively flat. The net County cost is \$10,700 over the flat target. Projected "savings" for FY 2016-17 are \$11,746. The department respectfully requests to use FY 2016-17 savings to offset the \$10,700 overage.

**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 second 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$86,502	\$100,103	\$88,000	\$88,000	\$88,000
674260 CIVIL PROCESS FEE \$3	\$2,622	\$3,139	\$2,750	\$2,750	\$2,750
674261 CIVIL PROCESS FEE 70% VEHICLE	\$19,345	\$19,412	\$20,000	\$20,000	\$20,000
674262 CIVIL PROCESS FEE MAINT 30%	\$8,290	\$8,319	\$8,571	\$8,571	\$8,571
674264 CIVIL PROCESS FEE GC26746	\$48,220	\$54,537	\$48,000	\$48,000	\$48,000
<b>CHARGES FOR SERVICES</b>	<b>\$164,981</b>	<b>\$185,513</b>	<b>\$167,321</b>	<b>\$167,321</b>	<b>\$167,321</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,531	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$30)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$1,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800297 TRANS IN ANIMAL CONTROL	\$15,683	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$15,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$10	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$180,674</b>	<b>\$187,014</b>	<b>\$167,321</b>	<b>\$167,321</b>	<b>\$167,321</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$254,125	\$261,244	\$268,168	\$268,168	\$268,168
011200 TERMINATION/SPECIAL PAY	\$2,358	\$3,399	\$30,119	\$30,119	\$30,119
017502 OVERTIME PAY	\$0	\$873	\$1,495	\$1,495	\$1,495
018100 EMPLOYER SHARE FICA	\$9,324	\$9,582	\$11,045	\$11,045	\$11,045
018201 EMPLOYER SHARE RETIREMENT	\$79,516	\$86,848	\$93,706	\$93,706	\$93,706
018205 EMPLOYER SHARE 401A	\$0	\$0	\$944	\$944	\$944
018300 EMPLOYER SHARE HEALTH INSUR	\$50,184	\$51,825	\$63,385	\$63,385	\$63,385
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,623	\$7,836	\$8,046	\$8,046	\$8,046
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,427	\$1,098	\$864	\$864	\$864
018500 WORKERS COMP EXPOSURE	\$3,267	\$3,668	\$3,796	\$3,796	\$3,796
018501 WORKERS COMP EXPERIENCE	\$31,488	\$36,211	\$27,241	\$27,241	\$27,241
<b>SALARIES AND BENEFITS</b>	<b>\$439,316</b>	<b>\$462,588</b>	<b>\$508,809</b>	<b>\$508,809</b>	<b>\$508,809</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,605	\$1,692	\$1,600	\$1,600	\$1,600
032500 COMMUNICATIONS EXPENSE	\$1,044	\$1,048	\$990	\$990	\$990
032526 COMM CELL PHONES	\$2,014	\$2,014	\$2,244	\$2,244	\$2,244
032590 CHGS FAC MGMT COMM	\$2	\$2	\$3	\$3	\$3

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$699	\$753	\$828	\$828	
032900 HOUSEHOLD EXPENSE	\$159	\$248	\$230	\$230	
032992 CHGS FAC MGMT HSHLD XP	\$5,369	\$5,458	\$5,720	\$5,720	
033102 INSUR XP LIABILITY EXPOSURE	\$984	\$1,088	\$1,098	\$1,098	
033103 INSUR XP MISCELLANEOUS	\$552	\$564	\$490	\$490	
033105 INSUR XP LIABILITY EXPERIENCE	\$636	\$889	\$1,435	\$1,435	
033500 MAINTENANCE OF EQUIPMENT	\$36	\$0	\$0	\$0	
033528 MNT EQP SOFTWARE	\$5,725	\$6,151	\$6,446	\$6,446	
033531 MNT EQP IT APRV	\$21	\$21	\$30	\$30	
033592 CHGS IT MNT HARD/SOFTWARE	\$523	\$654	\$645	\$645	
033791 CHGS FAC MGMT MAINT STR	\$947	\$948	\$1,097	\$1,097	
034100 MEMBERSHIPS	\$159	\$196	\$200	\$200	
034500 OFFICE EXPENSE	\$2,427	\$2,694	\$2,500	\$2,500	
034591 CHGS OC POSTAGE SVS	\$4,164	\$4,393	\$4,234	\$4,234	
034592 CHGS OC OTHER MAIL SVS	\$897	\$1,292	\$1,902	\$1,902	
034800 PROF & SPECIAL SERVICES	\$1,500	\$469	\$260	\$260	
034837 PROF PREEMPLOYMENT SVS	\$0	\$107	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$30	\$0	\$100	\$100	
034892 CHGS IT PROFESSIONAL SVS	\$10,637	\$10,654	\$10,574	\$10,574	
035100 RENTS & LEASES OF EQUIPMENT	\$2,060	\$2,058	\$2,060	\$2,060	
035500 MINOR EQUIPMENT	\$515	\$291	\$800	\$800	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$600	\$600	
035591 CHGS IT HARDWARE EQP	\$429	\$0	\$1,950	\$1,950	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$32	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$16	\$15	\$40	\$40	
035900 TRANSPORTATION & TRAVEL	\$156	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$6,003	\$5,988	\$10,000	\$10,000	
035942 TRANS/TRVL TRAINING	\$4,429	\$583	\$5,000	\$5,000	
035990 CHGS FLEET TRANS/TRVL	\$44,237	\$43,353	\$15,099	\$15,099	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	
<b>SERVICES AND SUPPLIES</b>	<b>\$97,989</b>	<b>\$93,666</b>	<b>\$78,257</b>	<b>\$78,257</b>	
<b>Category:</b> 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,012	\$7,710	\$13,662	\$13,662	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,570	\$2,245	\$352	\$352	
<b>OTHER CHARGES</b>	<b>\$6,583</b>	<b>\$9,955</b>	<b>\$14,014</b>	<b>\$14,014</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$543,888</b>	<b>\$566,210</b>	<b>\$601,080</b>	<b>\$601,080</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$363,214	\$379,196	\$433,759	\$433,759

# 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**

Total appropriations requested for FY 2017-18 are \$709,882, an increase of \$34,035 compared to the FY 2016-17 Adjusted Budget. This is primarily due to standard increases in salaries and benefits and a request to add a Correctional Officer - Deputy position after deleting a Public Safety Service Officer. The Sheriff obtained approval by the Community Corrections Partnership Executive Committee for additional AB109 funds for the added position for FY 2017-18. The net County cost is \$112,026 which will be covered by AB109 designated fund balance.

## **SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the Sheriff modified operational expenses in this budget. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions yield a new net County cost of \$111,584, which will be covered by AB109 designated fund balance and contributes \$15,666 to Public Safety General Purpose Fund balance.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$732,141	\$563,695		\$582,632	\$582,632
<b>INTERGOVERNMENTAL REVENUES</b>	\$732,141	\$563,695		\$582,632	\$582,632
<b>Category: 600</b> CHARGES FOR SERVICES					
686970 WORK RELEASE	\$750	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$750	\$0		\$0	\$0
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$0	\$104		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,199		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$87	\$166		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$87	\$1,470		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$15,224	\$15,224		\$15,224	\$15,224
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$15,224	\$15,224		\$15,224	\$15,224
<b>Total Revenues:</b>	\$748,203	\$580,390		\$597,856	\$597,856
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$279,311	\$229,418		\$325,004	\$325,004
011200 TERMINATION/SPECIAL PAY	\$0	\$969		\$1,000	\$1,000
017502 OVERTIME PAY	\$2,839	\$1,546		\$2,000	\$2,000
017503 SHIFT DIFFERENTIAL	\$0	\$27		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$136	\$0		\$0	\$0
018100 EMPLOYER SHARE FICA	\$6,694	\$4,926		\$7,376	\$7,376
018201 EMPLOYER SHARE RETIREMENT	\$104,009	\$91,938		\$138,150	\$138,150
018300 EMPLOYER SHARE HEALTH INSUR	\$71,980	\$75,095		\$110,499	\$110,499
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,378	\$6,882		\$9,739	\$9,739
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,588	\$968		\$1,046	\$1,046
018500 WORKERS COMP EXPOSURE	\$3,602	\$3,220		\$4,153	\$4,153
018501 WORKERS COMP EXPERIENCE	\$9,084	\$10,723		\$9,025	\$9,025
<b>SALARIES AND BENEFITS</b>	\$487,625	\$425,717		\$607,992	\$607,992
<b>Category: 030</b> SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$284	\$419		\$1,800	\$1,800
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,400	\$2,521		\$3,500	\$3,500
032326 CLTHG/PERS INMATES	\$0	\$0		\$1,000	\$1,000
032328 CLTHG/PERS SAFETY CLOTHING	\$124	\$0		\$1,075	\$1,075
032329 CLTHG/PERS UNIFORMS	\$0	\$0		\$800	\$800

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$738	\$513		\$750	\$750
032526 COMM CELL PHONES	\$1,837	\$964		\$2,028	\$2,028
032591 CHGS IT COMM	\$219	\$195		\$218	\$218
032900 HOUSEHOLD EXPENSE	\$48	\$27		\$1,500	\$1,500
032992 CHGS FAC MGMT HSHLD XP	\$266	\$0		\$267	\$267
033102 INSUR XP LIABILITY EXPOSURE	\$1,085	\$955		\$1,433	\$1,433
033103 INSUR XP MISCELLANEOUS	\$8,400	\$7,203		\$7,066	\$7,066
033500 MAINTENANCE OF EQUIPMENT	\$1,165	\$314		\$2,600	\$2,600
033526 MNT EQP VEHICLES	\$0	\$0		\$500	\$500
033530 MNT EQP RADIOS	\$0	\$0		\$350	\$350
033531 MNT EQP IT APRV	\$43	\$43		\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$374	\$467		\$558	\$558
033729 MNT STR FAC MGMT APRV	\$191	\$12		\$1,500	\$1,500
033791 CHGS FAC MGMT MAINT STR	\$7,994	\$829		\$8,491	\$8,491
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0		\$120	\$120
034100 MEMBERSHIPS	\$320	\$320		\$400	\$400
034300 MISCELLANEOUS EXPENSE	\$0	\$0		\$250	\$250
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$156		\$0	\$0
034500 OFFICE EXPENSE	\$1,015	\$1,181		\$1,500	\$1,500
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0		\$250	\$250
034800 PROF & SPECIAL SERVICES	\$395	\$10,860		\$3,500	\$3,500
034892 CHGS IT PROFESSIONAL SVS	\$9,527	\$9,518		\$8,329	\$8,329
035100 RENTS & LEASES OF EQUIPMENT	\$6,944	\$1,416		\$6,816	\$6,816
035500 MINOR EQUIPMENT	\$4,077	\$1,426		\$3,583	\$3,583
035591 CHGS IT HARDWARE EQP	\$0	\$3,338		\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,031	\$377		\$7,500	\$7,500
035940 TRANS/TRVL FUEL	\$2,117	\$1,223		\$4,900	\$4,900
035942 TRANS/TRVL TRAINING	\$0	\$815		\$2,500	\$2,500
035990 CHGS FLEET TRANS/TRVL	\$8,331	\$5,834		\$6,669	\$6,669
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0		\$200	\$200
036100 UTILITIES	\$4,453	\$4,216		\$5,974	\$5,974
<b>SERVICES AND SUPPLIES</b>	<b>\$64,387</b>	<b>\$55,155</b>		<b>\$87,927</b>	<b>\$87,927</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$30,270	\$14,107		\$11,007	\$11,007
050003 BUILDING & EQUIP COST PLAN CHG	\$1,244	\$1,244		\$2,489	\$2,489
050800 TAXES & ASSESSMENTS	\$0	\$0		\$25	\$25
<b>OTHER CHARGES</b>	<b>\$31,515</b>	<b>\$15,352</b>		<b>\$13,521</b>	<b>\$13,521</b>

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	\$583,527	\$496,225	\$709,440	\$709,440	
<b>Net Cost:</b>	(\$164,675)	(\$84,164)	\$111,584	\$111,584	

**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 2017-18 requested appropriations of \$1.2 million reflect a 9.2 percent increase, or \$96,883, from the FY 2016-17 Adjusted Budget. This is primarily due to standard wage and benefits increases, A-87 increases, and facility-related increases. Grant revenue is decreased by \$79,608. This yields a net County cost of \$369,177, which is \$176,491 over the FY 2016-17 Adjusted Budget, and borne by the General Fund.

**SUMMARY OF RECOMMENDATIONS**

The District Attorney provided information for reductions to bring the FY 2017-18 Requested Budget net County cost closer to the FY 2016-17 Adjusted Budget. This results in impacts to victim services. This included deleting two Victim Advocate positions which are currently filled. However, at the May 8, 2017 Community Corrections Partnership Executive Committee meeting, an AB109 contribution was approved to support one filled Victim Advocate position to participate in a modified misdemeanor diversion pilot program in conjunction with District Attorney staff. The net effect is one layoff of a Victim Advocate if the circumstances aren't resolved by attrition by June 30. The modifications, combined with projected savings of \$1,538 in FY 2016-17, make the "new" net County cost \$211,307 which is \$18,681 over the target and borne by the General Fund.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

As grant funding decreases, programs and activities must be carefully reviewed and prioritized by the department.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 500 INTERGOVERNMENTAL REVENUES**

542603	ST REALIGNMENT 2011 AB109	\$0	\$0	\$66,801	\$66,801
542700	STATE VICTIM/WITNESS PROGRAM	\$234,890	\$454,776	\$324,315	\$324,315
542710	STATE BOARD OF CONTROL GRANT	\$327,228	\$321,779	\$394,192	\$394,192
542711	STATE BOC RESTITUTION	\$60,193	\$62,035	\$64,821	\$64,821
542712	STATE BOC GRT VICTIM REIMB	\$44,187	\$32,210	\$52,500	\$52,500

**INTERGOVERNMENTAL REVENUES** \$666,498 \$870,800 \$902,629 \$902,629

**Category: 700 MISCELLANEOUS REVENUES**

799390	PRIOR PERIOD EXP ADJUSTMENT	\$514	\$184	\$0	\$0
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**MISCELLANEOUS REVENUES** \$514 \$184 \$0 \$0

<b>Total Revenues:</b>		\$667,013	\$870,985	\$902,629	\$902,629
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**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$418,710	\$465,982	\$523,368	\$523,368
011200	TERMINATION/SPECIAL PAY	\$3,871	\$0	\$0	\$0
017000	EXTRA HELP	\$2,929	\$18,949	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$0	\$73	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$847	\$840	\$840	\$840
018100	EMPLOYER SHARE FICA	\$31,149	\$35,080	\$40,121	\$40,121
018201	EMPLOYER SHARE RETIREMENT	\$66,460	\$78,599	\$93,633	\$93,633
018300	EMPLOYER SHARE HEALTH INSUR	\$106,735	\$122,526	\$144,432	\$144,432
018307	EMPLYR SHR OTHER POST EMP BEN	\$12,559	\$13,978	\$15,702	\$15,702
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,373	\$2,032	\$1,678	\$1,678
018500	WORKERS COMP EXPOSURE	\$5,405	\$6,668	\$6,603	\$6,603
018501	WORKERS COMP EXPERIENCE	\$11,592	\$15,938	\$21,671	\$21,671

**SALARIES AND BENEFITS** \$662,633 \$760,670 \$848,048 \$848,048

**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$143	\$64	\$100	\$100
032500	COMMUNICATIONS EXPENSE	\$2,465	\$2,648	\$3,000	\$3,000
032590	CHGS FAC MGMT COMM	\$131	\$0	\$176	\$176
032591	CHGS IT COMM	\$1,891	\$2,262	\$3,000	\$3,000
032700	FOOD EXPENSE	\$119	\$272	\$500	\$500
032900	HOUSEHOLD EXPENSE	\$169	\$97	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$8,598	\$11,056	\$6,516	\$6,516
033102	INSUR XP LIABILITY EXPOSURE	\$1,627	\$1,977	\$1,910	\$1,910
033103	INSUR XP MISCELLANEOUS	\$420	\$462	\$429	\$429
033531	MNT EQP IT APRV	\$0	\$6,600	\$6,600	\$6,600
033592	CHGS IT MNT HARD/SOFTWARE	\$1,425	\$1,728	\$1,900	\$1,900

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$5,166	\$6,039	\$5,704	\$5,704	
034100 MEMBERSHIPS	\$155	\$0	\$200	\$200	
034500 OFFICE EXPENSE	\$4,330	\$2,052	\$1,050	\$1,050	
034527 OFFICE XP PRINTING	\$4,960	\$4,513	\$3,078	\$3,078	
034531 OFFICE XP PROMOTIONAL ITEMS	\$891	\$143	\$1,500	\$1,500	
034590 CHGS OC PHOTOCOPY SVS	\$369	\$0	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$5,519	\$5,434	\$5,800	\$5,800	
034800 PROF & SPECIAL SERVICES	\$0	\$33,484	\$33,636	\$33,636	
034809 PROF BURIAL/FUNERAL SVS	\$9,900	\$1,725	\$22,500	\$22,500	
034837 PROF PREEMPLOYMENT SVS	\$521	\$321	\$250	\$250	
034852 PROF TRANSCRIBING SVS	\$273	\$0	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$18,495	\$20,042	\$21,684	\$21,684	
034890 CHGS FAC MGMT PROF SVS	\$534	\$0	\$705	\$705	
034892 CHGS IT PROFESSIONAL SVS	\$49,004	\$28,803	\$31,511	\$31,511	
035100 RENTS & LEASES OF EQUIPMENT	\$1,872	\$1,871	\$1,900	\$1,900	
035500 MINOR EQUIPMENT	\$427	\$13	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$0	\$265	\$250	\$250	
035591 CHGS IT HARDWARE EQP	\$0	\$1,137	\$1,500	\$1,500	
035592 CHGS IT TELECOMM EQP	\$0	\$146	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$410	\$10	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$8,678	\$694	\$7,500	\$7,500	
035940 TRANS/TRVL FUEL	\$30	\$224	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$261	\$1,068	\$1,440	\$1,440	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$344	\$59	\$200	\$200	
036100 UTILITIES	\$6,592	\$7,901	\$4,000	\$4,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$135,730</b>	<b>\$143,121</b>	<b>\$170,839</b>	<b>\$170,839</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,619	\$14,834	\$31,644	\$31,644	
050003 BUILDING & EQUIP COST PLAN CHG	\$15,108	\$17,202	\$32,943	\$32,943	
052010 SUPP/CARE VICTIMS	\$34,688	\$30,830	\$32,000	\$32,000	
<b>OTHER CHARGES</b>	<b>\$60,416</b>	<b>\$62,867</b>	<b>\$96,587</b>	<b>\$96,587</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$21,995	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$21,995</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$880,775</b>	<b>\$966,659</b>	<b>\$1,115,474</b>	<b>\$1,115,474</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Net Cost:</b>	\$213,762	\$95,673	\$212,845	\$212,845	

**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 limiting the inmate population to no more than 90 percent of the Jail-rated capacity and 90 percent of each housing unit rated capacity, or 343 total inmates.

**BUDGET REQUESTS**

Total FY 2017-18 requested appropriations are \$16.4 million with an overall decrease of \$58,124 compared to the FY 2016-17 Adjusted Budget primarily due to no major capital projects in the FY 2017-18 budget. Salaries/Benefits are increasing by \$226,290 primarily due to standard increases. The Sheriff's submitted budget includes unfunding one Public Safety Service Officer and seven Correctional Officers. Services/Supplies are increasing by \$481,660 primarily due to ongoing demands of the aging facility. Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$146,062 to help offset increased A-87 and other operational costs. This cost center has a budget deficit of \$1.8 million, of which \$140,729 is funded with AB109 restricted fund balance, leaving a net County cost of \$1.7 million, which will come from Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the Sheriff modified operational expenses in this budget and proposed to unfund an additional Correctional Officer. In addition, at the May 3, 2017 Community Corrections Partnership Executive Committee meeting, as a result of the Sheriff requesting additional AB109 funds, this budget will receive an additional \$400,000 of AB109 to offset Jail operations. However, Sheriff will also reduce Jail expenses by an additional \$516,071 for the stability of the public safety reserves. These reductions will impact overall Jail operations. In addition, a capital asset project to replace the aging HVAC boilers and domestic hot water boilers has been added; the cost will be offset by use of Accumulated Capital Outlay reserves and Criminal Justice Trust Fund reserves. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall modifications yield a new net County cost of \$809,906, of which \$140,729 will be covered by AB109 designated fund balance, leaving a final net cost of \$669,177, which will come from Prop. 172 Reserves.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$48,015	\$45,089		\$35,000	\$35,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$312,644	\$600,867		\$445,000	\$445,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$360,660</b>	<b>\$645,956</b>		<b>\$480,000</b>	<b>\$480,000</b>
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$24,066	\$27,039		\$27,000	\$27,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$24,066</b>	<b>\$27,039</b>		<b>\$27,000</b>	<b>\$27,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542451 STATE REIMB BOOKING FEES	\$257,005	\$258,414		\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$1,961,007	\$1,554,973		\$2,132,919	\$2,132,919
542800 STATE CORRECTIONS TRAINING GRT	\$50,960	\$42,488		\$49,980	\$49,980
549566 STATE COPS GRANT	\$61,514	\$70,286		\$61,000	\$61,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$3,099,600	\$3,099,600		\$3,099,600	\$3,099,600
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$5,430,087</b>	<b>\$5,025,763</b>		<b>\$5,600,499</b>	<b>\$5,600,499</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$71,599	\$68,405		\$65,000	\$65,000
678250 COMMISSARY ADMIN FEE	\$0	\$22,776		\$0	\$0
678300 EXTRADITION	\$12,703	(\$86)		\$5,000	\$5,000
678400 USE CO CARS STATE TRIPS	\$2,830	\$4,829		\$4,000	\$4,000
686910 FEDERAL PRISONERS	\$9,726	\$12,305		\$5,000	\$5,000
686950 HOUSING OF INMATES	\$644	\$926		\$500	\$500
686951 INMATE MEDICAL COPAY	\$6,461	\$5,360		\$4,000	\$4,000
692030 SOCIAL SECURITY REPORTING FEE	\$57,000	\$52,666		\$40,000	\$40,000
692100 PHOTOCOPIES	\$902	\$957		\$500	\$500
692500 REIMB FROM CONTRACTOR	\$0	\$1,387		\$0	\$0
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$74	\$0		\$0	\$0
693001 CHARGES FOR SERVICES	\$1,317	\$20,102		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$163,259</b>	<b>\$189,629</b>		<b>\$124,000</b>	<b>\$124,000</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$91	\$0		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,241	\$1,357		\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$47	\$53,916		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$28,390	\$10,248		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$267	\$1,325		\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$0	\$1,827		\$0	\$0
799900 CASH OVER/SHORT	\$0	\$8		\$0	\$0
799930 OVER/SHORT TREASURER	\$0	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$30,038</b>	<b>\$68,684</b>		<b>\$1,000</b>	<b>\$1,000</b>

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100	TRANS IN GENERAL FUND	\$8,753,799	\$9,162,474	\$9,162,475	\$9,162,475
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$101,250	\$101,250
800235	TRANS IN SHERIFF	\$0	\$60,000	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$8,753,799	\$9,222,474	\$9,263,725	\$9,263,725

<b>Category: 802</b>	<b>OTHER FINANCING SRCS SALE C/A</b>				
896101	SALE OF SURPLUS PROPERTY	\$2,158	\$235	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$2,158	\$235	\$0	\$0

<b>Total Revenues:</b>		\$14,764,068	\$15,179,783	\$15,496,224	\$15,496,224
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$3,727,102	\$3,685,525	\$4,174,386	\$4,174,386
011200	TERMINATION/SPECIAL PAY	\$138,710	\$110,120	\$77,435	\$77,435
017000	EXTRA HELP	\$34,876	\$19,970	\$8,701	\$8,701
017502	OVERTIME PAY	\$1,032,349	\$1,208,572	\$842,224	\$842,224
017503	SHIFT DIFFERENTIAL	\$50,053	\$49,381	\$54,080	\$54,080
017509	HOLIDAY OVERTIME PAY	\$102,566	\$96,396	\$102,168	\$102,168
017511	PSSO TRAIN DIFF	\$445	\$231	\$500	\$500
018100	EMPLOYER SHARE FICA	\$144,765	\$128,686	\$138,621	\$138,621
018201	EMPLOYER SHARE RETIREMENT	\$1,412,062	\$1,580,711	\$1,778,176	\$1,778,176
018205	EMPLOYER SHARE 401A	\$0	\$0	\$2,773	\$2,773
018300	EMPLOYER SHARE HEALTH INSUR	\$1,035,852	\$1,058,330	\$1,215,142	\$1,215,142
018307	EMPLYR SHR OTHER POST EMP BEN	\$111,801	\$110,558	\$125,163	\$125,163
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$27,832	\$21,209	\$16,757	\$16,757
018500	WORKERS COMP EXPOSURE	\$64,800	\$71,479	\$66,711	\$66,711
018501	WORKERS COMP EXPERIENCE	\$329,400	\$398,676	\$380,099	\$380,099
<b>SALARIES AND BENEFITS</b>		\$8,212,619	\$8,539,853	\$8,982,936	\$8,982,936

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$33,003	\$35,584	\$46,800	\$46,800
032326	CLTHG/PERS INMATES	\$53,172	\$61,002	\$70,000	\$70,000
032328	CLTHG/PERS SAFETY CLOTHING	\$2,520	\$6,674	\$8,000	\$8,000
032329	CLTHG/PERS UNIFORMS	\$13,682	\$12,849	\$20,000	\$20,000
032500	COMMUNICATIONS EXPENSE	\$8,858	\$8,575	\$8,500	\$8,500
032526	COMM CELL PHONES	\$2,314	\$2,968	\$2,300	\$2,300
032591	CHGS IT COMM	\$10,879	\$11,137	\$11,664	\$11,664
032700	FOOD EXPENSE	\$546,293	\$524,205	\$589,500	\$589,500
032900	HOUSEHOLD EXPENSE	\$128,984	\$146,011	\$185,600	\$185,600
032992	CHGS FAC MGMT HSHLD XP	\$13,566	\$13,257	\$14,183	\$14,183

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$19,514	\$21,200	\$19,286	\$19,286	
033103	INSUR XP MISCELLANEOUS	\$33,948	\$34,425	\$29,157	\$29,157	
033105	INSUR XP LIABILITY EXPERIENCE	\$211,296	\$320,412	\$295,406	\$295,406	
033500	MAINTENANCE OF EQUIPMENT	\$11,517	\$13,852	\$21,600	\$21,600	
033528	MNT EQP SOFTWARE	\$1,690	\$360	\$1,600	\$1,600	
033530	MNT EQP RADIOS	\$0	\$384	\$1,500	\$1,500	
033531	MNT EQP IT APRV	\$537	\$537	\$560	\$560	
033592	CHGS IT MNT HARD/SOFTWARE	\$2,020	\$2,647	\$6,561	\$6,561	
033700	MAINTENANCE OF STRUCTURES	(\$23)	\$1,017	\$0	\$0	
033729	MNT STR FAC MGMT APRV	\$189,829	\$100,720	\$400,000	\$400,000	
033791	CHGS FAC MGMT MAINT STR	\$531,405	\$461,614	\$584,713	\$584,713	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$767	\$2,324	\$4,600	\$4,600	
034100	MEMBERSHIPS	\$5,129	\$5,596	\$6,000	\$6,000	
034102	MEMBER PROF ORGANIZATIONS	\$314	\$79	\$200	\$200	
034309	MISC XP PRIOR PERIOD REV ADJ	(\$336)	\$0	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$8,339	\$0	\$0	
034500	OFFICE EXPENSE	\$34,055	\$35,098	\$38,000	\$38,000	
034590	CHGS OC PHOTOCOPY SVS	\$1,217	\$4,620	\$3,251	\$3,251	
034591	CHGS OC POSTAGE SVS	\$2,031	\$2,083	\$1,986	\$1,986	
034592	CHGS OC OTHER MAIL SVS	\$742	\$1,029	\$1,321	\$1,321	
034800	PROF & SPECIAL SERVICES	\$496,686	\$469,084	\$48,299	\$48,299	
034821	PROF EVALUATION SVS	\$0	\$900	\$0	\$0	
034823	PROF HEALTH SVS	\$1,976	\$0	\$50,000	\$50,000	
034826	PROF LAB SVS	\$0	\$15,614	\$15,000	\$15,000	
034831	PROF MEDICAL SVS	\$2,657,293	\$2,827,751	\$2,914,920	\$2,914,920	
034832	PROF MONITORING SVS	\$4,250	\$28,513	\$30,000	\$30,000	
034837	PROF PREEMPLOYMENT SVS	\$12,640	\$16,382	\$11,000	\$11,000	
034892	CHGS IT PROFESSIONAL SVS	\$56,491	\$50,927	\$62,663	\$62,663	
034900	PUBLICATIONS & LEGAL NOTICES	\$713	\$153	\$600	\$600	
035100	RENTS & LEASES OF EQUIPMENT	\$6,284	\$7,265	\$7,500	\$7,500	
035500	MINOR EQUIPMENT	\$16,418	\$11,763	\$30,000	\$30,000	
035590	CHGS IT SOFTWARE EQP	\$445	\$300	\$2,600	\$2,600	
035591	CHGS IT HARDWARE EQP	\$525	\$3,133	\$5,000	\$5,000	
035592	CHGS IT TELECOMM EQP	\$0	\$64	\$0	\$0	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$4,075	\$3,662	\$5,000	\$5,000	
035740	SP DEPT XP GUN SUPPLIES	\$248	\$1,707	\$7,000	\$7,000	
035754	SP DEPT XP ONLINE DATA SUBSCR	\$143	\$0	\$0	\$0	
035900	TRANSPORTATION & TRAVEL	\$14,835	\$15,033	\$20,000	\$20,000	
035940	TRANS/TRVL FUEL	\$23,498	\$23,988	\$30,000	\$30,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$62,214	\$40,514	\$40,000	\$40,000	\$40,000
035949 TRANS/TRVL MEALS	\$3,505	\$353	\$2,000	\$2,000	\$2,000
035990 CHGS FLEET TRANS/TRVL	\$54,431	\$58,526	\$57,245	\$57,245	\$57,245
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$4,607	\$3,259	\$4,400	\$4,400	\$4,400
036100 UTILITIES	\$530,748	\$500,899	\$688,414	\$688,414	\$688,414
<b>SERVICES AND SUPPLIES</b>	<b>\$5,810,965</b>	<b>\$5,918,407</b>	<b>\$6,403,929</b>	<b>\$6,403,929</b>	<b>\$6,403,929</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$241,135	\$205,048	\$294,849	\$294,849	\$294,849
050003 BUILDING & EQUIP COST PLAN CHG	\$10,143	\$13,425	\$11,026	\$11,026	\$11,026
051383 CONTR TO COURTS	\$20,281	\$21,295	\$0	\$0	\$0
052001 SUPP/CARE CLIENTS	\$0	\$26	\$0	\$0	\$0
052002 SUPP/CARE INMATES	\$0	\$0	\$100	\$100	\$100
<b>OTHER CHARGES</b>	<b>\$271,561</b>	<b>\$239,796</b>	<b>\$305,975</b>	<b>\$305,975</b>	<b>\$305,975</b>
<b>Category: 070 CAPITAL ASSETS</b>					
061085 JAIL UPGRADE HVAC SYSTEM	\$0	\$0	\$35,000	\$35,000	\$35,000
061117 JAIL BOILER SYSTEM 2018	\$0	\$0	\$546,250	\$546,250	\$546,250
065149 1 CLOTHES DRYER	\$0	\$0	\$24,890	\$24,890	\$24,890
065340 1 PEELER	\$0	\$8,702	\$0	\$0	\$0
065350 1 GRIDDLE	\$0	\$0	\$7,150	\$7,150	\$7,150
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$8,702</b>	<b>\$613,290</b>	<b>\$613,290</b>	<b>\$613,290</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$312,644	\$600,867	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$312,644</b>	<b>\$600,867</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$14,607,790</b>	<b>\$15,307,627</b>	<b>\$16,306,130</b>	<b>\$16,306,130</b>	<b>\$16,306,130</b>
<b>Net Cost:</b>	<b>(\$156,278)</b>	<b>\$127,844</b>	<b>\$809,906</b>	<b>\$809,906</b>	<b>\$809,906</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 2017-18 requested appropriations have decreased by \$121,936 to \$2.3 million primarily due to fewer positions being staffed. Two vacant Deputy Sheriff positions are unfunded in the request submitted by the Sheriff. Prop. 172 (Public Safety Augmentation) is flat. General Fund contribution is flat, but includes an additional \$52,735 to help offset increased A-87 and other operational costs. Overall, there is a deficit in this budget in the amount of \$396,551, which will come from use of Prop. 172 Reserves.

**SUMMARY OF RECOMMENDATIONS**

Due to the concern with the available public safety reserves, the Sheriff unfunded a vacant Community Service Officer position and modified operational expenses. Unfortunately, this impacts services in the Intermountain area. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions yield a new net County cost of \$348,182, which will come from Prop. 172 Reserves.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

There are ongoing challenges with staffing the public office and field coverage for this area in addition to keeping the public safety reserves at an operational level for the future.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$281,400
<b>INTERGOVERNMENTAL REVENUES</b>	\$281,400	\$281,400	\$281,400	\$281,400	\$281,400
<b>Category: 600 CHARGES FOR SERVICES</b>					
678620 LASSEN NATIONAL FOREST PATROL	\$8,625	\$8,266	\$6,079	\$6,079	\$6,079
693001 CHARGES FOR SERVICES	\$7,500	\$7,000	\$7,000	\$7,000	\$7,000
<b>CHARGES FOR SERVICES</b>	\$16,125	\$15,266	\$13,079	\$13,079	\$13,079
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,250	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$195	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$195	\$4,250	\$0	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,405,389	\$1,500,285	\$1,500,286	\$1,500,286	\$1,500,286
800282 TRANS IN BUILDING	\$53,370	\$100,000	\$100,000	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,458,759	\$1,600,285	\$1,600,286	\$1,600,286	\$1,600,286
<b>Total Revenues:</b>					
	\$1,756,479	\$1,901,202	\$1,894,765	\$1,894,765	\$1,894,765
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$793,858	\$857,624	\$836,495	\$836,495	\$836,495
011200 TERMINATION/SPECIAL PAY	\$25,446	\$112,075	\$43,108	\$43,108	\$43,108
017502 OVERTIME PAY	\$203,651	\$168,996	\$197,254	\$197,254	\$197,254
017503 SHIFT DIFFERENTIAL	\$6,825	\$9,142	\$9,800	\$9,800	\$9,800
017504 DOG PAY	\$3,753	\$4,016	\$4,193	\$4,193	\$4,193
017505 STANDBY PAY	\$8,391	\$6,750	\$10,153	\$10,153	\$10,153
017509 HOLIDAY OVERTIME PAY	\$29,086	\$33,211	\$35,795	\$35,795	\$35,795
018100 EMPLOYER SHARE FICA	\$18,325	\$20,471	\$18,432	\$18,432	\$18,432
018201 EMPLOYER SHARE RETIREMENT	\$336,251	\$379,823	\$396,896	\$396,896	\$396,896
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,908	\$1,908	\$1,908
018300 EMPLOYER SHARE HEALTH INSUR	\$153,299	\$190,333	\$201,090	\$201,090	\$201,090
018307 EMPLOYR SHR OTHER POST EMP BEN	\$23,812	\$25,725	\$24,883	\$24,883	\$24,883
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,850	\$4,511	\$3,487	\$3,487	\$3,487
018500 WORKERS COMP EXPOSURE	\$13,665	\$16,502	\$13,924	\$13,924	\$13,924
018501 WORKERS COMP EXPERIENCE	\$29,664	\$74,005	\$80,164	\$80,164	\$80,164
<b>SALARIES AND BENEFITS</b>	\$1,651,881	\$1,903,190	\$1,877,582	\$1,877,582	\$1,877,582
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,237	\$9,784	\$8,800	\$8,800	\$8,800

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032328 CLTHG/PERS SAFETY CLOTHING	\$3,351	\$1,133	\$2,500	\$2,500	
032329 CLTHG/PERS UNIFORMS	\$2,121	\$732	\$1,300	\$1,300	
032500 COMMUNICATIONS EXPENSE	\$1,253	\$1,158	\$1,450	\$1,450	
032526 COMM CELL PHONES	\$9,164	\$8,002	\$9,350	\$9,350	
032591 CHGS IT COMM	\$16,932	\$18,414	\$17,662	\$17,662	
032900 HOUSEHOLD EXPENSE	\$1,018	\$823	\$750	\$750	
032992 CHGS FAC MGMT HSHLD XP	\$7,677	\$8,152	\$8,087	\$8,087	
033102 INSUR XP LIABILITY EXPOSURE	\$4,116	\$4,895	\$4,026	\$4,026	
033103 INSUR XP MISCELLANEOUS	\$835	\$999	\$982	\$982	
033105 INSUR XP LIABILITY EXPERIENCE	\$28,188	\$31,975	\$18,620	\$18,620	
033500 MAINTENANCE OF EQUIPMENT	\$297	\$0	\$200	\$200	
033526 MNT EQP VEHICLES	\$0	\$475	\$300	\$300	
033530 MNT EQP RADIOS	\$190	\$166	\$433	\$433	
033531 MNT EQP IT APRV	\$96	\$96	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,519	\$1,619	\$1,625	\$1,625	
033700 MAINTENANCE OF STRUCTURES	\$2,660	\$701	\$600	\$600	
033729 MNT STR FAC MGMT APRV	\$548	\$20	\$250	\$250	
033791 CHGS FAC MGMT MAINT STR	\$8,977	\$3,438	\$4,089	\$4,089	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$321	\$350	\$350	
034100 MEMBERSHIPS	\$1,284	\$1,498	\$1,500	\$1,500	
034500 OFFICE EXPENSE	\$7,041	\$3,697	\$2,320	\$2,320	
034800 PROF & SPECIAL SERVICES	\$575	\$1,643	\$946	\$946	
034821 PROF EVALUATION SVS	\$0	\$750	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$8	\$1,000	\$1,000	
034852 PROF TRANSCRIBING SVS	\$2,594	\$9,671	\$10,500	\$10,500	
034892 CHGS IT PROFESSIONAL SVS	\$21,735	\$19,052	\$17,214	\$17,214	
035100 RENTS & LEASES OF EQUIPMENT	\$671	\$532	\$1,548	\$1,548	
035500 MINOR EQUIPMENT	\$3,867	\$6,401	\$8,500	\$8,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$41	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$55	\$5,138	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$20	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$398	\$500	\$500	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$25	\$25	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$208	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$121	\$762	\$0	\$0	
035940 TRANS/TRVL FUEL	\$54,523	\$59,259	\$70,060	\$70,060	
035941 TRANS/TRVL MILEAGE	\$121	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$11,290	\$3,081	\$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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$131,780	\$151,339		\$115,677	\$115,677
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$425	\$13		\$300	\$300
036100 UTILITIES	\$8,086	\$9,540		\$9,112	\$9,112
<b>SERVICES AND SUPPLIES</b>	\$340,590	\$365,741		\$328,376	\$328,376
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,613	\$18,671		\$39,209	\$39,209
050003 BUILDING & EQUIP COST PLAN CHG	\$1,833	\$2,219		(\$2,220)	(\$2,220)
<b>OTHER CHARGES</b>	\$16,447	\$20,890		\$36,989	\$36,989
<b>Total Expenditures/Appropriations:</b>	\$2,008,919	\$2,289,822		\$2,242,947	\$2,242,947
<b>Net Cost:</b>	\$252,439	\$388,619		\$348,182	\$348,182



# 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 2017-18 requested appropriations are \$5.3 million which is an increase of \$234,741 (4.6%) from the FY 2016-17 Adjusted Budget. The A-87 central service cost increased by \$64,361 (123%) while Salaries and Benefits (due to standard increases) and Services and Supplies (due to IT business needs) increased by 3.8 percent and 2.2 percent respectively.

Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$17,696 to help offset increased A-87 and other operational costs. This cost center has a budget deficit in the amount of \$199,477 which is funded with Youth Offender Block Grant restricted fund balance, leaving no net County cost.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends some minor net zero corrective adjustments.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$27		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$0</b>	<b>\$27</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542602 ST JUVENILE JUSTICE GRANT	\$444,325	\$504,670		\$519,216	\$519,216
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	\$30,611	\$47,702		\$40,000	\$40,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,206,737</b>	<b>\$2,284,172</b>		<b>\$2,291,016</b>	<b>\$2,291,016</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
686100 JUVENILE DETENTION CHARGE	\$60,061	\$56,659		\$38,000	\$38,000
686201 BOARD & CARE OTHER COUNTIES	\$0	\$100,525		\$83,950	\$83,950
692700 REIMB MISC SERVICES	\$2,886	\$2,478		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$62,948</b>	<b>\$159,663</b>		<b>\$121,950</b>	<b>\$121,950</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797710 JUVENILE PROGRAMMING SALES	\$407	\$819		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$519		\$0	\$0
799750 PARENT PROPERTY DAMAGE REIMB	\$0	\$1		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$408</b>	<b>\$1,339</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,588,901	\$2,684,264		\$2,684,264	\$2,684,264
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$70,000	\$0		\$0	\$0
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$0		\$6,264	\$6,264
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,658,901</b>	<b>\$2,684,264</b>		<b>\$2,690,528</b>	<b>\$2,690,528</b>
<b>Total Revenues:</b>	<b>\$4,928,994</b>	<b>\$5,129,467</b>		<b>\$5,103,494</b>	<b>\$5,103,494</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,409,109	\$1,440,899		\$1,563,215	\$1,563,215
011200 TERMINATION/SPECIAL PAY	\$11,309	\$24,297		\$25,000	\$25,000
017000 EXTRA HELP	\$163,245	\$211,611		\$200,000	\$200,000
017502 OVERTIME PAY	\$139,339	\$124,694		\$100,000	\$100,000
017503 SHIFT DIFFERENTIAL	\$27,955	\$30,586		\$25,000	\$25,000
017509 HOLIDAY OVERTIME PAY	\$44,593	\$49,367		\$42,000	\$42,000
018100 EMPLOYER SHARE FICA	\$32,975	\$34,959		\$47,544	\$47,544
018201 EMPLOYER SHARE RETIREMENT	\$574,824	\$626,844		\$694,389	\$694,389
018300 EMPLOYER SHARE HEALTH INSUR	\$485,462	\$504,123		\$570,968	\$570,968
018307 EMPLOYR SHR OTHER POST EMP BEN	\$42,283	\$43,225		\$46,897	\$46,897
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$10,030	\$7,787		\$6,177	\$6,177

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$22,738	\$25,842	\$24,623	\$24,623	
018501 WORKERS COMP EXPERIENCE	\$357,504	\$440,160	\$401,992	\$401,992	
<b>SALARIES AND BENEFITS</b>	<b>\$3,321,371</b>	<b>\$3,564,398</b>	<b>\$3,747,805</b>	<b>\$3,747,805</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$325	\$0	\$450	\$450	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$12,883	\$7,343	\$5,000	\$5,000	
032326 CLTHG/PERS INMATES	\$14,999	\$10,513	\$15,000	\$15,000	
032500 COMMUNICATIONS EXPENSE	\$3,210	\$3,249	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$594	\$540	\$595	\$595	
032700 FOOD EXPENSE	\$54,696	\$72,232	\$75,000	\$75,000	
032900 HOUSEHOLD EXPENSE	\$11,219	\$15,685	\$15,000	\$15,000	
032992 CHGS FAC MGMT HSHLD XP	\$12,633	\$13,041	\$13,365	\$13,365	
033102 INSUR XP LIABILITY EXPOSURE	\$6,847	\$7,663	\$7,119	\$7,119	
033103 INSUR XP MISCELLANEOUS	\$15,084	\$15,294	\$12,913	\$12,913	
033105 INSUR XP LIABILITY EXPERIENCE	\$8,724	\$13,907	(\$496)	(\$496)	
033500 MAINTENANCE OF EQUIPMENT	\$3,032	\$4,347	\$6,000	\$6,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$186	\$0	\$0	
033700 MAINTENANCE OF STRUCTURES	\$69	\$946	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$1,110	\$1,949	\$1,500	\$1,500	
033791 CHGS FAC MGMT MAINT STR	\$83,136	\$86,942	\$70,782	\$70,782	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$764	\$1,475	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$35	\$85	\$150	\$150	
034500 OFFICE EXPENSE	\$9,250	\$10,601	\$8,075	\$8,075	
034590 CHGS OC PHOTOCOPY SVS	\$37	\$0	\$0	\$0	
034592 CHGS OC OTHER MAIL SVS	\$285	\$463	\$425	\$425	
034800 PROF & SPECIAL SERVICES	\$23,313	\$600	\$14,500	\$14,500	
034802 PROF ADMIN SVS	\$539,914	\$594,834	\$594,336	\$594,336	
034811 PROF COLLECTIONS SVS	\$14,424	\$13,639	\$10,000	\$10,000	
034814 PROF COUNSELING SVS	\$24,580	\$9,520	\$30,000	\$30,000	
034831 PROF MEDICAL SVS	\$390,750	\$221,774	\$231,384	\$231,384	
034890 CHGS FAC MGMT PROF SVS	\$5,866	\$8,783	\$6,142	\$6,142	
034892 CHGS IT PROFESSIONAL SVS	\$158,765	\$141,431	\$180,458	\$180,458	
035100 RENTS & LEASES OF EQUIPMENT	\$1,637	\$2,123	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$3,149	\$4,851	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$0	\$81	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$21	\$184	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,665	\$7,603	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$1,175	\$1,655	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$1,611	\$1,555	\$1,700	\$1,700	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$198	\$0		\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$3,644	\$3,456		\$3,838	\$3,838
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$353	\$33		\$500	\$500
036100 UTILITIES	\$130,956	\$144,250		\$137,709	\$137,709
<b>SERVICES AND SUPPLIES</b>	<b>\$1,546,965</b>	<b>\$1,422,848</b>		<b>\$1,468,945</b>	<b>\$1,468,945</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54,008	\$52,089		\$116,450	\$116,450
050003 BUILDING & EQUIP COST PLAN CHG	\$34,832	(\$33,616)		(\$30,829)	(\$30,829)
050800 TAXES & ASSESSMENTS	\$408	\$403		\$500	\$500
052004 SUPP/CARE MINORS/WARDS	\$0	\$0		\$100	\$100
<b>OTHER CHARGES</b>	<b>\$89,249</b>	<b>\$18,876</b>		<b>\$86,221</b>	<b>\$86,221</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$1,790)	(\$1,609)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,790)</b>	<b>(\$1,609)</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$4,955,796</b>	<b>\$5,004,514</b>		<b>\$5,302,971</b>	<b>\$5,302,971</b>
<b>Net Cost:</b>	<b>\$26,801</b>	<b>(\$124,953)</b>		<b>\$199,477</b>	<b>\$199,477</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 2017-18 requested appropriations are \$12.5 million which is \$531,623 (4.5%) higher than the FY 2016-17 Adjusted Budget. Salaries and Benefits have increased by \$420,499 (5.4%) due to standard adjustments. Services and Supplies have increased by \$252,740 (4.5%) due mainly to increasing the capacity of the Day Reporting Center to 150 participants. Overall, expenditures increased by \$531,623 (4.5%).

One capital project is included in the budget to re-roof 1600 Court Street which is the building Probation shares with the Public Defender. Probation is requesting the purchase of one vehicle with AB109 funds as approved by the Community Corrections Partnership Executive Committee (CCPEC). In regard to positions, the requests include deleting two vacant positions, a Probation Assistant and Agency Staff Services Analyst; adding a Deputy Probation Officer I/II funded by AB109 per the CCPEC; removing the June 30, 2017 sunset date from a Deputy Probation Officer I/II funded by the Foster Parent Recruitment, Retention, and Support program; and extending the sunset date from June 30, 2017 to June 30, 2018 for the Probation Assistant position assigned to the Step-Up Program.

Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$89,341 to help offset increased A-87 and other operational costs. Total revenues decreased by \$120,807 (1.2%). This cost center has a budget deficit in the amount of \$2.8 million, of which \$2 million is funded with a combination of AB109, SB678, State Juvenile Justice Grant, and Juvenile Probation and Camp Funding restricted fund balances, leaving a net County cost of \$727,039 which will come from Prop. 172 Reserves.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net zero correction for the 1600 Court Street roof project. In addition, in order to support the declining public safety reserves (Prop. 172 Reserves and Public Safety General Purpose Reserves), the Chief Probation Officer proposed additional reductions including unfunding two vacant Deputy Probation Officer positions, one vacant Legal Process Clerk position, and one filled Probation Assistant position. The Probation Assistant position unfunding would lead to a layoff if not addressed through attrition by June 30; however, it was funded later in the process at the May 3 Community Corrections Partnership Executive Committee (CCPEC) meeting, so the layoff is no longer applicable. In addition, there are further modifications to this cost center due to actions by the CCPEC on May 3 and May 8 to use AB109 reserves (residing in 263) to increase capacity for the Step-Up program (including funding one filled Probation Assistant position for this program), in-custody Day Reporting Center services, and PATH housing subsidies as well as begin a modified misdemeanor diversion pilot program. The reductions lead to higher caseloads, reduced referral services, reduced oversight needed to reduce criminal escalation and recidivism, delays in service and data entry, and no use of high-risk

juvenile camps. The Chief Probation Officer and her staff are to be commended for supporting the future needs of public safety. The overall expenditure reductions in combination with use of miscellaneous restricted fund balance reduce the net County cost to \$364,677 which will come from Prop. 172 Reserves.

**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 17-18; however, only the base of \$200,000 is conservatively included in the FY 17-18 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$48,015	\$45,089	\$35,000	\$35,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$48,015</b>	<b>\$45,089</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	\$0	\$189,283	\$189,283	
542601 ST CSA JUV PROB CAMP JPCF	\$808,275	\$875,175	\$709,112	\$709,112	
542602 ST JUVENILE JUSTICE GRANT	\$0	\$0	\$12,837	\$12,837	
542603 ST REALIGNMENT 2011 AB109	\$5,469,536	\$4,304,886	\$3,759,772	\$3,759,772	
542604 ST CCP INCENTIVE ACT SB678	\$504,851	\$200,000	\$200,000	\$200,000	
542750 STATE MENTAL ILL CRIME RED GRT	\$24,130	\$66,316	\$0	\$0	
542800 STATE CORRECTIONS TRAINING GRT	\$53,040	\$48,705	\$50,000	\$50,000	
542801 ST BD OF CORRECTIONS PLAN GRT	\$477,047	\$778,082	\$688,985	\$688,985	
549560 STATE OCJP ANTI DRUG ABUSE	\$0	\$65,022	\$0	\$0	
549592 STATE CRIME PREVENTION ACT	\$646,561	\$703,772	\$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	\$77,999	\$88,312	\$107,000	\$107,000	
550999 FED SB 933 PLACEMENT REIMB	\$50,222	\$29,442	\$0	\$0	
560900 FED MARIJUANA SUPPRESSION GRT	\$1,146	\$0	\$0	\$0	
563777 CONTRIB FRM SHASTA COLLEGE	\$0	\$53,633	\$59,110	\$59,110	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$9,153,250</b>	<b>\$8,253,788</b>	<b>\$7,392,028</b>	<b>\$7,392,028</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
671600 PROBATION COSTS	\$168,164	\$194,371	\$145,000	\$145,000	
671670 CONDITIONAL SENTENCE RPT FEE	\$7,718	\$13,036	\$10,000	\$10,000	
675450 DIVERSION PROGRAM FEE	\$12,825	\$11,028	\$10,000	\$10,000	
692330 ADULT WORK PROGRAM FEES	\$41,139	\$34,884	\$30,000	\$30,000	
692340 RECORD SEAL/MODIFICATION	\$1,080	\$0	\$0	\$0	
692350 ELECTRONIC MONITORING FEE	\$1,178	\$1,682	\$1,500	\$1,500	
692352 JUVENILE WORK PROGRAM FEES	\$780	\$1,100	\$1,000	\$1,000	
692353 ELECTRONIC MONITOR STRAP FEE	\$19	\$6	\$0	\$0	
692355 SUPERVISED OWN RECOG FEE	\$0	\$16	\$0	\$0	
692362 REIMBURSE DRUG TESTS AOP	\$6,263	\$4,990	\$0	\$0	
692420 REIMBURSE SALARY	\$1,116	\$0	\$1,000	\$1,000	
693001 CHARGES FOR SERVICES	\$428	\$0	\$800	\$800	
<b>CHARGES FOR SERVICES</b>	<b>\$240,714</b>	<b>\$261,115</b>	<b>\$199,300</b>	<b>\$199,300</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797710 JUVENILE PROGRAMMING SALES	\$2,450	\$4,820	\$5,000	\$5,000	
799300 MISCELLANEOUS REVENUE	\$818	\$765	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$37,290	\$44,728	\$0	\$0	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$359,417	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$399,975	\$50,313	\$5,000	\$5,000	\$5,000
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,248,497	\$1,330,670	\$1,330,670	\$1,330,670	\$1,330,670
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$1,256,273	\$110,378	\$49,726	\$49,726	\$49,726
800235 TRANS IN SHERIFF	\$107,791	\$162,614	\$110,268	\$110,268	\$110,268
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,612,562	\$1,603,663	\$1,490,664	\$1,490,664	\$1,490,664
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$18	\$0	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$565	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$583	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	\$12,455,102	\$10,213,970	\$9,121,992	\$9,121,992	\$9,121,992
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,716,623	\$3,808,187	\$4,349,849	\$4,349,849	\$4,349,849
011200 TERMINATION/SPECIAL PAY	\$17,357	\$53,829	\$35,000	\$35,000	\$35,000
017000 EXTRA HELP	\$72,610	\$65,496	\$12,000	\$12,000	\$12,000
017502 OVERTIME PAY	\$10,713	\$9,098	\$0	\$0	\$0
017503 SHIFT DIFFERENTIAL	\$9	\$36	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$5,894	\$9,680	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,334	\$3,223	\$3,120	\$3,120	\$3,120
018100 EMPLOYER SHARE FICA	\$108,645	\$114,951	\$138,803	\$138,803	\$138,803
018201 EMPLOYER SHARE RETIREMENT	\$1,282,903	\$1,392,282	\$1,661,635	\$1,661,635	\$1,661,635
018204 EMPLOYER SHARE DEFERRED COMP	\$3,275	\$5,175	\$5,220	\$5,220	\$5,220
018205 EMPLOYER SHARE 401A	\$0	\$583	\$1,843	\$1,843	\$1,843
018300 EMPLOYER SHARE HEALTH INSUR	\$1,044,447	\$1,100,893	\$1,296,886	\$1,296,886	\$1,296,886
018307 EMPLOYR SHR OTHER POST EMP BEN	\$111,487	\$114,234	\$130,495	\$130,495	\$130,495
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$21,400	\$16,314	\$13,965	\$13,965	\$13,965
018500 WORKERS COMP EXPOSURE	\$48,487	\$54,239	\$55,397	\$55,397	\$55,397
018501 WORKERS COMP EXPERIENCE	\$261,468	\$336,859	\$283,556	\$283,556	\$283,556
<b>SALARIES AND BENEFITS</b>	\$6,709,657	\$7,085,084	\$7,987,769	\$7,987,769	\$7,987,769
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$2,782	\$1,015	\$0	\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,951	\$25,722	\$49,100	\$49,100	\$49,100
032326 CLTHG/PERS INMATES	\$0	\$2,111	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$49,436	\$42,466	\$42,650	\$42,650	\$42,650
032590 CHGS FAC MGMT COMM	\$418	\$283	\$419	\$419	\$419



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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$22,895	\$21,196	\$26,265	\$26,265	
032700 FOOD EXPENSE	\$3,932	\$4,995	\$4,800	\$4,800	
032900 HOUSEHOLD EXPENSE	\$1,891	\$1,676	\$4,475	\$4,475	
032990 CHGS OC HSHLD SVS	\$18,310	\$22,981	\$23,625	\$23,625	
032991 CHGS OC HSHLD SUPPL	\$2,363	\$2,833	\$2,579	\$2,579	
032992 CHGS FAC MGMT HSHLD XP	\$65,769	\$63,447	\$69,703	\$69,703	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$198	\$0	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$14,604	\$16,087	\$16,017	\$16,017	
033103 INSUR XP MISCELLANEOUS	\$14,400	\$12,972	\$11,731	\$11,731	
033105 INSUR XP LIABILITY EXPERIENCE	\$6,288	\$3,897	\$5,534	\$5,534	
033500 MAINTENANCE OF EQUIPMENT	\$2,654	\$1,652	\$27,145	\$27,145	
033531 MNT EQP IT APRV	\$750	\$750	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$12,406	\$16,393	\$15,210	\$15,210	
033700 MAINTENANCE OF STRUCTURES	\$3,013	\$2,553	\$3,000	\$3,000	
033729 MNT STR FAC MGMT APRV	\$21,210	\$4,291	\$5,300	\$5,300	
033791 CHGS FAC MGMT MAINT STR	\$40,244	\$38,858	\$61,351	\$61,351	
033797 ISF MNT STR OTHER DEPT CHGS	\$508	\$790	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,555	\$2,288	\$5,750	\$5,750	
034100 MEMBERSHIPS	\$7,988	\$8,796	\$5,000	\$5,000	
034300 MISCELLANEOUS EXPENSE	\$0	\$3	\$0	\$0	
034309 MISC XP PRIOR PERIOD REV ADJ	\$163	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$3,665	\$4,257	\$0	\$0	
034500 OFFICE EXPENSE	\$42,453	\$49,648	\$46,500	\$46,500	
034590 CHGS OC PHOTOCOPY SVS	\$1,075	\$390	\$310	\$310	
034591 CHGS OC POSTAGE SVS	\$4,814	\$3,963	\$3,879	\$3,879	
034592 CHGS OC OTHER MAIL SVS	\$5,696	\$4,555	\$4,407	\$4,407	
034800 PROF & SPECIAL SERVICES	\$1,327,143	\$1,870,634	\$2,699,010	\$2,699,010	
034802 PROF ADMIN SVS	\$930,025	\$998,033	\$1,203,435	\$1,203,435	
034811 PROF COLLECTIONS SVS	\$54,033	\$59,368	\$69,000	\$69,000	
034814 PROF COUNSELING SVS	\$165,590	\$313,684	\$359,835	\$359,835	
034817 PROF DRUG TESTING SVS	\$33,111	\$55,382	\$43,000	\$43,000	
034837 PROF PREEMPLOYMENT SVS	\$50,854	\$33,403	\$20,000	\$20,000	
034852 PROF TRANSCRIBING SVS	\$0	\$117	\$0	\$0	
034858 PROF FINGERPRINTING SVS	\$174	\$0	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$102,252	\$101,522	\$109,841	\$109,841	
034890 CHGS FAC MGMT PROF SVS	\$7,137	\$6,843	\$8,609	\$8,609	
034892 CHGS IT PROFESSIONAL SVS	\$652,215	\$599,603	\$722,247	\$722,247	
034900 PUBLICATIONS & LEGAL NOTICES	\$195	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$161,402	\$121,686	\$95,400	\$95,400	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035300 RENTS & LEASES OF STRUCTURES	\$66,931	\$81,396	\$84,227	\$84,227	
035500 MINOR EQUIPMENT	\$4,244	\$5,310	\$10,600	\$10,600	
035530 MNR EQP IT APRV	\$102	\$0	\$0	\$0	
035532 MNR EQP FLEET MGMT APRV	\$0	\$3,464	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$15,091	\$2,423	\$20,526	\$20,526	
035591 CHGS IT HARDWARE EQP	\$13,702	\$11,622	\$32,000	\$32,000	
035592 CHGS IT TELECOMM EQP	\$1,463	\$202	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$54,285	\$89,923	\$166,500	\$166,500	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$367	\$359	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$30,728	\$16,744	\$31,000	\$31,000	
035940 TRANS/TRVL FUEL	\$17,553	\$20,849	\$18,000	\$18,000	
035942 TRANS/TRVL TRAINING	\$119,778	\$116,831	\$80,500	\$80,500	
035990 CHGS FLEET TRANS/TRVL	\$48,813	\$45,200	\$56,011	\$56,011	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,226	\$1,622	\$3,750	\$3,750	
036100 UTILITIES	\$71,773	\$68,396	\$88,154	\$88,154	
036131 UTIL MISC UTILITIES	\$17,220	\$19,531	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,304,860</b>	<b>\$5,005,039</b>	<b>\$6,387,695</b>	<b>\$6,387,695</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$224,313	\$240,881	\$267,053	\$267,053	
050003 BUILDING & EQUIP COST PLAN CHG	\$19,068	\$20,263	\$41,268	\$41,268	
050800 TAXES & ASSESSMENTS	\$880	\$964	\$870	\$870	
052001 SUPP/CARE CLIENTS	\$0	\$833	\$0	\$0	
052004 SUPP/CARE MINORS/WARDS	\$77,809	\$60,949	\$35,000	\$35,000	
052009 SUPP/CARE ADULTS	\$133,565	\$111,023	\$400,000	\$400,000	
<b>OTHER CHARGES</b>	<b>\$455,636</b>	<b>\$434,916</b>	<b>\$744,191</b>	<b>\$744,191</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$0	\$49,726	\$49,726	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$25,354	\$30,030	\$30,030	
065257 1 FORENSIC DATA ANALYSIS KIT	\$9,283	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$9,283</b>	<b>\$25,354</b>	<b>\$79,756</b>	<b>\$79,756</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$1,087,899)	(\$732,406)	(\$774,794)	(\$774,794)	
088263 C/A PROBATION	(\$886,360)	(\$1,319,034)	(\$1,613,743)	(\$1,613,743)	
088422 C/A ALCOHOL & DRUG	(\$76,814)	(\$97,043)	(\$83,600)	(\$83,600)	
088501 C/A SOCIAL SERVICES	(\$25,136)	(\$17,029)	(\$27,325)	(\$27,325)	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>INTRAFUND TRANSFERS</b>	(\$2,076,210)	(\$2,165,512)		(\$2,499,462)	(\$2,499,462)
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$1,256,273	\$110,378		\$0	\$0
<b>OTHER FINANCING USES</b>	\$1,256,273	\$110,378		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$10,659,501	\$10,495,260		\$12,699,949	\$12,699,949
<b>Net Cost:</b>	(\$1,795,600)	\$281,290		\$3,577,957	\$3,577,957

# 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 2017-18 requested budget includes expenditures in the amount of \$1.6 million and revenues in the amount of \$808,225 resulting in a flat net County cost of \$851,723 compared to FY 2016-17. The department projects to end FY 2016-17 under budget by \$57,445.

## **SUMMARY OF RECOMMENDATIONS**

The department calculated several reductions, including Extra Help funds, in order to submit a flat budget compared to FY 2016-17. The department respectfully requests to use \$20,000 of projected "savings" from FY 2016-17 to apply to FY 2017-18 to meet business needs. This will enable the department to fund an Extra Help position and related costs; other services and supplies costs to efficiently complete all contractual obligations; and maintain and service the specialized equipment used for various weights and measures inspections. The CEO concurs with this request and added \$20,000 in expenditures. This leaves \$37,445 of projected unspent General Fund in FY 2016-17 and a new net County cost for FY 2017-18 of \$871,723.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The department closely watches legislative and local actions relative to the regulation of medical and recreational cannabis and is already set to register and test scales at permitted cannabis businesses in the City of Shasta Lake. In addition, the department is involved in State discussions for a new system implementation to digitize the inspection and reporting processes for Pesticide Regulation. The department also keeps apprised of the proposals to address the testing, use, and specifications of alternative vehicle fuels.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,011	\$1,094	\$500	\$500
211320	WEIGH/MEASURE DEVICE REG	\$171,901	\$171,295	\$168,500	\$168,500
216900	OTHER LICENSES & PERMITS	\$6,690	\$7,624	\$5,500	\$5,500
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		\$179,603	\$180,013	\$174,500	\$174,500
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318600	AG COMM/SEALER FINES	\$5,062	\$2,258	\$3,750	\$3,750
<b>FINES, FORFEITURES &amp; PENALTIES</b>		\$5,062	\$2,258	\$3,750	\$3,750
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
539130	STATE AGRICULTURAL/WTS & MEAS	\$7,845	\$7,680	\$8,187	\$8,187
539140	ST AG CERT FARMERS MKT INSPCTN	\$4,400	\$114	\$1,000	\$1,000
539150	STATE DETECTION TRAPPING	\$57,211	\$63,063	\$70,983	\$70,983
539160	STATE ORGANIC INSPECTIONS	\$480	\$1,750	\$1,500	\$1,500
539170	STATE PESTICIDE ENFORCEMENT	\$2,025	\$1,620	\$1,600	\$1,600
539180	STATE AID NURSERY INSPECTION	\$3,332	\$7,228	\$7,250	\$7,250
539190	STATE HIGH RISK PEST EXCLUSION	\$17,973	\$20,114	\$15,010	\$15,010
539200	STATE UNCLAIMED GAS TAXES	\$293,668	\$300,992	\$275,500	\$275,500
556000	FEDERAL GRAZING FEES	\$1,260	\$1,648	\$6,250	\$6,250
560151	FED GLASSY WING SHARP SHOOT	\$53,046	\$48,202	\$56,800	\$56,800
<b>INTERGOVERNMENTAL REVENUES</b>		\$441,240	\$452,413	\$444,080	\$444,080
<b>Category: 600 CHARGES FOR SERVICES</b>					
673101	AG CERTIFICATE SURCHG CCR 4075	\$944	\$946	\$930	\$930
673400	CONTROL A WEED PESTS	\$49,694	\$41,461	\$47,640	\$47,640
673401	CDFA QUARANTINE	\$60	\$1,212	\$250	\$250
673500	APIARY INSPECTION	\$0	\$0	\$250	\$250
673600	PESTICIDE INSPECTION	\$121,364	\$121,869	\$115,800	\$115,800
692100	PHOTOCOPIES	\$16	\$19	\$25	\$25
693001	CHARGES FOR SERVICES	\$27,676	\$24,884	\$21,000	\$21,000
<b>CHARGES FOR SERVICES</b>		\$199,757	\$190,394	\$185,895	\$185,895
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,133	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$1,510	\$0	\$0
799900	CASH OVER/SHORT	\$0	(\$10)	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$0	\$5,633	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101	SALE OF SURPLUS PROPERTY	\$700	\$70	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$700	\$70	\$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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$826,365	\$830,784	\$808,225	\$808,225	

**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$673,228	\$659,915	\$730,025	\$730,025
011200	TERMINATION/SPECIAL PAY	\$0	\$3,441	\$0	\$0
017000	EXTRA HELP	\$41,542	\$42,989	\$54,477	\$54,477
017509	HOLIDAY OVERTIME PAY	\$0	\$77	\$0	\$0
017515	MPA PROGRAM	\$0	\$0	\$150	\$150
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,450	\$2,583	\$2,280	\$2,280
018100	EMPLOYER SHARE FICA	\$50,111	\$49,606	\$56,675	\$56,675
018201	EMPLOYER SHARE RETIREMENT	\$106,609	\$111,063	\$130,335	\$130,335
018204	EMPLOYER SHARE DEFERRED COMP	\$10,168	\$9,499	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$145,965	\$159,823	\$187,832	\$187,832
018307	EMPLYR SHR OTHER POST EMP BEN	\$20,195	\$19,794	\$21,901	\$21,901
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,011	\$2,944	\$2,454	\$2,454
018500	WORKERS COMP EXPOSURE	\$9,075	\$9,731	\$9,779	\$9,779
018501	WORKERS COMP EXPERIENCE	\$74,952	\$86,837	\$71,975	\$71,975
<b>SALARIES AND BENEFITS</b>		\$1,137,311	\$1,158,307	\$1,276,883	\$1,276,883

**Category: 030 SERVICES AND SUPPLIES**

032100	AGRICULTURAL EXPENSE	\$4,565	\$9,830	\$4,800	\$4,800
032300	CLOTHING/PERSONAL SUPPLIES XP	\$953	\$613	\$250	\$250
032500	COMMUNICATIONS EXPENSE	\$5,774	\$4,943	\$7,050	\$7,050
032591	CHGS IT COMM	\$1,632	\$1,683	\$5,616	\$5,616
032700	FOOD EXPENSE	\$151	\$120	\$250	\$250
032900	HOUSEHOLD EXPENSE	\$821	\$888	\$700	\$700
032992	CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200
033102	INSUR XP LIABILITY EXPOSURE	\$2,732	\$2,885	\$2,826	\$2,826
033103	INSUR XP MISCELLANEOUS	\$612	\$633	\$577	\$577
033105	INSUR XP LIABILITY EXPERIENCE	\$2,544	\$3,489	\$3,426	\$3,426
033500	MAINTENANCE OF EQUIPMENT	\$4,135	\$3,400	\$4,500	\$4,500
033533	MNT EQP FLEET MGMT APRV	\$0	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,447	\$1,682	\$1,821	\$1,821
033700	MAINTENANCE OF STRUCTURES	\$146	\$2,230	\$550	\$550
033791	CHGS FAC MGMT MAINT STR	\$0	\$0	\$128	\$128
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$323	\$34	\$50	\$50
034100	MEMBERSHIPS	\$3,200	\$3,375	\$3,400	\$3,400
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$1,942	\$0	\$0
034500	OFFICE EXPENSE	\$7,842	\$9,084	\$6,000	\$6,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$125	\$250	\$250

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034591 CHGS OC POSTAGE SVS	\$1,624	\$1,606	\$2,097	\$2,097	
034592 CHGS OC OTHER MAIL SVS	\$1,555	\$1,943	\$2,035	\$2,035	
034800 PROF & SPECIAL SERVICES	\$114,606	\$119,617	\$121,788	\$121,788	
034837 PROF PREEMPLOYMENT SVS	\$693	\$1,809	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$28,713	\$30,029	\$32,740	\$32,740	
034900 PUBLICATIONS & LEGAL NOTICES	\$50	\$1,025	\$1,150	\$1,150	
035300 RENTS & LEASES OF STRUCTURES	\$62,157	\$63,599	\$65,065	\$65,065	
035500 MINOR EQUIPMENT	\$3,094	\$6,301	\$5,085	\$5,085	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$0	\$4,825	\$750	\$750	
035591 CHGS IT HARDWARE EQP	\$3,731	\$5,028	\$6,100	\$6,100	
035592 CHGS IT TELECOMM EQP	\$60	\$0	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$567	\$1,289	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$7,066	\$9,861	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$17,229	\$16,044	\$25,300	\$25,300	
035990 CHGS FLEET TRANS/TRVL	\$21,871	\$25,121	\$22,860	\$22,860	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$103	\$245	\$150	\$150	
036100 UTILITIES	\$10,910	\$10,328	\$12,820	\$12,820	
<b>SERVICES AND SUPPLIES</b>	<b>\$310,917</b>	<b>\$345,638</b>	<b>\$355,334</b>	<b>\$355,334</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42,326	\$47,009	\$47,731	\$47,731	
<b>OTHER CHARGES</b>	<b>\$42,326</b>	<b>\$47,009</b>	<b>\$47,731</b>	<b>\$47,731</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065007 1 ATV W/ACCESSORIES	\$0	\$7,526	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$7,526</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,490,555</b>	<b>\$1,558,481</b>	<b>\$1,679,948</b>	<b>\$1,679,948</b>	
<b>Net Cost:</b>	<b>\$664,190</b>	<b>\$727,697</b>	<b>\$871,723</b>	<b>\$871,723</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 2017-18 requested budget includes expenditures in the amount of \$2.2 million and revenues in the amount of \$485,843. Expenditures for FY 2017-18 are decreased by \$345,071 and revenues decreased by \$54,830 as compared to the FY 2016-17 adjusted budget. Total expenditures exceed total revenue by \$485,844 and will be covered by fund balance.

The FY 2017-18 requested budget reflects \$340,558 in General Fund support for code enforcement activities. This includes two full-time Building Inspectors, one full-time Agency Staff Services Analyst, one extra help inspector and legal fees. The funding for the cleanup of nuisance sites is included in the Miscellaneous General Budget Unit (173).

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends eliminating the General Fund contribution of \$340,558. Fund balance will cover the budget deficit of \$856,402.

**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 0064)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$375,001	\$486,924	\$450,000	\$450,000	\$450,000
212200 BUILDING PERMIT FEES	\$724,798	\$216,014	\$550,000	\$550,000	\$550,000
212201 BUILDING STANDARD PERMIT FEES	\$2,877	\$2,833	\$2,300	\$2,300	\$2,300
212220 GRADING PERMIT	\$38,349	\$47,443	\$35,000	\$35,000	\$35,000
212250 PERMIT FEE RENEWAL	\$33,776	\$45,752	\$45,000	\$45,000	\$45,000
212300 ELECTRIC PERMIT FEES	\$97,758	\$109,654	\$65,000	\$65,000	\$65,000
212400 GAS PERMIT FEE	\$37,865	\$39,216	\$40,000	\$40,000	\$40,000
212500 PLUMBING PERMIT FEE	\$10,615	\$16,541	\$15,000	\$15,000	\$15,000
212600 STRONG MOTION INSTR PROG	\$11,876	\$9,215	\$5,000	\$5,000	\$5,000
212700 MOBILEHOME UTILITY	\$3,650	\$2,981	\$3,200	\$3,200	\$3,200
212800 MOBILEHOME INSTALLATION	\$6,546	\$5,805	\$6,000	\$6,000	\$6,000
212900 PLAN CHECK FEES	\$71,081	\$53,593	\$50,000	\$50,000	\$50,000
212904 CODE COMPLIANCE FEES	\$17,272	\$20,585	\$15,000	\$15,000	\$15,000
215000 FRANCHISES	\$0	(\$37)	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,431,469</b>	<b>\$1,056,526</b>	<b>\$1,281,500</b>	<b>\$1,281,500</b>	<b>\$1,281,500</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$97,908	\$108,843	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$97,908</b>	<b>\$108,843</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	\$193,889	(\$35)	\$0	\$0	\$0
692000 CHGS FOR PROFESSIONAL SVS	\$4,799	\$6,449	\$1,000	\$1,000	\$1,000
692100 PHOTOCOPIES	\$534	\$460	\$400	\$400	\$400
692760 AQMD ADMINISTRATION	\$13,494	\$15,598	\$17,427	\$17,427	\$17,427
<b>CHARGES FOR SERVICES</b>	<b>\$212,717</b>	<b>\$22,472</b>	<b>\$18,827</b>	<b>\$18,827</b>	<b>\$18,827</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	\$0	\$40	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$2,239	\$2,470	\$2,000	\$2,000	\$2,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,547	\$78,035	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$550	\$0	\$500	\$500	\$500
799600 INSURANCE LOSS & REFUNDS	\$0	\$261	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$104,336</b>	<b>\$180,807</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	\$298,570	\$121,158	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$298,570</b>	<b>\$121,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> <b>OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$56	\$0	\$0	\$0	\$0

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0064)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>OTHER FINANCING SRCS SALE C/A</b>	\$56	\$0	\$0	\$0
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<b>Total Revenues:</b>	\$2,145,060	\$1,489,808	\$1,402,827	\$1,402,827
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**Category:** 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$572,485	\$703,891	\$982,397	\$982,397
011200	TERMINATION/SPECIAL PAY	\$1,854	\$825	\$0	\$0
011202	UNALLOCATED SALARY SAVINGS	\$0	\$0	(\$127,436)	(\$127,436)
017000	EXTRA HELP	\$68,027	\$11,760	\$10,000	\$10,000
017502	OVERTIME PAY	\$392	\$4,141	\$3,000	\$3,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$28	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$41,929	\$50,855	\$75,544	\$75,544
018201	EMPLOYER SHARE RETIREMENT	\$90,981	\$119,012	\$175,668	\$175,668
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,328	\$1,328
018300	EMPLOYER SHARE HEALTH INSUR	\$163,658	\$199,471	\$271,452	\$271,452
018307	EMPLYR SHR OTHER POST EMP BEN	\$17,173	\$21,114	\$29,472	\$29,472
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,599	\$3,014	\$3,186	\$3,186
018500	WORKERS COMP EXPOSURE	\$8,139	\$9,894	\$12,535	\$12,535
018501	WORKERS COMP EXPERIENCE	\$15,372	\$18,106	\$19,387	\$19,387
<b>SALARIES AND BENEFITS</b>		\$983,640	\$1,142,088	\$1,456,533	\$1,456,533

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$85	\$100	\$100
032328	CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$3,841	\$7,348	\$7,000	\$7,000
032590	CHGS FAC MGMT COMM	\$30	\$28	\$31	\$31
032591	CHGS IT COMM	\$1,918	\$2,440	\$2,690	\$2,690
032700	FOOD EXPENSE	\$0	\$0	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$50	\$50
032992	CHGS FAC MGMT HSHLD XP	\$9,883	\$10,495	\$10,405	\$10,405
033100	INSURANCE EXPENSE	\$33	\$33	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$2,450	\$2,934	\$3,624	\$3,624
033103	INSUR XP MISCELLANEOUS	\$912	\$1,057	\$950	\$950
033105	INSUR XP LIABILITY EXPERIENCE	\$250,392	(\$14,043)	(\$14,712)	(\$14,712)
033500	MAINTENANCE OF EQUIPMENT	\$0	\$107	\$500	\$500
033528	MNT EQP SOFTWARE	\$0	\$0	\$27,500	\$27,500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,646	\$2,861	\$9,213	\$9,213
033791	CHGS FAC MGMT MAINT STR	\$3,695	\$6,006	\$3,817	\$3,817
034100	MEMBERSHIPS	\$714	\$1,346	\$1,500	\$1,500
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$145,499	\$6,000	\$6,000

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0064)

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$10,152	\$15,319	\$15,000	\$15,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$685	\$500	\$500	
034590 CHGS OC PHOTOCOPY SVS	\$310	\$1,122	\$84	\$84	
034591 CHGS OC POSTAGE SVS	\$4,074	\$5,148	\$4,856	\$4,856	
034592 CHGS OC OTHER MAIL SVS	\$1,150	\$1,416	\$1,443	\$1,443	
034800 PROF & SPECIAL SERVICES	\$14,385	\$61,905	\$35,000	\$35,000	
034802 PROF ADMIN SVS	\$96,923	\$193,153	\$250,410	\$250,410	
034807 PROF BANK SVS	\$4,168	\$979	\$8,000	\$8,000	
034810 PROF CLEANUP SVS	\$72,304	\$960	\$75,000	\$75,000	
034837 PROF PREEMPLOYMENT SVS	\$1,570	\$1,434	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$479	\$523	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$44,176	\$50,918	\$62,996	\$62,996	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$463	\$1,446	\$1,300	\$1,300	
035535 MNR EQP COMM EQP	\$0	\$0	\$1,200	\$1,200	
035590 CHGS IT SOFTWARE EQP	\$73,219	\$2,489	\$8,000	\$8,000	
035591 CHGS IT HARDWARE EQP	\$4,463	\$1,836	\$17,500	\$17,500	
035592 CHGS IT TELECOMM EQP	\$160	\$323	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$469	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$1,743	\$2,994	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$12,596	\$14,994	\$18,000	\$18,000	
035990 CHGS FLEET TRANS/TRVL	\$22,404	\$41,127	\$47,671	\$47,671	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$36	\$41	\$200	\$200	
036100 UTILITIES	\$7,079	\$7,334	\$7,537	\$7,537	
<b>SERVICES AND SUPPLIES</b>	<b>\$647,381</b>	<b>\$572,826</b>	<b>\$622,915</b>	<b>\$622,915</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$201,980	\$183,365	\$119,353	\$119,353	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,797	\$12,797	\$6,534	\$6,534	
050800 TAXES & ASSESSMENTS	\$22	\$0	\$27	\$27	
<b>OTHER CHARGES</b>	<b>\$212,800</b>	<b>\$196,162</b>	<b>\$125,914</b>	<b>\$125,914</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
065317 SOFTWARE	\$0	\$105,931	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$105,931</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)	
088286 C/A PLANNING	\$0	\$0	(\$1,134)	(\$1,134)	

**Budget Unit:** 282 - BUILDING INSPECTION (FUND 0064)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>INTRAFUND TRANSFERS</b>	\$0	\$0	(\$76,134)	(\$76,134)
<b>Category: 095 OTHER FINANCING USES</b>				
095261 TRAN OUT BURNEY SUBSTATION	\$53,370	\$100,000	\$100,000	\$100,000
<b>OTHER FINANCING USES</b>	\$53,370	\$100,000	\$100,000	\$100,000
<b>Total Expenditures/Appropriations:</b>	\$1,897,192	\$2,117,009	\$2,259,228	\$2,259,228
<b>Net Cost:</b>	(\$247,867)	\$627,200	\$856,401	\$856,401

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$923	\$1,555	\$1,000	\$1,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$923	\$1,555	\$1,000	\$1,000	
<b>Total Revenues:</b>	\$923	\$1,555	\$1,000	\$1,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$195,328	\$195,328	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$195,328	\$195,328	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$185	(\$69)	(\$68)	(\$68)	
<b>OTHER CHARGES</b>	\$185	(\$69)	(\$68)	(\$68)	
<b>Total Expenditures/Appropriations:</b>	\$185	(\$69)	\$195,260	\$195,260	
<b>Net Cost:</b>	(\$737)	(\$1,624)	\$194,260	\$194,260	

**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 associated with each of these. The level of expenditure for the General Plan Update has been included in the budget with \$353,000 coming from the General Fund in FY 2017/18. Revenues are anticipated to remain similar to the previous fiscal year.

**BUDGET REQUESTS**

The FY 2017-18 requested budget includes expenditures in the amount of \$1.95 million and revenues in the amount of \$1.49 million. FY 2017-18 expenditures decreased by \$149,975 and revenues decreased by \$41,207 as compared to the FY 2016-17 adjusted budget. Total expenditures exceed total revenues by \$463,227. The FY 2017-18 requested budget reflects \$966,313 in General Fund support, which includes \$353,000 for activities related to the General Plan Update.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a decrease of \$613,313 in General Fund contribution.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

There are no existing issues or policy considerations.

**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 0064)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
214000 ZONING APPLICATIONS	\$88,617	\$1,412	\$50,000	\$50,000	\$50,000
214050 ZONING PLAN REVIEW FEE	\$77,078	\$80,572	\$80,000	\$80,000	\$80,000
216100 USE PERMITS	\$99,545	\$54,473	\$110,000	\$110,000	\$110,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$265,240</b>	<b>\$136,458</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
671100 PROP LINE ADJ/COMPL CERT	\$78,609	\$71,258	\$72,000	\$72,000	\$72,000
671101 PUBLICATION FEES	\$25	\$0	\$1,000	\$1,000	\$1,000
671102 RECLAMATION PLAN FEES	\$0	\$3,600	\$3,000	\$3,000	\$3,000
671103 VARIANCE PERMIT FEES	\$1,708	\$1,240	\$2,000	\$2,000	\$2,000
671104 ADDRESSING FEES	\$13,366	\$18,302	\$15,000	\$15,000	\$15,000
671105 CDF PROJECT REVIEW FEE	\$240	\$95	\$500	\$500	\$500
671300 PARCEL & TRACT MAPS	\$69,373	\$26,745	\$60,000	\$60,000	\$60,000
671710 SURFACE MINING & RECLM ACT FEE	\$85,692	\$97,000	\$90,000	\$90,000	\$90,000
671800 GEN & SPECIFIC PLAN FEES	\$18,807	\$1,003	\$6,000	\$6,000	\$6,000
671802 GEN PLAN MAINTENANCE FEES	\$27,917	\$29,929	\$25,000	\$25,000	\$25,000
676100 BOARD APPEALS	\$551	\$0	\$500	\$500	\$500
692000 CHGS FOR PROFESSIONAL SVS	\$12,864	\$10,174	\$10,000	\$10,000	\$10,000
692100 PHOTOCOPIES	\$154	\$40	\$500	\$500	\$500
<b>CHARGES FOR SERVICES</b>	<b>\$309,312</b>	<b>\$259,390</b>	<b>\$285,500</b>	<b>\$285,500</b>	<b>\$285,500</b>
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$3	\$0	\$0	\$0	\$0
797200 SALE OF MAPS	\$101	\$10	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,005	\$74,696	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$338	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$2,110</b>	<b>\$75,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$633,942	\$732,892	\$353,000	\$353,000	\$353,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$633,942</b>	<b>\$732,892</b>	<b>\$353,000</b>	<b>\$353,000</b>	<b>\$353,000</b>
<b>Total Revenues:</b>	<b>\$1,210,605</b>	<b>\$1,203,787</b>	<b>\$878,500</b>	<b>\$878,500</b>	<b>\$878,500</b>
<b>Category: 010</b> <b>SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$661,335	\$749,418	\$896,158	\$896,158	\$896,158
011200 TERMINATION/SPECIAL PAY	\$237	\$2,677	\$10,448	\$10,448	\$10,448
017000 EXTRA HELP	\$18,572	\$28,369	\$26,000	\$26,000	\$26,000
017502 OVERTIME PAY	\$409	\$1,934	\$2,000	\$2,000	\$2,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,364	\$843	\$1,246	\$1,246	\$1,246
018100 EMPLOYER SHARE FICA	\$46,770	\$53,716	\$69,764	\$69,764	\$69,764



**Budget Unit:** 286 - PLANNING (FUND 0064)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018201	EMPLOYER SHARE RETIREMENT	\$104,790	\$126,200	\$160,129	\$160,129	
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,372	\$1,372	
018300	EMPLOYER SHARE HEALTH INSUR	\$137,951	\$165,755	\$201,552	\$201,552	
018307	EMPLYR SHR OTHER POST EMP BEN	\$19,839	\$22,481	\$26,885	\$26,885	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,830	\$3,263	\$2,961	\$2,961	
018500	WORKERS COMP EXPOSURE	\$8,635	\$10,747	\$11,779	\$11,779	
018501	WORKERS COMP EXPERIENCE	\$984	\$996	\$724	\$724	
<b>SALARIES AND BENEFITS</b>		\$1,004,721	\$1,166,403	\$1,411,018	\$1,411,018	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032500	COMMUNICATIONS EXPENSE	\$6,499	\$2,544	\$4,500	\$4,500	
032590	CHGS FAC MGMT COMM	\$40	\$36	\$40	\$40	
032591	CHGS IT COMM	\$1,990	\$2,182	\$2,340	\$2,340	
032700	FOOD EXPENSE	\$0	\$4	\$0	\$0	
032900	HOUSEHOLD EXPENSE	\$13	\$38	\$0	\$0	
032992	CHGS FAC MGMT HSHLD XP	\$12,810	\$13,423	\$13,487	\$13,487	
033102	INSUR XP LIABILITY EXPOSURE	\$2,601	\$3,187	\$3,406	\$3,406	
033103	INSUR XP MISCELLANEOUS	\$936	\$1,038	\$915	\$915	
033105	INSUR XP LIABILITY EXPERIENCE	\$101,328	\$126,903	\$113,312	\$113,312	
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500	
033592	CHGS IT MNT HARD/SOFTWARE	\$966	\$1,028	\$8,227	\$8,227	
033791	CHGS FAC MGMT MAINT STR	\$4,698	\$6,331	\$5,326	\$5,326	
034100	MEMBERSHIPS	\$845	\$1,175	\$1,500	\$1,500	
034309	MISC XP PRIOR PERIOD REV ADJ	\$1,568	\$27,368	\$2,000	\$2,000	
034500	OFFICE EXPENSE	\$12,984	\$15,968	\$15,000	\$15,000	
034536	OFFICE XP OFFICE FURNITURE	\$0	\$644	\$1,000	\$1,000	
034590	CHGS OC PHOTOCOPY SVS	\$1,738	\$2,189	\$3,314	\$3,314	
034591	CHGS OC POSTAGE SVS	\$4,837	\$3,964	\$3,983	\$3,983	
034592	CHGS OC OTHER MAIL SVS	\$1,150	\$1,416	\$1,443	\$1,443	
034800	PROF & SPECIAL SERVICES	\$4,480	\$55,523	\$280,000	\$280,000	
034802	PROF ADMIN SVS	\$89,589	\$93,017	\$102,724	\$102,724	
034807	PROF BANK SVS	\$0	\$0	\$2,000	\$2,000	
034828	PROF LEGAL SVS	\$0	\$0	\$2,000	\$2,000	
034837	PROF PREEMPLOYMENT SVS	\$16	\$804	\$300	\$300	
034839	PROF PROGRAM SVS	\$3,300	\$2,775	\$4,000	\$4,000	
034890	CHGS FAC MGMT PROF SVS	\$621	\$678	\$648	\$648	
034892	CHGS IT PROFESSIONAL SVS	\$24,905	\$22,350	\$27,436	\$27,436	
034900	PUBLICATIONS & LEGAL NOTICES	\$6,034	\$5,519	\$6,000	\$6,000	
035100	RENTS & LEASES OF EQUIPMENT	\$4,909	\$4,908	\$6,000	\$6,000	
035300	RENTS & LEASES OF STRUCTURES	\$968	\$1,008	\$1,000	\$1,000	

**Budget Unit:** 286 - PLANNING (FUND 0064)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$107	\$206	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$71,625	\$0	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$1,244	\$1,276	\$9,600	\$9,600	
035592 CHGS IT TELECOMM EQP	\$0	\$163	\$800	\$800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$140	\$70	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$3,197	\$2,114	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$249	\$184	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$293	\$296	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$960	\$2,974	\$2,383	\$2,383	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$41	\$0	\$100	\$100	
036100 UTILITIES	\$9,175	\$9,506	\$9,769	\$9,769	
<b>SERVICES AND SUPPLIES</b>	<b>\$376,865</b>	<b>\$412,823</b>	<b>\$648,053</b>	<b>\$648,053</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$81,403	\$100,841	\$33,673	\$33,673	
050003 BUILDING & EQUIP COST PLAN CHG	\$12,457	\$13,962	\$11,080	\$11,080	
050800 TAXES & ASSESSMENTS	\$28	\$0	\$35	\$35	
<b>OTHER CHARGES</b>	<b>\$93,889</b>	<b>\$114,804</b>	<b>\$44,788</b>	<b>\$44,788</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$105,931	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$105,931</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088282 C/A BUILDING INSPECTION	(\$7,334)	(\$100,135)	(\$148,819)	(\$148,819)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$7,334)</b>	<b>(\$100,135)</b>	<b>(\$148,819)</b>	<b>(\$148,819)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,468,142</b>	<b>\$1,699,827</b>	<b>\$1,955,040</b>	<b>\$1,955,040</b>	
<b>Net Cost:</b>	<b>\$257,536</b>	<b>\$496,040</b>	<b>\$1,076,540</b>	<b>\$1,076,540</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 2017-18 are \$1.4 million, an increase of \$168,081 (excluding the building expansion project in FY 2016-17), compared to the FY 2016-17 Adjusted Budget. There are standard increases and additional leave appropriations in Salaries and Benefits. Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$31,374 to help offset increased A-87 and other operational costs. Indigent burial costs are increasing. Although a Forensic Pathologist has been hired, appropriations for contracted pathology services are needed for leave coverage. Overall there is a deficit in this budget in the amount of \$135,075, which is \$174,001 over being flat compared to the previous fiscal year. The deficit 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$6,920	\$7,460		\$6,800	\$6,800
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$6,920	\$7,460		\$6,800	\$6,800
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$259,000	\$259,000		\$259,000	\$259,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$259,000	\$259,000		\$259,000	\$259,000
<b>Category: 600</b> CHARGES FOR SERVICES					
676550 BURIAL SPACE CHARGE	\$1,375	\$300		\$600	\$600
692002 REIMBURSE COUNTY BURIALS	\$506	\$805		\$0	\$0
692003 MORGUE FEES OTHER COUNTIES	\$5,200	\$0		\$0	\$0
692010 X RAY FEES	\$630	\$0		\$0	\$0
692100 PHOTOCOPIES	\$1,216	\$647		\$650	\$650
692690 FORENSIC PATHOLOGY SERVICES	\$480	\$0		\$0	\$0
692700 REIMB MISC SERVICES	\$6,054	\$4,075		\$2,000	\$2,000
692702 REIMB SUPPLIES & MAINT	\$550	\$225		\$300	\$300
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$132	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$16,143	\$6,052		\$3,550	\$3,550
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$545		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$78	\$3,619		\$0	\$0
799850 REIMB MISC COSTS	\$77	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$155	\$4,164		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$918,621	\$977,555		\$977,555	\$977,555
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$626,039		\$0	\$0
800235 TRANS IN SHERIFF	\$0	\$50,000		\$0	\$0
800950 TRANS IN RISK MGMT	\$21,556	\$0		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$940,178	\$1,653,594		\$977,555	\$977,555
<b>Total Revenues:</b>	\$1,222,397	\$1,930,271		\$1,246,905	\$1,246,905
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$326,170	\$477,637		\$551,213	\$551,213
011200 TERMINATION/SPECIAL PAY	\$17,221	\$5,200		\$20,257	\$20,257
017000 EXTRA HELP	\$344	\$1,162		\$0	\$0
017502 OVERTIME PAY	\$37,707	\$40,232		\$41,993	\$41,993
017505 STANDBY PAY	\$17,963	\$15,429		\$16,500	\$16,500
017509 HOLIDAY OVERTIME PAY	\$429	\$313		\$500	\$500

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018100	EMPLOYER SHARE FICA	\$19,776	\$30,868	\$38,119	\$38,119	
018201	EMPLOYER SHARE RETIREMENT	\$86,799	\$113,269	\$124,951	\$124,951	
018205	EMPLOYER SHARE 401A	\$0	\$0	\$8,930	\$8,930	
018300	EMPLOYER SHARE HEALTH INSUR	\$77,271	\$108,064	\$115,060	\$115,060	
018307	EMPLYR SHR OTHER POST EMP BEN	\$9,784	\$14,328	\$16,537	\$16,537	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,147	\$2,241	\$1,954	\$1,954	
018500	WORKERS COMP EXPOSURE	\$5,084	\$7,421	\$7,950	\$7,950	
018501	WORKERS COMP EXPERIENCE	\$97,596	\$121,407	\$119,216	\$119,216	
<b>SALARIES AND BENEFITS</b>		\$698,297	\$937,575	\$1,063,180	\$1,063,180	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,996	\$520	\$800	\$800	
032329	CLTHG/PERS UNIFORMS	\$551	\$1,522	\$1,000	\$1,000	
032500	COMMUNICATIONS EXPENSE	\$2,053	\$2,307	\$2,300	\$2,300	
032526	COMM CELL PHONES	\$660	\$599	\$660	\$660	
032591	CHGS IT COMM	\$1,572	\$5,124	\$17,662	\$17,662	
032900	HOUSEHOLD EXPENSE	\$5,733	\$4,935	\$5,300	\$5,300	
032928	HSHLD XP LAUNDRY SVS	\$5,864	\$5,858	\$6,000	\$6,000	
032992	CHGS FAC MGMT HSHLD XP	\$4,261	\$3,678	\$4,412	\$4,412	
033102	INSUR XP LIABILITY EXPOSURE	\$1,531	\$2,201	\$2,299	\$2,299	
033103	INSUR XP MISCELLANEOUS	\$981	\$1,387	\$1,352	\$1,352	
033105	INSUR XP LIABILITY EXPERIENCE	\$6,516	\$11,798	\$11,116	\$11,116	
033500	MAINTENANCE OF EQUIPMENT	\$1,792	\$1,999	\$1,500	\$1,500	
033526	MNT EQP VEHICLES	\$1,761	\$10	\$0	\$0	
033530	MNT EQP RADIOS	\$1,002	\$0	\$400	\$400	
033531	MNT EQP IT APRV	\$21	\$21	\$30	\$30	
033592	CHGS IT MNT HARD/SOFTWARE	\$598	\$654	\$1,625	\$1,625	
033700	MAINTENANCE OF STRUCTURES	\$0	\$53	\$150	\$150	
033729	MNT STR FAC MGMT APRV	\$59	\$0	\$100	\$100	
033791	CHGS FAC MGMT MAINT STR	\$10,439	\$14,970	\$8,128	\$8,128	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$7,624	\$21,436	\$10,000	\$10,000	
034100	MEMBERSHIPS	\$644	\$643	\$660	\$660	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$1,432	\$0	\$1,000	\$1,000	
034500	OFFICE EXPENSE	\$2,682	\$5,336	\$2,500	\$2,500	
034590	CHGS OC PHOTOCOPY SVS	\$0	\$75	\$150	\$150	
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$10	\$10	
034592	CHGS OC OTHER MAIL SVS	\$0	\$121	\$100	\$100	
034594	CHGS IT OFFICE EXP	\$0	\$175	\$0	\$0	
034800	PROF & SPECIAL SERVICES	\$5,950	\$4,910	\$8,000	\$8,000	
034809	PROF BURIAL/FUNERAL SVS	\$6,984	\$16,505	\$20,000	\$20,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034826 PROF LAB SVS	\$838	\$0	\$0	\$0	
034834 PROF PATHOLOGY SVS	\$141,980	\$58,169	\$52,000	\$52,000	
034837 PROF PREEMPLOYMENT SVS	\$328	\$1,251	\$500	\$500	
034852 PROF TRANSCRIBING SVS	\$1,207	\$6,843	\$6,500	\$6,500	
034892 CHGS IT PROFESSIONAL SVS	\$18,645	\$19,380	\$19,136	\$19,136	
035100 RENTS & LEASES OF EQUIPMENT	\$2,628	\$1,758	\$1,690	\$1,690	
035300 RENTS & LEASES OF STRUCTURES	\$3,850	\$1,580	\$350	\$350	
035500 MINOR EQUIPMENT	\$1,503	\$959	\$1,700	\$1,700	
035590 CHGS IT SOFTWARE EQP	\$0	\$142	\$600	\$600	
035591 CHGS IT HARDWARE EQP	\$97	\$1,892	\$1,520	\$1,520	
035592 CHGS IT TELECOMM EQP	\$75	\$172	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,352	\$209	\$300	\$300	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$742	\$805	\$825	\$825	
035900 TRANSPORTATION & TRAVEL	\$2,935	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$5,719	\$4,942	\$6,600	\$6,600	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$150	\$150	
035942 TRANS/TRVL TRAINING	\$6,190	\$4,643	\$7,000	\$7,000	
035990 CHGS FLEET TRANS/TRVL	\$23,234	\$35,966	\$41,744	\$41,744	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$13	\$0	\$123	\$123	
036100 UTILITIES	\$13,569	\$16,703	\$15,211	\$15,211	
<b>SERVICES AND SUPPLIES</b>	<b>\$297,628</b>	<b>\$262,268</b>	<b>\$263,558</b>	<b>\$263,558</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,212	\$23,238	\$32,216	\$32,216	
050003 BUILDING & EQUIP COST PLAN CHG	\$4,602	\$4,864	\$10,152	\$10,152	
050800 TAXES & ASSESSMENTS	\$27	\$26	\$35	\$35	
<b>OTHER CHARGES</b>	<b>\$25,841</b>	<b>\$28,130</b>	<b>\$42,403</b>	<b>\$42,403</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065047 1 LIFT	\$23,217	\$0	\$0	\$0	
065302 1 COT	\$16,823	\$0	\$0	\$0	
065349 1 MICROSCOPE	\$0	\$0	\$12,839	\$12,839	
<b>CAPITAL ASSETS</b>	<b>\$40,041</b>	<b>\$0</b>	<b>\$12,839</b>	<b>\$12,839</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$644,272	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$644,272</b>	<b>\$0</b>	<b>\$0</b>	

**Budget Unit:** 287 - CORONER (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	\$1,061,808	\$1,872,247	\$1,381,980	\$1,381,980	
<b>Net Cost:</b>	(\$160,589)	(\$58,023)	\$135,075	\$135,075	

**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 2017-18 are \$1.4 million, an increase of \$142,299 compared to the FY 2016-17 Adjusted Budget (as of February 2017). This is primarily due to an increase in the SHASCOM dispatch expense. Prop. 172 (Public Safety Augmentation) revenue is flat. General Fund contributions are flat, but include an additional \$3,318 to help offset increased A-87 and other operational costs. Overall there is a deficit in this budget in the amount of \$173,056, which is over \$140,000 over being flat compared to the previous fiscal year. The deficit 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$898,238	\$928,503		\$928,503	\$928,503
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$898,238	\$928,503		\$928,503	\$928,503
<b>Total Revenues:</b>	\$1,249,638	\$1,279,903		\$1,279,903	\$1,279,903
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$499	\$372		\$720	\$720
<b>SERVICES AND SUPPLIES</b>	\$499	\$372		\$720	\$720
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,577	\$10,095		\$6,530	\$6,530
050003 BUILDING & EQUIP COST PLAN CHG	(\$1,800)	\$0		\$0	\$0
051351 CONTR TO CITY OF REDDING	\$67,597	\$67,515		\$68,200	\$68,200
051386 CONTR TO SHASCOM	\$1,195,502	\$1,276,144		\$1,383,923	\$1,383,923
<b>OTHER CHARGES</b>	\$1,269,876	\$1,353,754		\$1,458,653	\$1,458,653
<b>Category: 080</b> INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$2,420)	(\$1,497)		(\$3,207)	(\$3,207)
088263 C/A PROBATION	(\$2,529)	(\$2,604)		(\$3,207)	(\$3,207)
<b>INTRAFUND TRANSFERS</b>	(\$4,950)	(\$4,101)		(\$6,414)	(\$6,414)
<b>Total Expenditures/Appropriations:</b>	\$1,265,425	\$1,350,024		\$1,452,959	\$1,452,959
<b>Net Cost:</b>	\$15,787	\$70,121		\$173,056	\$173,056

**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 2017-18 Requested Budget includes expenditures in the amount of \$1.5 million and revenues in the amount of \$1 million, leaving a net County cost of \$349,977. Expenditures have increased by approximately thirty-two percent primarily due to an A-87 building increase and implementation of a new Recorder System to replace the outdated Riims.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends correcting two revenue accounts and reducing the amount of the capital asset request as the department plans to request a portion of the capital asset via a budget amendment to the Board of Supervisors in FY 2016-17. The recommended changes yield a new net County cost of \$441,158. This is partially offset by use of \$103,284 of designated fund balance. The result is an adjusted net County cost of \$337,874 which is \$69,109 over the FY 2016-17 Adopted Budget. However, there are projected "savings" in FY 2016-17 of \$303,796. The department respectfully requests using some of the FY 2016-17 projected savings to cover the \$69,109 overage.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category: 200**                      LICENSES, PERMITS & FRANCHISES  
 216300 MARRIAGE LICENSE                      \$1,100                      \$1,033                      \$250                      \$250

**LICENSES, PERMITS & FRANCHISES**                      \$1,100                      \$1,033                      \$250                      \$250

**Category: 600**                      CHARGES FOR SERVICES  
 679200 RECORDERS FEES                      \$689,901                      \$747,852                      \$700,000                      \$700,000  
 679201 RECORDER FEES DEPTS                      (\$482)                      \$743                      \$0                      \$0  
 679202 RECORDER FEES ELECTRONIC PMTS                      \$25,336                      \$5,594                      \$0                      \$0  
 679210 RECORDERS MICROGRAPHICS FEES                      \$39,759                      \$42,730                      \$25,400                      \$25,400  
 679220 RECORDERS MODERNIZATION FEES                      \$162,655                      \$184,653                      \$150,000                      \$150,000  
 679230 RECORDERS VITAL/HLTH STATISTIC                      \$21,511                      \$21,866                      \$20,600                      \$20,600  
 679301 R/F SOCIAL SECURITY FEES                      \$24,558                      \$17,990                      \$27,000                      \$27,000  
 679302 R/F REAL ESTATE FEES                      \$0                      \$156                      \$0                      \$0  
 679304 R/F ELEC RECORD DELIVRY SYS                      \$39,198                      \$42,048                      \$40,000                      \$40,000

**CHARGES FOR SERVICES**                      \$1,002,437                      \$1,063,633                      \$963,000                      \$963,000

**Category: 700**                      MISCELLANEOUS REVENUES  
 797441 SALE OF OFFICIAL RECORDS                      \$49,800                      \$49,800                      \$50,400                      \$50,400  
 799215 UNCLAIMED MONEY                      \$498                      \$169                      \$0                      \$0  
 799390 PRIOR PERIOD EXP ADJUSTMENT                      \$1,413                      \$6,419                      \$0                      \$0  
 799900 CASH OVER/SHORT                      \$968                      \$364                      \$250                      \$250

**MISCELLANEOUS REVENUES**                      \$52,679                      \$56,753                      \$50,650                      \$50,650

<b>Total Revenues:</b>	\$1,056,217	\$1,121,419	\$1,013,900	\$1,013,900
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**Category: 010**                      SALARIES AND BENEFITS  
 011000 REGULAR SALARIES                      \$300,254                      \$259,010                      \$331,532                      \$331,532  
 011200 TERMINATION/SPECIAL PAY                      \$2,483                      \$9,181                      \$0                      \$0  
 017000 EXTRA HELP                      \$11,247                      \$16,554                      \$0                      \$0  
 017502 OVERTIME PAY                      \$0                      \$694                      \$0                      \$0  
 017517 CELL/PDA COMM ALLOWANCE PROG                      \$812                      \$843                      \$840                      \$840  
 018100 EMPLOYER SHARE FICA                      \$21,733                      \$19,891                      \$25,427                      \$25,427  
 018201 EMPLOYER SHARE RETIREMENT                      \$47,953                      \$43,906                      \$59,261                      \$59,261  
 018300 EMPLOYER SHARE HEALTH INSUR                      \$90,173                      \$79,997                      \$110,366                      \$110,366  
 018307 EMPLOYR SHR OTHER POST EMP BEN                      \$9,006                      \$7,769                      \$9,946                      \$9,946  
 018400 EMPLOYER SHR UNEMPLOYMENT INS                      \$1,756                      \$1,162                      \$1,064                      \$1,064  
 018500 WORKERS COMP EXPOSURE                      \$3,986                      \$3,926                      \$4,185                      \$4,185  
 018501 WORKERS COMP EXPERIENCE                      \$636                      \$703                      \$0                      \$0

**SALARIES AND BENEFITS**                      \$490,043                      \$443,641                      \$542,621                      \$542,621

**Category: 030**                      SERVICES AND SUPPLIES

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$4	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$3,664	\$3,776	\$4,100	\$4,100	
032590 CHGS FAC MGMT COMM	\$149	\$140	\$150	\$150	
032591 CHGS IT COMM	\$1,780	\$1,924	\$2,121	\$2,121	
032700 FOOD EXPENSE	\$8	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$110	\$41	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$11,454	\$11,471	\$11,918	\$11,918	
033102 INSUR XP LIABILITY EXPOSURE	\$1,200	\$1,164	\$1,210	\$1,210	
033103 INSUR XP MISCELLANEOUS	\$1,620	\$1,650	\$1,530	\$1,530	
033105 INSUR XP LIABILITY EXPERIENCE	\$72	\$0	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$6,044	\$6,294	\$26,103	\$26,103	
033531 MNT EQP IT APRV	\$1,389	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,496	\$1,869	\$1,487	\$1,487	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$500	\$500	
033791 CHGS FAC MGMT MAINT STR	\$10,767	\$12,449	\$11,326	\$11,326	
034100 MEMBERSHIPS	\$819	\$600	\$845	\$845	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$10	\$0	\$0	
034500 OFFICE EXPENSE	\$7,908	\$6,621	\$9,200	\$9,200	
034526 OFFICE XP POSTAGE	\$0	\$63	\$50	\$50	
034534 OFFICE XP MICROFILM SPLY	\$0	\$5,620	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$822	\$457	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$23,823	\$12,971	\$22,000	\$22,000	
034592 CHGS OC OTHER MAIL SVS	\$950	\$1,175	\$1,703	\$1,703	
034594 CHGS IT OFFICE EXP	\$0	\$36	\$50	\$50	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$100	\$100	
034800 PROF & SPECIAL SERVICES	\$922	\$1,543	\$22,480	\$22,480	
034802 PROF ADMIN SVS	\$166,193	\$174,313	\$186,813	\$186,813	
034805 PROF ARCHIVING SVS	\$7,793	\$7,042	\$13,500	\$13,500	
034835 PROF PHOTO/FILMING SVS	\$125	\$72	\$2,500	\$2,500	
034837 PROF PREEMPLOYMENT SVS	\$486	\$792	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$622	\$579	\$348	\$348	
034892 CHGS IT PROFESSIONAL SVS	\$47,970	\$47,084	\$59,185	\$59,185	
035100 RENTS & LEASES OF EQUIPMENT	\$56,938	\$90,303	\$78,690	\$78,690	
035300 RENTS & LEASES OF STRUCTURES	\$9,363	\$9,751	\$10,750	\$10,750	
035500 MINOR EQUIPMENT	\$156	\$0	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$211	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$66	\$9,036	\$10,500	\$10,500	
035900 TRANSPORTATION & TRAVEL	\$7,583	\$10,451	\$11,985	\$11,985	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$42	\$20	\$50	\$50	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$20,552	\$22,445	\$22,639	\$22,639	
<b>SERVICES AND SUPPLIES</b>	\$392,899	\$441,993	\$524,983	\$524,983	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$36,697	\$31,136	\$27,049	\$27,049	
050003 BUILDING & EQUIP COST PLAN CHG	\$50,539	\$40,079	\$87,081	\$87,081	
050800 TAXES & ASSESSMENTS	\$26	\$26	\$40	\$40	
<b>OTHER CHARGES</b>	\$87,262	\$71,242	\$114,170	\$114,170	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$0	\$273,284	\$273,284	
<b>CAPITAL ASSETS</b>	\$0	\$0	\$273,284	\$273,284	
<b>Total Expenditures/Appropriations:</b>	\$970,205	\$956,876	\$1,455,058	\$1,455,058	
<b>Net Cost:</b>	(\$86,011)	(\$164,543)	\$441,158	\$441,158	

# 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 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, some 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 2017-18 expenditures are requested at \$982,768, a \$106,300 increase (12.1 percent), and revenue is requested at \$211,500, a \$106,300 increase (101 percent), compared to the FY 2016-17 adjusted budget. Expenditures are increasing due to Health and Human Services Agency administration cost increases and funding a Deputy Public Guardian position. Revenue increases result from a one-time augmentation with Intergovernmental Transfer revenues and time-studying to Medi-Cal Administrative Activities, where appropriate. Public Guardian regular 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 \$771,268, status quo compared to the FY 2016-17 adjusted budget. There are no requested position changes or capital assets.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. HHS 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). HHS is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce 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 additional 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
533202 STATE IGT	\$0	\$0	\$50,000	\$50,000	
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$0	\$0	\$50,000	\$50,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
676000 LPS PETITIONS	\$31,771	\$29,811	\$22,000	\$22,000	
676010 LPS ACCOUNTING FEES	\$2,870	\$2,870	\$3,400	\$3,400	
676020 LPS TRANSPORTATION TREATMENT	\$18,121	\$27,167	\$22,000	\$22,000	
676050 PROBATE PETITIONS	\$4,122	\$4,278	\$6,000	\$6,000	
676060 PROBATE ACCOUNTING FEES	\$1,722	\$2,400	\$3,500	\$3,500	
676070 PROBATE TRANSPORTATION REIMB	\$2,516	\$7,079	\$3,600	\$3,600	
676090 PROBATE PROPERTY SALES FEE	\$0	\$60	\$0	\$0	
676110 LPS TRANSPORTATION COURT	\$8,495	\$5,066	\$3,000	\$3,000	
676130 IMD MANAGEMENT FEES	\$13,366	\$10,865	\$10,000	\$10,000	
676140 STATUTORY BOND FEE	\$3,795	\$3,664	\$6,000	\$6,000	
676170 PERSONAL SERVICES FEES	\$15,780	\$15,420	\$12,000	\$12,000	
692600 ALTERNATE PAYEE PROGRAM	\$15,088	\$19,762	\$20,000	\$20,000	
<b>CHARGES FOR SERVICES</b>	<b>\$117,648</b>	<b>\$128,446</b>	<b>\$111,500</b>	<b>\$111,500</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$59,591	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$59,591</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$117,648</b>	<b>\$188,037</b>	<b>\$211,500</b>	<b>\$211,500</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033528 MNT EQP SOFTWARE	\$21,000	\$24,000	\$24,000	\$24,000	
034592 CHGS OC OTHER MAIL SVS	\$4	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$186,757	\$215,473	\$242,415	\$242,415	
034801 PROF ACCOUNTING SVS	\$9,509	\$8,195	\$0	\$0	
034802 PROF ADMIN SVS	\$534,956	\$582,723	\$668,794	\$668,794	
034807 PROF BANK SVS	\$2,126	\$3,101	\$3,500	\$3,500	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$754,352</b>	<b>\$833,492</b>	<b>\$943,709</b>	<b>\$943,709</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$165,755	\$133,193	\$129,277	\$129,277	
<b>OTHER CHARGES</b>	<b>\$165,755</b>	<b>\$133,193</b>	<b>\$129,277</b>	<b>\$129,277</b>	
<b>Category: 080 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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$829,889	\$876,467	\$982,768	\$982,768
<b>Net Cost:</b>	\$712,240	\$688,430	\$771,268	\$771,268

**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 2017-18 requested budget includes expenditures in the amount of \$5,108 and revenues in the amount of \$2,150. 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
318700 FISH & GAME FINES	\$2,298	\$1,455		\$2,000	\$2,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$2,298	\$1,455		\$2,000	\$2,000
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$124	\$223		\$150	\$150
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$124	\$223		\$150	\$150
<b>Total Revenues:</b>	\$2,422	\$1,678		\$2,150	\$2,150
<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	(\$8)	\$177		\$108	\$108
<b>OTHER CHARGES</b>	(\$8)	\$177		\$108	\$108
<b>Total Expenditures/Appropriations:</b>	(\$8)	\$177		\$5,108	\$5,108
<b>Net Cost:</b>	(\$2,430)	(\$1,501)		\$2,958	\$2,958

**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 2017-18 requested appropriations are \$621,059 which is a six percent increase from the FY 2016-17 Adjusted Budget. This is attributed to a combination of increases in Liability Experience and Fleet/Fuel costs. The request includes deleting one vacant Animal Regulation Officer position. The only revenues for this budget are kennel, boarding, impound, and dangerous animal fees; overall, revenue is anticipated to decrease by 6.5 percent. The net County cost is \$582,109, which is a seven percent increase over the FY 2016-17 Adjusted Budget and is borne entirely by 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$37,338	\$34,155		\$30,000	\$30,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$37,338	\$34,155		\$30,000	\$30,000
<b>Category: 600</b> CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$1,425	\$1,850		\$1,250	\$1,250
677130 BOARDING FEES	\$4,719	\$3,328		\$3,500	\$3,500
677180 VOLUNTARY IMPOUND FEES	\$4,835	\$3,625		\$4,000	\$4,000
677220 DANGEROUS ANIMAL	\$600	\$300		\$200	\$200
<b>CHARGES FOR SERVICES</b>	\$11,579	\$9,103		\$8,950	\$8,950
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$220	\$819		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$3	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$223	\$819		\$0	\$0
<b>Total Revenues:</b>	\$49,141	\$44,078		\$38,950	\$38,950
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$139,802	\$133,985		\$156,914	\$156,914
011200 TERMINATION/SPECIAL PAY	\$1,743	\$713		\$2,128	\$2,128
017502 OVERTIME PAY	\$10,224	\$4,350		\$10,980	\$10,980
017505 STANDBY PAY	\$10,370	\$10,229		\$11,382	\$11,382
017508 OVERTIME PAY FIRE FIGHT	\$0	\$101		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$5,028	\$5,119		\$5,792	\$5,792
018100 EMPLOYER SHARE FICA	\$12,160	\$11,230		\$14,327	\$14,327
018201 EMPLOYER SHARE RETIREMENT	\$23,111	\$23,571		\$29,164	\$29,164
018205 EMPLOYER SHARE 401A	\$0	\$0		\$1,074	\$1,074
018300 EMPLOYER SHARE HEALTH INSUR	\$48,354	\$47,791		\$56,901	\$56,901
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,193	\$4,019		\$4,708	\$4,708
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$930	\$643		\$593	\$593
018500 WORKERS COMP EXPOSURE	\$2,115	\$2,120		\$2,358	\$2,358
018501 WORKERS COMP EXPERIENCE	\$46,860	\$54,727		\$47,742	\$47,742
<b>SALARIES AND BENEFITS</b>	\$304,894	\$298,603		\$344,063	\$344,063
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$199	\$0		\$0	\$0
032328 CLTHG/PERS SAFETY CLOTHING	\$5,117	\$192		\$0	\$0
032329 CLTHG/PERS UNIFORMS	\$272	\$1,422		\$1,300	\$1,300
032500 COMMUNICATIONS EXPENSE	\$941	\$651		\$965	\$965
032526 COMM CELL PHONES	\$2,451	\$2,283		\$2,600	\$2,600

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$473	\$497	\$510	\$510	
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$75	\$75	
032992 CHGS FAC MGMT HSHLD XP	\$133	\$0	\$133	\$133	
033102 INSUR XP LIABILITY EXPOSURE	\$637	\$628	\$682	\$682	
033103 INSUR XP MISCELLANEOUS	\$504	\$533	\$136	\$136	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,224	\$2,004	\$21,096	\$21,096	
033500 MAINTENANCE OF EQUIPMENT	\$72	\$0	\$1,000	\$1,000	
033526 MNT EQP VEHICLES	\$0	\$0	\$750	\$750	
033530 MNT EQP RADIOS	\$242	\$0	\$300	\$300	
033592 CHGS IT MNT HARD/SOFTWARE	\$374	\$467	\$422	\$422	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$50	\$50	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$50	\$50	
033791 CHGS FAC MGMT MAINT STR	\$3,590	\$247	\$3,595	\$3,595	
034100 MEMBERSHIPS	\$140	\$13	\$275	\$275	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$912	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$339	\$120	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$102,236	\$102,092	\$109,000	\$109,000	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034837 PROF PREEMPLOYMENT SVS	\$0	\$395	\$450	\$450	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$125	\$125	
034853 PROF VETERINARY_ANIMAL SVS	\$10,808	\$4,859	\$7,500	\$7,500	
034892 CHGS IT PROFESSIONAL SVS	\$5,461	\$5,451	\$5,408	\$5,408	
035100 RENTS & LEASES OF EQUIPMENT	\$1,102	\$537	\$960	\$960	
035500 MINOR EQUIPMENT	\$540	\$0	\$700	\$700	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$20	\$64	\$64	\$64	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$200	\$200	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$0	\$149	\$150	\$150	
035940 TRANS/TRVL FUEL	\$15,860	\$17,536	\$20,000	\$20,000	
035942 TRANS/TRVL TRAINING	\$5,300	\$1,292	\$2,800	\$2,800	
035990 CHGS FLEET TRANS/TRVL	\$44,558	\$50,552	\$55,930	\$55,930	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	
036100 UTILITIES	\$1,359	\$1,322	\$1,624	\$1,624	
<b>SERVICES AND SUPPLIES</b>	<b>\$204,875</b>	<b>\$193,315</b>	<b>\$240,187</b>	<b>\$240,187</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29,339	\$26,587	\$26,339	\$26,339	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,220	\$10,316	\$10,440	\$10,440	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$30	\$30	
<b>OTHER CHARGES</b>	<b>\$39,560</b>	<b>\$36,903</b>	<b>\$36,809</b>	<b>\$36,809</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 095 OTHER FINANCING USES					
095237 TRAN OUT CIVIL	\$15,683	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$15,683	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$565,013	\$528,823	\$621,059	\$621,059	\$621,059
<b>Net Cost:</b>	\$515,872	\$484,744	\$582,109	\$582,109	\$582,109

**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 2017-18 requested net-county-cost for this department is \$214,396, an increase of \$5,806 (4 percent). Salaries and Benefits are increasing \$23,302 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$2,580	\$6,678	\$600	\$600	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2,580	\$6,678	\$600	\$600	
<b>Category: 600</b> CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$45,375	\$49,151	\$40,000	\$40,000	
<b>CHARGES FOR SERVICES</b>	\$45,375	\$49,151	\$40,000	\$40,000	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$25,016	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$0	\$25,016	\$0	\$0	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$2,471	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$2,471	\$0	\$0	
<b>Total Revenues:</b>	\$47,956	\$83,317	\$40,600	\$40,600	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$97,410	\$103,960	\$127,324	\$127,324	
017000 EXTRA HELP	\$346	\$1,459	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$145	\$144	\$144	\$144	
018100 EMPLOYER SHARE FICA	\$7,306	\$7,959	\$9,821	\$9,821	
018201 EMPLOYER SHARE RETIREMENT	\$15,402	\$17,666	\$22,686	\$22,686	
018204 EMPLOYER SHARE DEFERRED COMP	\$900	\$877	\$900	\$900	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$133	\$133	
018300 EMPLOYER SHARE HEALTH INSUR	\$11,292	\$11,847	\$20,987	\$20,987	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,921	\$3,118	\$3,820	\$3,820	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$483	\$393	\$371	\$371	
018500 WORKERS COMP EXPOSURE	\$1,240	\$1,448	\$1,605	\$1,605	
<b>SALARIES AND BENEFITS</b>	\$137,448	\$148,875	\$187,791	\$187,791	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$466	\$954	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$496	\$535	\$700	\$700	
032591 CHGS IT COMM	\$230	\$296	\$326	\$326	
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$500	\$500	
033102 INSUR XP LIABILITY EXPOSURE	\$373	\$429	\$464	\$464	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$2,000	\$2,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$36	\$481	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$1,934	\$1,745	\$1,745	\$1,745	\$1,745
034500 OFFICE EXPENSE	\$1,155	\$2,564	\$4,500	\$4,500	\$4,500
034526 OFFICE XP POSTAGE	\$194	\$491	\$1,750	\$1,750	\$1,750
034532 OFFICE XP ENVELOPES	\$0	\$0	\$250	\$250	\$250
034800 PROF & SPECIAL SERVICES	\$0	\$1,781	\$4,000	\$4,000	\$4,000
034837 PROF PREEMPLOYMENT SVS	\$370	\$0	\$750	\$750	\$750
034843 PROF RESEARCH SVS	\$200	\$200	\$200	\$200	\$200
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$123	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$2,653	\$3,589	\$3,500	\$3,500	\$3,500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$8	\$1,000	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$152	\$400	\$2,000	\$2,000	\$2,000
035300 RENTS & LEASES OF STRUCTURES	\$3,344	\$4,315	\$3,400	\$3,400	\$3,400
035500 MINOR EQUIPMENT	\$230	\$4,173	\$15,000	\$15,000	\$15,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$1,546	\$1,281	\$2,100	\$2,100	\$2,100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$545	\$250	\$250	\$250
035754 SP DEPT XP ONLINE DATA SUBSCR	\$891	\$334	\$1,800	\$1,800	\$1,800
035900 TRANSPORTATION & TRAVEL	\$5,424	\$5,142	\$10,500	\$10,500	\$10,500
035940 TRANS/TRVL FUEL	\$309	\$255	\$3,000	\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$1,402	\$1,228	\$5,000	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	<b>\$21,411</b>	<b>\$30,876</b>	<b>\$66,835</b>	<b>\$66,835</b>	<b>\$66,835</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,705	(\$5,928)	\$370	\$370	\$370
<b>OTHER CHARGES</b>	<b>\$15,705</b>	<b>(\$5,928)</b>	<b>\$370</b>	<b>\$370</b>	<b>\$370</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$28,958	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$28,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$174,566</b>	<b>\$202,782</b>	<b>\$254,996</b>	<b>\$254,996</b>	<b>\$254,996</b>
<b>Net Cost:</b>	<b>\$126,610</b>	<b>\$119,464</b>	<b>\$214,396</b>	<b>\$214,396</b>	<b>\$214,396</b>

**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 2017-18 requested budget includes expenditures in the amount of \$23.9 million and revenues in the amount of \$20.1 million. FY 2017-18 expenditures exceed revenue by approximately \$3.8 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 2017-18 are:

- Deschutes Road Improvements
- Gas Point Road Improvements
- Spring Creek Road at Fall River Bridge Replacement

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The price of fuel has decreased significantly. State Highway User Tax revenue has declined \$2.5 million annually for the past two fiscal years. 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 funding will cover most 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$2,897,163	\$2,513,906		\$2,705,535	\$2,705,535
<b>TAXES</b>	\$2,897,163	\$2,513,906		\$2,705,535	\$2,705,535
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
213000 TRANSPORTATION PERMITS	\$45,270	\$44,477		\$10,000	\$10,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$45,270	\$44,477		\$10,000	\$10,000
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$41,935	\$61,180		\$20,000	\$20,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$41,935	\$61,180		\$20,000	\$20,000
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
525000 STATE HIGHWAY USERS TAX	\$5,931,977	\$5,065,280		\$8,765,887	\$8,765,887
544000 STATE AID STORM DAMAGE	\$0	\$0		\$143,000	\$143,000
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$30,592	\$29,602		\$30,000	\$30,000
549571 STATE MATCHING FUNDS	\$672,168	\$672,168		\$672,168	\$672,168
549781 STATE WATER RESOURCES GRANT	\$555,188	\$831,361		\$400,000	\$400,000
549961 STATE SB1435 EXCHANGE FUNDS	\$203,688	\$0		\$200,000	\$200,000
553100 FEDERAL BRIDGE REPLACEMENT	\$1,024,593	\$2,427,304		\$2,420,000	\$2,420,000
553101 FED HI RISK RURAL ROADS PROG	\$968,397	\$182,828		\$2,182,500	\$2,182,500
554000 FEDERAL AID STORM DAMAGE	\$0	\$0		\$855,000	\$855,000
555000 FEDERAL FOREST RESERVE	\$786,152	\$189,057		\$0	\$0
560881 FEDERAL TRANSPORTATION AID	\$0	\$64,767		\$0	\$0
563177 SHASTEC REDEVELOPMENT AGENCY	\$1,411,268	\$0		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$11,584,027	\$9,462,369		\$15,668,555	\$15,668,555
<b>Category: 600 CHARGES FOR SERVICES</b>					
671255 ENCROACHMENT PERMIT FEES	\$6,400	\$8,000		\$6,000	\$6,000
671260 SUBDIVISION IMPROVE PLAN CHECK	\$17,462	\$9,674		\$10,000	\$10,000
680030 ROAD SVS ANDERSON SOLID WASTE	\$23,052	\$27,713		\$30,000	\$30,000
680043 TENTATIVE MAP PROCESSING	\$2,560	\$1,900		\$2,000	\$2,000
680702 ZOB S CENTRAL URBAN REGION #1	\$22,377	\$5,600		\$0	\$0
680703 ZOB S CENTRAL URBAN REGION #2	\$18,725	\$13,600		\$0	\$0
680704 ZOB S CENTRAL URBAN REGION #3	\$12,981	\$13,600		\$0	\$0
680705 ZOB S CENTRAL URBAN REGION E	\$7,200	\$5,600		\$0	\$0
680706 ZOB S CENTRAL URBAN REGION W	\$4,000	\$2,816		\$0	\$0
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$48,701	\$48,285		\$0	\$0
684700 COLLECTORS FEES	\$20,000	\$20,000		\$20,000	\$20,000
692100 PHOTOCOPIES	\$56	\$0		\$0	\$0
692700 REIMB MISC SERVICES	\$414,663	\$578,015		\$600,000	\$600,000
692703 REIMB VEHICLE COSTS	\$93,281	\$58,049		\$70,000	\$70,000

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	\$691,462	\$792,854	\$738,000	\$738,000	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$323	\$0	\$0	
795000 AUDITOR VOID/STALE DATED CHECK	\$56	\$345	\$0	\$0	
797600 MISCELLANEOUS SALES	\$265	\$1,290	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$5,277	\$3,053	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$14,626	\$60,513	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,000	\$12,319	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$1,918	\$0	\$0	
799851 REIMB DAMAGES COUNTY PROPERTY	\$30,234	\$11,356	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$52,459	\$91,121	\$0	\$0	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$0	\$1,000,000	\$0	\$0	
806207 TRANS IN SOLID WASTE DISPOSAL	\$0	\$227,964	\$1,000,000	\$1,000,000	
806310 T/I DEER FLAT RD PRD	\$0	\$506	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$1,228,470	\$1,000,000	\$1,000,000	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$60,230	\$24,660	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$11,587	\$3,512	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$71,817	\$28,172	\$0	\$0	
<b>Total Revenues:</b>	\$15,384,136	\$14,222,554	\$20,142,090	\$20,142,090	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,084,582	\$5,047,843	\$5,535,852	\$5,535,852	
011200 TERMINATION/SPECIAL PAY	\$309	\$73,666	\$50,000	\$50,000	
017000 EXTRA HELP	\$307,806	\$286,629	\$300,000	\$300,000	
017502 OVERTIME PAY	\$99,640	\$156,203	\$150,000	\$150,000	
017503 SHIFT DIFFERENTIAL	\$4,286	\$4,377	\$5,000	\$5,000	
017505 STANDBY PAY	\$16,403	\$16,215	\$17,000	\$17,000	
017509 HOLIDAY OVERTIME PAY	\$7,686	\$13,612	\$10,000	\$10,000	
017512 CLASS A LIC DIFF	\$0	\$23,185	\$3,000	\$3,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,754	\$3,948	\$3,960	\$3,960	
018100 EMPLOYER SHARE FICA	\$385,021	\$395,707	\$443,682	\$443,682	
018201 EMPLOYER SHARE RETIREMENT	\$808,686	\$859,008	\$996,375	\$996,375	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,090	\$9,033	\$9,000	\$9,000	
018205 EMPLOYER SHARE 401A	\$0	\$137	\$1,241	\$1,241	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,271,966	\$1,306,595	\$1,505,318	\$1,505,318	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$152,528	\$151,427	\$166,076	\$166,076	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$31,081	\$23,354	\$19,275	\$19,275	
018500 WORKERS COMP EXPOSURE	\$70,259	\$77,619	\$72,970	\$72,970	
018501 WORKERS COMP EXPERIENCE	\$628,392	\$716,257	\$670,785	\$670,785	
<b>SALARIES AND BENEFITS</b>	<b>\$8,882,497</b>	<b>\$9,164,822</b>	<b>\$9,959,534</b>	<b>\$9,959,534</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$307	\$0	\$0	\$0	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$32,564	\$32,459	\$21,251	\$21,251	
032500 COMMUNICATIONS EXPENSE	\$28,897	\$28,556	\$29,000	\$29,000	
032590 CHGS FAC MGMT COMM	\$995	\$1,016	\$996	\$996	
032591 CHGS IT COMM	\$7,740	\$8,108	\$8,976	\$8,976	
032700 FOOD EXPENSE	\$2,022	\$2,056	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$60,638	\$47,107	\$60,000	\$60,000	
032992 CHGS FAC MGMT HSHLD XP	\$62,033	\$63,110	\$64,925	\$64,925	
033102 INSUR XP LIABILITY EXPOSURE	\$21,160	\$23,018	\$22,189	\$22,189	
033103 INSUR XP MISCELLANEOUS	\$8,424	\$8,368	\$7,354	\$7,354	
033105 INSUR XP LIABILITY EXPERIENCE	\$231,744	\$429,615	\$396,873	\$396,873	
033500 MAINTENANCE OF EQUIPMENT	\$716,746	\$729,007	\$650,000	\$650,000	
033531 MNT EQP IT APRV	\$200	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,165	\$19,304	\$8,953	\$8,953	
033700 MAINTENANCE OF STRUCTURES	\$96	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$125,833	\$236,608	\$133,980	\$133,980	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,479	\$2,469	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$5,996	\$5,251	\$5,000	\$5,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$270	\$1,999	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$59,452	\$0	\$0	
034500 OFFICE EXPENSE	\$26,106	\$25,688	\$25,000	\$25,000	
034590 CHGS OC PHOTOCOPY SVS	\$709	\$145	\$95	\$95	
034591 CHGS OC POSTAGE SVS	\$1,972	\$1,866	\$1,263	\$1,263	
034592 CHGS OC OTHER MAIL SVS	\$2,958	\$3,318	\$3,651	\$3,651	
034800 PROF & SPECIAL SERVICES	\$1,309,549	\$1,495,915	\$600,000	\$600,000	
034828 PROF LEGAL SVS	\$202	\$0	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$347	\$1,704	\$2,000	\$2,000	
034831 PROF MEDICAL SVS	\$1,575	\$1,658	\$3,000	\$3,000	
034837 PROF PREEMPLOYMENT SVS	\$3,909	\$5,308	\$3,000	\$3,000	
034844 PROF ROAD CONSTR & MAINT SVS	\$927,128	\$2,392,236	\$7,527,000	\$7,527,000	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$4,031	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$29,321	\$30,211	\$30,626	\$30,626	
034892 CHGS IT PROFESSIONAL SVS	\$129,309	\$125,327	\$127,889	\$127,889	
034900 PUBLICATIONS & LEGAL NOTICES	\$19,092	\$21,524	\$15,000	\$15,000	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$91,108	\$57,837	\$1,668	\$1,668	
035300 RENTS & LEASES OF STRUCTURES	\$15,467	\$16,896	\$20,000	\$20,000	
035500 MINOR EQUIPMENT	\$50,356	\$45,480	\$50,000	\$50,000	
035528 MINOR EQP SOFTWARE	\$1,048	\$1,048	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$27,365	\$7,614	\$25,000	\$25,000	
035591 CHGS IT HARDWARE EQP	\$7,477	\$12,191	\$25,000	\$25,000	
035592 CHGS IT TELECOMM EQP	\$23	\$176	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,446,735	\$2,055,182	\$1,200,000	\$1,200,000	
035743 SP DEPT XP PERMITS/LICENSES	\$168	\$42	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$25,088	\$9,885	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$270,341	\$303,579	\$250,000	\$250,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$6,255	\$10,962	\$3,000	\$3,000	
036100 UTILITIES	\$115,540	\$128,297	\$112,010	\$112,010	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,826,507</b>	<b>\$8,451,610</b>	<b>\$11,453,699</b>	<b>\$11,453,699</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$365,852	\$440,079	\$397,932	\$397,932	
050003 BUILDING & EQUIP COST PLAN CHG	\$57,252	\$60,808	\$25,512	\$25,512	
050700 RIGHTS OF WAY	\$50,893	\$52,994	\$895,000	\$895,000	
050800 TAXES & ASSESSMENTS	\$1,564	\$1,515	\$3,000	\$3,000	
<b>OTHER CHARGES</b>	<b>\$475,562</b>	<b>\$555,398</b>	<b>\$1,321,444</b>	<b>\$1,321,444</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061112 4363 BRESLAUER ROOF-HVAC	\$0	\$0	\$300,000	\$300,000	
061115 WASH RACK	\$0	\$0	\$120,000	\$120,000	
065009 1 BACKHOE W/ACCESSORIES	\$0	\$0	\$130,000	\$130,000	
065018 1 COPIER	\$0	\$14,680	\$0	\$0	
065025 1 ELECTRONIC MESSAGE BOARD	\$0	\$0	\$20,000	\$20,000	
065051 1 MOWER W ATTACHMENTS	\$0	\$193,046	\$0	\$0	
065140 3 TRUCKS W/ACCESSORIES	\$0	\$0	\$155,000	\$155,000	
065163 1 POWER BROOM	\$0	\$0	\$55,000	\$55,000	
065173 2 TRAILERS	\$0	\$0	\$80,000	\$80,000	
065200 1 AIR COMPRESSOR	\$5,265	\$0	\$0	\$0	
065217 6 TRUCKS W/ACCESSORIES	\$32,991	\$0	\$0	\$0	
065287 1 LATHE	\$0	\$0	\$15,000	\$15,000	
065324 1 ASPHALT RECYCLER/HAULER	\$80,460	\$0	\$0	\$0	
065325 1 GUNITE MACHINE	\$14,819	\$0	\$0	\$0	
065352 4 SEMI TRUCKS	\$0	\$0	\$600,000	\$600,000	
<b>CAPITAL ASSETS</b>	<b>\$133,536</b>	<b>\$207,727</b>	<b>\$1,475,000</b>	<b>\$1,475,000</b>	



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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 080</b> INTRAFUND TRANSFERS					
088000    COST APPLIED VARIOUS	(\$928,770)	(\$1,203,854)		(\$600,000)	(\$600,000)
088227    C/A DISTRICT ATTORNEY	(\$7,713)	(\$8,951)		(\$10,000)	(\$10,000)
<b>INTRAFUND TRANSFERS</b>	<b>(\$936,484)</b>	<b>(\$1,212,806)</b>		<b>(\$610,000)</b>	<b>(\$610,000)</b>
<b>Category: 090</b> APPROP FOR CONTINGENCY					
090000    APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$300,000	\$300,000
<b>APPROP FOR CONTINGENCY</b>	<b>\$0</b>	<b>\$0</b>		<b>\$300,000</b>	<b>\$300,000</b>
<b>Category: 095</b> OTHER FINANCING USES					
095166    TRANS OUT CAPITAL PROJECTS	\$0	\$1,374		\$0	\$0
096305    TRANS OUT VEDDER RD PRD	\$0	\$73		\$0	\$0
096317    TRANS OUT LAKEHEAD ST LIGHTNG	\$800	\$600		\$600	\$600
<b>OTHER FINANCING USES</b>	<b>\$800</b>	<b>\$2,048</b>		<b>\$600</b>	<b>\$600</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$14,382,418</b>	<b>\$17,168,800</b>		<b>\$23,900,277</b>	<b>\$23,900,277</b>
<b>Net Cost:</b>	<b>(\$1,001,717)</b>	<b>\$2,946,246</b>		<b>\$3,758,187</b>	<b>\$3,758,187</b>

**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 2017-18 requested budget includes expenditures in the amount of \$50,000 and revenue in the amount of \$5,000. 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 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.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$6,400	\$5,600	\$5,000	\$5,000	
<b>CHARGES FOR SERVICES</b>	\$6,400	\$5,600	\$5,000	\$5,000	
<b>Total Revenues:</b>	\$6,400	\$5,600	\$5,000	\$5,000	
<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>	(\$6,400)	(\$5,600)	\$45,000	\$45,000	

# **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**

The FY 2017-18 requested budget includes \$33,000 in revenue generated from interest income on the department's fund reserves.

### **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:** 400 - RESOURCE MGMT GEN REVENUES (FUND 0064)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$34,584	\$56,661	\$33,000	\$33,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$34,584	\$56,661	\$33,000	\$33,000	
<b>Total Revenues:</b>	\$34,584	\$56,661	\$33,000	\$33,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	
<b>Net Cost:</b>	(\$34,584)	(\$56,661)	(\$33,000)	(\$33,000)	

**RESOURCE MANAGEMENT-ENVIRONMENTAL HEALTH DIVISION**  
Fund 0064 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 2017-18 requested budget includes expenditures in the amount of \$2.4 million and revenues in the amount of \$1.5 million. The FY 2017-18 expenditures decreased by \$275,087 and revenues decreased by \$358,084 as compared to the FY 2016-17 adjusted budget. The FY 2017-18 requested budget expenditures exceed revenue by \$937,753 and will be covered by fund balance.

Capital asset requests for this budget include two replacement vehicles.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends eliminating the General Fund contribution of \$138,781. Fund balance will cover the budget deficit of \$937,753.

**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 0064)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$57,880	\$57,165		\$75,000	\$75,000
211050 HAZARDOUS MATERIALS STORAGE	\$450,097	\$530,235		\$450,000	\$450,000
211060 FOOD ESTABLISHMENT PERMIT	\$263,672	\$265,719		\$241,000	\$241,000
211080 RECREATION PERMITS	\$51,956	\$55,241		\$65,000	\$65,000
212020 HOUSING PERMITS	\$13,139	\$13,352		\$9,000	\$9,000
212030 WATER SYSTEMS PERMITS	\$75,193	\$74,985		\$75,000	\$75,000
212040 WELL PERMITS	\$57,981	\$55,325		\$70,000	\$70,000
212050 LIQUID WASTE PERMITS	\$92,812	\$123,439		\$80,000	\$80,000
212060 MEDICAL WASTE PERMITS	\$13,019	\$14,720		\$6,000	\$6,000
212220 GRADING PERMIT	\$105	\$455		\$0	\$0
215550 DEVICE PERMIT FEES	\$0	\$1,555		\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,075,859</b>	<b>\$1,192,197</b>		<b>\$1,071,000</b>	<b>\$1,071,000</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$0	\$7,350		\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$0</b>	<b>\$7,350</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
549130 STATE LOCAL ENFORCE AGCY GRT	\$18,458	\$18,662		\$19,000	\$19,000
549151 STATE CIWMB TIRE GRANT	\$59,435	(\$5,923)		\$0	\$0
549161 STATE CIWMB WASTE OIL OPP GRT	\$33,604	\$28,842		\$33,000	\$33,000
549167 STATE DOC PAYMENT PROGRAM	\$28,350	\$6,124		\$30,000	\$30,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$139,847</b>	<b>\$47,706</b>		<b>\$82,000</b>	<b>\$82,000</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
681030 WATER FEES	\$2,052	\$3,705		\$2,000	\$2,000
681040 LAND USE FEES	\$11,166	\$8,172		\$8,000	\$8,000
681050 LIQUID WASTE FEES	\$10,304	\$13,255		\$10,000	\$10,000
681110 FOOD ESTABLISHMENT FEE	\$5,905	\$5,879		\$6,000	\$6,000
681120 COMMERCIAL POOL FEE	\$510	\$656		\$800	\$800
681125 CAFETERIA INSPECTION FEES	\$12,404	\$12,568		\$15,000	\$15,000
684940 TIPPING FEES	\$96,476	\$107,212		\$80,000	\$80,000
684941 COMMUNITY EDUCATION FEES	\$46,546	\$47,924		\$40,000	\$40,000
684960 SOLID WASTE SURCHARGE	\$68,514	\$71,154		\$60,000	\$60,000
684980 MITIGATION FEES	\$9,288	\$2,003		\$939	\$939
692000 CHGS FOR PROFESSIONAL SVS	\$2,072	\$2,690		\$0	\$0
692100 PHOTOCOPIES	\$210	\$126		\$500	\$500
692760 AQMD ADMINISTRATION	\$89,589	\$93,017		\$101,590	\$101,590
<b>CHARGES FOR SERVICES</b>	<b>\$355,043</b>	<b>\$368,369</b>		<b>\$324,829</b>	<b>\$324,829</b>
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$76	\$0		\$0	\$0



**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0064)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799300 MISCELLANEOUS REVENUE	\$880	\$350	\$100	\$100	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,550	\$77,302	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$261	\$0	\$0	
799900 CASH OVER/SHORT	(\$1,653)	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$853</b>	<b>\$77,914</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$125,689	\$125,689	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$125,689</b>	<b>\$125,689</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896101 SALE OF SURPLUS PROPERTY	\$0	\$16	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,697,292</b>	<b>\$1,819,242</b>	<b>\$1,477,929</b>	<b>\$1,477,929</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,052,442	\$1,118,919	\$1,398,040	\$1,398,040	
011200 TERMINATION/SPECIAL PAY	(\$738)	\$688	\$0	\$0	
017000 EXTRA HELP	\$36,479	\$42,863	\$19,900	\$19,900	
017502 OVERTIME PAY	\$8,796	\$7,190	\$8,000	\$8,000	
017509 HOLIDAY OVERTIME PAY	\$110	\$165	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,497	\$2,710	\$2,700	\$2,700	
018100 EMPLOYER SHARE FICA	\$76,083	\$81,528	\$107,035	\$107,035	
018201 EMPLOYER SHARE RETIREMENT	\$165,661	\$187,180	\$249,541	\$249,541	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,307	\$9,057	\$9,000	\$9,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,302	\$2,302	
018300 EMPLOYER SHARE HEALTH INSUR	\$173,751	\$198,834	\$272,218	\$272,218	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$31,570	\$33,565	\$41,942	\$41,942	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,178	\$4,897	\$4,569	\$4,569	
018500 WORKERS COMP EXPOSURE	\$13,923	\$16,095	\$17,990	\$17,990	
018501 WORKERS COMP EXPERIENCE	\$144	\$59	\$56	\$56	
<b>SALARIES AND BENEFITS</b>	<b>\$1,575,207</b>	<b>\$1,703,756</b>	<b>\$2,133,293</b>	<b>\$2,133,293</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$119	\$222	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$5,466	\$6,698	\$8,000	\$8,000	
032590 CHGS FAC MGMT COMM	\$30	\$28	\$31	\$31	
032591 CHGS IT COMM	\$2,825	\$3,055	\$3,363	\$3,363	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$4	\$80	\$2,000	\$2,000	

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0064)

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$9,900	\$10,512	\$10,423	\$10,423	
033102 INSUR XP LIABILITY EXPOSURE	\$4,194	\$4,773	\$5,202	\$5,202	
033103 INSUR XP MISCELLANEOUS	\$1,044	\$1,085	\$1,004	\$1,004	
033105 INSUR XP LIABILITY EXPERIENCE	\$9,600	\$4,123	\$2,959	\$2,959	
033500 MAINTENANCE OF EQUIPMENT	\$51	\$0	\$1,000	\$1,000	
033528 MNT EQP SOFTWARE	\$0	\$0	\$13,750	\$13,750	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,571	\$2,501	\$2,126	\$2,126	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	
033791 CHGS FAC MGMT MAINT STR	\$3,701	\$22,694	\$3,553	\$3,553	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$200	\$200	
034100 MEMBERSHIPS	\$5,644	\$3,895	\$5,700	\$5,700	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,295,215	\$0	\$1,000	\$1,000	
034500 OFFICE EXPENSE	\$17,757	\$22,120	\$21,000	\$21,000	
034590 CHGS OC PHOTOCOPY SVS	\$654	\$688	\$780	\$780	
034591 CHGS OC POSTAGE SVS	\$4,319	\$4,553	\$3,769	\$3,769	
034592 CHGS OC OTHER MAIL SVS	\$2,877	\$3,200	\$3,610	\$3,610	
034800 PROF & SPECIAL SERVICES	\$45,787	\$30,514	\$83,025	\$83,025	
034803 PROF ADVERTISING & MKTG SVS	\$16,187	\$1,565	\$11,500	\$11,500	
034807 PROF BANK SVS	\$0	\$293	\$1,000	\$1,000	
034811 PROF COLLECTIONS SVS	\$1,085	\$3,386	\$6,000	\$6,000	
034837 PROF PREEMPLOYMENT SVS	\$1,988	\$2,226	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$480	\$524	\$501	\$501	
034892 CHGS IT PROFESSIONAL SVS	\$39,534	\$52,560	\$57,993	\$57,993	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$5,325	\$4,301	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$968	\$1,008	\$1,500	\$1,500	
035500 MINOR EQUIPMENT	\$2,522	\$3,242	\$2,700	\$2,700	
035590 CHGS IT SOFTWARE EQP	\$74,446	\$3,456	\$8,000	\$8,000	
035591 CHGS IT HARDWARE EQP	\$5,969	\$4,927	\$15,000	\$15,000	
035592 CHGS IT TELECOMM EQP	\$0	\$163	\$3,000	\$3,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,336	\$6,897	\$15,000	\$15,000	
035753 SP DEPT XP RECYCLING CONTAINER	\$18,552	\$10,859	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$2,435	\$3,206	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$6,308	\$6,679	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$36,169	\$53,370	\$60,886	\$60,886	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$255	\$379	\$250	\$250	
036100 UTILITIES	\$7,091	\$7,346	\$7,550	\$7,550	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,632,423</b>	<b>\$287,144</b>	<b>\$404,625</b>	<b>\$404,625</b>	

**Category:** 050 OTHER CHARGES

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0064)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$102,134	\$24,350		\$42,287	\$42,287
050003 BUILDING & EQUIP COST PLAN CHG	\$10,214	\$11,115		\$8,632	\$8,632
050800 TAXES & ASSESSMENTS	\$22	\$0		\$25	\$25
<b>OTHER CHARGES</b>	\$112,371	\$35,465		\$50,944	\$50,944
<b>Category: 070 CAPITAL ASSETS</b>					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0		\$30,000	\$30,000
065264 4 VEHICLES W/ACCESSORIES	\$0	\$57,141		\$0	\$0
065317 SOFTWARE	\$0	\$105,931		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$163,073		\$30,000	\$30,000
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088282 C/A BUILDING INSPECTION	(\$89,589)	(\$93,017)		(\$101,590)	(\$101,590)
088286 C/A PLANNING	(\$89,589)	(\$93,017)		(\$101,590)	(\$101,590)
088402 C/A ENVIRONMENTAL HEALTH	(\$393)	(\$394)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	(\$179,572)	(\$186,429)		(\$203,180)	(\$203,180)
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$88,363		\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$88,363		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$3,140,430	\$2,091,373		\$2,415,682	\$2,415,682
<b>Net Cost:</b>	\$1,443,138	\$272,130		\$937,753	\$937,753

# 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 within Mental Health needs to be considered from a holistic perspective. There are programs within MHSA that overlap with programs in mental health. This allows the department 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 2017-18 requested expenditures total \$16.1 million, a \$3.1 million (24.1 percent) increase compared to the FY 2016-17 Adjusted Budget. Requested revenues totaling nearly \$12.4 million (a 27.6 percent, or nearly \$2.7 million increase over FY 2016-17) come from MHSA revenues and federal reimbursement for Medi-Cal covered youth and adult mental health services provided to MHSA supported clients. Increased revenues are due to the temporary addition of Intergovernmental Transfer (IGT), and an increase in MHSA/Prop. 63 and Federal Medi-Cal revenues. The excess expenditures over revenue total almost \$3.8 million, a 13.7 percent, or \$454,097, increase and will be covered by MHSA fund balance.

Staff routinely works in both Mental Health (410) and MHSA (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. Salaries and Benefits are requested at almost \$6 million, a 2.4 percent (\$137,663) increase. Services and Supplies are requested at \$9.6 million, a 56.8 percent (nearly \$3.5 million) increase due to increased Memberships, Professional and Special Services (predominantly for the new Innovation Project), Professional Accounting Services, IT Professional Services, Rents & Leases of Structures, and Utilities. Other Charges are requested at \$1.1 million, a 13 percent (\$127,446) increase due to increased costs for Support and Care of Clients/Adult Residential Care, as well as a 30.4 percent, \$32,446, increase in A-87 Central Services charges. The cost-applied charges to Mental Health (410) are requested to increase by 10.9 percent, from \$656,690 to \$728,421.

Position Changes Requested for a Net Decrease of Six Full-Time Position as follows: 1) deleting one Clinical Psychologist I/II/III/Mental Health Clinician I/II/III/Staff Nurse I/II, one Physician Assistant/Nurse Practitioner I/II, two Community Development Coordinator, two Agency Staff Services Analyst I/II; and 2) four Clinical Psychologist I/II/III/Mental Health Clinician I/II/III/Staff Nurse I/II and one Assistant Social Worker/Social Worker with June 30, 2017 sunset dates will have the sunset dates removed.

Capital Asset/Projects Requests: one new replacement Van \$30,000 and four replacement Vehicles \$90,000.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends two minor changes that will reduce the net county cost by \$5,000.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$44,689	\$79,146		\$30,000	\$30,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$44,689	\$79,146		\$30,000	\$30,000
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$0	\$742,490		\$1,400,000	\$1,400,000
536402 STATE PROP 63 MH SVS ACT	\$6,944,791	\$8,760,996		\$8,195,250	\$8,195,250
552100 FEDERAL MEDI-CAL	\$1,407,191	\$885,475		\$2,746,175	\$2,746,175
<b>INTERGOVERNMENTAL REVENUES</b>	\$8,351,982	\$10,388,962		\$12,341,425	\$12,341,425
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$23		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$12		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,495	\$12,627		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$416,749		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$1,000	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$9,495	\$429,412		\$0	\$0
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$1,200	\$3,086		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$1,200	\$3,086		\$0	\$0
<b>Total Revenues:</b>	\$8,407,368	\$10,900,607		\$12,371,425	\$12,371,425
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,466,033	\$2,529,696		\$3,628,744	\$3,628,744
011200 TERMINATION/SPECIAL PAY	\$6,988	\$27,012		\$25,000	\$25,000
017000 EXTRA HELP	\$167,430	\$199,283		\$177,368	\$177,368
017502 OVERTIME PAY	\$104,540	\$81,123		\$60,000	\$60,000
017503 SHIFT DIFFERENTIAL	\$13,739	\$16,127		\$15,000	\$15,000
017505 STANDBY PAY	\$59,894	\$57,382		\$60,000	\$60,000
017509 HOLIDAY OVERTIME PAY	\$19,144	\$27,835		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$38		\$210	\$210
018100 EMPLOYER SHARE FICA	\$196,158	\$202,661		\$291,593	\$291,593
018201 EMPLOYER SHARE RETIREMENT	\$398,511	\$436,232		\$650,526	\$650,526
018205 EMPLOYER SHARE 401A	\$0	\$0		\$7,040	\$7,040
018300 EMPLOYER SHARE HEALTH INSUR	\$574,415	\$613,130		\$899,110	\$899,110
018307 EMPLOYR SHR OTHER POST EMP BEN	\$73,940	\$75,881		\$108,863	\$108,863
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$15,934	\$12,253		\$12,612	\$12,612
018500 WORKERS COMP EXPOSURE	\$36,049	\$40,516		\$49,936	\$49,936
<b>SALARIES AND BENEFITS</b>	\$4,132,782	\$4,319,176		\$5,986,002	\$5,986,002

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,355	\$556	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$8,981	\$16,748	\$23,421	\$23,421
032590	CHGS FAC MGMT COMM	\$0	\$130	\$0	\$0
032591	CHGS IT COMM	\$3,009	\$0	\$15,664	\$15,664
032700	FOOD EXPENSE	\$43,807	\$41,374	\$54,000	\$54,000
032900	HOUSEHOLD EXPENSE	\$8,971	\$22,953	\$17,000	\$17,000
032990	CHGS OC HSHLD SVS	\$181	\$416	\$0	\$0
032991	CHGS OC HSHLD SUPPL	\$0	\$94	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$2,483	\$1,946	\$12,484	\$12,484
033102	INSUR XP LIABILITY EXPOSURE	\$10,856	\$12,016	\$14,438	\$14,438
033500	MAINTENANCE OF EQUIPMENT	\$0	\$12	\$1,083	\$1,083
033592	CHGS IT MNT HARD/SOFTWARE	\$451	\$0	\$10,101	\$10,101
033700	MAINTENANCE OF STRUCTURES	\$0	\$3	\$0	\$0
033791	CHGS FAC MGMT MAINT STR	\$56,370	\$129,825	\$49,735	\$49,735
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$245	\$520	\$5,000	\$5,000
034100	MEMBERSHIPS	\$6,684	\$6,312	\$15,000	\$15,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$37,492	\$429,767	\$15,000	\$15,000
034500	OFFICE EXPENSE	\$61,814	\$42,355	\$77,000	\$77,000
034526	OFFICE XP POSTAGE	\$27	\$138	\$0	\$0
034527	OFFICE XP PRINTING	\$2,749	\$2,905	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$690	\$40	\$20	\$20
034591	CHGS OC POSTAGE SVS	\$0	\$2	\$48	\$48
034592	CHGS OC OTHER MAIL SVS	\$154	\$313	\$52	\$52
034800	PROF & SPECIAL SERVICES	\$2,790,700	\$3,595,392	\$7,526,109	\$7,526,109
034801	PROF ACCOUNTING SVS	\$756,311	\$1,005,335	\$1,298,257	\$1,298,257
034803	PROF ADVERTISING & MKTG SVS	\$3,013	\$708	\$30,000	\$30,000
034808	PROF BILLING SVS	\$0	\$20,198	\$32,400	\$32,400
034837	PROF PREEMPLOYMENT SVS	\$12,526	\$9,392	\$3,300	\$3,300
034851	PROF TRAINING SVS	\$652	\$0	\$0	\$0
034854	PROF INTERPRETING SVS	\$89	\$140	\$400	\$400
034864	PROF CAPITL ASSET DISPOSAL SVS	\$60	\$0	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$1,608	\$1,950	\$948	\$948
034892	CHGS IT PROFESSIONAL SVS	\$29,505	\$0	\$172,761	\$172,761
034900	PUBLICATIONS & LEGAL NOTICES	\$1,772	\$208	\$0	\$0
035100	RENTS & LEASES OF EQUIPMENT	\$3,947	\$6,375	\$580	\$580
035300	RENTS & LEASES OF STRUCTURES	\$2,165	\$14,452	\$64,312	\$64,312
035500	MINOR EQUIPMENT	\$3,035	\$2,863	\$11,000	\$11,000
035530	MNR EQP IT APRV	\$26	\$0	\$0	\$0

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035590 CHGS IT SOFTWARE EQP	\$1,205	\$0	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$7,495	\$6,106	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,128	\$9,144	\$2,852	\$2,852	\$2,852
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$980	\$980	\$980
035900 TRANSPORTATION & TRAVEL	\$13,810	\$7,945	\$53,000	\$53,000	\$53,000
035940 TRANS/TRVL FUEL	\$33,743	\$41,453	\$51,015	\$51,015	\$51,015
035941 TRANS/TRVL MILEAGE	\$769	\$960	\$500	\$500	\$500
035942 TRANS/TRVL TRAINING	\$1,300	\$0	\$0	\$0	\$0
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$0	\$1,000	\$1,000	\$1,000
035990 CHGS FLEET TRANS/TRVL	\$33,355	\$35,355	\$4,131	\$4,131	\$4,131
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$8,826	\$11,328	\$0	\$0	\$0
036100 UTILITIES	\$30,522	\$42,392	\$75,662	\$75,662	\$75,662
<b>SERVICES AND SUPPLIES</b>	<b>\$3,989,898</b>	<b>\$5,520,136</b>	<b>\$9,640,253</b>	<b>\$9,640,253</b>	<b>\$9,640,253</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$142,049	\$105,912	\$137,612	\$137,612	\$137,612
050003 BUILDING & EQUIP COST PLAN CHG	\$19,766	\$853	\$1,600	\$1,600	\$1,600
052000 SUPPORT & CARE OF PERSONS	\$296	\$1,815	\$0	\$0	\$0
052001 SUPP/CARE CLIENTS	\$8,714	\$15,074	\$63,000	\$63,000	\$63,000
052015 SUPP/CARE ADULT RESIDENTIAL	\$474,741	\$637,778	\$600,000	\$600,000	\$600,000
052019 SUPP/CARE CLIENT CONTRACT SVS	\$162,843	\$190,494	\$298,400	\$298,400	\$298,400
052020 SUPP/CARE CLIENT TRANSP SVS	\$2,308	\$2,339	\$5,000	\$5,000	\$5,000
<b>OTHER CHARGES</b>	<b>\$810,720</b>	<b>\$954,267</b>	<b>\$1,105,612</b>	<b>\$1,105,612</b>	<b>\$1,105,612</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065088 1 VAN W/ ACCESSORIES	\$25,801	\$0	\$30,000	\$30,000	\$30,000
065194 5 VEHICLES W/ACCESSORIES	\$0	\$96,525	\$0	\$0	\$0
065264 4 VEHICLES W/ACCESSORIES	\$0	\$0	\$90,000	\$90,000	\$90,000
<b>CAPITAL ASSETS</b>	<b>\$25,801</b>	<b>\$96,525</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$790,992)	(\$431,037)	(\$728,421)	(\$728,421)	(\$728,421)
<b>INTRAFUND TRANSFERS</b>	<b>(\$790,992)</b>	<b>(\$431,037)</b>	<b>(\$728,421)</b>	<b>(\$728,421)</b>	<b>(\$728,421)</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$142,204	\$408,425	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$142,204</b>	<b>\$408,425</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$8,310,413</b>	<b>\$10,867,494</b>	<b>\$16,123,446</b>	<b>\$16,123,446</b>	<b>\$16,123,446</b>



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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$96,954)	(\$33,113)	\$3,752,021	\$3,752,021

# 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 persons experiencing chronic and persistent mental illnesses, as well as children with serious emotional disturbances, to access services and programs to 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.

Outpatient specialty mental health services for Medi-Cal eligible and indigent individuals are authorized by the County. These services are provided directly by staff and through contract 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 funds.

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 the Shasta County Probation Department. The provision of short and long-term involuntary treatment and residential services is also a responsibility of this budget for adults and a shared responsibility with Social Services for foster children with regard to treatment in residential facilities.

## BUDGET REQUESTS

FY 2017-18 requested expenditures total \$29 million, a 7.5 percent increase, or \$2 million, compared to the FY 2016-17 Adjusted Budget. Requested revenue totals almost \$28.7 million, a 19.7 percent increase, or \$4.7 million. The FY 2017-18 requested net county cost is \$336,890, an 88.9 percent (almost \$2.7 million) decrease; funded with Mental Health fund balance.

FY 2017-18 Salaries and Benefits are requested at \$9.7 million, an increase of \$1 million (11.7 percent) compared to the FY 2016-17 Adjusted Budget primarily due to the addition of seven positions. Staff routinely work in both Mental Health (410) and Mental Health Services Act (MHSA, 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 an increase of \$3 million (42.8 percent) due to increases in Communications; Malpractice Insurance; Professional Special, Accounting, Billing, Transcribing, and IT Services; Maintenance of Equipment/Software and Structures; Rents & Leases of Equipment/Structures; and Special Department Expense. Other Charges increased by \$738,671 (5.7 percent) due to increases in Support and Care of Clients/Adult Residential Care, as well as a 9 percent, \$31,128, increase in A-87 Central Services charges. Capital Assets are requested at an increase of nearly \$1.5 million.

Position Changes Requested for a Net Increase of Seven Full-Time Positions as follows: 1) deleting one Community Mental Health Worker; and 2) adding one Clinical Psychologist I/II/III/Mental Health Clinician I/II/III/Staff Nurse I/II, three Clinical Program Coordinator, one Office Assistant I/II, one Office Assistant Supervisor, one Medical Services Clerk, and one Typist Clerk III.

Capital Assets/Projects Requested: Mental Health Building Basement Remodel \$1 million, Mental Health/Social Services Buildings Roof Replacements \$432,196 (continued from FY 2016-17); Mental Health Building Restroom Remodel (ADA) \$45,000, one replacement Van \$30,000, and two replacement Vehicles \$50,000.

## SUMMARY OF RECOMMENDATIONS

The CEO recommends several expenditure and revenue changes, including increasing the Mental Health/Social Services Buildings Roof Replacements Capital Project by \$182,000, that result in a \$150,493 increase in the net county cost.

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

Included in the FY 2017-18 budget request are costs to implement the Assisted Outpatient Treatment Program, or Laura's Law. The local implementation of a three-year pilot will require additional resources in the Adult Services Branch, as well as Public Defender's and County Counsel's offices. Laura's Law allows for court-ordered assisted outpatient treatment for people with serious and deteriorating mental illness with a recent history of psychiatric hospitalization, incarceration, or violent behavior, and who are routinely refusing to participate in ongoing treatment.

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 approximately 35.

Through 2011 Realignment, responsibility for mental health and alcohol and drug services passed to the counties with a share of state sales tax to replace the state general fund contribution. These programs include the Women and Children's Residential Treatment, Drug Medi-Cal, Non-drug Medical, Drug Court, Mental Health Managed Care, and Early and Periodic Screening, Diagnosis, and Treatment (EPSDT) (mental health services for children). EPSDT and Drug Medi-Cal are both federal entitlements; however the funding is pooled for all the above listed programs. Because these entitlement costs can expand rapidly, it presents a financial risk to the County in future years, presents a risk to the sustainability of non-entitlement programs, and potentially impacts the County's ability to meet the Substance Abuse Prevention and Treatment (SAPT) MOE level of spending. While the state established the base for 2011 Realignment funding in the fall of 2016, the state has been using growth in the Behavioral Health Subaccount to pay for entitlement growth in Drug Medi-Cal before paying general growth. This has caused significant variations in funding from one year to the next for many counties. Shasta County has not been harmed to date, but this remains a strong concern. The department is advocating for appropriate base levels of funding to support growing costs and will be monitoring how 2011 Realignment will be structured in to the future to protect County operations.

Intergovernmental transfer (IGT) revenue for two years is included in the budget request due to a new process initiated by the California Department of Health Care Services and these funds may not be available past federal fiscal year 2017 due to pending changes in Center for Medicare and Medicaid Services (CMS) regulations.

### **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$35,994	\$89,887		\$40,000	\$40,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$35,994</b>	<b>\$89,887</b>		<b>\$40,000</b>	<b>\$40,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$2,238,113	\$1,427,637		\$2,927,345	\$2,927,345
536301 STATE FFS MEDI CAL ALLOCATION	\$0	\$0		\$50,000	\$50,000
536510 STATE REALIGNMENT MENTAL HLTH	\$7,559,785	\$7,163,075		\$7,246,197	\$7,246,197
542603 ST REALIGNMENT 2011 AB109	\$6,104,537	\$5,985,223		\$5,112,515	\$5,112,515
552100 FEDERAL MEDI-CAL	\$7,462,056	\$5,825,689		\$8,238,524	\$8,238,524
552140 FEDERAL MCKINNEY HOMELESS	\$64,567	\$51,682		\$65,242	\$65,242
552151 FEDERAL SAMHSA BLOCK GRANT	\$352,488	\$394,340		\$473,729	\$473,729
560996 FED DHCS MENTAL HEALTH GRANT	\$0	\$1,940,355		\$3,880,709	\$3,880,709
563400 OTHER CO INPATIENT FEES	\$24,777	\$20,417		\$20,000	\$20,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$23,806,325</b>	<b>\$22,808,419</b>		<b>\$28,014,261</b>	<b>\$28,014,261</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
682000 SELF PAY	\$106,790	\$99,273		\$66,000	\$66,000
682001 CLIENT INSURANCE	\$25,125	\$25,594		\$20,000	\$20,000
682007 MENTAL HEALTH MEDICARE	\$0	\$0		\$25,000	\$25,000
686001 REIMBURSE INSTITUTIONAL CARE	\$247,011	\$214,416		\$230,000	\$230,000
<b>CHARGES FOR SERVICES</b>	<b>\$378,928</b>	<b>\$339,285</b>		<b>\$341,000</b>	<b>\$341,000</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792530 DONATION MCCONNELL FOUNDATION	\$0	\$16,000		\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$5,774	\$3,302		\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$210		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,391	\$51		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$34,607	\$76,657		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$1,945,272	\$342		\$0	\$0
799900 CASH OVER/SHORT	(\$11,329)	(\$1,451)		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,975,716</b>	<b>\$95,111</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
800501 TRANS IN SOCIAL SERVICES	\$386,001	\$0		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$662,779</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	\$3,300	\$0		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$50	\$76		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$3,350</b>	<b>\$76</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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$26,863,094	\$23,609,557	\$28,672,039	\$28,672,039	

**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$4,205,965	\$4,493,201	\$6,078,952	\$6,078,952
011200	TERMINATION/SPECIAL PAY	\$15,964	\$28,148	\$0	\$0
017000	EXTRA HELP	\$288,548	\$179,036	\$156,470	\$156,470
017502	OVERTIME PAY	\$40,762	\$42,752	\$0	\$0
017503	SHIFT DIFFERENTIAL	\$206	\$115	\$0	\$0
017505	STANDBY PAY	\$11,129	\$8,799	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$1,688	\$1,353	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,270	\$1,772	\$1,974	\$1,974
018100	EMPLOYER SHARE FICA	\$306,638	\$327,362	\$451,148	\$451,148
018201	EMPLOYER SHARE RETIREMENT	\$667,445	\$763,610	\$1,087,780	\$1,087,780
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$2	\$0	\$0
018205	EMPLOYER SHARE 401A	\$0	\$0	\$14,868	\$14,868
018300	EMPLOYER SHARE HEALTH INSUR	\$900,403	\$1,012,639	\$1,383,819	\$1,383,819
018307	EMPLYR SHR OTHER POST EMP BEN	\$127,164	\$134,764	\$182,369	\$182,369
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$25,569	\$19,788	\$19,960	\$19,960
018500	WORKERS COMP EXPOSURE	\$57,823	\$65,279	\$78,529	\$78,529
018501	WORKERS COMP EXPERIENCE	\$253,260	\$165,588	\$277,428	\$277,428
<b>SALARIES AND BENEFITS</b>		\$6,903,840	\$7,244,214	\$9,733,297	\$9,733,297

**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,149	\$1,509	\$2,019	\$2,019
032500	COMMUNICATIONS EXPENSE	\$36,221	\$45,525	\$50,980	\$50,980
032590	CHGS FAC MGMT COMM	\$478	\$111	\$478	\$478
032591	CHGS IT COMM	\$24,518	\$29,211	\$19,786	\$19,786
032700	FOOD EXPENSE	\$196	\$296	\$910	\$910
032900	HOUSEHOLD EXPENSE	\$1,305	\$2,228	\$1,600	\$1,600
032990	CHGS OC HSHLD SVS	\$108,068	\$113,418	\$115,401	\$115,401
032991	CHGS OC HSHLD SUPPL	\$9,697	\$10,723	\$10,892	\$10,892
032992	CHGS FAC MGMT HSHLD XP	\$3,631	\$1,681	\$14,527	\$14,527
033100	INSURANCE EXPENSE	\$0	\$0	\$500	\$500
033102	INSUR XP LIABILITY EXPOSURE	\$17,416	\$19,359	\$23,293	\$23,293
033103	INSUR XP MISCELLANEOUS	\$9,612	\$10,277	\$9,327	\$9,327
033104	INSUR XP MALPRACTICE	\$28,614	\$32,116	\$36,000	\$36,000
033105	INSUR XP LIABILITY EXPERIENCE	\$13,860	\$23,562	\$15,842	\$15,842
033500	MAINTENANCE OF EQUIPMENT	\$134	\$195	\$900	\$900
033528	MNT EQP SOFTWARE	\$0	\$0	\$50,100	\$50,100
033592	CHGS IT MNT HARD/SOFTWARE	\$28,712	\$38,256	\$24,464	\$24,464

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$193	\$0	\$100,000	\$100,000	
033729 MNT STR FAC MGMT APRV	\$147	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$58,714	\$74,244	\$162,141	\$162,141	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6,962	\$2,636	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$5,064	\$7,667	\$17,650	\$17,650	
034309 MISC XP PRIOR PERIOD REV ADJ	\$19,272	\$1,536,755	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$18,574	\$63,121	\$0	\$0	
034500 OFFICE EXPENSE	\$69,621	\$98,683	\$64,800	\$64,800	
034526 OFFICE XP POSTAGE	\$0	\$70	\$0	\$0	
034527 OFFICE XP PRINTING	\$3,569	\$983	\$1,400	\$1,400	
034590 CHGS OC PHOTOCOPY SVS	\$1,284	\$6,212	\$3,445	\$3,445	
034591 CHGS OC POSTAGE SVS	\$4,280	\$3,929	\$4,151	\$4,151	
034592 CHGS OC OTHER MAIL SVS	\$7,983	\$8,107	\$8,311	\$8,311	
034800 PROF & SPECIAL SERVICES	\$931,331	\$1,007,043	\$3,648,697	\$3,648,697	
034801 PROF ACCOUNTING SVS	\$2,346,590	\$2,596,752	\$3,621,882	\$3,621,882	
034808 PROF BILLING SVS	\$88,310	\$90,447	\$154,900	\$154,900	
034813 PROF CONSULTING SVS	\$0	\$250	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$6,538	\$8,490	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$75,185	\$12,461	\$220,000	\$220,000	
034851 PROF TRAINING SVS	\$3,544	\$2,843	\$91,250	\$91,250	
034854 PROF INTERPRETING SVS	\$352	\$523	\$1,590	\$1,590	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$165	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,225	\$1,667	\$1,195	\$1,195	
034892 CHGS IT PROFESSIONAL SVS	\$240,977	\$337,140	\$206,757	\$206,757	
034900 PUBLICATIONS & LEGAL NOTICES	\$80	\$0	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$16,398	\$11,671	\$28,647	\$28,647	
035300 RENTS & LEASES OF STRUCTURES	\$48,950	\$92,782	\$125,217	\$125,217	
035500 MINOR EQUIPMENT	\$7,048	\$4,048	\$24,950	\$24,950	
035528 MINOR EQP SOFTWARE	\$2,912	\$26,687	\$17,350	\$17,350	
035529 MNR EQP COMPUTERS	\$107	\$0	\$11,100	\$11,100	
035530 MNR EQP IT APRV	\$590	\$0	\$5,200	\$5,200	
035590 CHGS IT SOFTWARE EQP	\$2,531	\$8,068	\$25	\$25	
035591 CHGS IT HARDWARE EQP	\$35,052	\$96,418	\$47,000	\$47,000	
035592 CHGS IT TELECOMM EQP	\$535	\$572	\$2,175	\$2,175	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,921	\$4,715	\$961,938	\$961,938	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$4,780	\$4,780	
035900 TRANSPORTATION & TRAVEL	\$33,084	\$24,276	\$50,083	\$50,083	
035940 TRANS/TRVL FUEL	\$14,493	\$13,340	\$19,053	\$19,053	
035941 TRANS/TRVL MILEAGE	\$2,424	\$623	\$4,810	\$4,810	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$33,050	\$35,131	\$37,681	\$37,681	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,910	\$1,297	\$0	\$0	
036100 UTILITIES	\$44,026	\$43,293	\$56,322	\$56,322	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,418,621</b>	<b>\$6,551,436</b>	<b>\$10,094,019</b>	<b>\$10,094,019</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$213,074	\$297,604	\$329,807	\$329,807	
050003 BUILDING & EQUIP COST PLAN CHG	\$29,647	\$47,525	\$46,452	\$46,452	
052000 SUPPORT & CARE OF PERSONS	\$35,994	\$16,864	\$33,429	\$33,429	
052001 SUPP/CARE CLIENTS	\$1,074	\$337	\$0	\$0	
052007 SUPP/CARE PATIENTS	\$38,406	\$44,471	\$32,000	\$32,000	
052009 SUPP/CARE ADULTS	\$0	\$50	\$0	\$0	
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,171,927	\$1,653,671	\$1,700,000	\$1,700,000	
052016 SUPP/CARE INPATIENT CARE	\$3,043,355	\$3,453,581	\$3,525,000	\$3,525,000	
052017 SUPP/CARE INSTITUTIONALIZED	\$2,848,282	\$2,505,179	\$2,500,000	\$2,500,000	
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$180,436	\$180,436	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$3,863,992	\$4,103,830	\$5,459,000	\$5,459,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$2,554	\$1,739	\$4,950	\$4,950	
<b>OTHER CHARGES</b>	<b>\$11,338,527</b>	<b>\$12,215,074</b>	<b>\$13,811,074</b>	<b>\$13,811,074</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$614,196	\$614,196	
061097 SS 2640 BRES BASEMENT RMDL2017	\$0	\$0	\$1,000,000	\$1,000,000	
061114 MH 2640 BRESLAUER ADA COMPLIAN	\$0	\$0	\$45,000	\$45,000	
065088 1 VAN W/ ACCESSORIES	\$25,801	\$0	\$30,000	\$30,000	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,305	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$50,000	\$50,000	
065264 4 VEHICLES W/ACCESSORIES	\$84,312	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$110,114</b>	<b>\$19,305</b>	<b>\$1,739,196</b>	<b>\$1,739,196</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	(\$51,704)	(\$84,062)	(\$55,000)	(\$55,000)	
088404 C/A MHSA	(\$1,643,819)	(\$1,093,326)	(\$3,862,911)	(\$3,862,911)	
088410 C/A MENTAL HEALTH	(\$50,321)	(\$58,001)	(\$20,000)	(\$20,000)	
088501 C/A SOCIAL SERVICES	(\$1,509,779)	(\$1,717,977)	(\$2,280,253)	(\$2,280,253)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$3,255,625)</b>	<b>(\$2,953,367)</b>	<b>(\$6,218,164)</b>	<b>(\$6,218,164)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$859,817	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER FINANCING USES</b>	\$0	\$859,817		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$19,515,478	\$23,936,480		\$29,159,422	\$29,159,422
<b>Net Cost:</b>	(\$7,347,616)	\$326,923		\$487,383	\$487,383



## 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 Public Health is to work with the community to protect and improve health by actively 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 chronic diseases on the population.

### **BUDGET REQUESTS**

State statute mandates that the County General Fund contribute \$184,049 annually as a Maintenance of Effort (MOE) to obtain 1991 health realignment revenue. As in the past, the majority of this General Fund MOE (\$149,200 for FY 2017-18) goes to the Shasta County Healthcare budget (412). The remaining County General Fund contribution of \$34,849 supports activities in this main Public Health budget. FY 2017-18 requested expenditures total \$17.9 million, an 11.2 percent (\$1.8 million) increase over the FY 2017-18 Adjusted Budget. Requested Salaries and Benefits have increased 5.2 percent (\$638,638), Services and Supplies have increased 8.8 percent (\$690,293), and Other Charges have increased 157.1 percent due to new efforts to prevent behavioral health problems, including a 29.6 percent, or \$91,898, increase in A-87 Central Services charges. Revenue in the amount of \$15.7 million is increasing by almost \$1.7 million, or 12 percent, due to increases in Intergovernmental Revenue such as State Public Health Realignment, Federal Homeless Grants, state Tobacco Education Program, and a one-time augmentation in Intergovernmental Transfer revenue. The requested net county cost is \$2.1 million and will be funded with Public Health fund balance, primarily health realignment growth funds. However, the department projects a savings of \$3.7 million in the net county cost by the end of FY 2016-17.

Position Changes Requested for a Net Zero Change to Full-Time Positions as follows: 1) adding one Public Health (PH) Program and Policy Analyst, two Community Education Specialist I/II, one Supervising Community Education Specialist, one Community Health Advocate, one PH Nurse I/II/Registered Nurse, and one PH Assistant; 2) deleting one Senior PH Assistant, one PH Microbiologist I/II/Trainee, one Typist Clerk I/II, one PH Nurse I/II, and one PH Nurse I/II/Registered Nurse; 3) one Community Mental Health Worker and one PH Nurse I/II with June 30, 2017 sunset dates will automatically delete; and 4) two PH Nurse I/II and one PH Program and Policy Analyst with June 30, 2017 sunset dates will have the sunset dates removed.

Capital Asset/Projects Requests: PH Building Remodel \$45,000 (continued from FY 2016-17); PH's share of the Mental Health Basement Remodel \$200,000; one replacement Lab Freezer \$10,000; one replacement Lab Refrigerator \$10,000; one Card Key System \$45,000 (continued from FY 2016-17); one new Van \$30,000; two new Vehicles \$40,000; and two replacement Vehicles \$40,000.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends several changes to the budget that results in an overall increase in the net county cost of \$40,000; this includes changes to Capital Assets by increasing the PH Building Remodel by \$45,000 and deleting the Card Key System.

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

The PH 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.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$5,538	\$6,023	\$5,000	\$5,000	\$5,000
216900 OTHER LICENSES & PERMITS	\$0	\$188	\$0	\$0	\$0
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$5,538</b>	<b>\$6,211</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	\$2,193	\$2,590	\$2,100	\$2,100	\$2,100
317532 VCF UNATTENDED CHILDREN	\$16	\$8	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,210</b>	<b>\$2,599</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$2,100</b>
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37,187	\$74,948	\$50,000	\$50,000	\$50,000
421200 RENTS/LEASES OF BUILDINGS	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$38,687</b>	<b>\$76,448</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>\$51,500</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,528,485	\$1,769,203	\$1,870,564	\$1,870,564	\$1,870,564
533003 ST BT PREPAREDNESS PAN FLU	\$71,831	\$54,112	\$66,000	\$66,000	\$66,000
533010 STATE AID CHRONIC DISEASE	\$1,054,484	\$1,107,990	\$920,000	\$920,000	\$920,000
533125 STATE CHLAMYDIA PREVENTION PRJ	\$10,264	\$26,975	\$34,132	\$34,132	\$34,132
533202 STATE IGT	\$296,457	\$209,638	\$530,000	\$530,000	\$530,000
533210 STATE IMMUNIZATION GRANT	\$23,426	\$129,579	\$63,352	\$63,352	\$63,352
533229 STATE OFFICE OF TRAFFIC SAFETY	\$115,272	\$132,243	\$132,000	\$132,000	\$132,000
533240 STATE CHILD LEAD PREV GRANT	\$50,898	\$83,645	\$99,852	\$99,852	\$99,852
533300 STATE AID CHILD HEALTH	\$33,644	(\$1)	\$0	\$0	\$0
533301 STATE CHDP NO COUNTY MATCH	\$274,928	\$262,713	\$315,611	\$315,611	\$315,611
533302 STATE CHDP FOSTER CARE	\$241,930	\$169,045	\$342,469	\$342,469	\$342,469
533310 STATE MCH ALLOCATION	\$1,159,126	\$1,067,840	\$1,073,989	\$1,073,989	\$1,073,989
533350 STATE AIDS BLOCK ALLOCATION	\$14,050	\$12,159	\$14,435	\$14,435	\$14,435
533510 STATE SB99 PROGRAM TEP	\$149,629	\$142,156	\$408,000	\$408,000	\$408,000
537001 STATE TUBERCULOSIS HOUSES	\$31,177	\$6,711	\$10,000	\$10,000	\$10,000
538500 STATE REALIGNMENT PUBLIC HLTH	\$6,386,814	\$7,135,741	\$7,579,015	\$7,579,015	\$7,579,015
542801 ST BD OF CORRECTIONS PLAN GRT	\$0	\$0	\$63,985	\$63,985	\$63,985
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$129,824	\$118,283	\$153,000	\$153,000	\$153,000
552003 FED BIO TERRORISM PREPAREDNESS	\$533,788	\$108,127	\$540,000	\$540,000	\$540,000
552004 FED BIO TERRORISM LAB INFRASTR	\$0	\$475,457	\$0	\$0	\$0
552006 FED BIO TERRORISM HPP BASE	\$130,775	\$159,135	\$185,000	\$185,000	\$185,000
552102 FED MEDICAL ASSISTANCE PROG	\$50,820	\$0	\$0	\$0	\$0
554101 FED EMERGENCY MGMT ASST (FEMA)	\$209,754	\$66,072	\$257,726	\$257,726	\$257,726
561190 FEDERAL HOMELESS GRANTS	\$0	\$0	\$224,685	\$224,685	\$224,685
563901 FED REGNL TRANS PLNG AGENCY REV	\$39,662	\$150,968	\$170,000	\$170,000	\$170,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$12,537,043</b>	<b>\$13,387,796</b>	<b>\$15,053,815</b>	<b>\$15,053,815</b>	<b>\$15,053,815</b>

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
679400 VITAL STATISTICS	\$126,994	\$131,122	\$105,000	\$105,000	
679501 CERTFD COPIES VITAL HLTH STATS	\$22,616	\$23,348	\$20,000	\$20,000	
681100 IMMUNIZATION FEES	\$125,130	\$121,695	\$125,000	\$125,000	
681250 REGIONAL LAB CONTRACT	\$32,004	\$32,004	\$32,000	\$32,000	
681260 TEHAMA CO LAB CONTRACT	\$492	\$1,385	\$2,000	\$2,000	
681270 SISKIYOU CO LAB CONTRACT	\$5,821	\$5,262	\$6,000	\$6,000	
681300 COMPREHENSIVE PERINATAL	\$3,145	\$2,407	\$4,500	\$4,500	
681400 LAB TESTS BACTERIOLOGY	\$36,900	\$23,675	\$30,000	\$30,000	
681402 PARASITOLOGY LAB FEES	\$96	\$0	\$0	\$0	
681502 BREAST PUMP RENTALS	\$2,466	\$1,900	\$2,000	\$2,000	
681513 DRUG TESTING LAB FEES	\$274,302	\$107,934	\$160,000	\$160,000	
681520 RABIES TEST FEES	\$816	\$1,365	\$2,000	\$2,000	
681904 LAB FEES WATER SAMPLES	\$8,800	\$8,235	\$7,500	\$7,500	
681907 GENERAL REVENUE CLINIC	\$900	\$1,162	\$1,000	\$1,000	
681908 TUBERCULOUS CLINIC	\$1,098	\$3,765	\$7,500	\$7,500	
681909 TARGETED CASE MGMT ENCOUNTERS	\$79,596	\$36,180	\$50,000	\$50,000	
681914 LAB FEES EH WATER SAMPLES	\$269	\$400	\$300	\$300	
692014 EPIDEMIOLOGY SERVICES	\$46,489	\$46,489	\$50,000	\$50,000	
692200 REIMBURSE TRAVEL	\$990	\$2,571	\$0	\$0	
693030 CONTRACT SERVICES REVENUE	\$10,187	\$11,675	\$26,000	\$26,000	
<b>CHARGES FOR SERVICES</b>	<b>\$779,117</b>	<b>\$562,580</b>	<b>\$630,800</b>	<b>\$630,800</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$12,998	\$780	\$2,000	\$2,000	
792512 CONTR FR CAREMARK RV SHR AGRMT	\$4,459	\$1,510	\$0	\$0	
792559 PUBLIC HEALTH INSTITUTE GRANT	\$29,000	\$10,000	\$0	\$0	
792579 CONTRIB FROM COMMUNITY GRANTS	\$112,352	\$60,000	\$40,000	\$40,000	
792583 CONTRIB GRANT NON PROFIT	\$0	\$45,000	\$5,000	\$5,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$240	\$250	\$250	
799300 MISCELLANEOUS REVENUE	\$912	\$789	\$875	\$875	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$49,959	\$92,919	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	(\$19,227)	\$837,935	\$0	\$0	
799900 CASH OVER/SHORT	\$0	(\$111)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$190,453</b>	<b>\$1,049,063</b>	<b>\$48,125</b>	<b>\$48,125</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$28,986	\$34,110	\$34,849	\$34,849	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$28,986</b>	<b>\$34,110</b>	<b>\$34,849</b>	<b>\$34,849</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$0	\$1,000	\$0	\$0	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

896101 SALE OF SURPLUS PROPERTY	\$0	\$11	\$0	\$0
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<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$1,011	\$0	\$0
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<b>Total Revenues:</b>	\$13,582,036	\$15,119,821	\$15,826,189	\$15,826,189
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**Category:** 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES	\$5,599,250	\$5,803,093	\$8,247,838	\$8,247,838
011200 TERMINATION/SPECIAL PAY	\$27,370	\$25,745	\$34,388	\$34,388
017000 EXTRA HELP	\$158,218	\$162,063	\$83,979	\$83,979
017502 OVERTIME PAY	\$11,764	\$6,505	\$8,843	\$8,843
017505 STANDBY PAY	\$2,478	\$2,729	\$2,956	\$2,956
017509 HOLIDAY OVERTIME PAY	\$859	\$1,286	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,541	\$2,797	\$2,706	\$2,706
018100 EMPLOYER SHARE FICA	\$400,470	\$419,642	\$629,394	\$629,394
018201 EMPLOYER SHARE RETIREMENT	\$889,418	\$982,624	\$1,475,919	\$1,475,919
018204 EMPLOYER SHARE DEFERRED COMP	\$8	\$2	\$0	\$0
018205 EMPLOYER SHARE 401A	\$0	\$0	\$17,713	\$17,713
018300 EMPLOYER SHARE HEALTH INSUR	\$1,329,368	\$1,386,449	\$1,986,266	\$1,986,266
018307 EMPLOYR SHR OTHER POST EMP BEN	\$167,964	\$174,071	\$247,436	\$247,436
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$32,427	\$25,016	\$26,711	\$26,711
018500 WORKERS COMP EXPOSURE	\$73,501	\$82,416	\$105,521	\$105,521
018501 WORKERS COMP EXPERIENCE	\$67,644	\$82,794	\$59,441	\$59,441

<b>SALARIES AND BENEFITS</b>	\$8,763,284	\$9,157,236	\$12,929,111	\$12,929,111
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**Category:** 030 SERVICES AND SUPPLIES

032100 AGRICULTURAL EXPENSE	\$1,332	\$4,505	\$2,250	\$2,250
032300 CLOTHING/PERSONAL SUPPLIES XP	\$15,385	\$5,583	\$11,145	\$11,145
032500 COMMUNICATIONS EXPENSE	\$76,789	\$86,002	\$79,410	\$79,410
032590 CHGS FAC MGMT COMM	\$95	\$101	\$96	\$96
032591 CHGS IT COMM	\$50,224	\$51,980	\$47,887	\$47,887
032700 FOOD EXPENSE	\$12,850	\$17,319	\$29,300	\$29,300
032900 HOUSEHOLD EXPENSE	\$29,442	\$29,702	\$33,710	\$33,710
032928 HSHLD XP LAUNDRY SVS	\$4,297	\$4,759	\$5,500	\$5,500
032990 CHGS OC HSHLD SVS	\$33,531	\$86,461	\$90,170	\$90,170
032991 CHGS OC HSHLD SUPPL	\$2,784	\$3,235	\$3,315	\$3,315
032992 CHGS FAC MGMT HSHLD XP	\$72,868	\$63,975	\$23,489	\$23,489
033100 INSURANCE EXPENSE	\$38	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$22,135	\$24,438	\$31,690	\$31,690
033103 INSUR XP MISCELLANEOUS	\$8,928	\$9,803	\$8,875	\$8,875
033104 INSUR XP MALPRACTICE	\$14,687	\$19,972	\$25,000	\$25,000

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$26,736	\$19,797	\$6,661	\$6,661	
033500	MAINTENANCE OF EQUIPMENT	\$51,214	\$21,654	\$79,040	\$79,040	
033528	MNT EQP SOFTWARE	\$0	\$1,903	\$9,500	\$9,500	
033531	MNT EQP IT APRV	\$14,323	\$0	\$13,000	\$13,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$27,128	\$35,106	\$15,856	\$15,856	
033700	MAINTENANCE OF STRUCTURES	\$7,308	\$5,731	\$353,000	\$353,000	
033729	MNT STR FAC MGMT APRV	\$570	\$763	\$1,000	\$1,000	
033791	CHGS FAC MGMT MAINT STR	\$157,923	\$155,474	\$66,152	\$66,152	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$209,642	\$246,459	\$331,050	\$331,050	
033904	MED SPLY IMMUNIZATIONS	\$72,374	\$80,659	\$110,000	\$110,000	
034100	MEMBERSHIPS	\$16,168	\$18,508	\$18,080	\$18,080	
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$2,810	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$9,904	\$91,427	\$0	\$0	
034500	OFFICE EXPENSE	\$114,346	\$144,159	\$151,905	\$151,905	
034526	OFFICE XP POSTAGE	\$1,955	\$2,775	\$4,250	\$4,250	
034527	OFFICE XP PRINTING	\$8,793	\$8,322	\$8,360	\$8,360	
034528	OFFICE XP SUPPLIES	\$0	\$374	\$225	\$225	
034529	OFFICE XP PUBLICATIONS	\$0	\$187	\$0	\$0	
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$2,000	\$2,000	
034535	OFFICE XP EDUCATIONAL ITEMS	\$22,830	\$18,997	\$34,800	\$34,800	
034536	OFFICE XP OFFICE FURNITURE	\$1,711	\$0	\$24,500	\$24,500	
034590	CHGS OC PHOTOCOPY SVS	\$9,974	\$2,402	\$1,775	\$1,775	
034591	CHGS OC POSTAGE SVS	\$16,693	\$9,948	\$12,176	\$12,176	
034592	CHGS OC OTHER MAIL SVS	\$11,015	\$15,358	\$14,662	\$14,662	
034800	PROF & SPECIAL SERVICES	\$804,264	\$453,330	\$1,027,758	\$1,027,758	
034801	PROF ACCOUNTING SVS	\$1,704,856	\$1,939,377	\$2,622,972	\$2,622,972	
034802	PROF ADMIN SVS	\$1,426,663	\$1,545,199	\$1,468,875	\$1,468,875	
034803	PROF ADVERTISING & MKTG SVS	\$63,690	\$82,664	\$173,200	\$173,200	
034807	PROF BANK SVS	\$2,439	\$2,344	\$3,800	\$3,800	
034813	PROF CONSULTING SVS	\$0	\$4,690	\$0	\$0	
034826	PROF LAB SVS	\$19,989	\$33,267	\$30,500	\$30,500	
034829	PROF MAINTENANCE SVS	\$6,123	\$6,123	\$8,000	\$8,000	
034837	PROF PREEMPLOYMENT SVS	\$15,236	\$10,839	\$9,500	\$9,500	
034849	PROF TECHNOLOGICAL SVS	\$1,000	\$1,000	\$1,250	\$1,250	
034851	PROF TRAINING SVS	\$5,410	\$2,920	\$3,650	\$3,650	
034854	PROF INTERPRETING SVS	\$12	\$0	\$0	\$0	
034890	CHGS FAC MGMT PROF SVS	\$144	\$1,034	\$937	\$937	
034892	CHGS IT PROFESSIONAL SVS	\$385,110	\$369,507	\$303,486	\$303,486	
035100	RENTS & LEASES OF EQUIPMENT	\$25,142	\$30,582	\$42,268	\$42,268	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035300 RENTS & LEASES OF STRUCTURES	\$176,238	\$218,016	\$321,031	\$321,031	
035500 MINOR EQUIPMENT	\$15,534	\$30,277	\$49,700	\$49,700	
035528 MINOR EQP SOFTWARE	\$14,225	\$20,980	\$18,400	\$18,400	
035529 MNR EQP COMPUTERS	\$0	\$0	\$4,100	\$4,100	
035530 MNR EQP IT APRV	\$255	\$0	\$10,200	\$10,200	
035535 MNR EQP COMM EQP	\$0	\$0	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$3,193	\$13,538	\$30,460	\$30,460	
035591 CHGS IT HARDWARE EQP	\$49,252	\$108,988	\$79,300	\$79,300	
035592 CHGS IT TELECOMM EQP	\$682	\$1,471	\$12,500	\$12,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$54,374	\$148,584	\$244,150	\$244,150	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$1,330	\$1,330	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,391	\$0	\$1,200	\$1,200	
035900 TRANSPORTATION & TRAVEL	\$92,671	\$113,997	\$197,125	\$197,125	
035940 TRANS/TRVL FUEL	\$11,268	\$11,635	\$19,305	\$19,305	
035941 TRANS/TRVL MILEAGE	\$4,938	\$3,301	\$15,300	\$15,300	
035942 TRANS/TRVL TRAINING	\$105	\$193	\$11,800	\$11,800	
035990 CHGS FLEET TRANS/TRVL	\$70,467	\$76,691	\$75,779	\$75,779	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,752	\$1,201	\$600	\$600	
036100 UTILITIES	\$106,663	\$124,757	\$119,146	\$119,146	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,189,107</b>	<b>\$6,647,181</b>	<b>\$8,557,651</b>	<b>\$8,557,651</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$300,571	\$207,497	\$301,075	\$301,075	
050003 BUILDING & EQUIP COST PLAN CHG	\$102,427	\$103,459	\$101,779	\$101,779	
050800 TAXES & ASSESSMENTS	\$1,964	\$1,975	\$1,563	\$1,563	
051300 CONTRIB NON COUNTY GOV AGENCY	\$10,218	\$0	\$0	\$0	
051351 CONTR TO CITY OF REDDING	\$71,534	\$0	\$10,000	\$10,000	
052000 SUPPORT & CARE OF PERSONS	\$2,096	\$5,981	\$225,685	\$225,685	
052001 SUPP/CARE CLIENTS	\$377	\$2,873	\$198,750	\$198,750	
052009 SUPP/CARE ADULTS	\$0	\$50	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$489,189</b>	<b>\$321,837</b>	<b>\$838,852</b>	<b>\$838,852</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061087 PH 2650 BRESLAUER REMODEL	\$0	\$0	\$90,000	\$90,000	
061097 SS 2640 BRES BASEMENT RMDL2017	\$0	\$0	\$200,000	\$200,000	
065008 1 AUTOCLAVE	\$0	\$45,442	\$0	\$0	
065035 1 FREEZER	\$0	\$0	\$10,000	\$10,000	
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000	
065046 2 LAB TESTING MACHINES	\$107,249	\$0	\$0	\$0	
065048 1 LAB TESTING MACHINE	\$5,681	\$0	\$0	\$0	

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065088 1 VAN W/ ACCESSORIES	\$0	\$25,198	\$30,000	\$30,000	\$30,000
065095 1 VEHICLE W/ ACCESSORIES	\$19,997	\$0	\$0	\$0	\$0
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$48,866	\$0	\$0	\$0
065264 4 VEHICLES W/ACCESSORIES	\$0	\$0	\$80,000	\$80,000	\$80,000
065339 1 SHOWER	\$30,097	\$0	\$0	\$0	\$0
065348 1 DECONTAMINATION SHELTER	\$0	\$12,084	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$163,026	\$131,591	\$420,000	\$420,000	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	\$0	(\$63,383)	\$0	\$0	\$0
088260 C/A/ JAIL	(\$375)	(\$200)	(\$500)	(\$500)	(\$500)
088262 C/A JUVENILE HALL	\$0	(\$600)	(\$500)	(\$500)	(\$500)
088263 C/A PROBATION	\$0	(\$55,382)	(\$43,000)	(\$43,000)	(\$43,000)
088404 C/A MHSA	(\$132,835)	(\$128,064)	(\$295,451)	(\$295,451)	(\$295,451)
088410 C/A MENTAL HEALTH	\$0	(\$49,255)	(\$722,523)	(\$722,523)	(\$722,523)
088411 C/A PUBLIC HEALTH	(\$1,631,210)	(\$1,780,195)	(\$1,468,875)	(\$1,468,875)	(\$1,468,875)
088417 C/A CA CHILD SERVICES	\$0	\$0	(\$210,570)	(\$210,570)	(\$210,570)
088422 C/A ALCOHOL & DRUG	(\$371,985)	(\$332,520)	(\$543,373)	(\$543,373)	(\$543,373)
088501 C/A SOCIAL SERVICES	(\$1,700,307)	(\$1,650,238)	(\$2,072,536)	(\$2,072,536)	(\$2,072,536)
<b>INTRAFUND TRANSFERS</b>	(\$3,836,714)	(\$4,059,840)	(\$5,357,328)	(\$5,357,328)	(\$5,357,328)
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$156,183	\$251,080	\$0	\$0	\$0
095235 TRAN OUT SHERIFF	\$41,218	\$6,822	\$450,731	\$450,731	\$450,731
096391 TRAN OUT FIRE ZONE #1	\$54,072	\$33,306	\$175,865	\$175,865	\$175,865
<b>OTHER FINANCING USES</b>	\$251,474	\$291,209	\$626,596	\$626,596	\$626,596
<b>Total Expenditures/Appropriations:</b>	\$12,019,368	\$12,489,216	\$18,014,882	\$18,014,882	\$18,014,882
<b>Net Cost:</b>	(\$1,562,668)	(\$2,630,604)	\$2,188,693	\$2,188,693	\$2,188,693



## **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 2017-18 requested expenditures are \$629,017 (19.2 percent increase in the amount of \$101,271) and revenue is \$637,267 (18.9 percent increase in the amount of \$101,271), leaving a net county cost surplus in the amount of \$8,250 (held in reserve for EMS equipment replacement as in past years). The increase in expenditures and revenue is due to a three-year grant from the CMSP Governing Board (\$100,000 per year) used to draw down/match Whole Person Care federal funding to provide wellness and prevention services to CMSP- and insurance-eligible residents. The budget request includes the cost of the SSV-EMS Joint Powers Agreement of \$87,000, consistent with the FY 2016-17 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. Also included in the FY 2017-18 budget request is \$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 2016-17, 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 \$443,569, \$294,369 as identified above and \$149,200; status quo compared to the FY 2016-17 adjusted budget. 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 (\$149,200 for FY 2017-18) goes into the Shasta County Healthcare budget (412).

### **SUMMARY OF RECOMMENDATIONS**

With one technical adjustment, the CEO concurs with the requested budget.

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

With potential federal changes to the Patient Protection and Affordable Care Act (ACA), it is quite likely that those clients who were considered "medically indigent" and qualified for Medi-Cal coverage paid for 100 percent by the federal government will transition back to CMSP coverage at some point in the future, but not in FY 2017-18. A pressing issue for Public Health has been the state's approach to funding services under the expansion of Medi-Cal as a part of health care reform with changes to 1991 realignment revenue 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 the state network to

cover a residual population of individuals' medical needs. It is unclear what impact repealing 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 this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533150 STATE CMSP	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>Category: 600</b> CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$49,370	\$41,149	\$93,698	\$93,698	\$93,698
<b>CHARGES FOR SERVICES</b>	\$49,370	\$41,149	\$93,698	\$93,698	\$93,698
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$155,063	\$149,938	\$443,569	\$443,569	\$443,569
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$155,063	\$149,938	\$443,569	\$443,569	\$443,569
<b>Total Revenues:</b>	\$204,433	\$291,087	\$637,267	\$637,267	\$637,267
<b>Category: 030</b> SERVICES AND SUPPLIES					
033500 MAINTENANCE OF EQUIPMENT	\$14,380	\$10,489	\$57,919	\$57,919	\$57,919
034800 PROF & SPECIAL SERVICES	\$92	\$0	\$100,000	\$100,000	\$100,000
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$25,517	\$25,517	\$25,517
035300 RENTS & LEASES OF STRUCTURES	\$48,751	\$50,249	\$32,908	\$32,908	\$32,908
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012	\$2,012
<b>SERVICES AND SUPPLIES</b>	\$63,224	\$60,739	\$218,356	\$218,356	\$218,356
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,866	\$2,107	(\$708)	(\$708)	(\$708)
052000 SUPPORT & CARE OF PERSONS	\$85,043	\$85,009	\$87,000	\$87,000	\$87,000
052003 SUPP/CARE INDIGENTS	\$0	\$0	\$294,369	\$294,369	\$294,369
<b>OTHER CHARGES</b>	\$92,909	\$87,116	\$380,661	\$380,661	\$380,661
<b>Category: 090</b> APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	\$30,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$30,000	\$30,000	\$30,000
<b>Total Expenditures/Appropriations:</b>	\$156,134	\$147,855	\$629,017	\$629,017	\$629,017
<b>Net Cost:</b>	(\$48,298)	(\$143,231)	(\$8,250)	(\$8,250)	(\$8,250)

# PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES

Fund 0196 Public Health, Budget Unit 417

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

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## **PROGRAM DESCRIPTION**

California Children's Services (CCS) is a state-mandated program which provides diagnostic, treatment, case management, and therapy services for children and young adults aged less than 21 years with severe disabilities/diseases that may be improved or corrected with special medical and therapy services. Low and moderate-income families are assisted with medical expenses associated with caring for their disabled children.

## **BUDGET REQUESTS**

FY 2017-18 expenditures are requested at \$3 million, 8.7 percent increase in the amount of \$242,163, predominantly due to increases in Salaries and Benefits, Professional Accounting Services, Maintenance of Structures, and IT Telecom Equipment. Revenue is requested at \$2.8 million, 12.3 percent increase in the amount of \$310,427, due to increases in State Realignment Social Services and State California CCS revenues. 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 \$191,140 (26.3 percent decrease in the amount of \$68,264) to fund the net county cost. Additionally, 44.6 percent, or \$115,619, in savings in the net county cost is projected at the end of FY 2016-17. There are no capital asset requests. The department requests to add one Community Health Advocate position and one Occupational Therapist I/II/Physical Therapist I/II/Licensed Physical Therapist Assistant/Certified Occupational Therapy Assistant -position.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the 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 California Department of Healthcare Services (DHCS), which oversees the CCS program, has proposed "carving in" case management, diagnostic, and treatment aspects of the program in to the Medi-Cal Managed Care plans that use the county organized health system (COHS) model, which includes Partnership HealthPlan of California (PHC). PHC is in phase two of this process, called the "Whole Child Model", which is now scheduled to occur in January 2019. When and if this change occurs (it has been postponed several times already), certain functions that are currently the County's responsibility would transfer to PHC, while others, such as the medical therapy unit, would remain the County's responsibility. The County would lose some funding, which would then go to PHC, but would also transfer significant program responsibilities and medical loss risk to PHC.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
530901 STATE MEDICAL SERVICES	\$121,282	\$63,310	\$75,000	\$75,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$370,023	\$468,577	\$655,541	\$655,541	
534000 STATE CALIF CHILDREN SERVICES	\$1,414,568	\$1,675,624	\$1,969,736	\$1,969,736	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,905,873</b>	<b>\$2,207,511</b>	<b>\$2,700,277</b>	<b>\$2,700,277</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
683001 CSS ENROLLMENT FEE	\$0	\$0	\$200	\$200	
692100 PHOTOCOPIES	\$45	\$0	\$0	\$0	
693030 CONTRACT SERVICES REVENUE	\$4,000	\$0	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$4,045</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$75	\$0	\$500	\$500	
795000 AUDITOR VOID/STALE DATED CHECK	\$72	\$874	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$5,059	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$147</b>	<b>\$5,933</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$135,105	\$139,158	\$139,159	\$139,159	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$135,105</b>	<b>\$139,158</b>	<b>\$139,159</b>	<b>\$139,159</b>	
<b>Total Revenues:</b>					
	<b>\$2,045,172</b>	<b>\$2,352,603</b>	<b>\$2,840,136</b>	<b>\$2,840,136</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$884,961	\$1,016,735	\$1,316,431	\$1,316,431	
011200 TERMINATION/SPECIAL PAY	\$2,809	\$32,955	\$0	\$0	
017000 EXTRA HELP	\$27,370	\$21,672	\$0	\$0	
017502 OVERTIME PAY	\$5,851	\$475	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$847	\$837	\$756	\$756	
018100 EMPLOYER SHARE FICA	\$64,213	\$76,811	\$100,788	\$100,788	
018201 EMPLOYER SHARE RETIREMENT	\$141,155	\$172,545	\$235,536	\$235,536	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$3,060	\$3,060	
018300 EMPLOYER SHARE HEALTH INSUR	\$184,750	\$196,677	\$259,805	\$259,805	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$26,543	\$30,476	\$39,493	\$39,493	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,166	\$4,354	\$4,216	\$4,216	
018500 WORKERS COMP EXPOSURE	\$11,670	\$14,728	\$16,588	\$16,588	
018501 WORKERS COMP EXPERIENCE	\$19,260	\$22,149	\$18,607	\$18,607	
<b>SALARIES AND BENEFITS</b>	<b>\$1,374,601</b>	<b>\$1,590,419</b>	<b>\$1,995,280</b>	<b>\$1,995,280</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$152	\$590	\$300	\$300	

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

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$1,983	\$1,935	\$2,000	\$2,000	\$2,000
032591 CHGS IT COMM	\$2,110	\$2,280	\$2,448	\$2,448	\$2,448
032700 FOOD EXPENSE	\$480	\$417	\$800	\$800	\$800
032900 HOUSEHOLD EXPENSE	\$187	\$291	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$9,264	\$7,727	\$3,954	\$3,954	\$3,954
033102 INSUR XP LIABILITY EXPOSURE	\$3,515	\$4,368	\$4,796	\$4,796	\$4,796
033105 INSUR XP LIABILITY EXPERIENCE	\$6,024	\$5,222	\$4,920	\$4,920	\$4,920
033500 MAINTENANCE OF EQUIPMENT	\$223	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$2,757	\$4,068	\$2,017	\$2,017	\$2,017
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$49,500	\$49,500	\$49,500
033791 CHGS FAC MGMT MAINT STR	\$5,939	\$8,678	\$3,716	\$3,716	\$3,716
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,856	\$2,662	\$6,000	\$6,000	\$6,000
034100 MEMBERSHIPS	\$2,000	\$2,450	\$2,000	\$2,000	\$2,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$468	\$1,865	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$4,205	\$11,619	\$10,000	\$10,000	\$10,000
034526 OFFICE XP POSTAGE	\$343	\$1,121	\$2,000	\$2,000	\$2,000
034527 OFFICE XP PRINTING	\$784	\$854	\$0	\$0	\$0
034529 OFFICE XP PUBLICATIONS	\$0	\$81	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$1	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$4,562	\$6,569	\$5,355	\$5,355	\$5,355
034592 CHGS OC OTHER MAIL SVS	\$3,649	\$4,576	\$4,437	\$4,437	\$4,437
034800 PROF & SPECIAL SERVICES	\$2,545	\$5,632	\$56,800	\$56,800	\$56,800
034801 PROF ACCOUNTING SVS	\$122,425	\$144,589	\$207,013	\$207,013	\$207,013
034802 PROF ADMIN SVS	\$205,309	\$235,395	\$210,570	\$210,570	\$210,570
034837 PROF PREEMPLOYMENT SVS	\$0	\$95	\$2,000	\$2,000	\$2,000
034851 PROF TRAINING SVS	\$382	\$817	\$0	\$0	\$0
034854 PROF INTERPRETING SVS	\$0	\$27	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$0	\$12	\$90	\$90	\$90
034892 CHGS IT PROFESSIONAL SVS	\$34,437	\$33,550	\$36,155	\$36,155	\$36,155
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$400	\$400	\$400
035100 RENTS & LEASES OF EQUIPMENT	\$2,818	\$4,552	\$0	\$0	\$0
035300 RENTS & LEASES OF STRUCTURES	\$0	\$100	\$5,000	\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$323	\$48	\$2,000	\$2,000	\$2,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$200	\$200	\$200
035591 CHGS IT HARDWARE EQP	\$2,968	\$0	\$12,300	\$12,300	\$12,300
035592 CHGS IT TELECOMM EQP	\$21	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$962	\$1,486	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$2,990	\$4,533	\$8,000	\$8,000	\$8,000
035940 TRANS/TRVL FUEL	\$753	\$548	\$0	\$0	\$0

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

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$2,564	\$1,087	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$6,685	\$5,652	\$6,141	\$6,141	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$189	\$300	\$300	
036100 UTILITIES	\$6,961	\$7,314	\$2,575	\$2,575	
<b>SERVICES AND SUPPLIES</b>	\$442,659	\$513,013	\$660,787	\$660,787	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$45,536	\$33,249	\$35,709	\$35,709	
052000 SUPPORT & CARE OF PERSONS	\$1,286	\$0	\$4,500	\$4,500	
052001 SUPP/CARE CLIENTS	\$46,744	\$32,820	\$85,000	\$85,000	
052007 SUPP/CARE PATIENTS	\$34,000	\$16,320	\$250,000	\$250,000	
<b>OTHER CHARGES</b>	\$127,568	\$82,390	\$375,209	\$375,209	
<b>Total Expenditures/Appropriations:</b>	\$1,944,829	\$2,185,822	\$3,031,276	\$3,031,276	
<b>Net Cost:</b>	(\$100,343)	(\$166,781)	\$191,140	\$191,140	



# 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 impact and incidence of alcohol and other drug use, misuse and abuse. 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 abuse treatment. Specialized treatment programs are offered for adolescents, seniors, and individuals with co-existing conditions of mental illness and substance abuse dependence. Residential alcohol and drug treatment is provided through contracts with local providers.

## **BUDGET REQUESTS**

FY 2017-18 expenditures are requested at \$3.8 million, a 25.5 percent increase over the FY 2016-17 adjusted budget in the amount of \$769,557. Revenue is requested at nearly \$3 million, a 23.8 percent increase, or \$574,744. General Fund contribution of \$3,195 is status quo, which combined with realignment funds, is used to draw down federal revenue.

The FY 2017-18 requested budget increase is predominately attributed to an increase in Salaries and Benefits; Household and Office Expense costs; Professional Special, Accounting, Health, and IT Services; Transportation and Fuel costs, and Support and Care of Persons, including \$500,000 for methadone treatment, which is a new service the department contracts for, as the state has changed the responsible party from county of service to county of residence for narcotic treatment programs. Until April 2017, methadone treatment was not available in Shasta County, so residents sought treatment in Butte County, who paid the contractor. Now that a realignment base for the Behavioral Health subaccount of 2011 Realignment has been set, Shasta is receiving additional realignment (up \$50,457) and program funds (up \$220,271). There is also a temporary increase to revenue from Intergovernmental Transfer revenue in the amount of \$300,000.

The net county cost to the Mental Health fund is requested at \$799,125. This is a 32.2 percent increase in the amount of \$194,813; however, there are net county cost savings projected at 26.3 percent, or \$158,894, at the end of FY 2016-17. There are no capital assets or position changes requested.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends one net zero expenditure change and an increase in federal revenues in the amount of \$609,586.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

With the commencement of the Patient Protection and Affordable Care Act (ACA), the Medi-Cal expansion population's treatment services, and the states expanded treatment benefits cost reimbursements, are funded 100 percent 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 sustaining non-entitlement programs, and could potentially impact the County's ability to meet the Substance Abuse Prevention and Treatment (SAPT) block grant Maintenance of Effort (MOE) level of spending.

The current efforts by federal administration to repeal the ACA does threaten the amount of federal match that will be available for substance use disorder treatment, as the enhanced match that paid for the

population in the Medi-Cal expansion would decline after January 1, 2020. Also, if eligibility criteria for Medi-Cal coverage changes, many of the people who need substance use treatment may be indigent and no longer covered by Medi-Cal. This will increase pressure on the SAPT block grant funding the County receives.

The California Department of Health Care Services (DHCS) was approved for an 1115 waiver from the federal government in order to realign some Drug Medi-Cal responsibilities to counties, increase benefits by offering a residential benefit to all adults, eliminate a restriction on federal participation in paying for treatment in residential facilities with more than 16 beds, and to allow regional models for implementation. 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 2017-18 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.

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

The department head concurs with this budget as recommended.

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#### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$22,239	\$20,898	\$20,000	\$20,000	\$20,000
319150 PENALTIES ALCOHOL REHAB PROG	\$118	\$72	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$22,357</b>	<b>\$20,970</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$0	\$34,157	\$400,000	\$400,000	\$400,000
542603 ST REALIGNMENT 2011 AB109	\$0	\$645,827	\$696,284	\$696,284	\$696,284
552100 FEDERAL MEDI-CAL	\$603,295	\$810,550	\$1,383,236	\$1,383,236	\$1,383,236
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,784,137	\$851,678	\$1,071,581	\$1,071,581	\$1,071,581
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,387,432</b>	<b>\$2,342,213</b>	<b>\$3,551,101</b>	<b>\$3,551,101</b>	<b>\$3,551,101</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
682000 SELF PAY	\$0	\$87	\$0	\$0	\$0
682002 MENTAL HEALTH SERVICES OTHER	\$10,905	\$11,070	\$12,000	\$12,000	\$12,000
682009 MH SVS SC COURT DRUG GRANT	\$6,263	\$4,990	\$9,646	\$9,646	\$9,646
682015 MEDICAL MARIJUANA PGM ID FEES	\$666	\$693	\$1,720	\$1,720	\$1,720
<b>CHARGES FOR SERVICES</b>	<b>\$17,834</b>	<b>\$16,841</b>	<b>\$23,366</b>	<b>\$23,366</b>	<b>\$23,366</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,066	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$40,913	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$43,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	\$3,195
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$3,195</b>	<b>\$3,195</b>	<b>\$3,195</b>	<b>\$3,195</b>	<b>\$3,195</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$125	\$375	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$125</b>	<b>\$375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$2,430,945</b>	<b>\$2,427,576</b>	<b>\$3,597,662</b>	<b>\$3,597,662</b>	<b>\$3,597,662</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$602,946	\$647,957	\$871,308	\$871,308	\$871,308
011200 TERMINATION/SPECIAL PAY	\$7,803	\$86	\$0	\$0	\$0
017000 EXTRA HELP	\$11,963	\$6,235	\$0	\$0	\$0
017502 OVERTIME PAY	\$737	\$824	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$76	\$0	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$423	\$692	\$546	\$546	\$546
018100 EMPLOYER SHARE FICA	\$45,158	\$45,957	\$66,333	\$66,333	\$66,333

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018201 EMPLOYER SHARE RETIREMENT	\$97,983	\$108,426	\$155,941	\$155,941	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,892	\$1,892	
018300 EMPLOYER SHARE HEALTH INSUR	\$154,212	\$179,994	\$249,787	\$249,787	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$18,473	\$19,292	\$26,139	\$26,139	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,528	\$2,741	\$2,790	\$2,790	
018500 WORKERS COMP EXPOSURE	\$8,069	\$8,999	\$10,977	\$10,977	
018501 WORKERS COMP EXPERIENCE	\$8,100	\$24,903	\$21,448	\$21,448	
<b>SALARIES AND BENEFITS</b>	<b>\$959,476</b>	<b>\$1,046,113</b>	<b>\$1,407,161</b>	<b>\$1,407,161</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$48	\$152	\$250	\$250	
032500 COMMUNICATIONS EXPENSE	\$3,207	\$4,624	\$3,300	\$3,300	
032590 CHGS FAC MGMT COMM	\$0	\$11	\$0	\$0	
032591 CHGS IT COMM	\$1,683	\$1,941	\$3,751	\$3,751	
032900 HOUSEHOLD EXPENSE	\$1,187	\$1,366	\$1,982	\$1,982	
032990 CHGS OC HSHLD SVS	\$218	\$118	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$278	\$217	\$3,158	\$3,158	
033102 INSUR XP LIABILITY EXPOSURE	\$2,429	\$2,668	\$3,173	\$3,173	
033103 INSUR XP MISCELLANEOUS	\$1,356	\$1,493	\$1,357	\$1,357	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,104	\$1,169	\$1,424	\$1,424	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$40	\$100	\$100	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,640	\$3,127	\$2,509	\$2,509	
033700 MAINTENANCE OF STRUCTURES	\$608	\$702	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$6,819	\$11,522	\$12,335	\$12,335	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$1,840	\$250	\$1,600	\$1,600	
034309 MISC XP PRIOR PERIOD REV ADJ	\$993	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$6	\$2,945	\$0	\$0	
034500 OFFICE EXPENSE	\$2,842	\$7,676	\$7,148	\$7,148	
034526 OFFICE XP POSTAGE	\$0	\$27	\$0	\$0	
034527 OFFICE XP PRINTING	\$794	\$1,008	\$250	\$250	
034590 CHGS OC PHOTOCOPY SVS	\$74	\$371	\$268	\$268	
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$50	\$50	
034592 CHGS OC OTHER MAIL SVS	\$433	\$22	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$103,504	\$112,791	\$171,200	\$171,200	
034801 PROF ACCOUNTING SVS	\$391,569	\$499,635	\$629,973	\$629,973	
034808 PROF BILLING SVS	\$0	\$2,726	\$32,350	\$32,350	
034814 PROF COUNSELING SVS	\$3,024	\$3,024	\$5,000	\$5,000	
034815 PROF DATA PROCESSING SVS	\$7,200	\$12,590	\$18,000	\$18,000	
034817 PROF DRUG TESTING SVS	\$12,406	\$19,443	\$10,500	\$10,500	

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034823 PROF HEALTH SVS	\$371,985	\$332,520	\$512,437	\$512,437	
034837 PROF PREEMPLOYMENT SVS	\$838	\$786	\$0	\$0	
034851 PROF TRAINING SVS	\$642	\$5,146	\$6,000	\$6,000	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$165	\$174	\$503	\$503	
034892 CHGS IT PROFESSIONAL SVS	\$19,110	\$21,368	\$38,568	\$38,568	
035100 RENTS & LEASES OF EQUIPMENT	\$2,514	\$2,582	\$4,013	\$4,013	
035300 RENTS & LEASES OF STRUCTURES	\$21,515	\$24,962	\$31,050	\$31,050	
035500 MINOR EQUIPMENT	\$639	\$716	\$1,100	\$1,100	
035528 MINOR EQP SOFTWARE	\$0	\$6,883	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$7,390	\$7,390	
035591 CHGS IT HARDWARE EQP	\$2,089	\$2,577	\$3,000	\$3,000	
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$345	\$135	\$100	\$100	
035900 TRANSPORTATION & TRAVEL	\$4,682	\$10,143	\$18,432	\$18,432	
035940 TRANS/TRVL FUEL	\$891	\$1,354	\$1,500	\$1,500	
035941 TRANS/TRVL MILEAGE	\$181	\$38	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$3,245	\$2,377	\$3,249	\$3,249	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$90	\$105	\$0	\$0	
036100 UTILITIES	\$4,266	\$4,692	\$15,873	\$15,873	
<b>SERVICES AND SUPPLIES</b>	<b>\$978,473</b>	<b>\$1,108,254</b>	<b>\$1,556,493</b>	<b>\$1,556,493</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,729	\$33,484	\$46,725	\$46,725	
052015 SUPP/CARE ADULT RESIDENTIAL	\$114,578	\$56,485	\$165,000	\$165,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$878,477	\$1,122,926	\$1,630,000	\$1,630,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$0	\$0	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$1,016,785</b>	<b>\$1,212,896</b>	<b>\$1,841,825</b>	<b>\$1,841,825</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,305	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$19,305</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088263 C/A PROBATION	\$0	(\$44,742)	(\$74,748)	(\$74,748)	
088410 C/A MENTAL HEALTH	\$0	\$0	(\$176,253)	(\$176,253)	
088501 C/A SOCIAL SERVICES	(\$578,602)	(\$682,085)	(\$767,277)	(\$767,277)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$578,602)</b>	<b>(\$726,827)</b>	<b>(\$1,018,278)</b>	<b>(\$1,018,278)</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	\$2,376,133	\$2,659,742	\$3,787,201	\$3,787,201	
<b>Net Cost:</b>	(\$54,812)	\$232,165	\$189,539	\$189,539	

# MENTAL HEALTH-PERINATAL PROGRAM

Fund 0080 Mental Health, Budget Unit 425

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

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## **PROGRAM DESCRIPTION**

The Perinatal Substance Abuse Prevention Program provides a full range of specialized treatment services to substance dependent women who are pregnant or who have children aged less than 18 years. In addition to alcohol and drug day-treatment services, intensive case management, childcare, transportation, and parenting classes are offered. The Perinatal Program promotes a drug-free lifestyle with an emphasis on developing a strong mother/child relationship. Funding for services is a combination of Perinatal State General Fund, Federal Substance Abuse Prevention and Treatment Block Grant Perinatal Set-Aside funds, Federal Drug Medi-Cal, and 2011 Realignments funds that are allocated to Shasta County specifically for women's perinatal services.

## **BUDGET REQUESTS**

Overall expenditures are requested at \$1.1 million, a 24.5 percent increase in the amount of \$219,161. Revenue is requested at \$1 million, a 53.6 percent increase in the amount of \$349,970. The net county cost is decreased by 54.3 percent in the amount of \$130,809 compared to the FY 2016-17 Adjusted Budget and is funded with Mental Health fund balance. General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. There are no capital asset and no position changes requested.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends one minor net zero change and one change to increase federal Medi-Cal revenue in the amount of \$70,656.

## **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 decides to participate in the federal Medi-Cal 1115 Waiver for the Drug Medi-Cal Organized Delivery System, then medical loss risk would be shifted to the Partnership HealthPlan of California in exchange for a set amount of realignment revenue.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$186,229		\$211,199	\$211,199
552100 FEDERAL MEDI-CAL	\$116,047	\$24,486		\$145,656	\$145,656
552104 FEDERAL IGT PHCP REVENUE	\$0	\$0		\$325,000	\$325,000
560300 FEDERAL PERINATAL GRANT	\$376,502	\$188,092		\$376,396	\$376,396
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$492,549</b>	<b>\$398,807</b>		<b>\$1,058,251</b>	<b>\$1,058,251</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,082		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$4,082</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
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$15,017</b>	<b>\$15,017</b>		<b>\$15,017</b>	<b>\$15,017</b>
<b>Total Revenues:</b>					
	<b>\$507,566</b>	<b>\$417,906</b>		<b>\$1,073,268</b>	<b>\$1,073,268</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$234,861	\$253,494		\$288,121	\$288,121
011200 TERMINATION/SPECIAL PAY	\$8,720	\$13		\$0	\$0
017000 EXTRA HELP	\$5,300	\$0		\$0	\$0
017502 OVERTIME PAY	\$106	\$532		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$159		\$210	\$210
018100 EMPLOYER SHARE FICA	\$17,792	\$18,417		\$21,693	\$21,693
018201 EMPLOYER SHARE RETIREMENT	\$36,911	\$42,174		\$51,551	\$51,551
018300 EMPLOYER SHARE HEALTH INSUR	\$61,906	\$67,124		\$78,619	\$78,619
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,045	\$7,459		\$8,644	\$8,644
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,350	\$1,063		\$923	\$923
018500 WORKERS COMP EXPOSURE	\$3,152	\$3,488		\$3,631	\$3,631
<b>SALARIES AND BENEFITS</b>	<b>\$377,146</b>	<b>\$393,927</b>		<b>\$453,392</b>	<b>\$453,392</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$99	\$75		\$250	\$250
032500 COMMUNICATIONS EXPENSE	\$1,717	\$2,041		\$2,500	\$2,500
032590 CHGS FAC MGMT COMM	\$0	\$0		\$0	\$0
032591 CHGS IT COMM	\$3,674	\$6,809		\$1,311	\$1,311
032700 FOOD EXPENSE	\$212	\$105		\$450	\$450
032900 HOUSEHOLD EXPENSE	\$423	\$505		\$600	\$600
032990 CHGS OC HSHLD SVS	\$24,044	\$30,000		\$31,500	\$31,500
032991 CHGS OC HSHLD SUPPL	\$754	\$1,094		\$600	\$600
032992 CHGS FAC MGMT HSHLD XP	\$28	\$133		\$1,044	\$1,044



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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$949	\$1,034	\$1,050	\$1,050	\$1,050
033103 INSUR XP MISCELLANEOUS	\$204	\$305	\$285	\$285	\$285
033500 MAINTENANCE OF EQUIPMENT	\$42	\$0	\$250	\$250	\$250
033528 MNT EQP SOFTWARE	\$0	\$0	\$500	\$500	\$500
033592 CHGS IT MNT HARD/SOFTWARE	\$1,886	\$1,788	\$841	\$841	\$841
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$100	\$100	\$100
033791 CHGS FAC MGMT MAINT STR	\$2,366	\$1,481	\$4,114	\$4,114	\$4,114
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$966	\$491	\$3,000	\$3,000	\$3,000
034100 MEMBERSHIPS	\$1,590	\$0	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$703	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$6,155	\$4,226	\$5,300	\$5,300	\$5,300
034527 OFFICE XP PRINTING	\$5	\$0	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$257	\$471	\$906	\$906	\$906
034591 CHGS OC POSTAGE SVS	\$263	\$113	\$164	\$164	\$164
034592 CHGS OC OTHER MAIL SVS	\$675	\$831	\$847	\$847	\$847
034800 PROF & SPECIAL SERVICES	\$60	\$90	\$0	\$0	\$0
034801 PROF ACCOUNTING SVS	\$82,706	\$120,382	\$136,029	\$136,029	\$136,029
034808 PROF BILLING SVS	\$0	\$2,726	\$32,350	\$32,350	\$32,350
034815 PROF DATA PROCESSING SVS	\$7,200	\$7,590	\$0	\$0	\$0
034817 PROF DRUG TESTING SVS	\$801	\$603	\$10,000	\$10,000	\$10,000
034837 PROF PREEMPLOYMENT SVS	\$1,652	\$534	\$0	\$0	\$0
034851 PROF TRAINING SVS	\$494	\$337	\$2,500	\$2,500	\$2,500
034854 PROF INTERPRETING SVS	\$1	\$0	\$100	\$100	\$100
034890 CHGS FAC MGMT PROF SVS	\$15	\$5	\$177	\$177	\$177
034892 CHGS IT PROFESSIONAL SVS	\$23,978	\$24,016	\$10,249	\$10,249	\$10,249
035100 RENTS & LEASES OF EQUIPMENT	\$1,274	\$969	\$1,939	\$1,939	\$1,939
035300 RENTS & LEASES OF STRUCTURES	\$23,319	\$19,764	\$38,000	\$38,000	\$38,000
035500 MINOR EQUIPMENT	\$645	\$167	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$4,000	\$4,000	\$4,000
035592 CHGS IT TELECOMM EQP	\$0	\$42	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$218	\$577	\$300	\$300	\$300
035900 TRANSPORTATION & TRAVEL	\$616	\$541	\$3,200	\$3,200	\$3,200
035940 TRANS/TRVL FUEL	\$1,521	\$983	\$2,000	\$2,000	\$2,000
035942 TRANS/TRVL TRAINING	\$0	\$0	\$500	\$500	\$500
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$500	\$500	\$500
035990 CHGS FLEET TRANS/TRVL	\$6,516	\$6,048	\$6,291	\$6,291	\$6,291
036100 UTILITIES	\$7,063	\$5,947	\$10,875	\$10,875	\$10,875
<b>SERVICES AND SUPPLIES</b>	<b>\$204,400</b>	<b>\$243,544</b>	<b>\$314,622</b>	<b>\$314,622</b>	<b>\$314,622</b>

**Category:** 050 OTHER CHARGES

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$12,435	\$12,657		\$22,148	\$22,148
052015 SUPP/CARE ADULT RESIDENTIAL	\$144,839	\$247,725		\$325,000	\$325,000
052020 SUPP/CARE CLIENT TRANSP SVS	\$0	\$1,125		\$2,700	\$2,700
<b>OTHER CHARGES</b>	\$157,274	\$261,508		\$349,848	\$349,848
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	\$0	(\$151,197)		\$0	\$0
088422 C/A ALCOHOL & DRUG	\$0	\$0		(\$5,000)	(\$5,000)
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$106,931)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	\$0	(\$258,128)		(\$5,000)	(\$5,000)
<b>Total Expenditures/Appropriations:</b>	\$738,820	\$640,852		\$1,112,862	\$1,112,862
<b>Net Cost:</b>	\$231,254	\$222,945		\$39,594	\$39,594

## 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 (IHSS). Operation of Social Service programs is funded by a combination of federal and state revenues, Social Services realignment, charges for services, miscellaneous revenues, and a statutorily required County General Fund contribution.

### BUDGET REQUESTS

FY 2017-18 requested expenditure total \$63.6 million, a 3.6 percent (almost \$2.4 million) decrease compared to the FY 2016-17 Adjusted Budget. The majority of this decrease is due to decreases in Salaries and Benefits, including Extra Help and Overtime. Salaries and Benefits decreased by \$2.4 million, or 6.4 percent. Services and Supplies increased by \$225,681 (1.1 percent), Other Charges increased by \$864,832 (10.3 percent)(this includes a 49.5 percent, or \$478,042, increase in A-87 Central Services charges), and Capital Assets increased by \$320,854 (85.1 percent).

FY 2017-18 requested revenue totals \$58.5 million a 7.9 percent (\$5 million) decrease. Intergovernmental Revenue decreased by \$5.1 million (8.2 percent) due to cuts in CalWORKs, IHSS, CalFresh, Intergovernmental Transfer, Foster Care, and CalLearn revenues. General Fund contribution remains status quo at \$1,038,735.

Expenditures exceed revenue by \$5.1 million as requested for FY 2017-18 (106.8 percent, \$2.6 million, increase) and will be funded with Social Services fund balance. However, the department projects a savings of \$2 million in the net county cost by the end of FY 2016-17.

Position Changes Requested for a Net Decrease of 19 Full-Time Positions as follows: 1) adding one Senior Staff Services Analyst, one Assistant Social Worker/Social Worker/Senior Social Worker, and one HHS Program Manager position; 2) deleting one Assistant Social Worker/Social Worker, one Office Assistant I/II, five Employment and Training Worker I/II, one Staff Services Analyst I/II, two Eligibility Supervisor, two Eligibility Worker I/II, and one Program Manager/Staff Services Manager position; 3) nine Eligibility Worker I/II positions with June 30, 2017 sunset dates will automatically delete; and 4) 60 various positions with June 30, 2017 sunset dates will have the sunset dates removed.

Capital Assets/Projects Requested: Roof Replacement \$267,804 (continued from FY 2016-17); Leased Office Space Remodel in the City of Shasta Lake \$250,000; three replacement Vans \$90,000; three replacement vehicles \$70,000; and one new vehicle \$20,000.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends several changes to expenditures and revenue that result in a reduction in the net county cost of \$1.7 million.

### PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant threat to this budget lies with the Governor's action to eliminate the Coordinated Care

Initiative (CCI). The CCI was implemented in 2012 and replaced the county share of the IHSS program from a set Maintenance of Effort (MOE) (Shasta County's MOE was set at FY 2011-12 expenditure levels) with annual 3.5 percent increases with a 35 percent of the non-federal costs of the program. The state's elimination of the county IHSS MOE effective July 1, 2017 will shift approximately \$623 million in IHSS costs from the state to counties in FY 2017-18, growing to \$1.8 billion statewide by FY 2022-23. During the period of time the state had the CCI in place the state approved an increase in the Minimum Wage eventually growing to \$15/hour by 2022 (January 1, 2018 \$11/hour), restored the seven percent reduction in service hours, negotiated three paid sick days, and due to a federal court case, implemented the Fair Labor Standards Act (FSLA) overtime rules for IHSS providers effective July 1, 2018. If the state does not mitigate this fiscal impact to counties this budget will be overwhelmed by the costs of this rapidly growing entitlement program.

The potential repeal of the Patient Protection and Affordable Care Act (ACA) will have an impact on caseloads in social services eligibility and employment programs and the associated need for staff. While changes in eligibility probably would not occur until after January 1, 2020, if the ACA were repealed then the County would see a shift from individuals enrolling in Medi-Cal to those enrolling in the CMSP. It is too early to know how these changes will affect this budget, as the federal health care policy may be in flux and Medi-Cal (federal/state/county) and CMSP (county only) eligibility functions are funded from different sources.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$29,291	\$50,229		\$30,000	\$30,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$29,291</b>	<b>\$50,229</b>		<b>\$30,000</b>	<b>\$30,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
530200 ST LICENSING FOSTER FAM HOME	\$80,580	\$93,271		\$77,316	\$77,316
530900 ST CHILD WELFARE SERVICES	\$59,335	\$81,799		\$291,479	\$291,479
530991 STATE CALWORKS	\$2,564,846	\$2,848,055		\$1,571,867	\$1,571,867
531500 STATE REALIGNMENT SOCIAL SVS	\$3,082,582	\$3,590,155		\$3,659,166	\$3,659,166
531700 STATE IHSS INHOME	\$1,537,682	\$1,770,772		\$879,203	\$879,203
531800 STATE FOOD STAMPS	\$3,751,384	\$3,932,569		\$3,716,973	\$3,716,973
531900 STATE OPTIONS FOR RECOVERY	\$5,830	\$811,880		\$747,947	\$747,947
533100 STATE MEDICAL MEDI CAL ADMIN	\$4,522,676	\$5,301,418		\$5,747,888	\$5,747,888
533150 STATE CMSP	\$109,227	\$1,101		\$3,624	\$3,624
533202 STATE IGT	\$296,457	\$58,309		\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$7,130,123	\$6,457,048		\$7,066,362	\$7,066,362
549621 STATE REV FOR SYSTEM UPGRADES	\$5,526	\$317		\$0	\$0
550210 FED LICENSE FOSTER FAM HOME	\$69,653	\$61,115		\$102,891	\$102,891
550220 FEDERAL FRAUD/FRED GRANT ADMIN	\$56,982	\$0		\$25,000	\$25,000
550500 FEDERAL ADOPT PROGRAM ADMIN	\$344,002	\$398,904		\$492,892	\$492,892
550900 FEDERAL FOOD STAMP PROG ADMIN	\$4,427,490	\$4,753,398		\$5,493,823	\$5,493,823
550901 FEDERAL OPTIONS FOR RECOVERY	\$308,702	\$681,632		\$869,644	\$869,644
550930 FEDERAL CWS IV E ADMIN	\$4,313,513	\$4,663,809		\$5,953,640	\$5,953,640
550935 FED FAMILY PRESERVATION SUPPT	\$129,079	\$159,396		\$242,659	\$242,659
550960 FED INDEPEND LIVING SKILL PLAN	\$88,204	\$85,271		\$84,767	\$84,767
550980 FED FOOD STAMP EMP TRNG ADMIN	\$90,158	\$163,978		\$190,847	\$190,847
550990 FED FOSTER CARE ELIGIBILITY	\$163,434	\$204,402		\$269,681	\$269,681
550992 FED COM BASED FAMILY RSRC PGM	\$14,605	\$14,420		\$14,864	\$14,864
550993 FED FGU WTW CAL LEARN	\$9,485,431	\$9,686,029		\$9,266,274	\$9,266,274
552100 FEDERAL MEDI-CAL	\$293,038	\$220,592		\$0	\$0
552102 FED MEDICAL ASSISTANCE PROG	\$8,373,468	\$8,967,016		\$11,525,645	\$11,525,645
553100 FEDERAL BRIDGE REPLACEMENT	\$35,442	\$0		\$0	\$0
560621 FED REV FOR SYSTEM UPGRADES	\$13,014	\$0		\$0	\$0
563770 CONTRIBUTION FROM SCOE	\$11,780	\$11,780		\$11,780	\$11,780
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$51,364,246</b>	<b>\$55,018,438</b>		<b>\$58,306,232</b>	<b>\$58,306,232</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
679300 R/F BIRTH CERT ABUSE CHILD	\$36,915	\$37,469		\$38,215	\$38,215
685010 STEPPARENT ADOPTIONS FEES	\$7,868	\$6,145		\$6,343	\$6,343
692100 PHOTOCOPIES	\$367	\$370		\$348	\$348
692200 REIMBURSE TRAVEL	\$0	\$1,163		\$0	\$0
692730 REIMB ADMIN SERVICES	\$36,979	\$42,750		\$32,623	\$32,623

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
692800 CHILDREN & FAM FIRST CONTRACT	\$126	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$82,257	\$87,899	\$77,529	\$77,529	\$77,529
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,420	\$2,339	\$2,500	\$2,500	\$2,500
795120 WELFARE REPAYMENTS	\$140,538	\$110,482	\$144,739	\$144,739	\$144,739
799300 MISCELLANEOUS REVENUE	\$150	\$0	\$300	\$300	\$300
799390 PRIOR PERIOD EXP ADJUSTMENT	\$102,030	\$571,550	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$18,277	\$469,174	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$685	\$1,450	\$1,937	\$1,937	\$1,937
799900 CASH OVER/SHORT	(\$1,650)	(\$2,965)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$262,451	\$1,152,031	\$149,476	\$149,476	\$149,476
<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	\$1,038,735
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$18,646	\$17,988	\$8,000	\$8,000	\$8,000
896101 SALE OF SURPLUS PROPERTY	\$59	\$51	\$50	\$50	\$50
<b>OTHER FINANCING SRCS SALE C/A</b>	\$18,705	\$18,039	\$8,050	\$8,050	\$8,050
<b>Total Revenues:</b>	\$52,795,687	\$57,365,373	\$59,610,022	\$59,610,022	\$59,610,022
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$18,356,260	\$19,184,326	\$20,473,001	\$20,473,001	\$20,473,001
011200 TERMINATION/SPECIAL PAY	\$131,508	\$125,462	\$200,000	\$200,000	\$200,000
017000 EXTRA HELP	\$271,518	\$154,905	\$85,000	\$85,000	\$85,000
017502 OVERTIME PAY	\$263,866	\$329,080	\$272,702	\$272,702	\$272,702
017503 SHIFT DIFFERENTIAL	\$0	\$0	\$914	\$914	\$914
017505 STANDBY PAY	\$61,835	\$72,753	\$82,000	\$82,000	\$82,000
017509 HOLIDAY OVERTIME PAY	\$3,588	\$5,336	\$2,750	\$2,750	\$2,750
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,628	\$5,626	\$6,090	\$6,090	\$6,090
018100 EMPLOYER SHARE FICA	\$1,356,371	\$1,431,195	\$1,601,555	\$1,601,555	\$1,601,555
018201 EMPLOYER SHARE RETIREMENT	\$2,917,556	\$3,243,928	\$3,666,229	\$3,666,229	\$3,666,229
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$1	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$0	\$0	\$31,315	\$31,315	\$31,315
018300 EMPLOYER SHARE HEALTH INSUR	\$5,512,633	\$5,898,603	\$6,415,817	\$6,415,817	\$6,415,817
018307 EMPLOYR SHR OTHER POST EMP BEN	\$550,637	\$575,476	\$614,190	\$614,190	\$614,190
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$106,594	\$82,739	\$66,791	\$66,791	\$66,791
018500 WORKERS COMP EXPOSURE	\$241,965	\$273,061	\$264,923	\$264,923	\$264,923

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$514,584	\$603,580	\$509,843	\$509,843	
<b>SALARIES AND BENEFITS</b>	\$30,294,547	\$31,986,077	\$34,293,120	\$34,293,120	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,277	\$4,021	\$3,850	\$3,850	
032500 COMMUNICATIONS EXPENSE	\$242,025	\$279,326	\$287,350	\$287,350	
032590 CHGS FAC MGMT COMM	\$441	\$550	\$626	\$626	
032591 CHGS IT COMM	\$131,719	\$151,542	\$161,484	\$161,484	
032700 FOOD EXPENSE	\$3,701	\$7,745	\$20,380	\$20,380	
032900 HOUSEHOLD EXPENSE	\$30,309	\$33,338	\$39,720	\$39,720	
032990 CHGS OC HSHLD SVS	\$267,099	\$336,690	\$363,422	\$363,422	
032991 CHGS OC HSHLD SUPPL	\$39,350	\$36,379	\$38,691	\$38,691	
032992 CHGS FAC MGMT HSHLD XP	\$41,577	\$44,299	\$88,124	\$88,124	
033100 INSURANCE EXPENSE	\$134	\$114	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$72,862	\$80,968	\$89,974	\$89,974	
033103 INSUR XP MISCELLANEOUS	\$19,296	\$22,241	\$21,132	\$21,132	
033105 INSUR XP LIABILITY EXPERIENCE	\$101,040	\$105,783	\$92,736	\$92,736	
033300 JURY & WITNESS EXPENSE	\$111	\$885	\$100	\$100	
033500 MAINTENANCE OF EQUIPMENT	\$111,519	\$78,267	\$277,626	\$277,626	
033528 MNT EQP SOFTWARE	\$3,340	\$4,284	\$53,400	\$53,400	
033531 MNT EQP IT APRV	\$1,472	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$120,306	\$145,893	\$220,441	\$220,441	
033700 MAINTENANCE OF STRUCTURES	\$6,177	\$12,088	\$139,856	\$139,856	
033729 MNT STR FAC MGMT APRV	\$4,517	\$1,084	\$20,000	\$20,000	
033790 CHGS OC MAINT STR	\$1,908	\$2,385	\$2,504	\$2,504	
033791 CHGS FAC MGMT MAINT STR	\$321,743	\$510,433	\$454,617	\$454,617	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$192	\$23	\$2,600	\$2,600	
034100 MEMBERSHIPS	\$46,894	\$49,917	\$51,170	\$51,170	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$6,000	\$6,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$6,791	\$110,133	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$93,468	\$575,198	\$0	\$0	
034500 OFFICE EXPENSE	\$506,508	\$630,363	\$682,700	\$682,700	
034526 OFFICE XP POSTAGE	\$138,933	\$131,067	\$180,350	\$180,350	
034527 OFFICE XP PRINTING	\$5,826	\$10,503	\$24,950	\$24,950	
034539 OFFICE XP IT APRV	\$501	\$0	\$500	\$500	
034590 CHGS OC PHOTOCOPY SVS	\$63,130	\$123,554	\$167,799	\$167,799	
034591 CHGS OC POSTAGE SVS	\$203,934	\$202,554	\$220,756	\$220,756	
034592 CHGS OC OTHER MAIL SVS	\$79,067	\$90,681	\$122,429	\$122,429	
034800 PROF & SPECIAL SERVICES	\$6,251,125	\$6,092,041	\$7,213,971	\$7,213,971	
034801 PROF ACCOUNTING SVS	\$3,111,268	\$3,261,538	\$4,205,432	\$4,205,432	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034803 PROF ADVERTISING & MKTG SVS	\$14,181	\$443	\$1,600	\$1,600	
034807 PROF BANK SVS	\$2,367	\$754	\$2,400	\$2,400	
034813 PROF CONSULTING SVS	\$0	\$250	\$563	\$563	
034835 PROF PHOTO/FILMING SVS	\$14	\$0	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$39,964	\$27,962	\$20,000	\$20,000	
034849 PROF TECHNOLOGICAL SVS	\$12,112	\$15,830	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$196,694	\$221,085	\$407,891	\$407,891	
034855 PROF INVESTIGATION SVS	\$0	\$144	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$843	\$431	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$1,646	\$2,194	\$4,864	\$4,864	
034892 CHGS IT PROFESSIONAL SVS	\$1,451,301	\$1,511,825	\$1,552,325	\$1,552,325	
034899 PROF INDPNDNT CNTR EMPLEE SVS	\$0	\$8,843	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$4,871	\$2,245	\$9,290	\$9,290	
035100 RENTS & LEASES OF EQUIPMENT	\$86,896	\$93,019	\$109,855	\$109,855	
035300 RENTS & LEASES OF STRUCTURES	\$673,325	\$734,673	\$926,282	\$926,282	
035500 MINOR EQUIPMENT	\$41,137	\$37,119	\$109,000	\$109,000	
035528 MINOR EQP SOFTWARE	\$17,281	\$227,629	\$142,300	\$142,300	
035529 MNR EQP COMPUTERS	\$224	\$18,969	\$431,000	\$431,000	
035530 MNR EQP IT APRV	\$14,914	\$3,868	\$178,050	\$178,050	
035535 MNR EQP COMM EQP	\$532	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$47,450	\$18,596	\$109,800	\$109,800	
035591 CHGS IT HARDWARE EQP	\$126,632	\$424,622	\$257,200	\$257,200	
035592 CHGS IT TELECOMM EQP	\$4,669	\$1,555	\$6,200	\$6,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,238	\$12,059	\$26,802	\$26,802	
035900 TRANSPORTATION & TRAVEL	\$122,302	\$85,908	\$133,900	\$133,900	
035940 TRANS/TRVL FUEL	\$66,637	\$66,655	\$98,050	\$98,050	
035942 TRANS/TRVL TRAINING	\$69,339	\$59,014	\$89,526	\$89,526	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$1,250	\$1,250	
035990 CHGS FLEET TRANS/TRVL	\$125,899	\$137,912	\$189,854	\$189,854	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$17,690	\$16,549	\$19,300	\$19,300	
036100 UTILITIES	\$277,239	\$323,327	\$304,429	\$304,429	
<b>SERVICES AND SUPPLIES</b>	<b>\$15,454,982</b>	<b>\$17,189,395</b>	<b>\$20,407,621</b>	<b>\$20,407,621</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,084,774	\$920,230	\$1,313,158	\$1,313,158	
050003 BUILDING & EQUIP COST PLAN CHG	\$33,765	\$46,445	\$131,560	\$131,560	
050800 TAXES & ASSESSMENTS	\$1,054	\$1,054	\$1,120	\$1,120	
052000 SUPPORT & CARE OF PERSONS	\$1,021,004	\$968,541	\$1,638,810	\$1,638,810	
052001 SUPP/CARE CLIENTS	\$3,317,083	\$3,375,750	\$4,088,201	\$4,088,201	
052004 SUPP/CARE MINORS/WARDS	\$56,077	\$59,918	\$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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$852,378	\$915,605	\$1,122,277	\$1,122,277	
052006 SUPP/CARE FOSTER CHILDREN	\$153,242	\$153,795	\$453,700	\$453,700	
052009 SUPP/CARE ADULTS	\$173,013	\$212,861	\$217,175	\$217,175	
<b>OTHER CHARGES</b>	\$6,692,393	\$6,654,203	\$9,088,001	\$9,088,001	
<b>Category: 070 CAPITAL ASSETS</b>					
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$85,804	\$85,804	
061094 SS 4216 SHASTA DAM BLVD REMDL	\$0	\$0	\$250,000	\$250,000	
065083 1 TRUCK W/ ACCESSORIES	\$28,433	\$0	\$0	\$0	
065087 1 VAN	\$0	\$24,783	\$0	\$0	
065088 1 VAN W/ ACCESSORIES	\$26,338	\$0	\$0	\$0	
065141 3 VANS	\$0	\$0	\$90,000	\$90,000	
065264 4 VEHICLES W/ACCESSORIES	\$0	\$0	\$90,000	\$90,000	
065301 10 VEHICLES W/ACCESS	\$211,350	\$0	\$0	\$0	
065341 11 VEHICLES W/ACCESS	\$0	\$232,868	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$266,123	\$257,651	\$515,804	\$515,804	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088292 C/A PUBLIC GUARDIAN	(\$721,713)	(\$798,196)	(\$911,209)	(\$911,209)	
088404 C/A MHSA	\$0	(\$290,757)	\$0	\$0	
088542 C/A COUNTY INDIGENTS-GEN	(\$379,891)	(\$339,474)	(\$356,498)	(\$356,498)	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$284,019)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	(\$1,101,604)	(\$1,712,446)	(\$1,267,707)	(\$1,267,707)	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$417,996	\$182,706	\$0	\$0	
095410 TRAN OUT MENTAL HEALTH	\$386,001	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$803,997	\$182,706	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	\$52,410,441	\$54,557,586	\$63,036,839	\$63,036,839	
<b>Net Cost:</b>	(\$385,245)	(\$2,807,786)	\$3,426,817	\$3,426,817	

**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. 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 2017-18 expenditures are requested at \$123,038 (824.5 percent increase or \$109,729) from the FY 2016-17 Adjusted Budget. Salary and benefit expenditures are increased by \$965,474 (10.6 percent), predominantly attributable to increases in regular salary and benefit accounts, but also increases in position allocations as listed below (resulting in a net increase of nine positions). Services and Supplies are increasing by \$551,865 (29.4 percent), predominantly due to enhanced data processing services, office expense, and information technology services. These costs will be reallocated to programs based upon their actual use of administrative services.

The only revenue in this budget unit comes from administrative charges paid by the IHSS Public Authority, which is increasing 73.1 percent from \$13,309 to \$23,038. 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 by \$1.6 million (13.7 percent). The FY 2016-17 HHSA administrative expenditures are projected to generate \$78,436 in savings for other HHSA programs by the end of FY 2016-17. There is one new vehicle capital asset requested for the Office of the Director.

Position Changes Requested for a Net Increase of Six Full-Time Positions as follows: 1) adding two Agency Staff Services Analyst I/II, one Staff Services Analyst I/II, two HHSA Program Manager, one Community Development Coordinator, and one Accountant Auditor III; and 2) deleting one Accountant Auditor I/II.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the 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. This effort is threatened in the social services area by the Governor's shift of IHSS costs back to counties, as well as the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSA is planning for this by focusing on building 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. Additionally, if the federal administration succeeds in repealing the Affordable Care Act and/or reducing federal revenues then this budget could also see a significant fiscal impact. It should be noted that there are no Realignment shifts proposed as part of this budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600 CHARGES FOR SERVICES</b>					
692100 PHOTOCOPIES	\$30	\$0	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$16,087	\$25,077	\$23,038	\$23,038	\$23,038
<b>CHARGES FOR SERVICES</b>	<b>\$16,117</b>	<b>\$25,077</b>	<b>\$23,038</b>	<b>\$23,038</b>	<b>\$23,038</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$67	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$7	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$31,821	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$98	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$507</b>	<b>\$31,986</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	\$288	\$180	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$288</b>	<b>\$180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$16,913</b>	<b>\$57,244</b>	<b>\$23,038</b>	<b>\$23,038</b>	<b>\$23,038</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$4,937,953	\$5,213,942	\$6,441,343	\$6,441,343	\$6,441,343
011200 TERMINATION/SPECIAL PAY	\$134,287	\$27,811	\$0	\$0	\$0
017000 EXTRA HELP	\$103,460	\$86,390	\$0	\$0	\$0
017502 OVERTIME PAY	\$83,769	\$103,943	\$70,000	\$70,000	\$70,000
017509 HOLIDAY OVERTIME PAY	\$1,525	\$1,663	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$14,790	\$15,371	\$18,120	\$18,120	\$18,120
018100 EMPLOYER SHARE FICA	\$365,280	\$385,789	\$487,016	\$487,016	\$487,016
018201 EMPLOYER SHARE RETIREMENT	\$784,861	\$877,510	\$1,149,306	\$1,149,306	\$1,149,306
018204 EMPLOYER SHARE DEFERRED COMP	\$9,107	\$9,050	\$9,000	\$9,000	\$9,000
018205 EMPLOYER SHARE 401A	\$0	\$0	\$7,247	\$7,247	\$7,247
018300 EMPLOYER SHARE HEALTH INSUR	\$1,052,482	\$1,198,434	\$1,584,334	\$1,584,334	\$1,584,334
018307 EMPLOYR SHR OTHER POST EMP BEN	\$148,128	\$156,407	\$193,241	\$193,241	\$193,241
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$28,876	\$22,665	\$20,667	\$20,667	\$20,667
018500 WORKERS COMP EXPOSURE	\$66,811	\$74,775	\$81,325	\$81,325	\$81,325
018501 WORKERS COMP EXPERIENCE	\$11,352	\$25,254	\$46,294	\$46,294	\$46,294
<b>SALARIES AND BENEFITS</b>	<b>\$7,742,688</b>	<b>\$8,199,009</b>	<b>\$10,107,893</b>	<b>\$10,107,893</b>	<b>\$10,107,893</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,310	\$1,281	\$3,350	\$3,350	\$3,350
032500 COMMUNICATIONS EXPENSE	\$25,595	\$24,878	\$26,000	\$26,000	\$26,000
032590 CHGS FAC MGMT COMM	\$0	\$11	\$0	\$0	\$0

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$8,367	\$9,602	\$15,249	\$15,249	
032700 FOOD EXPENSE	\$195	\$409	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$1,285	\$1,935	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$25,950	\$32,836	\$30,100	\$30,100	
032991 CHGS OC HSHLD SUPPL	\$4,322	\$4,777	\$5,000	\$5,000	
032992 CHGS FAC MGMT HSHLD XP	\$16,994	\$17,351	\$22,171	\$22,171	
033100 INSURANCE EXPENSE	\$166	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$20,122	\$22,172	\$23,513	\$23,513	
033103 INSUR XP MISCELLANEOUS	\$4,608	\$5,012	\$4,807	\$4,807	
033105 INSUR XP LIABILITY EXPERIENCE	\$5,868	\$5,436	\$7,426	\$7,426	
033500 MAINTENANCE OF EQUIPMENT	\$835	\$163	\$200	\$200	
033531 MNT EQP IT APRV	\$294	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$14,448	\$21,997	\$11,411	\$11,411	
033700 MAINTENANCE OF STRUCTURES	\$410	\$0	\$10,500	\$10,500	
033790 CHGS OC MAINT STR	\$1,200	\$1,500	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$118,174	\$69,168	\$101,949	\$101,949	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$5	\$0	\$0	
034100 MEMBERSHIPS	\$1,893	\$1,792	\$8,200	\$8,200	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$7,074	\$0	\$0	
034500 OFFICE EXPENSE	\$54,196	\$80,135	\$140,200	\$140,200	
034526 OFFICE XP POSTAGE	\$0	\$318	\$0	\$0	
034527 OFFICE XP PRINTING	\$205	\$57	\$3,500	\$3,500	
034528 OFFICE XP SUPPLIES	\$0	\$17	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$2,340	\$155	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$13,291	\$12,822	\$13,851	\$13,851	
034592 CHGS OC OTHER MAIL SVS	\$9,168	\$10,939	\$11,362	\$11,362	
034800 PROF & SPECIAL SERVICES	\$201,599	\$269,402	\$574,100	\$574,100	
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	\$10,553	\$8,120	\$25,000	\$25,000	
034848 PROF SVS IT APRV	\$0	\$0	\$55,000	\$55,000	
034851 PROF TRAINING SVS	\$23,237	\$22,294	\$24,100	\$24,100	
034890 CHGS FAC MGMT PROF SVS	\$104	\$397	\$1,384	\$1,384	
034892 CHGS IT PROFESSIONAL SVS	\$322,346	\$408,560	\$567,475	\$567,475	
034900 PUBLICATIONS & LEGAL NOTICES	\$340	\$0	\$750	\$750	
035100 RENTS & LEASES OF EQUIPMENT	\$15,686	\$20,065	\$629	\$629	
035300 RENTS & LEASES OF STRUCTURES	\$102,884	\$96,646	\$197,000	\$197,000	
035500 MINOR EQUIPMENT	\$7,338	\$8,090	\$6,700	\$6,700	
035528 MINOR EQP SOFTWARE	\$0	\$1,079	\$145,360	\$145,360	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035529 MNR EQP COMPUTERS	\$38	\$109	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$309	\$0	\$35,800	\$35,800	
035590 CHGS IT SOFTWARE EQP	\$2,828	\$7,419	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$66,058	\$46,839	\$59,600	\$59,600	
035592 CHGS IT TELECOMM EQP	\$286	\$149	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,891	\$1,603	\$8,500	\$8,500	
035745 SP DEPT XP ELECTION WORKER FEE	\$0	\$74	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,232	\$9,344	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$12,386	\$20,848	\$27,100	\$27,100	
035940 TRANS/TRVL FUEL	\$1,684	\$1,350	\$1,850	\$1,850	
035941 TRANS/TRVL MILEAGE	\$0	\$123	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$765	\$937	\$4,500	\$4,500	
035990 CHGS FLEET TRANS/TRVL	\$4,026	\$5,604	\$5,058	\$5,058	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,125	\$682	\$1,950	\$1,950	
036100 UTILITIES	\$44,698	\$56,771	\$72,540	\$72,540	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,154,669</b>	<b>\$1,318,534</b>	<b>\$2,428,885</b>	<b>\$2,428,885</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$201,891	\$720,947	\$900,043	\$900,043	
<b>OTHER CHARGES</b>	<b>\$201,891</b>	<b>\$720,947</b>	<b>\$900,043</b>	<b>\$900,043</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$0	\$20,000	\$20,000	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$759,060)	(\$1,008,215)	(\$1,298,257)	(\$1,298,257)	
088410 C/A MENTAL HEALTH	(\$2,365,498)	(\$2,606,583)	(\$3,621,882)	(\$3,621,882)	
088411 C/A PUBLIC HEALTH	(\$1,712,520)	(\$1,946,740)	(\$2,622,972)	(\$2,622,972)	
088417 C/A CA CHILD SERVICES	(\$122,447)	(\$144,694)	(\$207,013)	(\$207,013)	
088422 C/A ALCOHOL & DRUG	(\$392,363)	(\$500,643)	(\$629,973)	(\$629,973)	
088425 C/A PERINATAL	(\$82,711)	(\$120,382)	(\$136,029)	(\$136,029)	
088501 C/A SOCIAL SERVICES	(\$3,124,552)	(\$3,273,378)	(\$4,205,432)	(\$4,205,432)	
088530 C/A OPPORTUNITY CENTER	(\$468,202)	(\$515,252)	(\$612,225)	(\$612,225)	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$54,881)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$9,027,356)</b>	<b>(\$10,170,771)</b>	<b>(\$13,333,783)</b>	<b>(\$13,333,783)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$71,892</b>	<b>\$67,719</b>	<b>\$123,038</b>	<b>\$123,038</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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	\$54,978	\$10,475	\$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 2017-18 expenditures are requested at \$6.2 million (21.5 percent, or \$1.1 million increase) and revenues are requested at \$5.5 million (20 percent, or \$924,990, increase) leaving a net county cost of \$670,859 (35.8 percent, or \$176,916 increase). The budget projects returning \$562,504 to fund balance at the end of FY 2016-17 and anticipates a fund balance in the amount of \$629,943 at the end of FY 2017-18. A-87 Central Service Charges have increased 71.7 percent, or \$115,035, compared to the FY 2016-17 Adjusted Budget. The department requests to add eight new positions (one is from a deleted position in cost center 501; the others are new position requests): six Employment Services Instructor I/II, one Employment Services Supervisor, and one Job Developer. There are several capital assets requested in the total amount of \$77,500: one replacement cutter, one replacement shredder, one replacement truck with accessories, and one new trailer. Both the new positions and new trailer requests are due to state and federal changes that require greater emphasis in providing community integrated service; that is, providing more services and learning opportunities in a community setting rather than at the OC.

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$3,647	\$5,076		\$2,000	\$2,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$3,647</b>	<b>\$5,076</b>		<b>\$2,000</b>	<b>\$2,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$1,924,899	\$2,344,210		\$2,775,688	\$2,775,688
560100 FED VOCATIONAL REHAB GRANT	\$271,997	\$204,145		\$257,500	\$257,500
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,196,897</b>	<b>\$2,548,356</b>		<b>\$3,033,188</b>	<b>\$3,033,188</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$212,400	\$223,023		\$236,275	\$236,275
693030 CONTRACT SERVICES REVENUE	\$1,715,614	\$1,910,564		\$1,904,718	\$1,904,718
693031 PRODUCTION SERVICES REVENUE	\$146,320	\$126,846		\$95,000	\$95,000
693032 FNRC MILEAGE REIMB	\$174,833	\$344,735		\$275,000	\$275,000
<b>CHARGES FOR SERVICES</b>	<b>\$2,249,168</b>	<b>\$2,605,170</b>		<b>\$2,510,993</b>	<b>\$2,510,993</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0		\$1,000	\$1,000
792500 DONATIONS/CONTRIBUTIONS	\$217	\$0		\$500	\$500
797600 MISCELLANEOUS SALES	\$0	\$0		\$1,500	\$1,500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$672	\$8,660		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$5,946	\$47,955		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$500		\$0	\$0
799900 CASH OVER/SHORT	(\$50)	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$7,285</b>	<b>\$57,115</b>		<b>\$3,000</b>	<b>\$3,000</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$51	\$155		\$500	\$500
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$51</b>	<b>\$155</b>		<b>\$500</b>	<b>\$500</b>
<b>Total Revenues:</b>	<b>\$4,457,050</b>	<b>\$5,215,873</b>		<b>\$5,549,681</b>	<b>\$5,549,681</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,327,264	\$1,307,145		\$1,939,670	\$1,939,670
011200 TERMINATION/SPECIAL PAY	\$46,940	\$8,135		\$7,800	\$7,800
017000 EXTRA HELP	\$67,963	\$68,778		\$38,614	\$38,614
017502 OVERTIME PAY	\$108,720	\$145,664		\$89,760	\$89,760
017503 SHIFT DIFFERENTIAL	\$12,445	\$13,151		\$13,558	\$13,558
017509 HOLIDAY OVERTIME PAY	\$8,491	\$9,127		\$11,000	\$11,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$364	\$843		\$1,680	\$1,680
018100 EMPLOYER SHARE FICA	\$214,880	\$220,754		\$268,675	\$268,675
018201 EMPLOYER SHARE RETIREMENT	\$211,447	\$222,725		\$351,652	\$351,652

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

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018205	EMPLOYER SHARE 401A	\$0	\$0	\$5,167	\$5,167	
018300	EMPLOYER SHARE HEALTH INSUR	\$471,993	\$507,557	\$804,005	\$804,005	
018307	EMPLYR SHR OTHER POST EMP BEN	\$39,816	\$39,216	\$58,191	\$58,191	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$8,578	\$6,463	\$6,702	\$6,702	
018500	WORKERS COMP EXPOSURE	\$37,098	\$41,326	\$44,612	\$44,612	
018501	WORKERS COMP EXPERIENCE	\$171,132	\$231,565	\$220,605	\$220,605	
<b>SALARIES AND BENEFITS</b>		<b>\$2,727,136</b>	<b>\$2,822,455</b>	<b>\$3,861,691</b>	<b>\$3,861,691</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032100	AGRICULTURAL EXPENSE	\$0	\$544	\$0	\$0	
032300	CLOTHING/PERSONAL SUPPLIES XP	\$2,931	\$4,553	\$2,200	\$2,200	
032500	COMMUNICATIONS EXPENSE	\$6,632	\$4,871	\$10,000	\$10,000	
032526	COMM CELL PHONES	\$1,780	\$2,739	\$21,000	\$21,000	
032591	CHGS IT COMM	\$4,981	\$8,022	\$7,161	\$7,161	
032700	FOOD EXPENSE	\$1,552	\$1,008	\$2,500	\$2,500	
032900	HOUSEHOLD EXPENSE	\$19,822	\$29,461	\$43,083	\$43,083	
032929	HSHLD XP SUPPLIES	\$124,352	\$132,083	\$100,000	\$100,000	
032992	CHGS FAC MGMT HSHLD XP	\$6,074	\$5,477	\$5,933	\$5,933	
033102	INSUR XP LIABILITY EXPOSURE	\$11,158	\$12,241	\$12,898	\$12,898	
033103	INSUR XP MISCELLANEOUS	\$2,040	\$2,193	\$3,298	\$3,298	
033105	INSUR XP LIABILITY EXPERIENCE	\$6,984	\$11,521	\$7,392	\$7,392	
033500	MAINTENANCE OF EQUIPMENT	\$1,725	\$4,322	\$8,000	\$8,000	
033528	MNT EQP SOFTWARE	\$8,093	\$9,243	\$9,543	\$9,543	
033529	MNT EQP COMPUTERS	\$0	\$1	\$0	\$0	
033533	MNT EQP FLEET MGMT APRV	\$25	\$38	\$318	\$318	
033534	MNT EQP PARTS & SUPPLIES	\$8,176	\$8,904	\$12,000	\$12,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$4,208	\$8,828	\$10,448	\$10,448	
033700	MAINTENANCE OF STRUCTURES	\$35	\$76	\$45,000	\$45,000	
033729	MNT STR FAC MGMT APRV	\$3,932	\$3,126	\$6,000	\$6,000	
033791	CHGS FAC MGMT MAINT STR	\$23,862	\$27,617	\$29,604	\$29,604	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$26	\$96	\$200	\$200	
034100	MEMBERSHIPS	\$6,948	\$5,514	\$6,216	\$6,216	
034309	MISC XP PRIOR PERIOD REV ADJ	\$6,398	\$0	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,851	\$0	\$0	
034500	OFFICE EXPENSE	\$30,196	\$109,862	\$65,000	\$65,000	
034526	OFFICE XP POSTAGE	\$490,704	\$474,743	\$475,000	\$475,000	
034527	OFFICE XP PRINTING	\$75	\$55	\$0	\$0	
034528	OFFICE XP SUPPLIES	\$61,755	\$9,859	\$69,866	\$69,866	
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	
034800	PROF & SPECIAL SERVICES	\$33,505	\$22,679	\$45,000	\$45,000	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034801 PROF ACCOUNTING SVS	\$428,546	\$515,197	\$612,225	\$612,225	
034802 PROF ADMIN SVS	\$28,175	\$39,782	\$38,818	\$38,818	
034803 PROF ADVERTISING & MKTG SVS	\$1,632	\$1,416	\$1,700	\$1,700	
034806 PROF AUDIT SVS	\$6,360	\$0	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$137	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$4,279	\$9,796	\$5,000	\$5,000	
034851 PROF TRAINING SVS	\$42,405	\$0	\$1,500	\$1,500	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$5	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$276	\$257	\$155	\$155	
034892 CHGS IT PROFESSIONAL SVS	\$60,902	\$61,253	\$82,230	\$82,230	
035100 RENTS & LEASES OF EQUIPMENT	\$42,788	\$58,752	\$46,100	\$46,100	
035300 RENTS & LEASES OF STRUCTURES	\$71,990	\$12	\$0	\$0	
035500 MINOR EQUIPMENT	\$21,835	\$17,312	\$34,000	\$34,000	
035528 MINOR EQP SOFTWARE	\$1,548	\$0	\$2,500	\$2,500	
035529 MNR EQP COMPUTERS	\$0	\$32	\$0	\$0	
035530 MNR EQP IT APRV	\$160	\$0	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$500	\$0	\$21,000	\$21,000	
035591 CHGS IT HARDWARE EQP	\$5,926	\$9,534	\$37,000	\$37,000	
035592 CHGS IT TELECOMM EQP	\$112	\$42	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$316	\$455	\$1,000	\$1,000	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$265	\$146	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$1,231	\$5,743	\$10,500	\$10,500	
035940 TRANS/TRVL FUEL	\$49,121	\$47,993	\$70,000	\$70,000	
035941 TRANS/TRVL MILEAGE	\$283	\$274	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$1,602	\$145	\$6,000	\$6,000	
035944 TRANS/TRVL SHIPPING	\$5,941	\$5,258	\$5,500	\$5,500	
035990 CHGS FLEET TRANS/TRVL	\$47,176	\$41,303	\$31,552	\$31,552	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$11	\$52	\$0	\$0	
036100 UTILITIES	\$42,116	\$41,743	\$50,817	\$50,817	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,733,629</b>	<b>\$1,759,044</b>	<b>\$2,060,207</b>	<b>\$2,060,207</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$148,978	\$147,516	\$233,470	\$233,470	
050003 BUILDING & EQUIP COST PLAN CHG	\$19,697	\$12,917	\$41,999	\$41,999	
050800 TAXES & ASSESSMENTS	\$182	\$303	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,360,573	\$1,459,572	\$1,441,300	\$1,441,300	
<b>OTHER CHARGES</b>	<b>\$1,529,432</b>	<b>\$1,620,310</b>	<b>\$1,716,769</b>	<b>\$1,716,769</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065019 1 CUTTER	\$7,525	\$0	\$7,500	\$7,500	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065074 1 SHREDDER	\$22,285	\$0		\$10,000	\$10,000
065081 1 TRAILER	\$0	\$0		\$20,000	\$20,000
065083 1 TRUCK W/ ACCESSORIES	\$0	\$0		\$40,000	\$40,000
<b>CAPITAL ASSETS</b>	\$29,810	\$0		\$77,500	\$77,500
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$346,834)	(\$381,172)		(\$336,025)	(\$336,025)
088404 C/A MHSA	(\$1,026)	(\$865)		(\$120)	(\$120)
088410 C/A MENTAL HEALTH	(\$114,066)	(\$124,179)		(\$126,243)	(\$126,243)
088411 C/A PUBLIC HEALTH	(\$31,204)	(\$33,460)		(\$34,335)	(\$34,335)
088422 C/A ALCOHOL & DRUG	(\$4)	\$0		\$0	\$0
088425 C/A PERINATAL	(\$25,454)	(\$31,094)		(\$32,100)	(\$32,100)
088501 C/A SOCIAL SERVICES	(\$676,857)	(\$792,245)		(\$901,992)	(\$901,992)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$56,273)	(\$63,032)		(\$64,812)	(\$64,812)
<b>INTRAFUND TRANSFERS</b>	(\$1,251,721)	(\$1,426,051)		(\$1,495,627)	(\$1,495,627)
<b>Total Expenditures/Appropriations:</b>	\$4,768,287	\$4,775,757		\$6,220,540	\$6,220,540
<b>Net Cost:</b>	\$311,237	(\$440,115)		\$670,859	\$670,859

# 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 2017-18 budget request includes expenditures of \$50.1 million (increase of \$4 million or 8.8 percent), revenue is requested at \$46.7 million (increase of \$621,836 or 1.3 percent), leaving a net county cost of 3.4 million (increase of \$4.3 million or 100 percent) when compared to the FY 2016-17 Adjusted Budget. The fund this budget is in projects a balance of \$2.7 million at the end of FY 2017-18. The General Fund contribution remains unchanged at \$2.9 million. The large increase is due to the increase in support and care of adults due to the state elimination of the county IHSS Maintenance of Effort (MOE) by determining the Coordinated Care Initiative (CCI) is no longer cost effective for the state. Elimination of the IHSS MOE returns the county share-of-cost to 35 percent of the non-federal costs for this rapidly growing entitlement program.

Funding from 2011 realignment revenue at this time appears to be consistent with the program allocations that it replaced. Further, with implementation of AB 85, the 2011 realignment distribution to the Child Poverty & Family Supplemental Support Subaccount, covers any additional CalWORKs entitlement cash aid payment increases as long as the ongoing cumulative costs of all prior increases provided are fully funded. In FY 2017-18 the state eliminated the Maximum Family Grant rule effective January 1, 2017, now providing cash aid for babies born in to a cash-aid family, and approved CalWORKs cash aid payment increases starting with a 1.46 percent increase effective July 1, 2016. In the future, both of these changes could impact the General Fund (county share of cost for the CalWORKs cash aid program is 2.5 percent).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested. However, the CEO recommended several changes to the other budget in this fund which results in a projected fund balance in the amount of \$4.4 million at the end of FY 2017-18.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The most significant threat to this budget lies with the Governor's action to eliminate the CCI. The CCI was implemented in 2012 and replaced the county share of the IHSS program from a set MOE (Shasta County's MOE was set at FY 2011-12 expenditure levels) with annual 3.5 percent increases with a 35 percent of the non-federal costs of the program. The state's elimination of the county IHSS MOE effective July 1, 2017 will shift approximately \$623 million in IHSS costs from the state to counties in FY 2017-18, growing to \$1.8 billion statewide by FY 2022-23. During the period of time the state had the CCI in place the state approved an increase in the Minimum Wage eventually growing to \$15/hour by 2022 (January 1, 2018 \$11/hour), restored the seven percent reduction in service hours, negotiated three paid sick days, and due to a federal court case, implemented the Fair Labor Standards Act (FLSA) overtime rules for IHSS providers effective July 1, 2018. If the state does not mitigate this fiscal impact to counties this budget will be overwhelmed by the costs of this rapidly growing entitlement program.

Another significant threat to this budget lies in the 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 this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 541 - WELFARE CASH AID PAYMENTS (FUND 0140)

**Function:** PUBLIC ASSISTANCE

**Activity:** AID PROGRAMS

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,063,991	\$214,996	\$440,190	\$440,190	
531300 ST FOSTER CARE ASST	\$263,247	\$960,632	\$295,020	\$295,020	
531400 ST AID TO ADOPTIVE CHILDREN	\$0	\$261,380	\$0	\$0	
531500 STATE REALIGNMENT SOCIAL SVS	\$15,518,375	\$14,477,236	\$14,477,237	\$14,477,237	
531501 STATE REALGNMNT FAMILY SUPPORT	\$5,107,571	\$4,473,021	\$5,535,051	\$5,535,051	
531800 STATE FOOD STAMPS	\$208,154	\$182,264	\$225,000	\$225,000	
542603 ST REALIGNMENT 2011 AB109	\$7,766,815	\$8,430,381	\$8,598,988	\$8,598,988	
551000 FEDERAL AID FAM W/DEP CHILDREN	\$3,011,095	\$3,568,773	\$3,499,812	\$3,499,812	
551001 FED SUPPLMNTL SECURITY INCOME	\$119,728	\$128,414	\$116,000	\$116,000	
551100 FEDERAL FOSTER CARE ASST	\$4,367,659	\$4,101,583	\$3,816,663	\$3,816,663	
551410 FEDERAL AID TO ADOPTIVE CHILD	\$5,608,156	\$6,393,501	\$6,609,404	\$6,609,404	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$43,034,795</b>	<b>\$43,192,183</b>	<b>\$43,613,365</b>	<b>\$43,613,365</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$3,287	\$597	\$0	\$0	
795120 WELFARE REPAYMENTS	\$201,742	\$162,060	\$200,000	\$200,000	
795121 WELFARE RPYMT FR CHILD SUPPORT	\$378,381	\$402,849	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$91,775	\$84,236	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$675,186</b>	<b>\$649,742</b>	<b>\$200,000</b>	<b>\$200,000</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>\$46,626,543</b>	<b>\$46,758,488</b>	<b>\$46,729,927</b>	<b>\$46,729,927</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,476,910	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,476,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 050 OTHER CHARGES</b>					
052001 SUPP/CARE CLIENTS	\$62,372	\$156,072	\$0	\$0	
052004 SUPP/CARE MINORS/WARDS	\$12,370,728	\$14,033,547	\$14,579,338	\$14,579,338	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$15,186,995	\$14,743,253	\$14,509,081	\$14,509,081	
052006 SUPP/CARE FOSTER CHILDREN	\$12,154,641	\$11,925,789	\$12,693,450	\$12,693,450	
052009 SUPP/CARE ADULTS	\$5,009,801	\$5,185,142	\$8,361,292	\$8,361,292	
<b>OTHER CHARGES</b>	<b>\$44,784,538</b>	<b>\$46,043,804</b>	<b>\$50,143,161</b>	<b>\$50,143,161</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$46,261,449</b>	<b>\$46,043,804</b>	<b>\$50,143,161</b>	<b>\$50,143,161</b>	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$365,094)	(\$714,683)	\$3,413,234	\$3,413,234



# 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. 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: "Temporary Incapacitated," "Employable," and "Interim Assistance." "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. "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. "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 2017-18 requested expenditures total \$1.7 million, a 15.6 percent (\$326,571) decrease compared to FY 2016-17 Adjusted Budget, primarily due to decreases in administration and the number of assistance payments. Over 75 percent of this budget 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 (BU 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 (CCPEC); for FY 2017-18, the budgeted amount is \$75,000 and FY 2016-17 AB 109 revenue is projected at \$124,874. Unspent AB109 funds are reserved in a designated fund balance account for use in future years. The FY 2017-18 requested net county cost to the General Fund is almost \$1.3 million, a 17.6 percent decrease compared to the FY 2016-17 adjusted budget.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a reduction in 2011 Realignment revenue in the amount of \$13,448 in order to match the allocation approved by the CCPEC.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Monthly maximum GA payments are based on a statutory formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). The current monthly maximum GA monthly aid payment (effective April 1, 2015) is \$328, per the formula authorized by the Board of Supervisors on December 17, 2013. The state legislature approved a four percent increase to the CalWORKs MAP starting with 1.46 percent effective July 1, 2016; the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund pursuant to Board-adopted Resolution 2013-149.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$156,917	\$120,435		\$61,552	\$61,552
<b>INTERGOVERNMENTAL REVENUES</b>	\$156,917	\$120,435		\$61,552	\$61,552
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799710 GENERAL ASSISTANCE COLLECTIONS	\$475,242	\$543,470		\$400,000	\$400,000
<b>MISCELLANEOUS REVENUES</b>	\$475,242	\$543,470		\$400,000	\$400,000
<b>Total Revenues:</b>	\$632,160	\$663,906		\$461,552	\$461,552
<b>Category: 030</b> SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,730	\$0		\$0	\$0
034800 PROF & SPECIAL SERVICES	\$64,612	\$4,143		\$22,008	\$22,008
034802 PROF ADMIN SVS	\$379,891	\$339,474		\$356,498	\$356,498
<b>SERVICES AND SUPPLIES</b>	\$446,233	\$343,617		\$378,506	\$378,506
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,462	\$15,069		\$8,658	\$8,658
052003 SUPP/CARE INDIGENTS	\$1,413,389	\$1,159,933		\$1,386,300	\$1,386,300
<b>OTHER CHARGES</b>	\$1,425,851	\$1,175,003		\$1,394,958	\$1,394,958
<b>Total Expenditures/Appropriations:</b>	\$1,872,084	\$1,518,620		\$1,773,464	\$1,773,464
<b>Net Cost:</b>	\$1,239,924	\$854,713		\$1,311,912	\$1,311,912

# HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

Richard W. Kuhns, Psy.D., 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 967 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 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. 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**

The FY 2017-18 requested budget includes gross expenditures in the amount of \$918,498 and net expenditures in the amount of \$143,669 after applying a \$774,829 cost-applied from the PHA Housing Assistance budget (593) as well as revenue in the amount of \$56,420, resulting in a net county cost of \$87,249. This is a 31.3 percent increase, or \$20,818, when compared to the FY 2016-17 Adjusted Budget. A-87 Central Services charges have increased by 47.2 percent, or \$49,255. Salaries and Benefits have increased by \$54,160 (10.1 percent) primarily due to an increase in extra-help for a position funded by a HUD grant, as well as standard increases in this object level. Services and Supplies will decrease by 16.9 percent, or \$31,862, primarily due to decreases in Travel and Transportation, and software (there were one-time IT costs associated with replacing the department's software system to streamline business processes while remaining compliant with complex federal requirements in FY 2016-17).

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends additional reductions in Services and Supplies in the amount of \$6,000 as well as including a new cost-applied from the Health and Human Services Agency who will be renting space from the Housing Authority in FY 2017-18 in the amount of -\$22,610 reducing the net county cost by -\$28,610. Together with CEO recommended changes in budget 590 (Community Action Agency) the Housing Authority has met its FY 2017-18 budget target.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

As of March 2017, Congress has not passed a final budget for Federal Fiscal Year 2017. 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 this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
559200	FEDERAL HOUSING AUTHORITY	\$675,191	\$0	\$0	\$0
559201	FEDERAL HUD GRANT	\$30,783	\$23,773	\$36,420	\$36,420
559210	FED HUD RENT ASST PORTABILITY	\$0	\$0	\$20,000	\$20,000
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$705,975</b>	<b>\$23,773</b>	<b>\$56,420</b>	<b>\$56,420</b>

<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,317	\$6,244	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$0	\$1,000	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$1,317</b>	<b>\$7,244</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Revenues:</b>		<b>\$707,293</b>	<b>\$31,018</b>	<b>\$56,420</b>	<b>\$56,420</b>
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$319,187	\$337,174	\$345,508	\$345,508
011200	TERMINATION/SPECIAL PAY	\$32,840	\$4,529	\$0	\$0
017000	EXTRA HELP	\$20,958	\$37,349	\$41,453	\$41,453
017517	CELL/PDA COMM ALLOWANCE PROG	\$507	\$392	\$504	\$504
018100	EMPLOYER SHARE FICA	\$26,418	\$25,589	\$27,553	\$27,553
018201	EMPLOYER SHARE RETIREMENT	\$49,760	\$50,124	\$61,469	\$61,469
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,300	\$6,300
018300	EMPLOYER SHARE HEALTH INSUR	\$68,985	\$76,021	\$88,390	\$88,390
018307	EMPLYR SHR OTHER POST EMP BEN	\$9,574	\$10,114	\$10,366	\$10,366
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,908	\$1,567	\$1,237	\$1,237
018500	WORKERS COMP EXPOSURE	\$4,726	\$5,209	\$4,879	\$4,879
018501	WORKERS COMP EXPERIENCE	\$1,224	\$1,406	\$1,003	\$1,003
<b>SALARIES AND BENEFITS</b>		<b>\$536,092</b>	<b>\$549,478</b>	<b>\$588,662</b>	<b>\$588,662</b>

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$36	\$8	\$40	\$40
032500	COMMUNICATIONS EXPENSE	\$1,632	\$1,855	\$1,900	\$1,900
032590	CHGS FAC MGMT COMM	\$138	\$129	\$139	\$139
032591	CHGS IT COMM	\$974	\$1,263	\$1,448	\$1,448
032992	CHGS FAC MGMT HSHLD XP	\$10,918	\$10,635	\$11,325	\$11,325
033102	INSUR XP LIABILITY EXPOSURE	\$1,423	\$1,545	\$1,411	\$1,411
033103	INSUR XP MISCELLANEOUS	\$1,080	\$1,166	\$1,062	\$1,062
033105	INSUR XP LIABILITY EXPERIENCE	\$516	\$504	\$475	\$475
033500	MAINTENANCE OF EQUIPMENT	\$10,289	\$0	\$300	\$300
033528	MNT EQP SOFTWARE	\$0	\$0	\$7,500	\$7,500
033592	CHGS IT MNT HARD/SOFTWARE	\$673	\$934	\$1,014	\$1,014
033791	CHGS FAC MGMT MAINT STR	\$10,032	\$11,167	\$10,541	\$10,541

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

**Function: PUBLIC ASSISTANCE**

**Activity: OTHER ASSISTANCE**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$1,592	\$1,815	\$1,816	\$1,816	\$1,816
034310 MISC XP PRIOR PERIOD EXP ADJ	\$945	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$4,103	\$3,972	\$5,000	\$5,000	\$5,000
034526 OFFICE XP POSTAGE	\$98	\$0	\$0	\$0	\$0
034529 OFFICE XP PUBLICATIONS	\$1,150	\$896	\$1,221	\$1,221	\$1,221
034532 OFFICE XP ENVELOPES	\$902	\$768	\$1,000	\$1,000	\$1,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$377	\$500	\$500	\$500
034591 CHGS OC POSTAGE SVS	\$9,739	\$11,081	\$11,921	\$11,921	\$11,921
034592 CHGS OC OTHER MAIL SVS	\$507	\$717	\$1,053	\$1,053	\$1,053
034800 PROF & SPECIAL SERVICES	\$560	\$259	\$4,500	\$4,500	\$4,500
034806 PROF AUDIT SVS	\$2,000	\$0	\$1,000	\$1,000	\$1,000
034807 PROF BANK SVS	\$0	\$37	\$0	\$0	\$0
034828 PROF LEGAL SVS	\$0	\$24,488	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,247	\$747	\$1,000	\$1,000	\$1,000
034854 PROF INTERPRETING SVS	\$0	\$47	\$0	\$0	\$0
034861 PROF HSG SVS	\$11,303	\$2,584	\$5,000	\$5,000	\$5,000
034890 CHGS FAC MGMT PROF SVS	\$576	\$531	\$319	\$319	\$319
034892 CHGS IT PROFESSIONAL SVS	\$17,818	\$33,827	\$25,769	\$25,769	\$25,769
034900 PUBLICATIONS & LEGAL NOTICES	\$396	\$506	\$1,000	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$649	\$0	\$4,332	\$4,332	\$4,332
035500 MINOR EQUIPMENT	\$386	\$0	\$0	\$0	\$0
035530 MNR EQP IT APRV	\$950	\$791	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$0	\$39,240	\$7,500	\$7,500	\$7,500
035591 CHGS IT HARDWARE EQP	\$1,950	\$0	\$3,500	\$3,500	\$3,500
035592 CHGS IT TELECOMM EQP	\$54	\$60	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$2,397	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$2,104	\$2,353	\$2,500	\$2,500	\$2,500
035941 TRANS/TRVL MILEAGE	\$31	\$0	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$6,754	\$60	\$6,000	\$6,000	\$6,000
035943 TRANS/TRVL CONFERENCES	\$1,142	\$2,069	\$2,200	\$2,200	\$2,200
035990 CHGS FLEET TRANS/TRVL	\$2,918	\$6,108	\$4,844	\$4,844	\$4,844
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$460	\$460	\$460
036100 UTILITIES	\$19,164	\$22,063	\$20,644	\$20,644	\$20,644
<b>SERVICES AND SUPPLIES</b>	<b>\$126,765</b>	<b>\$187,014</b>	<b>\$150,234</b>	<b>\$150,234</b>	<b>\$150,234</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46,655	\$74,967	\$66,324	\$66,324	\$66,324
050003 BUILDING & EQUIP COST PLAN CHG	\$66,431	\$29,350	\$87,249	\$87,249	\$87,249
050800 TAXES & ASSESSMENTS	\$24	\$24	\$29	\$29	\$29
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$0	\$20,000	\$20,000	\$20,000

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

Detail By Revenue Category and Expenditure Object  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 Adopted by the Board of Supervisors  5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
<b>OTHER CHARGES</b>	\$113,111		\$104,342	\$173,602	\$173,602
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088501    C/A SOCIAL SERVICES	\$0		(\$1,214)	(\$22,610)	(\$22,610)
088590    C/A CAA	(\$2,245)		(\$2,032)	\$0	\$0
088592    C/A HOUSING HOME IPP	\$0		(\$1,320)	\$0	\$0
088593    C/A PHA HOUSING ASSISTANCE	\$0		(\$740,032)	(\$774,829)	(\$774,829)
<b>INTRAFUND TRANSFERS</b>	(\$2,245)		(\$744,599)	(\$797,439)	(\$797,439)
<b>Total Expenditures/Appropriations:</b>	\$773,724		\$96,235	\$115,059	\$115,059
<b>Net Cost:</b>	\$66,431		\$65,217	\$58,639	\$58,639



**VETERANS SERVICES OFFICE**  
Fund 0060 General, Budget Unit 570  
Tommy R. Key, 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**

The FY 2017-18 requested budget includes expenditures in the amount of \$537,356, an increase of \$95,505 and revenues in the amount of \$110,000 (status quo) resulting in a net county cost of \$427,356; a 28.8 percent increase in the amount of \$95,505 compared to the FY 2016-17 Adjusted Budget. A-87 Central Service charges increased by \$53,185 (165.7 percent). The department anticipates ending FY 2016-17 under budget by \$83,217. State subvention funding is leveling out statewide at \$5.6 million but the annual allocation to Shasta County is fluctuating and so the Veterans Service Officer is conservatively budgeting revenue for the time being.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends several reductions in Services and Supplies, primarily in IT charges, in the amount of \$41,136. These reductions, together with FY 2016-17 projected savings, will achieve the FY 2017-18 budget target.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

CDVA and the California Association of County Veterans Services Officers are reviewing proposed legislative rule changes to the county subvention program that would amend Title 12 of the California Code of Regulations, subchapter 4, subsections 452 and 453. Proposed changes would stabilize annual state subvention funding methodologies (not guaranteed annual allocation amounts) but in return would add county reporting, staffing accreditation, and other requirements. The County Veterans Service Officer is watching this closely and keeping the CEO apprised.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$101,212	\$132,972		\$110,000	\$110,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$101,212	\$132,972		\$110,000	\$110,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$739	\$2,375		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$19,272	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$20,011	\$2,375		\$0	\$0
<b>Total Revenues:</b>					
	\$121,223	\$135,347		\$110,000	\$110,000
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$153,562	\$165,095		\$201,253	\$201,253
011200 TERMINATION/SPECIAL PAY	\$931	\$0		\$0	\$0
017000 EXTRA HELP	\$45,174	\$21,497		\$10,000	\$10,000
017502 OVERTIME PAY	(\$2)	\$2,625		\$500	\$500
017517 CELL/PDA COMM ALLOWANCE PROG	\$686	\$1,445		\$1,440	\$1,440
018100 EMPLOYER SHARE FICA	\$12,431	\$12,891		\$15,506	\$15,506
018201 EMPLOYER SHARE RETIREMENT	\$24,422	\$27,820		\$35,724	\$35,724
018204 EMPLOYER SHARE DEFERRED COMP	\$4,500	\$0		\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$40,983	\$42,581		\$46,684	\$46,684
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,606	\$4,952		\$6,038	\$6,038
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,119	\$788		\$645	\$645
018500 WORKERS COMP EXPOSURE	\$2,534	\$2,613		\$2,552	\$2,552
<b>SALARIES AND BENEFITS</b>	\$290,950	\$282,312		\$329,342	\$329,342
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$2,287	\$2,064		\$2,400	\$2,400
032590 CHGS FAC MGMT COMM	\$71	\$64		\$100	\$100
032591 CHGS IT COMM	\$3,619	\$3,721		\$3,860	\$3,860
032700 FOOD EXPENSE	\$11	\$0		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$184	\$312		\$450	\$450
032992 CHGS FAC MGMT HSHLD XP	\$8,230	\$8,425		\$8,558	\$8,558
033102 INSUR XP LIABILITY EXPOSURE	\$762	\$774		\$738	\$738
033103 INSUR XP MISCELLANEOUS	\$408	\$414		\$356	\$356
033500 MAINTENANCE OF EQUIPMENT	\$102	\$30		\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$523	\$747		\$825	\$825
033700 MAINTENANCE OF STRUCTURES	\$41	\$0		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$11,055	\$7,475		\$5,869	\$5,869
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$38	\$130		\$200	\$200

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

**Function:** PUBLIC ASSISTANCE

**Activity:** VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$0	\$2,135	\$2,000	\$2,000	\$2,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$868	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$6,946	\$11,016	\$10,000	\$10,000	\$10,000
034591 CHGS OC POSTAGE SVS	\$3,466	\$2,891	\$2,690	\$2,690	\$2,690
034592 CHGS OC OTHER MAIL SVS	\$1,659	\$1,278	\$1,196	\$1,196	\$1,196
034800 PROF & SPECIAL SERVICES	\$2,706	\$0	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$943	\$350	\$700	\$700	\$700
034890 CHGS FAC MGMT PROF SVS	\$391	\$425	\$379	\$379	\$379
034892 CHGS IT PROFESSIONAL SVS	\$13,866	\$14,758	\$16,829	\$16,829	\$16,829
035100 RENTS & LEASES OF EQUIPMENT	\$1,243	\$1,539	\$1,542	\$1,542	\$1,542
035500 MINOR EQUIPMENT	\$81	\$995	\$1,100	\$1,100	\$1,100
035590 CHGS IT SOFTWARE EQP	\$0	\$1,004	\$5,000	\$5,000	\$5,000
035591 CHGS IT HARDWARE EQP	\$0	\$2,722	\$6,000	\$6,000	\$6,000
035592 CHGS IT TELECOMM EQP	\$54	\$0	\$100	\$100	\$100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$110	\$150	\$150	\$150
035900 TRANSPORTATION & TRAVEL	\$5,908	\$16,814	\$10,000	\$10,000	\$10,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$273	\$300	\$300	\$300
036100 UTILITIES	\$4,062	\$4,236	\$4,234	\$4,234	\$4,234
<b>SERVICES AND SUPPLIES</b>	<b>\$69,536</b>	<b>\$84,715</b>	<b>\$86,076</b>	<b>\$86,076</b>	<b>\$86,076</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,055	\$22,887	\$67,824	\$67,824	\$67,824
050003 BUILDING & EQUIP COST PLAN CHG	\$9,206	\$9,206	\$17,456	\$17,456	\$17,456
050800 TAXES & ASSESSMENTS	\$16	\$16	\$22	\$22	\$22
<b>OTHER CHARGES</b>	<b>\$23,279</b>	<b>\$32,111</b>	<b>\$85,302</b>	<b>\$85,302</b>	<b>\$85,302</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$5,247)	(\$6,589)	(\$4,500)	(\$4,500)	(\$4,500)
<b>INTRAFUND TRANSFERS</b>	<b>(\$5,247)</b>	<b>(\$6,589)</b>	<b>(\$4,500)</b>	<b>(\$4,500)</b>	<b>(\$4,500)</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$378,518</b>	<b>\$392,549</b>	<b>\$496,220</b>	<b>\$496,220</b>	<b>\$496,220</b>
<b>Net Cost:</b>	<b>\$257,294</b>	<b>\$257,202</b>	<b>\$386,220</b>	<b>\$386,220</b>	<b>\$386,220</b>

# COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Richard W. Kuhns, Psy.D., 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 for 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 administers the City of Shasta Lake's housing rehabilitation program.

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.

## **BUDGET REQUESTS**

The FY 2017-18 requested budget includes expenditures in the amount of \$512,350 and revenues in the amount of \$421,596 which results in a net county cost of \$90,754; a 52.6 percent increase, or \$31,289, compared to the FY 2016-17 adjusted budget. This is primarily due to a 146.7 percent, or \$39,449, increase in A-87 Central Service charges.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a small decrease in Other Charges as well as including a new cost-applied from the Health and Human Services Agency who will be renting space from the Community Action Agency in FY 2017-18 in the amount of -\$15,119 reducing the net county cost by -\$16,359. Together with CEO recommended changes in budget 543 (Housing Authority) the Community Action Agency has met its FY 2017-18 budget target.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$33,836	\$34,165		\$39,130	\$39,130
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$33,836	\$34,165		\$39,130	\$39,130
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
561130 FEDERAL CAA GRANT	\$318,856	\$352,037		\$350,434	\$350,434
561180 FEDERAL FEMA HOMELESS GRANT	\$0	\$2,032		\$2,032	\$2,032
563160 ANDERSON HOME ADMIN	\$3,844	\$9,534		\$20,000	\$20,000
563163 CITY OF SHASTA LAKE CDBG ADMIN	\$7,302	\$10,130		\$10,000	\$10,000
563164 CITY OF ANDERSON CDBG ADMIN	\$3,026	\$854		\$0	\$0
563250 ANDERSON RECAPTURED ADMIN	\$9,943	\$3,514		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$342,973	\$378,104		\$382,466	\$382,466
<b>Category: 600</b> CHARGES FOR SERVICES					
693030 CONTRACT SERVICES REVENUE	\$0	\$1,583		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$0	\$1,583		\$0	\$0
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$820	\$1,982		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$820	\$1,982		\$0	\$0
<b>Total Revenues:</b>	\$377,629	\$415,835		\$421,596	\$421,596
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$150,013	\$171,507		\$163,999	\$163,999
017000 EXTRA HELP	\$46,278	\$47,577		\$40,000	\$40,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$217	\$330		\$216	\$216
018100 EMPLOYER SHARE FICA	\$11,833	\$13,571		\$13,349	\$13,349
018201 EMPLOYER SHARE RETIREMENT	\$23,822	\$28,524		\$29,213	\$29,213
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0		\$2,700	\$2,700
018300 EMPLOYER SHARE HEALTH INSUR	\$30,392	\$34,535		\$36,850	\$36,850
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,499	\$5,144		\$4,920	\$4,920
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,100	\$919		\$653	\$653
018500 WORKERS COMP EXPOSURE	\$2,489	\$3,015		\$2,572	\$2,572
<b>SALARIES AND BENEFITS</b>	\$270,649	\$305,127		\$294,472	\$294,472
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$44	\$32		\$50	\$50
032500 COMMUNICATIONS EXPENSE	\$1,789	\$2,025		\$2,200	\$2,200
032590 CHGS FAC MGMT COMM	\$87	\$82		\$88	\$88
032591 CHGS IT COMM	\$1,059	\$1,159		\$1,293	\$1,293
032992 CHGS FAC MGMT HSHLD XP	\$6,722	\$6,720		\$7,017	\$7,017

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
033100	INSURANCE EXPENSE	\$0	\$33	\$33	\$33	
033102	INSUR XP LIABILITY EXPOSURE	\$749	\$894	\$744	\$744	
033103	INSUR XP MISCELLANEOUS	\$1,320	\$1,356	\$1,252	\$1,252	
033500	MAINTENANCE OF EQUIPMENT	\$0	\$3,602	\$0	\$0	
033592	CHGS IT MNT HARD/SOFTWARE	\$750	\$747	\$791	\$791	
033791	CHGS FAC MGMT MAINT STR	\$6,146	\$7,249	\$6,482	\$6,482	
034100	MEMBERSHIPS	\$1,083	\$1,202	\$1,202	\$1,202	
034500	OFFICE EXPENSE	\$4,517	\$6,335	\$7,000	\$7,000	
034526	OFFICE XP POSTAGE	\$204	\$130	\$300	\$300	
034532	OFFICE XP ENVELOPES	\$47	\$70	\$100	\$100	
034591	CHGS OC POSTAGE SVS	\$887	\$1,210	\$1,723	\$1,723	
034592	CHGS OC OTHER MAIL SVS	\$307	\$340	\$299	\$299	
034800	PROF & SPECIAL SERVICES	\$0	\$750	\$2,000	\$2,000	
034802	PROF ADMIN SVS	\$0	\$2,032	\$0	\$0	
034837	PROF PREEMPLOYMENT SVS	\$1,313	\$229	\$500	\$500	
034861	PROF HSG SVS	\$300	\$0	\$0	\$0	
034890	CHGS FAC MGMT PROF SVS	\$365	\$345	\$208	\$208	
034892	CHGS IT PROFESSIONAL SVS	\$15,365	\$14,149	\$14,267	\$14,267	
034900	PUBLICATIONS & LEGAL NOTICES	\$27	\$101	\$600	\$600	
035500	MINOR EQUIPMENT	\$34	\$99	\$0	\$0	
035527	MINOR EQP OFFICE EQUIPMENT	\$0	\$0	\$2,500	\$2,500	
035530	MNR EQP IT APRV	\$8,550	\$3,958	\$0	\$0	
035590	CHGS IT SOFTWARE EQP	\$302	\$425	\$1,500	\$1,500	
035591	CHGS IT HARDWARE EQP	\$10,770	\$204	\$0	\$0	
035592	CHGS IT TELECOMM EQP	\$0	\$60	\$0	\$0	
035940	TRANS/TRVL FUEL	\$505	\$159	\$500	\$500	
035941	TRANS/TRVL MILEAGE	\$172	\$347	\$200	\$200	
035942	TRANS/TRVL TRAINING	\$15	\$688	\$4,250	\$4,250	
035943	TRANS/TRVL CONFERENCES	\$1,493	\$1,874	\$3,000	\$3,000	
035990	CHGS FLEET TRANS/TRVL	\$910	\$0	\$0	\$0	
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$36	\$0	\$0	\$0	
036100	UTILITIES	\$11,926	\$13,024	\$12,847	\$12,847	
<b>SERVICES AND SUPPLIES</b>		\$77,806	\$71,642	\$72,946	\$72,946	
<b>Category: 050 OTHER CHARGES</b>						
050001	CENTRAL SERVICE COST PLAN CHGS	\$10,914	\$9,993	\$18,160	\$18,160	
050003	BUILDING & EQUIP COST PLAN CHG	\$2,920	\$16,892	\$48,176	\$48,176	
050800	TAXES & ASSESSMENTS	\$15	\$15	\$18	\$18	
052000	SUPPORT & CARE OF PERSONS	\$70,309	\$72,770	\$77,338	\$77,338	

**Budget Unit:** 590 - COMMUNITY ACTION AGENCY (FUND 0060)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$84,159	\$99,671		\$143,692	\$143,692
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088410    C/A MENTAL HEALTH	(\$2,850)	(\$1,425)		\$0	\$0
088501    C/A SOCIAL SERVICES	(\$1,900)	(\$1,884)		(\$15,119)	(\$15,119)
<b>INTRAFUND TRANSFERS</b>	(\$4,750)	(\$3,309)		(\$15,119)	(\$15,119)
<b>Total Expenditures/Appropriations:</b>	\$427,865	\$473,132		\$495,991	\$495,991
<b>Net Cost:</b>	\$50,236	\$57,296		\$74,395	\$74,395



## **CAL-HOME**

Fund 0187 General, Budget Unit 591

Richard W. Kuhns, Psy.D., 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. Housing loans that total up to \$500,000 are not reflected in this budget. Not reflected in this budget is a new grant award that will support housing loans that total up to \$550,000 for mobile home replacements.

### **BUDGET REQUESTS**

The FY 2017-18 requested budget includes expenditures in the amount of \$17,862 and revenues in the amount of \$10,862 resulting in a net county cost of \$7,000. The budget projects to return \$100,744 to fund balance at the end of FY 2016-17; there is sufficient fund balance to support the FY 2017-18 requested budget. There is no required match or General Fund contribution associated with this budget.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

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

None.

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

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 591 - HOUSING CALHOME (FUND 0187)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$54,753	\$36,504	\$10,862	\$10,862	\$10,862
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$54,753</b>	<b>\$36,504</b>	<b>\$10,862</b>	<b>\$10,862</b>	<b>\$10,862</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$695	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$695</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$55,448</b>	<b>\$36,504</b>	<b>\$10,862</b>	<b>\$10,862</b>	<b>\$10,862</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$286	\$190	\$0	\$0	\$0
017000 EXTRA HELP	\$61	\$951	\$16,308	\$16,308	\$16,308
018100 EMPLOYER SHARE FICA	\$22	\$27	\$237	\$237	\$237
018201 EMPLOYER SHARE RETIREMENT	\$45	\$32	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$47	\$49	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8	\$5	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1	\$4	\$52	\$52	\$52
018500 WORKERS COMP EXPOSURE	\$4	\$15	\$205	\$205	\$205
<b>SALARIES AND BENEFITS</b>	<b>\$477</b>	<b>\$1,277</b>	<b>\$16,802</b>	<b>\$16,802</b>	<b>\$16,802</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1	\$4	\$60	\$60	\$60
034310 MISC XP PRIOR PERIOD EXP ADJ	\$945	\$0	\$0	\$0	\$0
034861 PROF HSG SVS	\$0	\$75	\$1,000	\$1,000	\$1,000
<b>SERVICES AND SUPPLIES</b>	<b>\$946</b>	<b>\$79</b>	<b>\$1,060</b>	<b>\$1,060</b>	<b>\$1,060</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$1,423</b>	<b>\$1,357</b>	<b>\$17,862</b>	<b>\$17,862</b>	<b>\$17,862</b>
<b>Net Cost:</b>	<b>(\$54,025)</b>	<b>(\$35,147)</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>

## HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Richard W. Kuhns, Psy.D., 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. The County was awarded \$500,000 in HOME grants to provide tenant-based rental assistance, which is administered by the Community Action Agency in the unincorporated area of the County and the cities of Anderson and Shasta Lake.

### **BUDGET REQUESTS**

The FY 2017-18 requested budget includes expenditures in the amount of \$484,924 and revenue in the amount of \$134,924. This budget is currently funded by \$350,000 from HOME loan principal repayments; an estimated \$10,000 from interest on loan repayments; and \$95,882 from new HOME grants. The department requests a General Fund Trans-in in the amount of \$16,542 to help support increasing A-87 Central Services charges. The net county cost is increased from \$150,000 in the FY 2016-17 Adjusted Budget to \$350,000 and there is sufficient fund balance to support the FY 2017-18 Requested Budget.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

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

None.

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

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	(\$289)	(\$3,273)		\$0	\$0
420110 INTEREST ON PAYMENTS	\$28,256	\$22,462		\$10,000	\$10,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$27,966</b>	<b>\$19,189</b>		<b>\$10,000</b>	<b>\$10,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$190,375	\$339,355		\$95,882	\$95,882
561164 FEDERAL HOME ADMINISTRATION	\$0	\$12,500		\$12,500	\$12,500
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$190,375</b>	<b>\$351,855</b>		<b>\$108,382</b>	<b>\$108,382</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$16,542		\$16,542	\$16,542
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$16,542</b>		<b>\$16,542</b>	<b>\$16,542</b>
<b>Total Revenues:</b>	<b>\$218,341</b>	<b>\$387,586</b>		<b>\$134,924</b>	<b>\$134,924</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$1,320		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$1,320</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$3,043)	\$29,041		\$34,924	\$34,924
052011 SUPP/CARE RECIPIENT HOUSING	\$429,040	\$441,113		\$450,000	\$450,000
<b>OTHER CHARGES</b>	<b>\$425,996</b>	<b>\$470,154</b>		<b>\$484,924</b>	<b>\$484,924</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$425,996</b>	<b>\$471,475</b>		<b>\$484,924</b>	<b>\$484,924</b>
<b>Net Cost:</b>	<b>\$207,654</b>	<b>\$83,888</b>		<b>\$350,000</b>	<b>\$350,000</b>

## PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593

Richard W. Kuhns, Psy.D., 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 967 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. Since July 1, 2013, HUD has awarded 55 VASH vouchers, increasing the total number of housing vouchers administered from 912 to 967.

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 2017-18 requested budget includes expenditures in the amount of \$5,574,829 and revenue in the amount of \$5,440,500, resulting in a net county cost of \$134,329. Payments in the amount of \$4.8 million made by the Housing Authority directly to landlords are included in this budget. Compared to the FY 2016-17 Adjusted Budget expenditures are status quo and revenue has decreased by \$401,700 (6.9 percent). However, this budget projects to return an additional \$118,295 to fund balance at the end of FY 2016-17; there is sufficient fund balance to support the requested FY 2017-18 requested budget. There is no required match or General Fund contribution associated with this budget.

### SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

### PENDING ISSUES AND POLICY CONSIDERATIONS

As of March 2017, Congress has not passed a final budget for Federal Fiscal Year 2017. 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  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 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	\$0	\$1,495		\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$1,495		\$500	\$500
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
559202 FED HOUSING CHOICE VOUCHERS	\$0	\$4,472,111		\$4,750,000	\$4,750,000
559203 FED HOUSING CHOICE ADMIN FEE	\$0	\$710,232		\$686,000	\$686,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$5,182,343		\$5,436,000	\$5,436,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$7,171		\$0	\$0
795560 RECAPTURED PAYMENTS	\$0	\$17,236		\$4,000	\$4,000
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$7,553		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$31,961		\$4,000	\$4,000
<b>Total Revenues:</b>	\$0	\$5,215,799		\$5,440,500	\$5,440,500
<b>Category: 030</b> SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$740,032		\$774,829	\$774,829
<b>SERVICES AND SUPPLIES</b>	\$0	\$740,032		\$774,829	\$774,829
<b>Category: 050</b> OTHER CHARGES					
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$4,384,073		\$4,800,000	\$4,800,000
<b>OTHER CHARGES</b>	\$0	\$4,384,073		\$4,800,000	\$4,800,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$5,124,105		\$5,574,829	\$5,574,829
<b>Net Cost:</b>	\$0	(\$91,693)		\$134,329	\$134,329

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION  
PROGRAMS-HOUSING REHABILITATION**  
Fund 0197 Shasta Housing Rehab, Budget Unit 596  
Richard W. Kuhns, Psy.D., 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 in targeted areas throughout the unincorporated area of the County.

The department manages an outstanding loan portfolio of more than \$4 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. During FY 2017-18, program income and a new grant award will support a business assistance loan program. Low-interest business assistance loans that total up to \$242,670 are not reflected in this budget.

**BUDGET REQUESTS**

The FY 2017-18 Requested Budget includes expenditures in the amount of \$38,485 and revenues in the amount of \$24,333. Total appropriations exceed revenue by \$14,152 (47.1 percent more than the 2016-17 Adjusted Budget), which is available from fund balance generated by principal payments to loans receivable. Additionally this budget projects to return \$12,637 to fund balance at the end of FY 2016-17. There is no General Fund contribution associated with this cost center.

**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:** 596 - CDBG ADMIN/REHAB (FUND 0197)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$51	\$0	\$0	
420110 INTEREST ON PAYMENTS	\$19,953	\$63,025	\$10,000	\$10,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$19,982	\$63,076	\$10,000	\$10,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
562200 FEDERAL CDBG ADMIN	\$0	\$0	\$14,333	\$14,333	
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$0	\$14,333	\$14,333	
<b>Total Revenues:</b>	\$19,982	\$63,076	\$24,333	\$24,333	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$10,916	\$7,168	\$0	\$0	
017000 EXTRA HELP	\$622	\$0	\$17,073	\$17,073	
018100 EMPLOYER SHARE FICA	\$819	\$534	\$248	\$248	
018201 EMPLOYER SHARE RETIREMENT	\$1,743	\$1,217	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$2,533	\$1,766	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$327	\$215	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$65	\$29	\$55	\$55	
018500 WORKERS COMP EXPOSURE	\$145	\$98	\$215	\$215	
<b>SALARIES AND BENEFITS</b>	\$17,173	\$11,030	\$17,591	\$17,591	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$29	\$62	\$62	
034800 PROF & SPECIAL SERVICES	\$0	\$290	\$20,000	\$20,000	
<b>SERVICES AND SUPPLIES</b>	\$43	\$319	\$20,062	\$20,062	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$507)	\$5,937	\$832	\$832	
<b>OTHER CHARGES</b>	(\$507)	\$5,937	\$832	\$832	
<b>Total Expenditures/Appropriations:</b>	\$16,709	\$17,287	\$38,485	\$38,485	
<b>Net Cost:</b>	(\$3,272)	(\$45,789)	\$14,152	\$14,152	



# **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 2017-18 annual Library System contribution is approximately \$1.3 million, which includes an annual contractual increase (1.8%) based on the Consumer Price Index (CPI). 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 2017-18 is \$1.42 million which matches FY 2016-17.

### **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$2,017	\$2,238	\$500	\$500	
<b>CHARGES FOR SERVICES</b>	\$2,017	\$2,238	\$500	\$500	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$17,350	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$17,350	\$0	\$0	\$0	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$21	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$21	\$0	\$0	
<b>Total Revenues:</b>	\$19,367	\$2,259	\$500	\$500	
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$0	\$59	\$56	\$56	
<b>SALARIES AND BENEFITS</b>	\$0	\$59	\$56	\$56	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$253	\$200	\$236	\$236	
032992 CHGS FAC MGMT HSHLD XP	\$2,485	\$2,730	\$2,705	\$2,705	
033103 INSUR XP MISCELLANEOUS	\$2,184	\$2,203	\$2,515	\$2,515	
033791 CHGS FAC MGMT MAINT STR	\$23,546	\$29,568	\$103,655	\$103,655	
034800 PROF & SPECIAL SERVICES	\$0	\$10	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$5,422	\$5,800	\$1,200	\$1,200	
036100 UTILITIES	\$150	\$0	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	\$34,042	\$40,512	\$110,811	\$110,811	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$11,598	\$10,657	\$5,732	\$5,732	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,819	\$8,819	\$8,818	\$8,818	
050800 TAXES & ASSESSMENTS	\$267	\$245	\$1,000	\$1,000	
051351 CONTR TO CITY OF REDDING	\$1,263,713	\$1,270,032	\$1,292,893	\$1,292,893	
<b>OTHER CHARGES</b>	\$1,284,398	\$1,289,753	\$1,308,443	\$1,308,443	
<b>Total Expenditures/Appropriations:</b>	\$1,318,441	\$1,330,325	\$1,419,310	\$1,419,310	
<b>Net Cost:</b>	\$1,299,074	\$1,328,065	\$1,418,810	\$1,418,810	

**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 2017-18 Requested Budget includes expenditures in the amount of \$218,747 with a net County cost of \$216,247 which is \$3,500 above FY 2016-17 Adjusted Budget. There are projected savings for FY 2016-17 in the amount of \$21,952 of which the department respectfully requests to apply \$3,500 to FY 2017-18 to meet business needs.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$3,809	\$2,599		\$2,500	\$2,500
<b>CHARGES FOR SERVICES</b>	<b>\$3,809</b>	<b>\$2,599</b>		<b>\$2,500</b>	<b>\$2,500</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$85		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$85</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$19,254		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$19,254</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$26		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$26</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$3,809</b>	<b>\$21,965</b>		<b>\$2,500</b>	<b>\$2,500</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$48,936	\$64,058		\$74,100	\$74,100
011200 TERMINATION/SPECIAL PAY	\$12,863	\$0		\$0	\$0
017000 EXTRA HELP	\$9,294	\$2,722		\$6,000	\$6,000
018100 EMPLOYER SHARE FICA	\$4,539	\$4,593		\$5,756	\$5,756
018201 EMPLOYER SHARE RETIREMENT	\$7,693	\$10,882		\$13,276	\$13,276
018300 EMPLOYER SHARE HEALTH INSUR	\$20,084	\$25,647		\$28,699	\$28,699
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,467	\$1,921		\$2,223	\$2,223
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$327	\$279		\$257	\$257
018500 WORKERS COMP EXPOSURE	\$898	\$916		\$1,009	\$1,009
018501 WORKERS COMP EXPERIENCE	\$0	\$938		\$10,417	\$10,417
<b>SALARIES AND BENEFITS</b>	<b>\$106,106</b>	<b>\$111,958</b>		<b>\$141,737</b>	<b>\$141,737</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,786	\$1,130		\$2,000	\$2,000
032591 CHGS IT COMM	\$672	\$693		\$728	\$728
032900 HOUSEHOLD EXPENSE	\$76	\$121		\$600	\$600
032992 CHGS FAC MGMT HSHLD XP	\$5,348	\$3,839		\$7,483	\$7,483
033102 INSUR XP LIABILITY EXPOSURE	\$270	\$271		\$292	\$292
033103 INSUR XP MISCELLANEOUS	\$180	\$114		\$146	\$146
033105 INSUR XP LIABILITY EXPERIENCE	\$1,212	\$1,711		\$1,054	\$1,054
033500 MAINTENANCE OF EQUIPMENT	\$625	\$403		\$2,500	\$2,500
033700 MAINTENANCE OF STRUCTURES	\$0	\$4		\$550	\$550

**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)

**Function:** EDUCATION

**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$4,824	\$23,780	\$5,069	\$5,069	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$0	\$498	\$250	\$250	
034500 OFFICE EXPENSE	\$6,454	\$7,049	\$8,000	\$8,000	
034800 PROF & SPECIAL SERVICES	\$0	\$5	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$576	\$0	\$600	\$600	
035500 MINOR EQUIPMENT	\$4,135	\$2,546	\$3,000	\$3,000	
035530 MNR EQP IT APRV	\$197	\$0	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$104	\$1,267	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$292	\$0	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$563	\$316	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$4,195	\$4,203	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$17,496	\$26,000	\$19,122	\$19,122	
036100 UTILITIES	\$5,681	\$6,108	\$6,565	\$6,565	
<b>SERVICES AND SUPPLIES</b>	<b>\$54,698</b>	<b>\$80,064</b>	<b>\$72,259</b>	<b>\$72,259</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,888	\$8,967	\$4,978	\$4,978	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,842	\$2,607	(\$409)	(\$409)	
050800 TAXES & ASSESSMENTS	\$149	\$149	\$182	\$182	
<b>OTHER CHARGES</b>	<b>\$10,881</b>	<b>\$11,725</b>	<b>\$4,751</b>	<b>\$4,751</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$171,686</b>	<b>\$203,748</b>	<b>\$218,747</b>	<b>\$218,747</b>	
<b>Net Cost:</b>	<b>\$167,876</b>	<b>\$181,783</b>	<b>\$216,247</b>	<b>\$216,247</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 is 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). This office is located at the Inter-Mountain Fairgrounds in McArthur. The UC directly funds the professional staff member in McArthur. Operating expenses such as office facilities, operating expenses and support staff are shared by Shasta County (60 percent) and Lassen County (40 percent).

**BUDGET REQUESTS**

UC Davis is not recruiting for the vacant professional staff member position for the McArthur office. The office will close June 30, 2017. There is one part-time position associated with this cost center, which is requested to be deleted due to office closure. The FY 2017-18 Requested Budget includes A-87 expenditures in the amount of \$1,497 which will occur for a few fiscal years after the office is closed, and revenues in the amount of \$20,953 to be paid by Lassen County.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a minor correction to the revenues making the net County cost \$19,416 which will fall to the General Fund. The updated revenue amount of \$20,913 will be paid by Lassen County.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
673100 LASSEN CO JT FARM ADVISOR	\$19,942	\$19,334		\$20,913	\$20,913
<b>CHARGES FOR SERVICES</b>	\$19,942	\$19,334		\$20,913	\$20,913
<b>Total Revenues:</b>					
	\$19,942	\$19,334		\$20,913	\$20,913
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$18,460	\$18,566		\$0	\$0
018100 EMPLOYER SHARE FICA	\$1,412	\$1,420		\$0	\$0
018201 EMPLOYER SHARE RETIREMENT	\$2,949	\$3,154		\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$11,652	\$12,275		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$553	\$556		\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$103	\$77		\$0	\$0
018500 WORKERS COMP EXPOSURE	\$233	\$254		\$0	\$0
<b>SALARIES AND BENEFITS</b>	\$35,365	\$36,306		\$0	\$0
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,729	\$1,639		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$18	\$0		\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$70	\$75		\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$0	\$68		\$0	\$0
034500 OFFICE EXPENSE	\$175	\$140		\$0	\$0
035300 RENTS & LEASES OF STRUCTURES	\$4,092	\$4,092		\$0	\$0
035500 MINOR EQUIPMENT	\$229	\$0		\$0	\$0
035530 MNR EQP IT APRV	\$112	\$0		\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$0	\$74		\$0	\$0
035940 TRANS/TRVL FUEL	\$84	\$0		\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$5,568	\$5,599		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$12,081	\$11,690		\$0	\$0
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$889	\$1,418		\$1,497	\$1,497
<b>OTHER CHARGES</b>	\$889	\$1,418		\$1,497	\$1,497
<b>Total Expenditures/Appropriations:</b>					
	\$48,336	\$49,414		\$1,497	\$1,497
<b>Net Cost:</b>					
	\$28,393	\$30,080		(\$19,416)	(\$19,416)



**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 Boat Ramp.

**BUDGET REQUESTS**

The FY 2017-18 requested budget includes expenditures in the amount of \$46,578. The requested budget will maintain existing levels of service throughout the year. The general fund contribution is status quo to FY 2016-17 Adjusted Budget.

**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:** 701 - RECREATION & PARK DEVELOPMENT (FUND 0060)  
**Function:** RECREATION  
**Activity:** RECREATION FACILITIES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$9,532	\$9,396	\$9,980	\$9,980
033791	CHGS FAC MGMT MAINT STR	\$17,101	\$21,970	\$18,216	\$18,216
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$15,719	\$15,719
036100	UTILITIES	\$1,972	\$672	\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>		\$28,606	\$32,039	\$45,915	\$45,915
<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$618	\$326	\$413	\$413
050800	TAXES & ASSESSMENTS	\$23	\$24	\$250	\$250
<b>OTHER CHARGES</b>		\$642	\$350	\$663	\$663
<b>Total Expenditures/Appropriations:</b>		\$29,248	\$32,389	\$46,578	\$46,578
<b>Net Cost:</b>		\$29,248	\$32,389	\$46,578	\$46,578

## 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 2017-18 requested budget includes expenditures in the amount of \$124,988 and revenues in the amount of \$5,350. The FY 2017-18 requested budget results in a net County cost of \$119,638 which is a decrease of \$65,352 as compared to the FY 2016-17 adjusted budget. The department anticipates ending FY 2015-16 under budget by \$36,610.

One project, at a total cost of \$11,154 for an HVAC replacement is requested for the Anderson Hall.

### **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:** 710 - VETERANS HALLS (FUND 0060)  
**Function:** RECREATION  
**Activity:** VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$5,641	\$7,913	\$5,000	\$5,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$5,641	\$7,913	\$5,000	\$5,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$165	\$0	\$350	\$350	
<b>CHARGES FOR SERVICES</b>	\$165	\$0	\$350	\$350	
<b>Total Revenues:</b>	\$5,806	\$7,913	\$5,350	\$5,350	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$1,829	\$1,681	\$1,830	\$1,830	
032900 HOUSEHOLD EXPENSE	\$1,639	\$1,626	\$1,900	\$1,900	
032992 CHGS FAC MGMT HSHLD XP	\$5,069	\$6,414	\$5,176	\$5,176	
033103 INSUR XP MISCELLANEOUS	\$141	\$0	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$159	\$0	\$0	
033734 MNT STR ITEMIZED MAINT	\$0	\$25,513	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$78,807	\$100,692	\$93,154	\$93,154	
034890 CHGS FAC MGMT PROF SVS	\$2,238	\$278	\$3,207	\$3,207	
036125 UTIL ELECTRIC	\$5,242	\$4,716	\$6,540	\$6,540	
036126 UTIL GAS	\$1,247	\$1,530	\$1,500	\$1,500	
036127 UTIL WATER	\$1,409	\$1,390	\$1,658	\$1,658	
036130 UTIL WASTE WATER	\$585	\$594	\$685	\$685	
<b>SERVICES AND SUPPLIES</b>	\$98,210	\$144,598	\$115,650	\$115,650	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,656	\$2,950	\$1,823	\$1,823	
050003 BUILDING & EQUIP COST PLAN CHG	\$9,604	\$10,083	\$5,915	\$5,915	
050800 TAXES & ASSESSMENTS	\$1,032	\$1,442	\$1,600	\$1,600	
<b>OTHER CHARGES</b>	\$13,294	\$14,475	\$9,338	\$9,338	
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$26,056	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$0	\$26,056	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	\$111,504	\$185,130	\$124,988	\$124,988	
<b>Net Cost:</b>	\$105,698	\$177,217	\$119,638	\$119,638	

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# **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 \$534,863; 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$68	\$101		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$68	\$101		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$533,315	\$531,787		\$534,863	\$534,863
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$533,315	\$531,787		\$534,863	\$534,863
<b>Total Revenues:</b>	\$533,383	\$531,888		\$534,863	\$534,863
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$0	\$4,000		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$0	\$4,000		\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$435,000	\$445,000		\$460,000	\$460,000
054000 CURRENT INTEREST BOND ISSUES	\$98,315	\$86,787		\$74,863	\$74,863
<b>OTHER CHARGES</b>	\$533,315	\$531,787		\$534,863	\$534,863
<b>Total Expenditures/Appropriations:</b>	\$533,315	\$535,787		\$534,863	\$534,863
<b>Net Cost:</b>	(\$68)	\$3,898		\$0	\$0



## **DEBT SERVICE**

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, Auditor - Controller

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### **PROGRAM DESCRIPTION**

This budget unit itemizes all County capital lease and bond payments for the 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 \$2,378,950; for debt Service (\$2,372,950) and bank charges (\$6,000), offset by a transfer-in from Tobacco Settlement funds (\$2,378,950).

### **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$328		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$328		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
<b>Total Revenues:</b>	\$2,373,876	\$2,373,718		\$2,378,950	\$2,378,950
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,801	\$1,801		\$6,000	\$6,000
<b>SERVICES AND SUPPLIES</b>	\$1,801	\$1,801		\$6,000	\$6,000
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,415,000	\$1,455,000		\$1,500,000	\$1,500,000
054000 CURRENT INTEREST BOND ISSUES	\$959,050	\$916,600		\$872,950	\$872,950
<b>OTHER CHARGES</b>	\$2,374,050	\$2,371,600		\$2,372,950	\$2,372,950
<b>Total Expenditures/Appropriations:</b>	\$2,375,851	\$2,373,401		\$2,378,950	\$2,378,950
<b>Net Cost:</b>	\$1,974	(\$317)		\$0	\$0

## DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, Auditor - Controller

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### **PROGRAM DESCRIPTION**

This budget unit itemizes all County capital lease and bond 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  1	2015-16 Actuals  2	2016-17		2017-18 Recommended  4	2017-18 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	\$8	\$14		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$8</b>	<b>\$14</b>		<b>\$0</b>	<b>\$0</b>
<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>	<b>\$51,783</b>	<b>\$51,783</b>		<b>\$51,784</b>	<b>\$51,784</b>
<b>Total Revenues:</b>	<b>\$51,791</b>	<b>\$51,798</b>		<b>\$51,784</b>	<b>\$51,784</b>
<b>Category: 050</b> OTHER CHARGES					
050221 RET L/T DT CURR PRINCIPAL	\$39,284	\$40,505		\$41,730	\$41,730
050321 INT L/T DT CURR INTEREST	\$12,498	\$11,278		\$10,054	\$10,054
<b>OTHER CHARGES</b>	<b>\$51,783</b>	<b>\$51,783</b>		<b>\$51,784</b>	<b>\$51,784</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$51,783</b>	<b>\$51,783</b>		<b>\$51,784</b>	<b>\$51,784</b>
<b>Net Cost:</b>	<b>(\$8)</b>	<b>(\$14)</b>		<b>\$0</b>	<b>\$0</b>

# 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Category:</b> 090      APPROP FOR CONTINGENCY					
090000    APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>Net Cost:</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000

# **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 2017/18 is \$7.9 million compared to \$8.2 million for the FY 2016/17 Adjusted Budget. Anticipated revenues total \$7.3 million which is approximately \$430,000 higher than the previous fiscal year. However, IT projects a budget deficit of \$573,436 if all the anticipated projects are completed within the fiscal year.

Salaries and Benefits - Salaries and Benefits show an increase of \$276,499 from the previous fiscal year. This increase is due to the addition of one full time staff and negotiated salary increases with all associated costs. 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 \$570,007 less than the adjusted budget for FY 2016/17. New and replacement enterprise equipment has been included with maintenance costs. Microsoft made some changes to software licensing, resulting in additional licensing costs for many of the existing servers. Professional services are needed to assist the County with network security monitoring and analysis and a Voice Over IP (VOIP) project. Communications costs have increased with added data circuits for HHSA, AG, and Sheriff's department.

Other Charges - This category is anticipated to increase by \$202,816 over the adjusted budget for FY 2016/17 and is primarily attributable to an increase in Central Service A-87 charges.

Capital Assets - Capital Asset expenses for FY 2017/18 are anticipated to be \$253,200. This is a decrease of \$139,615 from expenses in this category for FY 2016/17.

**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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$5,892,494	\$6,298,752	\$7,340,867	\$7,340,867
<b>CHARGES FOR SERVICES</b>	<b>\$5,892,494</b>	<b>\$6,298,752</b>	<b>\$7,340,867</b>	<b>\$7,340,867</b>
<b>Total Operating Revenues:</b>	<b>\$5,892,494</b>	<b>\$6,298,752</b>	<b>\$7,340,867</b>	<b>\$7,340,867</b>
<b>Operating Expenses</b>				
<b>Category: 010 SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$2,541,788	\$2,628,948	\$3,109,324	\$3,109,324
011200 TERMINATION/SPECIAL PAY	\$70,337	\$25,992	\$40,000	\$40,000
017000 EXTRA HELP	\$45,119	\$84,600	\$25,000	\$25,000
017502 OVERTIME PAY	\$38,574	\$29,620	\$25,000	\$25,000
017503 SHIFT DIFFERENTIAL	\$1,019	\$1,100	\$1,200	\$1,200
017509 HOLIDAY OVERTIME PAY	\$520	\$0	\$200	\$200
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,269	\$2,289	\$2,280	\$2,280
018100 EMPLOYER SHARE FICA	\$188,002	\$189,702	\$242,627	\$242,627
018201 EMPLOYER SHARE RETIREMENT	\$401,538	\$442,169	\$556,243	\$556,243
018205 EMPLOYER SHARE 401A	\$0	\$0	\$3,526	\$3,526
018300 EMPLOYER SHARE HEALTH INSUR	\$617,316	\$653,124	\$803,545	\$803,545
018307 EMPLOYR SHR OTHER POST EMP BEN	\$76,249	\$78,862	\$93,280	\$93,280
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$14,779	\$11,484	\$10,118	\$10,118
018500 WORKERS COMP EXPOSURE	\$34,275	\$37,728	\$40,347	\$40,347
018501 WORKERS COMP EXPERIENCE	\$19,260	\$26,367	\$36,489	\$36,489
<b>SALARIES AND BENEFITS</b>	<b>\$4,051,051</b>	<b>\$4,211,990</b>	<b>\$4,989,179</b>	<b>\$4,989,179</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,594	\$2,102	\$1,850	\$1,850
032500 COMMUNICATIONS EXPENSE	\$236,457	\$238,877	\$299,474	\$299,474
032590 CHGS FAC MGMT COMM	\$535	\$502	\$600	\$600
032900 HOUSEHOLD EXPENSE	\$129	\$74	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$41,269	\$41,075	\$45,000	\$45,000
033102 INSUR XP LIABILITY EXPOSURE	\$10,324	\$11,187	\$11,665	\$11,665
033103 INSUR XP MISCELLANEOUS	\$7,296	\$7,480	\$6,584	\$6,584
033105 INSUR XP LIABILITY EXPERIENCE	\$816	\$7,304	\$2,242	\$2,242
033500 MAINTENANCE OF EQUIPMENT	\$109,604	\$135,442	\$77,040	\$77,040
033528 MNT EQP SOFTWARE	\$185,341	\$199,628	\$263,787	\$263,787
033597 ISF MNT EQP OTHER DEPT CHGS	\$343,601	\$366,503	\$378,148	\$378,148
033791 CHGS FAC MGMT MAINT STR	\$59,159	\$63,766	\$67,000	\$67,000
034100 MEMBERSHIPS	\$50	\$209	\$290	\$290
034300 MISCELLANEOUS EXPENSE	\$0	\$58,068	\$0	\$0
034500 OFFICE EXPENSE	\$11,567	\$17,407	\$15,400	\$15,400

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$21	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$45	\$46	\$100	\$100	\$100
034592 CHGS OC OTHER MAIL SVS	\$5,606	\$5,784	\$5,836	\$5,836	\$5,836
034800 PROF & SPECIAL SERVICES	\$35,055	\$29,657	\$178,594	\$178,594	\$178,594
034837 PROF PREEMPLOYMENT SVS	\$8,987	\$3,890	\$8,000	\$8,000	\$8,000
034890 CHGS FAC MGMT PROF SVS	\$2,231	\$2,076	\$3,000	\$3,000	\$3,000
034892 CHGS IT PROFESSIONAL SVS	\$0	\$1,978	\$0	\$0	\$0
034897 ISF PRF SVS OTHER DEPT CHGS	\$345	\$7,700	\$53,333	\$53,333	\$53,333
034900 PUBLICATIONS & LEGAL NOTICES	\$76	\$34	\$100	\$100	\$100
035100 RENTS & LEASES OF EQUIPMENT	\$1,417	\$2,830	\$2,835	\$2,835	\$2,835
035500 MINOR EQUIPMENT	\$142,911	\$155,923	\$183,915	\$183,915	\$183,915
035528 MINOR EQP SOFTWARE	\$107,056	\$60,711	\$78,905	\$78,905	\$78,905
035591 CHGS IT HARDWARE EQP	\$0	\$1,613	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$417	\$0	\$0	\$0	\$0
035597 ISF MNR EQP OTHER DEPTS CHGS	\$25,597	\$35,727	\$228,300	\$228,300	\$228,300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$29,331	\$34,527	\$49,295	\$49,295	\$49,295
035900 TRANSPORTATION & TRAVEL	\$14,976	\$23,850	\$41,100	\$41,100	\$41,100
035940 TRANS/TRVL FUEL	\$3,302	\$4,240	\$5,000	\$5,000	\$5,000
035990 CHGS FLEET TRANS/TRVL	\$23,868	\$28,536	\$35,251	\$35,251	\$35,251
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$92	\$54	\$0	\$0	\$0
036100 UTILITIES	\$73,583	\$80,361	\$90,000	\$90,000	\$90,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,482,669</b>	<b>\$1,629,179</b>	<b>\$2,132,744</b>	<b>\$2,132,744</b>	<b>\$2,132,744</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$112,838	\$54,369	\$121,605	\$121,605	\$121,605
050003 BUILDING & EQUIP COST PLAN CHG	\$199,541	\$123,884	\$271,465	\$271,465	\$271,465
050800 TAXES & ASSESSMENTS	\$94	\$94	\$110	\$110	\$110
050900 DEPRECIATION EXPENSE	\$173,143	\$167,380	\$170,000	\$170,000	\$170,000
<b>OTHER CHARGES</b>	<b>\$485,616</b>	<b>\$345,728</b>	<b>\$563,180</b>	<b>\$563,180</b>	<b>\$563,180</b>
<b>Total Operating Expenses:</b>	<b>\$6,019,337</b>	<b>\$6,186,897</b>	<b>\$7,685,103</b>	<b>\$7,685,103</b>	<b>\$7,685,103</b>
<b>Operating Income (Loss)</b>	<b>(\$126,842)</b>	<b>\$111,854</b>	<b>(\$344,236)</b>	<b>(\$344,236)</b>	<b>(\$344,236)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$720,000)	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$1,752)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$721,752)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$9,752	\$13,962	\$10,000	\$10,000	\$10,000

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$9,752	\$13,962	\$10,000	\$10,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$13	\$204	\$0	\$0
799311 LITIGATION SETTLEMENT	\$69,577	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$5,060	\$51	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$74,651	\$755	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	\$0	(\$34)	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$8,155	\$12,992	\$14,000	\$14,000
896102 GAIN ON SALE OF CAPITAL ASSETS	\$20	\$70	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$8,175	\$13,029	\$14,000	\$14,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$92,579	(\$694,005)	\$24,000	\$24,000
<b>Income Before Capital Contributions and Transfers:</b>	(\$34,263)	(\$582,150)	(\$320,236)	(\$320,236)
<b>Category: 095 OTHER FINANCING USES</b>				
095940 TRAN OUT FLEET MGMT	\$0	(\$24,751)	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	(\$24,751)	\$0	\$0
<b>Change in Net Assets</b>	(\$34,263)	(\$606,902)	(\$320,236)	(\$320,236)
Net Assets - Beginning Balance	\$2,374,181	\$2,186,157	\$1,579,254	\$1,579,254
Net Assets - Ending Balance	\$2,339,918	\$1,579,254	\$1,259,018	\$1,259,018

**Fund Title:** 925 - IT ADMINISTRATION (FUND 0203)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
065285 I/T 7 SERVERS FY 15	(\$5,751)		\$0	\$0	\$0
065318 I/T 7 SERVERS FY16	\$76,217		\$0	\$0	\$0
065328 I/T 1 SERVER FY17	\$0		\$15,380	\$0	\$0
065329 I/T 5 SWTCH/RTR/FRWALL FY17	\$0		\$30,397	\$0	\$0
065330 I/T 5 NETWORK STORAGE DVC FY17	\$0		\$119,283	\$0	\$0
065333 AUDIO-VIDEO EQUIP	\$153,761		\$0	\$0	\$0
065342 I/T 13 SERVERS FY18	\$0		\$0	\$95,000	\$95,000
065343 I/T 6 SWTCH/RTR/FRWALL FY18	\$0		\$0	\$68,200	\$68,200
065344 I/T 2 NETWORK STORAGE DVC FY18	\$0		\$0	\$90,000	\$90,000
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$224,226</b>		<b>\$165,061</b>	<b>\$253,200</b>	<b>\$253,200</b>
<b>Total Additional Appropriations:</b>	<b>\$224,226</b>		<b>\$165,061</b>	<b>\$253,200</b>	<b>\$253,200</b>
<b>Total Change in Net Assets:</b>	<b>(\$258,489)</b>		<b>(\$771,964)</b>	<b>(\$573,436)</b>	<b>(\$573,436)</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 2017-18 Requested Budget includes expenditures in the amount of \$2.9 million and revenues in the amount of \$1.8 million. Expenditures exceed revenues by \$1.1 million and will be covered by fund balance. Expenses are decreasing by \$102,796 and revenues are increasing by \$161,423 compared to the FY 2016-17 Adjusted Budget.

There are 25 replacement vehicles requested in the FY 2017-18 requested budget. Although 25 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

### **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.

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$788,245	\$781,431	\$765,228	\$765,228	
693001 CHARGES FOR SERVICES	\$565,979	\$536,436	\$539,111	\$539,111	
693033 CHGS FOR VEH COLLISION REPAIR	\$99,138	\$118,775	\$100,000	\$100,000	
693034 CHGS FOR SVS MISC VEH PARTS	\$14,593	\$16,440	\$15,000	\$15,000	
693036 CHARGES FOR SVS ADMIN FEES	\$286,914	\$321,300	\$348,084	\$348,084	
<b>CHARGES FOR SERVICES</b>	<b>\$1,754,870</b>	<b>\$1,774,383</b>	<b>\$1,767,423</b>	<b>\$1,767,423</b>	
<b>Total Operating Revenues:</b>	<b>\$1,754,870</b>	<b>\$1,774,383</b>	<b>\$1,767,423</b>	<b>\$1,767,423</b>	
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$285,234	\$278,554	\$288,738	\$288,738	
011200 TERMINATION/SPECIAL PAY	\$7,459	\$4,453	\$2,000	\$2,000	
017000 EXTRA HELP	\$9,204	\$3,626	\$15,000	\$15,000	
018100 EMPLOYER SHARE FICA	\$21,983	\$21,972	\$22,700	\$22,700	
018201 EMPLOYER SHARE RETIREMENT	\$45,490	\$47,421	\$52,248	\$52,248	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$405	\$405	
018300 EMPLOYER SHARE HEALTH INSUR	\$73,797	\$75,390	\$86,508	\$86,508	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,552	\$8,356	\$8,663	\$8,663	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,654	\$1,195	\$972	\$972	
018500 WORKERS COMP EXPOSURE	\$3,776	\$4,061	\$3,889	\$3,889	
018501 WORKERS COMP EXPERIENCE	\$66,660	\$58,360	\$35,319	\$35,319	
<b>SALARIES AND BENEFITS</b>	<b>\$523,813</b>	<b>\$503,391</b>	<b>\$516,442</b>	<b>\$516,442</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$5,216	\$5,049	\$5,000	\$5,000	
032500 COMMUNICATIONS EXPENSE	\$1,054	\$937	\$1,000	\$1,000	
032591 CHGS IT COMM	\$603	\$654	\$724	\$724	
032700 FOOD EXPENSE	\$72	\$36	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$1,373	\$1,394	\$1,500	\$1,500	
032992 CHGS FAC MGMT HSHLD XP	\$3,544	\$3,988	\$3,717	\$3,717	
033102 INSUR XP LIABILITY EXPOSURE	\$1,137	\$1,204	\$1,125	\$1,125	
033103 INSUR XP MISCELLANEOUS	\$348	\$352	\$307	\$307	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,512	\$156	\$147	\$147	
033500 MAINTENANCE OF EQUIPMENT	\$17	\$1,138	\$5,000	\$5,000	
033526 MNT EQP VEHICLES	\$91,540	\$91,965	\$75,000	\$75,000	
033528 MNT EQP SOFTWARE	\$2,757	\$0	\$5,000	\$5,000	
033534 MNT EQP PARTS & SUPPLIES	\$87,762	\$128,887	\$150,000	\$150,000	
033544 MNT EQP VH TIRES	\$107,842	\$116,186	\$125,000	\$125,000	
033545 MNT EQP VH OUTSIDE REPAIR SVS	\$117,420	\$110,238	\$125,000	\$125,000	

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033546 MNT EQP VH SHOP/OPER SPLY	\$23,681	\$19,771	\$20,000	\$20,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$523	\$654	\$578	\$578	
033791 CHGS FAC MGMT MAINT STR	\$6,519	\$13,136	\$41,818	\$41,818	
034100 MEMBERSHIPS	\$50	\$50	\$0	\$0	
034500 OFFICE EXPENSE	\$2,486	\$2,331	\$5,000	\$5,000	
034591 CHGS OC POSTAGE SVS	\$3	\$5	\$8	\$8	
034592 CHGS OC OTHER MAIL SVS	\$348	\$420	\$425	\$425	
034594 CHGS IT OFFICE EXP	\$0	\$279	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$8,877	\$6,833	\$10,000	\$10,000	
034802 PROF ADMIN SVS	\$9,755	\$9,938	\$10,000	\$10,000	
034831 PROF MEDICAL SVS	\$82	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$374	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	(\$461)	\$45	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$35	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$17,673	\$18,824	\$18,215	\$18,215	
035100 RENTS & LEASES OF EQUIPMENT	\$78	\$1,383	\$1,000	\$1,000	
035300 RENTS & LEASES OF STRUCTURES	\$2,730	\$2,310	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$2,558	\$5,084	\$3,000	\$3,000	
035528 MINOR EQP SOFTWARE	\$2,468	\$4,390	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$806	\$6,290	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$54	\$21	\$0	\$0	
035753 SP DEPT XP RECYCLING CONTAINER	\$723	\$2,647	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$698	\$363	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$1,567	\$1,259	\$2,000	\$2,000	
036100 UTILITIES	\$6,475	\$6,689	\$6,830	\$6,830	
<b>SERVICES AND SUPPLIES</b>	<b>\$509,905</b>	<b>\$565,331</b>	<b>\$636,394</b>	<b>\$636,394</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$94,091	\$79,395	\$58,764	\$58,764	
050003 BUILDING & EQUIP COST PLAN CHG	(\$40)	\$0	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$103	\$294	\$500	\$500	
050902 DEPR XP BUILDINGS	\$1,829	\$1,829	\$905	\$905	
050903 DEPR XP VEHICLES	\$491,440	\$565,814	\$600,000	\$600,000	
<b>OTHER CHARGES</b>	<b>\$587,423</b>	<b>\$647,334</b>	<b>\$660,169</b>	<b>\$660,169</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$53,895)	(\$26,080)	(\$50,000)	(\$50,000)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$53,895)</b>	<b>(\$26,080)</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	
<b>Total Operating Expenses:</b>	<b>\$1,567,247</b>	<b>\$1,689,976</b>	<b>\$1,763,005</b>	<b>\$1,763,005</b>	
<b>Operating Income (Loss)</b>	<b>\$187,623</b>	<b>\$84,407</b>	<b>\$4,418</b>	<b>\$4,418</b>	

**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050</b> OTHER CHARGES				
051400 LOSS ON DISPOSAL CAPITL ASSET	(\$26,709)	(\$44,836)	\$0	\$0
<b>OTHER CHARGES</b>	(\$26,709)	(\$44,836)	\$0	\$0
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$21,881	\$37,808	\$25,000	\$25,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$21,881	\$37,808	\$25,000	\$25,000
<b>Category: 700</b> MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$811	\$2,007	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,308	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$3,249	\$0	\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$20,948	\$28,131	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$25,008	\$32,446	\$0	\$0
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	(\$28,222)	\$900	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$0	\$504	\$0	\$0
896102 GAIN ON SALE OF CAPITAL ASSETS	\$42,089	\$31,995	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$13,867	\$33,399	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$34,048	\$58,817	\$25,000	\$25,000
<b>Income Before Captial Contributions and Transfers:</b>	\$221,671	\$143,224	\$29,418	\$29,418
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN				
800925 TRANS IN INFO TECH DEPT	\$0	\$24,751	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$24,751	\$0	\$0
<b>Change in Net Assets</b>	\$221,671	\$167,976	\$29,418	\$29,418
Net Assets - Beginning Balance	\$6,609,917	\$6,831,588	\$6,999,565	\$6,999,565
Net Assets - Ending Balance	\$6,831,588	\$6,999,565	\$7,028,983	\$7,028,983



**Fund Title:** 940 - FLEET MANAGEMENT (FUND 0201)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
065288 1 CHARGING SYSTEM	\$0	\$9,234		\$0	\$0
065289 FLEET 65 VEH RPLCMT FY15	\$62,056	\$0		\$0	\$0
065320 FLEET 27 VEH RPLCMT FY16	\$557,243	\$0		\$0	\$0
065332 FLEET 24 VEH RPLCMT FY17	\$0	\$786,363		\$0	\$0
065345 FLEET 25 VEH RPLCMT FY18	\$0	\$0		\$1,125,000	\$1,125,000
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$619,299</b>	<b>\$795,598</b>		<b>\$1,125,000</b>	<b>\$1,125,000</b>
<b>Total Additional Appropriations:</b>	<b>\$619,299</b>	<b>\$795,598</b>		<b>\$1,125,000</b>	<b>\$1,125,000</b>
<b>Total Change in Net Assets:</b>	<b>(\$397,627)</b>	<b>(\$627,621)</b>		<b>(\$1,095,582)</b>	<b>(\$1,095,582)</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 responsively 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**

In FY 2017-18 total expenditures will increase by \$285,881 and revenues will decrease by \$534,799 compared to the FY 2016-17 Adjusted Budget. FY 2016-17 expenditures will exceed revenues by \$675,792. The division anticipates a savings of \$695,539 in the current FY 2016-17 at year end.

**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.

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$8,710,203	\$10,137,769	\$9,703,259	\$9,703,259	\$9,703,259
693100 CHGS FOR SVS RETIREES	\$129,755	\$116,614	\$132,000	\$132,000	\$132,000
693120 CHGS FOR SVS COBRA	\$2,095	\$1,345	\$3,000	\$3,000	\$3,000
693130 CHGS FOR SVS DEPENDENTS	\$84,514	\$86,310	\$91,000	\$91,000	\$91,000
693160 CHGS FOR SVS OPTIONAL LIFE INS	\$13,029	\$13,272	\$18,200	\$18,200	\$18,200
693161 CHGS FOR SVS MED MALPRACTICE	\$44,064	\$53,666	\$59,201	\$59,201	\$59,201
693162 CHGS FOR SVS INSUR PREMIUMS	\$20,832	\$21,930	\$21,419	\$21,419	\$21,419
<b>CHARGES FOR SERVICES</b>	<b>\$9,004,495</b>	<b>\$10,430,909</b>	<b>\$10,028,079</b>	<b>\$10,028,079</b>	<b>\$10,028,079</b>
<b>Total Operating Revenues:</b>	<b>\$9,004,495</b>	<b>\$10,430,909</b>	<b>\$10,028,079</b>	<b>\$10,028,079</b>	<b>\$10,028,079</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$564,290	\$594,780	\$632,972	\$632,972	\$632,972
011200 TERMINATION/SPECIAL PAY	\$16,190	\$13,054	\$0	\$0	\$0
017000 EXTRA HELP	\$5,255	\$0	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$275	\$257	\$274	\$274	\$274
018100 EMPLOYER SHARE FICA	\$41,938	\$43,644	\$48,140	\$48,140	\$48,140
018201 EMPLOYER SHARE RETIREMENT	\$88,732	\$99,546	\$112,567	\$112,567	\$112,567
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$1,308	\$1,710	\$1,710	\$1,710
018300 EMPLOYER SHARE HEALTH INSUR	\$105,538	\$125,735	\$142,140	\$142,140	\$142,140
018307 EMPLOYR SHR OTHER POST EMP BEN	\$16,927	\$17,842	\$18,990	\$18,990	\$18,990
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,203	\$2,491	\$2,026	\$2,026	\$2,026
018500 WORKERS COMP EXPOSURE	\$7,274	\$8,170	\$7,973	\$7,973	\$7,973
018501 WORKERS COMP EXPERIENCE	\$31,680	\$36,797	\$33,982	\$33,982	\$33,982
<b>SALARIES AND BENEFITS</b>	<b>\$881,307</b>	<b>\$943,628</b>	<b>\$1,000,774</b>	<b>\$1,000,774</b>	<b>\$1,000,774</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$19	\$13	\$75	\$75	\$75
032500 COMMUNICATIONS EXPENSE	\$2,366	\$2,034	\$2,600	\$2,600	\$2,600
032590 CHGS FAC MGMT COMM	\$153	\$143	\$200	\$200	\$200
032591 CHGS IT COMM	\$1,493	\$1,587	\$2,000	\$2,000	\$2,000
032900 HOUSEHOLD EXPENSE	\$0	\$2	\$11	\$11	\$11
032992 CHGS FAC MGMT HSHLD XP	\$11,727	\$11,744	\$14,000	\$14,000	\$14,000
033100 INSURANCE EXPENSE	\$33	\$0	\$33	\$33	\$33
033102 INSUR XP LIABILITY EXPOSURE	\$2,191	\$2,423	\$2,306	\$2,306	\$2,306
033103 INSUR XP MISCELLANEOUS	\$1,716	\$1,732	\$1,602	\$1,602	\$1,602
033105 INSUR XP LIABILITY EXPERIENCE	\$108	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000	\$1,000
033528 MNT EQP SOFTWARE	\$20,000	\$20,000	\$20,400	\$20,400	\$20,400

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,823	\$2,289	\$3,011	\$3,011	
033791 CHGS FAC MGMT MAINT STR	\$10,803	\$13,211	\$16,367	\$16,367	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,652	\$6,091	\$5,100	\$5,100	
034100 MEMBERSHIPS	\$16,919	\$17,189	\$17,800	\$17,800	
034500 OFFICE EXPENSE	\$9,108	\$6,483	\$11,827	\$11,827	
034590 CHGS OC PHOTOCOPY SVS	\$637	\$30	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$5,530	\$4,377	\$4,679	\$4,679	
034592 CHGS OC OTHER MAIL SVS	\$3,039	\$2,583	\$2,441	\$2,441	
034800 PROF & SPECIAL SERVICES	\$158,165	\$105,632	\$197,575	\$197,575	
034802 PROF ADMIN SVS	\$1,168,629	\$704,063	\$1,382,065	\$1,382,065	
034807 PROF BANK SVS	\$713	\$893	\$1,200	\$1,200	
034817 PROF DRUG TESTING SVS	\$14,650	\$9,750	\$17,000	\$17,000	
034828 PROF LEGAL SVS	\$617,896	\$557,221	\$750,000	\$750,000	
034837 PROF PREEMPLOYMENT SVS	\$338	\$107	\$0	\$0	
034842 PROF REHAB SVS	\$11,987	\$10,911	\$12,000	\$12,000	
034851 PROF TRAINING SVS	\$12,271	\$15,434	\$17,000	\$17,000	
034860 PROF BENEFITS ADMIN SVS	\$39,974	\$41,466	\$48,000	\$48,000	
034890 CHGS FAC MGMT PROF SVS	\$637	\$594	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$42,934	\$36,768	\$43,744	\$43,744	
035100 RENTS & LEASES OF EQUIPMENT	\$5,624	\$4,184	\$4,689	\$4,689	
035500 MINOR EQUIPMENT	\$86	\$20	\$550	\$550	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$550	\$550	
035590 CHGS IT SOFTWARE EQP	\$5,119	\$1,242	\$2,119	\$2,119	
035591 CHGS IT HARDWARE EQP	\$2,960	\$1,891	\$4,200	\$4,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$304	\$6,620	\$2,280	\$2,280	
035900 TRANSPORTATION & TRAVEL	\$7,416	\$12,762	\$17,500	\$17,500	
035940 TRANS/TRVL FUEL	\$37	\$0	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$300	\$300	
036100 UTILITIES	\$21,039	\$22,977	\$24,663	\$24,663	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,203,110</b>	<b>\$1,624,482</b>	<b>\$2,631,887</b>	<b>\$2,631,887</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$83,571	\$181,110	\$87,437	\$87,437	
050003 BUILDING & EQUIP COST PLAN CHG	\$47,779	\$33,328	\$95,064	\$95,064	
050800 TAXES & ASSESSMENTS	\$77,417	\$72,958	\$80,274	\$80,274	
056010 RM INS PREM MANAGEMENT	\$20,631	\$19,571	\$24,000	\$24,000	
056011 RM INS PREM EMPLOYEES	\$97,125	\$101,800	\$110,944	\$110,944	
056012 RM INS PREM INLAND MARINE	\$30,603	\$31,962	\$33,600	\$33,600	
056013 RM INS PREM FIRE BLDG	\$109,723	\$113,580	\$121,300	\$121,300	
056019 RM INS POLLUTION LIAB	\$3,565	\$3,565	\$3,566	\$3,566	
056020 RM INS MGMT DISABILITY	\$19,191	\$20,676	\$22,800	\$22,800	
056021 RM INS PREM EXCESS	\$1,525,509	\$1,556,018	\$1,633,297	\$1,633,297	

**Fund Title: 950 - RISK MANAGEMENT (FUND 0202)**  
**Service Activity: 000 - N/A**

Operating Detail		2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1		2	3	4	5
056025	RM INSU PREM MONEY/SECURITY	\$16,383	\$16,383	\$17,500	\$17,500
056028	RM INS PREM AVIATION	\$7,335	\$7,335	\$7,800	\$7,800
056031	RM INS PREM MALPRACTICE	\$39,432	\$47,645	\$57,000	\$57,000
056033	RM INS PREM ACDNT MEDI CS VOL	\$16,100	\$17,395	\$17,710	\$17,710
056035	RM INS PREM ADDITIONAL LIFE	\$13,067	\$13,139	\$18,000	\$18,000
056041	RM INS PREM WATERCRAFTS	\$3,710	\$7,186	\$7,400	\$7,400
056510	RM PAID CLAIMS MEDICAL	\$3,014,892	\$1,828,100	\$3,000,000	\$3,000,000
056511	RM PAID CLAIMS INDEMNITY	\$945,878	\$687,623	\$1,250,000	\$1,250,000
056516	RM PAID CLAIMS REG EMPLOYEE	\$309,803	\$318,606	\$360,000	\$360,000
056525	CLAIMS ADJUSTMENT ACTUARIAL	(\$128,000)	(\$644,000)	\$640,000	\$640,000
056530	RM PD CLM JUDGEMENTS/DAMAGE	\$250,077	\$127,856	\$100,000	\$100,000
<b>OTHER CHARGES</b>		\$6,503,797	\$4,561,841	\$7,687,692	\$7,687,692
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088002	C/A ADMIN	(\$1,168,629)	(\$704,063)	(\$1,382,066)	(\$1,382,066)
<b>INTRAFUND TRANSFERS</b>		(\$1,168,629)	(\$704,063)	(\$1,382,066)	(\$1,382,066)
<b>Total Operating Expenses:</b>		\$8,419,585	\$6,425,889	\$9,938,287	\$9,938,287
<b>Operating Income (Loss)</b>		\$584,909	\$4,005,020	\$89,792	\$89,792
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310	MISC XP PRIOR PERIOD EXP ADJ	(\$90)	(\$13,175)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>		(\$90)	(\$13,175)	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>					
051400	LOSS ON DISPOSAL CAPITL ASSET	(\$2)	\$0	\$0	\$0
<b>OTHER CHARGES</b>		(\$2)	\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000	INTEREST	\$105,097	\$191,760	\$80,000	\$80,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		\$105,097	\$191,760	\$80,000	\$80,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$1,500	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$298	\$540	\$1,000	\$1,000
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,446	\$5,109	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$1,390,639	\$496,910	\$505,000	\$505,000
799601	INSURANCE PROCEEDS C/A	\$825	\$0	\$0	\$0
799606	MISCELLANOUES INSURANCE REBATE	\$30,000	\$0	\$0	\$0
799900	CASH OVER/SHORT	(\$1,680)	\$0	\$0	\$0

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>MISCELLANEOUS REVENUES</b>	\$1,421,529	\$504,059	\$506,000	\$506,000
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A				
896102 GAIN ON SALE OF CAPITAL ASSETS	\$33	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$33</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$1,526,568</b>	<b>\$682,644</b>	<b>\$586,000</b>	<b>\$586,000</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$2,111,478</b>	<b>\$4,687,665</b>	<b>\$675,792</b>	<b>\$675,792</b>
<b>Category: 095</b> OTHER FINANCING USES				
095236 TRAN OUT BOATING SAFETY	(\$30,000)	\$0	\$0	\$0
095287 TRAN OUT CORONER	(\$21,556)	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>(\$51,556)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Net Assets</b>	<b>\$2,059,921</b>	<b>\$4,687,665</b>	<b>\$675,792</b>	<b>\$675,792</b>
Net Assets - Beginning Balance	(\$1,327,412)	\$732,509	\$5,420,174	\$5,420,174
Net Assets - Ending Balance	\$732,509	\$5,420,174	\$6,095,966	\$6,095,966

**Fund Title:** 950 - RISK MANAGEMENT (FUND 0202)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$2,059,921	\$4,687,665	\$675,792	\$675,792

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 2017-18 requested budget includes revenues in the amount of \$5 million and expenditures in the amount of \$5.1 million. Expenditures exceed revenues by \$77,339. The deficit will be covered by fund balance. The department requests two capital asset pickup trucks and a new roof for the Facilities Management office.

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Operating Revenues**

<b>Category: 600 CHARGES FOR SERVICES</b>					
684970	SALE OF RECYCLE MATERIALS	\$194	\$146	\$0	\$0
693001	CHARGES FOR SERVICES	\$3,411,663	\$3,622,892	\$4,268,816	\$4,268,816
693015	UNIDENTIFIED PROJECTS REVENUE	\$0	\$212,768	\$250,000	\$250,000
693016	CHARGES FOR ITEMIZED MAINT	\$233,072	\$220,778	\$500,000	\$500,000
<b>CHARGES FOR SERVICES</b>		<b>\$3,644,930</b>	<b>\$4,056,586</b>	<b>\$5,018,816</b>	<b>\$5,018,816</b>
<b>Total Operating Revenues:</b>		<b>\$3,644,930</b>	<b>\$4,056,586</b>	<b>\$5,018,816</b>	<b>\$5,018,816</b>

**Operating Expenses**

<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$1,398,640	\$1,462,376	\$1,639,075	\$1,639,075
011200	TERMINATION/SPECIAL PAY	\$9,591	\$13,478	\$0	\$0
017000	EXTRA HELP	\$30,551	\$31,829	\$46,915	\$46,915
017502	OVERTIME PAY	\$7,236	\$9,018	\$15,000	\$15,000
017503	SHIFT DIFFERENTIAL	\$124	\$1,390	\$1,500	\$1,500
017505	STANDBY PAY	\$16,291	\$16,094	\$18,045	\$18,045
017509	HOLIDAY OVERTIME PAY	\$183	\$244	\$300	\$300
018100	EMPLOYER SHARE FICA	\$108,177	\$114,995	\$130,250	\$130,250
018201	EMPLOYER SHARE RETIREMENT	\$224,015	\$251,409	\$297,419	\$297,419
018205	EMPLOYER SHARE 401A	\$0	\$0	\$654	\$654
018300	EMPLOYER SHARE HEALTH INSUR	\$500,940	\$537,557	\$625,647	\$625,647
018307	EMPLYR SHR OTHER POST EMP BEN	\$41,948	\$43,866	\$49,173	\$49,173
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$8,166	\$6,454	\$5,508	\$5,508
018500	WORKERS COMP EXPOSURE	\$18,780	\$21,366	\$21,915	\$21,915
018501	WORKERS COMP EXPERIENCE	\$95,736	\$126,622	\$120,553	\$120,553
<b>SALARIES AND BENEFITS</b>		<b>\$2,460,386</b>	<b>\$2,636,706</b>	<b>\$2,971,954</b>	<b>\$2,971,954</b>

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$21,100	\$22,353	\$25,000	\$25,000
032397	ISF CLTHG/PERS OTHER DEPT CHGS	\$311	\$230	\$500	\$500
032500	COMMUNICATIONS EXPENSE	\$16,196	\$11,089	\$16,500	\$16,500
032591	CHGS IT COMM	\$6,349	\$6,778	\$6,777	\$6,777
032597	ISF COMM XP OTHER DEPT CHGS	\$6,699	\$7,013	\$7,000	\$7,000
032700	FOOD EXPENSE	\$594	\$1,094	\$1,000	\$1,000
032900	HOUSEHOLD EXPENSE	\$2,044	\$3,161	\$3,000	\$3,000
032997	ISF HSHLD XP OTHER DEPT CHGS	\$73,890	\$69,515	\$75,000	\$75,000
033102	INSUR XP LIABILITY EXPOSURE	\$5,655	\$6,337	\$6,474	\$6,474
033103	INSUR XP MISCELLANEOUS	\$11,724	\$11,219	\$10,522	\$10,522
033105	INSUR XP LIABILITY EXPERIENCE	\$51,804	\$20,595	\$8,680	\$8,680
033500	MAINTENANCE OF EQUIPMENT	\$2,160	\$1,312	\$6,000	\$6,000

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033547 MAINT EQP TRUCKS	\$53,437	\$29,039	\$50,000	\$50,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,197	\$2,273	\$3,454	\$3,454	
033597 ISF MNT EQP OTHER DEPT CHGS	\$17,532	\$15,684	\$17,000	\$17,000	
033700 MAINTENANCE OF STRUCTURES	\$5,591	\$9,053	\$7,500	\$7,500	
033727 MNT STR ADA	\$3,384	\$22,861	\$100,000	\$100,000	
033731 MNT STR COOL/HEAT SYSTEMS	\$94,277	\$164,728	\$100,000	\$100,000	
033734 MNT STR ITEMIZED MAINT	\$8,973	\$133,672	\$452,000	\$452,000	
033797 ISF MNT STR OTHER DEPT CHGS	\$575,870	\$693,335	\$450,000	\$450,000	
033798 ISF MNT SVS CTRCT OTHER DEPT	\$112,767	\$148,133	\$150,000	\$150,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$916	\$1,310	\$1,700	\$1,700	
034100 MEMBERSHIPS	\$150	\$150	\$200	\$200	
034500 OFFICE EXPENSE	\$5,421	\$5,122	\$5,500	\$5,500	
034591 CHGS OC POSTAGE SVS	\$280	\$285	\$181	\$181	
034592 CHGS OC OTHER MAIL SVS	\$1,208	\$1,551	\$1,583	\$1,583	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$6,160	\$5	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$9,366	\$16,144	\$17,000	\$17,000	
034802 PROF ADMIN SVS	\$11,806	\$2,842	\$10,000	\$10,000	
034831 PROF MEDICAL SVS	\$990	\$1,890	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$3,785	\$3,411	\$4,000	\$4,000	
034851 PROF TRAINING SVS	\$4,880	\$5,500	\$8,500	\$8,500	
034855 PROF INVESTIGATION SVS	\$0	\$18	\$300	\$300	
034892 CHGS IT PROFESSIONAL SVS	\$48,192	\$57,088	\$55,000	\$55,000	
034897 ISF PRF SVS OTHER DEPT CHGS	\$14,337	\$27,257	\$34,000	\$34,000	
035100 RENTS & LEASES OF EQUIPMENT	\$3,113	\$3,055	\$3,600	\$3,600	
035197 ISF R/L EQP OTHER DEPT CHGS	\$27,578	\$35,504	\$40,000	\$40,000	
035500 MINOR EQUIPMENT	\$9,488	\$11,222	\$13,000	\$13,000	
035528 MINOR EQP SOFTWARE	\$0	\$5,000	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$716	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$1,248	\$2,204	\$2,600	\$2,600	
035592 CHGS IT TELECOMM EQP	\$136	\$506	\$1,000	\$1,000	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$5,975	\$7,827	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$225	\$315	\$1,500	\$1,500	
035743 SP DEPT XP PERMITS/LICENSES	\$180	\$70	\$6,000	\$6,000	
035753 SP DEPT XP RECYCLING CONTAINER	\$1,460	\$767	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$18,036	\$16,572	\$20,000	\$20,000	
035940 TRANS/TRVL FUEL	\$327	\$33	\$400	\$400	
035941 TRANS/TRVL MILEAGE	\$3,441	\$2,891	\$3,500	\$3,500	
035942 TRANS/TRVL TRAINING	\$800	\$560	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$5,241	\$9,538	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$207	\$2,469	\$600	\$600	
035997 ISF TRANS/TRVL OTHR DEPTS CHGS	\$0	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$285	\$276	\$350	\$350	

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036125 UTIL ELECTRIC	\$5,279	\$4,962	\$7,000	\$7,000	
036126 UTIL GAS	\$1,175	\$1,201	\$1,000	\$1,000	
036127 UTIL WATER	\$1,610	\$1,716	\$2,500	\$2,500	
036128 UTIL SEPTIC	\$0	\$0	\$200	\$200	
036130 UTIL WASTE WATER	\$668	\$594	\$650	\$650	
036131 UTIL MISC UTILITIES	\$7,507	\$4,275	\$7,500	\$7,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,273,763</b>	<b>\$1,613,628</b>	<b>\$1,772,271</b>	<b>\$1,772,271</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$111,842	\$104,690	\$159,078	\$159,078	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$1,749	\$21,002	\$21,002	
050800 TAXES & ASSESSMENTS	\$93	\$93	\$125	\$125	
050900 DEPRECIATION EXPENSE	\$32,471	\$36,979	\$50,000	\$50,000	
<b>OTHER CHARGES</b>	<b>\$144,407</b>	<b>\$143,513</b>	<b>\$230,205</b>	<b>\$230,205</b>	
<b>Total Operating Expenses:</b>	<b>\$3,878,556</b>	<b>\$4,393,847</b>	<b>\$4,974,430</b>	<b>\$4,974,430</b>	
<b>Operating Income (Loss)</b>	<b>(\$233,626)</b>	<b>(\$337,261)</b>	<b>\$44,386</b>	<b>\$44,386</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$2,349	\$2,005	\$1,000	\$1,000	
421800 VENDING MACHINES	\$0	\$111	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,349</b>	<b>\$2,117</b>	<b>\$1,050</b>	<b>\$1,050</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$3	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$6,540	\$0	\$0	
799610 RESTITUTION DAMAGE PAYMENTS	\$278	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$281</b>	<b>\$6,540</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$5,300	\$10,083	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$5,300</b>	<b>\$10,083</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$7,930</b>	<b>\$18,740</b>	<b>\$1,050</b>	<b>\$1,050</b>	
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$225,696)</b>	<b>(\$318,521)</b>	<b>\$45,436</b>	<b>\$45,436</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	(\$14,940)	\$0	\$0	

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$0	(\$14,940)	\$0	\$0

<b>Change in Net Assets</b>	(\$225,696)	(\$333,461)	\$45,436	\$45,436
Net Assets - Beginning Balance	\$983,223	\$757,527	\$424,066	\$424,066
Net Assets - Ending Balance	\$757,527	\$424,066	\$469,502	\$469,502

**Fund Title:** 955 - FACILITIES ADMIN (FUND 0204)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610	CAP ASSETS-BLDG & IMPROVEMENTS				
061081	FAC MGMNT 1958 PLACER ROOF	\$0	\$0	\$45,000	\$45,000
	<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$0	\$0	\$45,000	\$45,000
<b>Object:</b> 0650	CAP ASSETS-EQUIPMENT				
065175	2 TRUCKS W/ ACCESSORIES	\$58,551	\$64,995	\$77,775	\$77,775
	<b>CAP ASSETS-EQUIPMENT</b>	\$58,551	\$64,995	\$77,775	\$77,775
<b>Total Additional Appropriations:</b>		\$58,551	\$64,995	\$122,775	\$122,775
<b>Total Change in Net Assets:</b>		(\$284,247)	(\$398,456)	(\$77,339)	(\$77,339)

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 2017-18 requested budget includes revenues and expenditures in the amount of \$1.5 million, which is a decrease of \$218,211 from the Adjusted Budget for FY 2016-17.

**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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$1,387,796	\$1,519,512	\$1,496,427	\$1,496,427
<b>CHARGES FOR SERVICES</b>	<b>\$1,387,796</b>	<b>\$1,519,512</b>	<b>\$1,496,427</b>	<b>\$1,496,427</b>
<b>Total Operating Revenues:</b>	<b>\$1,387,796</b>	<b>\$1,519,512</b>	<b>\$1,496,427</b>	<b>\$1,496,427</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032591 CHGS IT COMM	\$32	\$0	\$0	\$0
032997 ISF HSHLD XP OTHER DEPT CHGS	\$47,169	\$48,008	\$45,788	\$45,788
033592 CHGS IT MNT HARD/SOFTWARE	\$598	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$6,752	\$0	\$0	\$0
036125 UTIL ELECTRIC	\$1,068,267	\$1,163,495	\$1,150,000	\$1,150,000
036126 UTIL GAS	\$130,852	\$173,081	\$126,934	\$126,934
036127 UTIL WATER	\$61,793	\$62,941	\$79,421	\$79,421
036128 UTIL SEPTIC	\$5,521	\$830	\$8,000	\$8,000
036129 UTIL STORM DRAINS	\$1,281	\$640	\$0	\$0
036130 UTIL WASTE WATER	\$13,644	\$14,056	\$35,000	\$35,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,335,915</b>	<b>\$1,463,055</b>	<b>\$1,445,143</b>	<b>\$1,445,143</b>
<b>Total Operating Expenses:</b>	<b>\$1,335,915</b>	<b>\$1,463,055</b>	<b>\$1,445,143</b>	<b>\$1,445,143</b>
<b>Operating Income (Loss)</b>	<b>\$51,880</b>	<b>\$56,457</b>	<b>\$51,284</b>	<b>\$51,284</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$211,207)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>(\$211,207)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$1,486	\$940	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,486</b>	<b>\$940</b>	<b>\$500</b>	<b>\$500</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,440	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$1,440</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$209,720)</b>	<b>\$2,381</b>	<b>\$500</b>	<b>\$500</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$157,840)</b>	<b>\$58,838</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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 095	<b>OTHER FINANCING USES</b>				
095806	TRAN OUT ENERGY RETROFIT	(\$51,783)	(\$51,783)	(\$51,784)	(\$51,784)
<b>OTHER FINANCING USES</b>		(\$51,783)	(\$51,783)	(\$51,784)	(\$51,784)

<b>Change in Net Assets</b>	(\$209,623)	\$7,055	\$0	\$0
Net Assets - Beginning Balance	\$481,024	\$271,400	\$278,456	\$278,456
Net Assets - Ending Balance	\$271,400	\$278,456	\$278,456	\$278,456



**Fund Title:** W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$209,623)	\$7,055	\$0	\$0

# **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 2017-18 requested appropriations are \$262,150 which is \$6,677 (2.6%) higher than the FY 2016-17 Adjusted Budget. Overall, expenditures increased by \$602,434 (100.8%) in anticipation of the Federal Aviation Administration grant #15 being received in the amount of \$570,150, which will allow for the capital improvement rehabilitation of the runway, taxiway and entrance design in this fiscal year.

The budget deficit in the amount of \$262,150 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$19,550	\$24,250	\$24,000	\$24,000	\$24,000
421410 TIE DOWN RENTAL	\$1,248	\$790	\$500	\$500	\$500
421420 GROUND RENTAL	\$1,440	\$1,200	\$1,200	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$4,848	\$5,058	\$5,000	\$5,000	\$5,000
421430 AUTOMOBILE PARKING FEES	\$775	\$800	\$600	\$600	\$600
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$27,861</b>	<b>\$32,098</b>	<b>\$31,300</b>	<b>\$31,300</b>	<b>\$31,300</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
797300 SALE OF GAS FRM AIRPORT	\$23,646	\$21,933	\$30,000	\$30,000	\$30,000
<b>MISCELLANEOUS REVENUES</b>	<b>\$23,646</b>	<b>\$21,933</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Operating Revenues:</b>	<b>\$51,508</b>	<b>\$54,032</b>	<b>\$61,300</b>	<b>\$61,300</b>	<b>\$61,300</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,467	\$1,476	\$1,500	\$1,500	\$1,500
032900 HOUSEHOLD EXPENSE	\$604	\$437	\$550	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,343	\$1,263	\$1,456	\$1,456	\$1,456
033103 INSUR XP MISCELLANEOUS	\$8,872	\$8,676	\$9,000	\$9,000	\$9,000
033500 MAINTENANCE OF EQUIPMENT	\$0	\$18	\$1,000	\$1,000	\$1,000
033700 MAINTENANCE OF STRUCTURES	\$176	\$4,104	\$1,000	\$1,000	\$1,000
033732 MNT STR RUNWAYS	\$6,618	\$7,223	\$605,000	\$605,000	\$605,000
033791 CHGS FAC MGMT MAINT STR	\$3,451	\$3,227	\$2,409	\$2,409	\$2,409
034100 MEMBERSHIPS	\$0	\$0	\$35	\$35	\$35
034800 PROF & SPECIAL SERVICES	\$16,906	\$12,289	\$15,000	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
035500 MINOR EQUIPMENT	\$0	\$68	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,598	\$2,162	\$2,000	\$2,000	\$2,000
035940 TRANS/TRVL FUEL	\$8,633	\$15,466	\$28,000	\$28,000	\$28,000
036100 UTILITIES	\$7,759	\$9,926	\$7,500	\$7,500	\$7,500
<b>SERVICES AND SUPPLIES</b>	<b>\$67,431</b>	<b>\$66,341</b>	<b>\$674,700</b>	<b>\$674,700</b>	<b>\$674,700</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,257	\$3,323	\$2,437	\$2,437	\$2,437
050900 DEPRECIATION EXPENSE	\$254,745	\$254,074	\$255,000	\$255,000	\$255,000
<b>OTHER CHARGES</b>	<b>\$262,003</b>	<b>\$257,397</b>	<b>\$257,437</b>	<b>\$257,437</b>	<b>\$257,437</b>
<b>Total Operating Expenses:</b>	<b>\$329,435</b>	<b>\$323,738</b>	<b>\$932,137</b>	<b>\$932,137</b>	<b>\$932,137</b>
<b>Operating Income (Loss)</b>	<b>(\$277,926)</b>	<b>(\$269,706)</b>	<b>(\$870,837)</b>	<b>(\$870,837)</b>	<b>(\$870,837)</b>

**Fund Title: 0200 - FALL RIVER MILLS AIRPORT**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$83	\$52	\$30	\$30
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$83</b>	<b>\$52</b>	<b>\$30</b>	<b>\$30</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$38,507	\$38,507
560400 FEDERAL FAA GRANT	\$0	\$4,564	\$570,150	\$570,150
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$10,000</b>	<b>\$14,564</b>	<b>\$608,657</b>	<b>\$608,657</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
792500 DONATIONS/CONTRIBUTIONS	\$0	\$400	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$122	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$50	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$172</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$10,256</b>	<b>\$15,017</b>	<b>\$608,687</b>	<b>\$608,687</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$267,670)</b>	<b>(\$254,688)</b>	<b>(\$262,150)</b>	<b>(\$262,150)</b>
<b>Change in Net Assets</b>	<b>(\$267,670)</b>	<b>(\$254,688)</b>	<b>(\$262,150)</b>	<b>(\$262,150)</b>
Net Assets - Beginning Balance	\$12,355,389	\$12,087,719	\$11,833,030	\$11,833,030
Net Assets - Ending Balance	\$12,087,719	\$11,833,030	\$11,570,880	\$11,570,880

**Fund Title:** 0200 - FALL RIVER MILLS AIRPORT  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$267,670)	(\$254,688)	(\$262,150)	(\$262,150)

**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 2017-18 requested budget includes revenues in the amount of \$1.02 million and expenditures in the amount of \$890,000. Several projects are budgeted in FY2017-18, including \$200,000 for engineering a Phase II Cover; \$250,000 for Transfer Area Improvements, as well as Leachate Pumps, a GPS Base Station , Electrical Service Upgrades and Leachate Evaporators.

**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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
684950 REPLACEMENT & IMPROVEMENT	\$1,057,043	\$875,618	\$1,000,000	\$1,000,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,057,043</b>	<b>\$875,618</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,057,043</b>	<b>\$875,618</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Operating Expenses</b>				
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$1,057,043</b>	<b>\$875,618</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	\$31,490	\$35,076	\$25,000	\$25,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$31,490</b>	<b>\$35,076</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799600 INSURANCE LOSS & REFUNDS	\$74,602	\$90,192	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$74,602</b>	<b>\$90,192</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$106,093</b>	<b>\$125,269</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$1,163,136</b>	<b>\$1,000,888</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$1,697,183)	(\$3,682,438)	(\$890,000)	(\$890,000)
<b>OTHER FINANCING USES</b>	<b>(\$1,697,183)</b>	<b>(\$3,682,438)</b>	<b>(\$890,000)</b>	<b>(\$890,000)</b>
<b>Change in Net Assets</b>	<b>(\$534,047)</b>	<b>(\$2,681,549)</b>	<b>\$135,000</b>	<b>\$135,000</b>
Net Assets - Beginning Balance	\$6,638,602	\$6,104,555	\$3,423,005	\$3,423,005
Net Assets - Ending Balance	\$6,104,555	\$3,423,005	\$3,558,005	\$3,558,005



**Fund Title:** 0206 - WCL REPLACEMENT & IMPROVEMENT  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$534,047)	(\$2,681,549)	\$135,000	\$135,000

# 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 2017-18 requested appropriations are \$10,098,170 which is \$3,567,444 (26%) lower than the FY 2016-17 Adjusted Budget. The A-87 central service cost increased by \$19,342 (225%) and Salaries and Benefits have increased by \$110,952 (25%) due to a request to fill a new Engineering Tech I/II position and standard adjustments. Capital Assets are \$6,560,000 which is \$3,825,000 (.37%) lower than the FY2016-17 Adjusted Budget. Overall, expenditures decreased by \$3,567,44 (26%).

This cost center has a budget deficit in the amount of \$3,198,170 which will be covered by the Solid Waste fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

## **SUMMARY OF RECOMMENDATIONS**

The CEO concurs with 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: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$356,343	\$369,303	\$350,000	\$350,000	
684701 SEPTIC FEES	\$504,720	\$559,224	\$500,000	\$500,000	
692700 REIMB MISC SERVICES	\$205,358	\$193,396	\$150,000	\$150,000	
<b>CHARGES FOR SERVICES</b>	<b>\$1,066,422</b>	<b>\$1,121,924</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	
<b>Total Operating Revenues:</b>	<b>\$1,066,422</b>	<b>\$1,121,924</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	\$287,446	\$295,646	\$349,272	\$349,272	
011200 TERMINATION/SPECIAL PAY	\$0	\$43,581	\$10,000	\$10,000	
017502 OVERTIME PAY	\$17,439	\$34,906	\$20,000	\$20,000	
018100 EMPLOYER SHARE FICA	\$22,332	\$23,605	\$29,015	\$29,015	
018201 EMPLOYER SHARE RETIREMENT	\$44,998	\$49,342	\$62,440	\$62,440	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,400	\$1,400	
018300 EMPLOYER SHARE HEALTH INSUR	\$41,212	\$44,510	\$65,541	\$65,541	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,623	\$8,869	\$10,479	\$10,479	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,709	\$1,386	\$1,182	\$1,182	
018500 WORKERS COMP EXPOSURE	\$3,864	\$4,540	\$4,776	\$4,776	
<b>SALARIES AND BENEFITS</b>	<b>\$427,626</b>	<b>\$506,389</b>	<b>\$554,105</b>	<b>\$554,105</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$79	\$28	\$0	\$0	
032591 CHGS IT COMM	\$317	\$416	\$465	\$465	
032700 FOOD EXPENSE	\$36	\$36	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$29	\$80	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$1,163	\$1,346	\$1,397	\$1,397	
033103 INSUR XP MISCELLANEOUS	\$300	\$420	\$372	\$372	
033500 MAINTENANCE OF EQUIPMENT	\$4,077	\$18,748	\$20,000	\$20,000	
033547 MAINT EQP TRUCKS	\$5,268	\$9,063	\$5,000	\$5,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$224	\$93	\$247	\$247	
033700 MAINTENANCE OF STRUCTURES	\$0	\$4,454	\$10,000	\$10,000	
033791 CHGS FAC MGMT MAINT STR	\$369	\$28,501	\$1,000	\$1,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$155	\$64	\$300	\$300	
034100 MEMBERSHIPS	\$2,250	\$3,000	\$3,000	\$3,000	
034500 OFFICE EXPENSE	\$0	\$143	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$1,008	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$0	\$4,271	\$0	\$0	
034592 CHGS OC OTHER MAIL SVS	\$0	\$2,032	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$127,646	\$154,916	\$120,000	\$120,000	
034807 PROF BANK SVS	\$3,507	\$3,110	\$2,703	\$2,703	

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034819 PROF ENGINEERING SVS	\$581,614	\$145,989	\$150,000	\$150,000	\$150,000
034826 PROF LAB SVS	\$38,176	\$60,886	\$60,000	\$60,000	\$60,000
034828 PROF LEGAL SVS	\$10,308	\$6,444	\$10,000	\$10,000	\$10,000
034829 PROF MAINTENANCE SVS	\$90,697	\$191,118	\$250,000	\$250,000	\$250,000
034832 PROF MONITORING SVS	\$609	\$1,740	\$200	\$200	\$200
034850 PROF TESTING SVS	\$32,185	\$28,951	\$30,000	\$30,000	\$30,000
034892 CHGS IT PROFESSIONAL SVS	\$4,285	\$3,135	\$1,722	\$1,722	\$1,722
034900 PUBLICATIONS & LEGAL NOTICES	\$7,575	\$2,594	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$9,753	\$1,000	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$0	\$678	\$200	\$200	\$200
035592 CHGS IT TELECOMM EQP	\$20	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$25,699	\$101,461	\$50,000	\$50,000	\$50,000
035743 SP DEPT XP PERMITS/LICENSES	\$60,727	\$750	\$50,000	\$50,000	\$50,000
035900 TRANSPORTATION & TRAVEL	\$3,888	\$3,039	\$2,000	\$2,000	\$2,000
035940 TRANS/TRVL FUEL	\$2,274	\$3,288	\$3,000	\$3,000	\$3,000
036100 UTILITIES	\$18,726	\$22,390	\$20,000	\$20,000	\$20,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,022,216</b>	<b>\$813,961</b>	<b>\$792,606</b>	<b>\$792,606</b>	<b>\$792,606</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39,544	\$8,590	\$27,932	\$27,932	\$27,932
050800 TAXES & ASSESSMENTS	\$337	\$346	\$500	\$500	\$500
050900 DEPRECIATION EXPENSE	\$362,324	\$380,456	\$1,000,000	\$1,000,000	\$1,000,000
<b>OTHER CHARGES</b>	<b>\$402,207</b>	<b>\$389,393</b>	<b>\$1,028,432</b>	<b>\$1,028,432</b>	<b>\$1,028,432</b>
<b>Total Operating Expenses:</b>	<b>\$1,852,050</b>	<b>\$1,709,744</b>	<b>\$2,375,143</b>	<b>\$2,375,143</b>	<b>\$2,375,143</b>
<b>Operating Income (Loss)</b>	<b>(\$785,628)</b>	<b>(\$587,819)</b>	<b>(\$1,375,143)</b>	<b>(\$1,375,143)</b>	<b>(\$1,375,143)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$8,218)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</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	(\$17,306)	(\$15,084)	(\$23,347)	(\$23,347)	(\$23,347)
050321 INT L/T DT CURR INTEREST	(\$12,140)	(\$10,546)	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>(\$29,446)</b>	<b>(\$25,631)</b>	<b>(\$23,347)</b>	<b>(\$23,347)</b>	<b>(\$23,347)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$18,798	\$31,025	\$10,000	\$10,000	\$10,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$18,798</b>	<b>\$31,025</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$21	\$79	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$207	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$21</b>	<b>\$286</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>					
	(\$10,627)	(\$2,537)	(\$13,347)	(\$13,347)	
<b>Income Before Capital Contributions and Transfers:</b>					
	(\$796,255)	(\$590,357)	(\$1,388,490)	(\$1,388,490)	
<b>Category: 095 OTHER FINANCING USES</b>					
095301 TRAN OUT ROADS	\$0	(\$227,964)	(\$1,000,000)	(\$1,000,000)	
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>(\$227,964)</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	\$1,697,183	\$3,682,438	\$890,000	\$890,000	
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$1,697,183</b>	<b>\$3,682,438</b>	<b>\$5,890,000</b>	<b>\$5,890,000</b>	
<b>Change in Net Assets</b>					
	\$900,927	\$2,864,116	\$3,501,510	\$3,501,510	
Net Assets - Beginning Balance	\$14,279,109	\$15,188,256	\$18,052,372	\$18,052,372	
Net Assets - Ending Balance	\$15,180,037	\$18,052,372	\$21,553,882	\$21,553,882	

**Fund Title: 0207 - SOLID WASTE DISPOSAL**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$132,382	\$136,102	\$139,927	\$139,927	\$139,927
<b>RETIRE LONG TERM DEBT</b>	\$132,382	\$136,102	\$139,927	\$139,927	\$139,927
<b>Object: 0610 CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>					
061067 WCL PHASE II COVER	\$0	\$0	\$5,200,000	\$5,200,000	\$5,200,000
061073 WCL UNIT 4C EXPANSION	\$413,215	\$3,508,794	\$0	\$0	\$0
061100 BRNY TRNSFR STN RECYCLE BLDG	\$0	\$0	\$250,000	\$250,000	\$250,000
061108 ANDRSN SEPTAGE POND GATE/POWER	\$0	\$0	\$625,000	\$625,000	\$625,000
061110 WCL TRANSFER AREA IMPROVEMENT	\$0	\$0	\$250,000	\$250,000	\$250,000
061111 WCL ELECTRICAL SVS UPGRADES	\$0	\$0	\$75,000	\$75,000	\$75,000
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$413,215	\$3,508,794	\$6,400,000	\$6,400,000	\$6,400,000
<b>Object: 0650 CAP ASSETS-EQUIPMENT</b>					
065020 1 DATA BASE STATION	\$0	\$0	\$50,000	\$50,000	\$50,000
065313 2 PUMPS	\$0	\$0	\$60,000	\$60,000	\$60,000
065347 2 EVAPORATORS	\$0	\$0	\$50,000	\$50,000	\$50,000
<b>CAP ASSETS-EQUIPMENT</b>	\$0	\$0	\$160,000	\$160,000	\$160,000
<b>Total Additional Appropriations:</b>	\$545,597	\$3,644,896	\$6,699,927	\$6,699,927	\$6,699,927
<b>Total Change in Net Assets:</b>	\$355,329	(\$780,780)	(\$3,198,417)	(\$3,198,417)	(\$3,198,417)

# 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 2017-18 requested budget includes revenues in the amount of \$1,050,000 and expenditures in the amount of \$7 million. This cost center has a budget deficit in the amount of \$5.95 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	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$1,056,140	\$1,367,510	\$1,000,000	\$1,000,000
<b>CHARGES FOR SERVICES</b>	<b>\$1,056,140</b>	<b>\$1,367,510</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Total Operating Revenues:</b>	<b>\$1,056,140</b>	<b>\$1,367,510</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Operating Expenses</b>				
<b>Category: 050 OTHER CHARGES</b>				
051000 AMORTIZATION	\$578,209	\$652,842	\$2,000,000	\$2,000,000
<b>OTHER CHARGES</b>	<b>\$578,209</b>	<b>\$652,842</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Total Operating Expenses:</b>	<b>\$578,209</b>	<b>\$652,842</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Operating Income (Loss)</b>	<b>\$477,930</b>	<b>\$714,667</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	\$59,002	\$108,465	\$50,000	\$50,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$59,002</b>	<b>\$108,465</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$59,002</b>	<b>\$108,465</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$536,932</b>	<b>\$823,133</b>	<b>(\$950,000)</b>	<b>(\$950,000)</b>
<b>Category: 095 OTHER FINANCING USES</b>				
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,000,000)</b>	<b>(\$5,000,000)</b>
<b>Change in Net Assets</b>	<b>\$536,932</b>	<b>\$823,133</b>	<b>(\$5,950,000)</b>	<b>(\$5,950,000)</b>
Net Assets - Beginning Balance	\$865,412	\$1,402,345	\$2,225,478	\$2,225,478
Net Assets - Ending Balance	\$1,402,345	\$2,225,478	(\$3,724,521)	(\$3,724,521)



**Fund Title:** 0209 - WCL CLOSE/POSTCLOSE MAINT  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$536,932	\$823,133	(\$5,950,000)	(\$5,950,000)

**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 2017-18 requested budget includes expenditures in the amount of \$570,639 and revenue in the amount of \$360,164. This cost center has a budget deficit of \$210,475 which is funded by fund balance, leaving no net County cost.

**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. In August 2015, due to the Shasta Regional Transportation Agency's unmet needs process; a Burney Express third round trip was added. The increase in service cost is offset by Federal Transit Administration 5311f Intercity Bus funds and 5311 Rural Transit funds

**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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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: 500 INTERGOVERNMENTAL REVENUES</b>					
560870 FEDERAL TRANSIT ACT SEC 5311	\$170,492	\$394,734	\$334,664	\$334,664	\$334,664
<b>INTERGOVERNMENTAL REVENUES</b>	\$170,492	\$394,734	\$334,664	\$334,664	\$334,664
<b>Category: 600 CHARGES FOR SERVICES</b>					
692013 TRANSPTN FAREBOX BUS REVENUE	\$23,424	\$25,236	\$25,000	\$25,000	\$25,000
<b>CHARGES FOR SERVICES</b>	\$23,424	\$25,236	\$25,000	\$25,000	\$25,000
<b>Total Operating Revenues:</b>	\$193,917	\$419,971	\$359,664	\$359,664	\$359,664
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$8,010	\$4,301	\$10,000	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	\$15,510	\$11,801	\$18,000	\$18,000	\$18,000
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,131	\$4,522	\$2,639	\$2,639	\$2,639
<b>OTHER CHARGES</b>	\$7,131	\$4,522	\$2,639	\$2,639	\$2,639
<b>Total Operating Expenses:</b>	\$22,642	\$16,323	\$20,639	\$20,639	\$20,639
<b>Operating Income (Loss)</b>	\$171,274	\$403,647	\$339,025	\$339,025	\$339,025
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$106,166)	\$0	\$0	\$0
034399 MISC XP AUDIT ADJ	\$0	(\$38,720)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$0	(\$144,886)	\$0	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>					
051385 CONTR TO RABA	(\$425,196)	(\$459,957)	(\$550,000)	(\$550,000)	(\$550,000)
<b>OTHER CHARGES</b>	(\$425,196)	(\$459,957)	(\$550,000)	(\$550,000)	(\$550,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$546	\$959	\$500	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$546	\$959	\$500	\$500	\$500
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,131	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,508	\$0	\$0	\$0

**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>MISCELLANEOUS REVENUES</b>	\$8,131	\$2,508		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$416,519)	(\$601,375)		(\$549,500)	(\$549,500)
<b>Income Before Captial Contributions and Transfers:</b>	(\$245,244)	(\$197,728)		(\$210,475)	(\$210,475)
<b>Change in Net Assets</b>	(\$245,244)	(\$197,728)		(\$210,475)	(\$210,475)
Net Assets - Beginning Balance	\$442,973	\$197,728		(\$0)	(\$0)
Net Assets - Ending Balance	\$197,728	(\$0)		(\$210,475)	(\$210,475)

**Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$245,244)	(\$197,728)	(\$210,475)	(\$210,475)

# **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 concurs with the requested budgets.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$4,870	\$4,862	\$4,871	\$4,871	\$4,871
<b>CHARGES FOR SERVICES</b>	\$4,870	\$4,862	\$4,871	\$4,871	\$4,871
<b>Total Operating Revenues:</b>	\$4,870	\$4,862	\$4,871	\$4,871	\$4,871
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$4,870	\$4,862	\$4,871	\$4,871	\$4,871
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$1	\$8	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1	\$8	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$1	\$8	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$4,872	\$4,871	\$4,871	\$4,871	\$4,871
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$4,800)	(\$3,500)	(\$4,800)	(\$4,800)	(\$4,800)
<b>OTHER FINANCING USES</b>	(\$4,800)	(\$3,500)	(\$4,800)	(\$4,800)	(\$4,800)
<b>Change in Net Assets</b>	\$72	\$1,371	\$71	\$71	\$71
Net Assets - Beginning Balance	\$366	\$439	\$1,811	\$1,811	\$1,811
Net Assets - Ending Balance	\$439	\$1,811	\$1,882	\$1,882	\$1,882



**Fund Title:** 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$72	\$1,371	\$71	\$71

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category:</b> 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$801	\$1,367	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$801	\$1,367	\$500	\$500
<b>Category:</b> 600 CHARGES FOR SERVICES				
693400 CAPITAL IMPROVEMENT FEES	\$3,650	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$3,650	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$4,451	\$1,367	\$500	\$500
<b>Income Before Captial Contributions and Transfers:</b>	\$4,451	\$1,367	\$500	\$500
<b>Category:</b> 095 OTHER FINANCING USES				
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$0	\$0	(\$100,000)	(\$100,000)
<b>OTHER FINANCING USES</b>	\$0	\$0	(\$100,000)	(\$100,000)
<b>Change in Net Assets</b>	\$4,451	\$1,367	(\$99,500)	(\$99,500)
Net Assets - Beginning Balance	\$165,145	\$169,597	\$170,964	\$170,964
Net Assets - Ending Balance	\$169,597	\$170,964	\$71,464	\$71,464

**Fund Title:** 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$4,451	\$1,367	(\$99,500)	(\$99,500)

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$51	\$666	\$100	\$100
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$51	\$666	\$100	\$100
<b>Category:</b> 600	CHARGES FOR SERVICES				
693400	CAPITAL IMPROVEMENT FEES	\$0	\$129,199	\$0	\$0
	<b>CHARGES FOR SERVICES</b>	\$0	\$129,199	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$51	\$129,865	\$100	\$100	\$100
<b>Income Before Captial Contributions and Transfers:</b>	\$51	\$129,865	\$100	\$100	\$100
<b>Category:</b> 095	OTHER FINANCING USES				
096387	TRAN OUT CSA#17 CTWD SWR	(\$15,000)	\$0	(\$125,000)	(\$125,000)
	<b>OTHER FINANCING USES</b>	(\$15,000)	\$0	(\$125,000)	(\$125,000)
<b>Change in Net Assets</b>	(\$14,948)	\$129,865	(\$124,900)	(\$124,900)	(\$124,900)
	Net Assets - Beginning Balance	\$15,292	\$343	\$130,208	\$130,208
	Net Assets - Ending Balance	\$343	\$130,208	\$5,308	\$5,308

**Fund Title:** 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$14,948)	\$129,865	(\$124,900)	(\$124,900)

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$88	\$11	\$10	\$10
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$88	\$11	\$10	\$10
<b>Category:</b> 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$2,317	\$2,320	\$2,000	\$2,000
	<b>CHARGES FOR SERVICES</b>	\$2,317	\$2,320	\$2,000	\$2,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$2,405	\$2,332	\$2,010	\$2,010	\$2,010
<b>Income Before Captial Contributions and Transfers:</b>	\$2,405	\$2,332	\$2,010	\$2,010	\$2,010
<b>Category:</b> 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	(\$25,000)	(\$3,000)	\$0	\$0
	<b>OTHER FINANCING USES</b>	(\$25,000)	(\$3,000)	\$0	\$0
<b>Change in Net Assets</b>	(\$22,594)	(\$667)	\$2,010	\$2,010	\$2,010
	Net Assets - Beginning Balance	\$24,573	\$1,979	\$1,311	\$1,311
	Net Assets - Ending Balance	\$1,979	\$1,311	\$3,321	\$3,321

**Fund Title:** 0350 - CSA #6 JONES VLY WTR CAP IMP  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$22,594)	(\$667)	\$2,010	\$2,010

**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$2,502	\$2,300	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	\$2,502	\$2,300	\$5,000	\$5,000
<b>Total Operating Expenses:</b>	\$2,502	\$2,300	\$5,000	\$5,000
<b>Operating Income (Loss)</b>	(\$2,502)	(\$2,300)	(\$5,000)	(\$5,000)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$25,296)	(\$24,639)	(\$26,000)	(\$26,000)
<b>OTHER CHARGES</b>	(\$25,296)	(\$24,639)	(\$26,000)	(\$26,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$525	\$892	\$750	\$750
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$525	\$892	\$750	\$750
<b>Category: 600 CHARGES FOR SERVICES</b>				
668230 S/A JONES VALLEY WTR 1997	\$29,006	\$27,627	\$27,348	\$27,348
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,000	\$14,000	\$14,000	\$14,000
<b>CHARGES FOR SERVICES</b>	\$42,006	\$41,627	\$41,348	\$41,348
<b>Total Non-Operating Revenues (Expenses):</b>	\$17,235	\$17,880	\$16,098	\$16,098
<b>Income Before Captial Contributions and Transfers:</b>	\$14,733	\$15,580	\$11,098	\$11,098
<b>Change in Net Assets</b>	\$14,733	\$15,580	\$11,098	\$11,098
Net Assets - Beginning Balance	\$99,586	\$101,319	\$116,900	\$116,900
Net Assets - Ending Balance	\$114,319	\$116,900	\$127,998	\$127,998



**Fund Title:** 0352 - CSA #6 JONES VLY B/S 97  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$13,000	\$14,000	\$14,000	\$14,000
<b>RETIRE LONG TERM DEBT</b>	\$13,000	\$14,000	\$14,000	\$14,000
<b>Total Additional Appropriations:</b>	\$13,000	\$14,000	\$14,000	\$14,000
<b>Total Change in Net Assets:</b>	\$1,733	\$1,580	(\$2,902)	(\$2,902)

**Fund Title:** 0353 - CSA#11 FRENCH GULCH WTR DS  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	(\$76,690)	\$53	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	(\$76,690)	\$53	\$0	\$0	\$0
<b>Total Operating Revenues:</b>	(\$76,690)	\$53	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	(\$76,690)	\$53	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
050321 INT L/T DT CURR INTEREST	(\$2,291)	\$0	\$0	\$0	\$0
<b>OTHER CHARGES</b>	(\$2,291)	\$0	\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$294	\$60	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$294	\$60	\$0	\$0	\$0
<b>Category: 600 CHARGES FOR SERVICES</b>					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$104,074	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$104,074	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$102,077	\$60	\$0	\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	\$25,386	\$114	\$0	\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
096395 TRANS OUT CSA #11 FRENCH GULCH	\$0	(\$16,746)	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	(\$16,746)	\$0	\$0	\$0
<b>Change in Net Assets</b>	\$25,386	(\$16,632)	\$0	\$0	\$0
Net Assets - Beginning Balance	\$95,320	\$16,632	\$0	\$0	\$0
Net Assets - Ending Balance	\$120,707	\$0	\$0	\$0	\$0

**Fund Title:** 0353 - CSA#11 FRENCH GULCH WTR DS  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$104,074	\$0	\$0	\$0	\$0
<b>RETIRE LONG TERM DEBT</b>	\$104,074	\$0	\$0	\$0	\$0
<b>Total Additional Appropriations:</b>	\$104,074	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$78,687)	(\$16,632)	\$0	\$0	\$0

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$5,863	\$4,929	\$5,600	\$5,600
<b>CHARGES FOR SERVICES</b>	<b>\$5,863</b>	<b>\$4,929</b>	<b>\$5,600</b>	<b>\$5,600</b>
<b>Total Operating Revenues:</b>	<b>\$5,863</b>	<b>\$4,929</b>	<b>\$5,600</b>	<b>\$5,600</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>\$5,863</b>	<b>\$4,929</b>	<b>\$5,600</b>	<b>\$5,600</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$6,587)	(\$5,325)	(\$5,000)	(\$5,000)
<b>OTHER CHARGES</b>	<b>(\$6,587)</b>	<b>(\$5,325)</b>	<b>(\$5,000)</b>	<b>(\$5,000)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$173	\$297	\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$173</b>	<b>\$297</b>	<b>\$200</b>	<b>\$200</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$25,000	\$26,000	\$28,000	\$28,000
<b>CHARGES FOR SERVICES</b>	<b>\$25,000</b>	<b>\$26,000</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$6	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$18,585</b>	<b>\$20,978</b>	<b>\$23,200</b>	<b>\$23,200</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$24,449</b>	<b>\$25,908</b>	<b>\$28,800</b>	<b>\$28,800</b>
<b>Change in Net Assets</b>	<b>\$24,449</b>	<b>\$25,908</b>	<b>\$28,800</b>	<b>\$28,800</b>
Net Assets - Beginning Balance	\$36,136	\$35,585	\$61,494	\$61,494
Net Assets - Ending Balance	\$60,585	\$61,494	\$90,294	\$90,294

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$25,000	\$26,000	\$28,000	\$28,000
<b>RETIRE LONG TERM DEBT</b>	<b>\$25,000</b>	<b>\$26,000</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Total Additional Appropriations:</b>	<b>\$25,000</b>	<b>\$26,000</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Total Change in Net Assets:</b>	<b>(\$551)</b>	<b>(\$91)</b>	<b>\$800</b>	<b>\$800</b>

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$184	\$311	\$200	\$200	\$200
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$184	\$311	\$200	\$200	\$200
<b>Total Non-Operating Revenues (Expenses):</b>	\$184	\$311	\$200	\$200	\$200
<b>Income Before Captial Contributions and Transfers:</b>	\$184	\$311	\$200	\$200	\$200
<b>Change in Net Assets</b>	\$184	\$311	\$200	\$200	\$200
Net Assets - Beginning Balance	\$18,423	\$18,607	\$18,919	\$18,919	\$18,919
Net Assets - Ending Balance	\$18,607	\$18,919	\$19,119	\$19,119	\$19,119

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Object:</b> 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$20,000	\$20,000
<b>RETIRE LONG TERM DEBT</b>	\$0	\$0	\$20,000	\$20,000
<b>Total Additional Appropriations:</b>	\$0	\$0	\$20,000	\$20,000
<b>Total Change in Net Assets:</b>	\$184	\$311	(\$19,800)	(\$19,800)

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,055	\$1,024	\$1,000	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$41,864	\$43,538	\$58,000	\$58,000	\$58,000
<b>CHARGES FOR SERVICES</b>	<b>\$42,920</b>	<b>\$44,563</b>	<b>\$59,000</b>	<b>\$59,000</b>	<b>\$59,000</b>
<b>Total Operating Revenues:</b>	<b>\$42,920</b>	<b>\$44,563</b>	<b>\$59,000</b>	<b>\$59,000</b>	<b>\$59,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$241	\$196	\$225	\$225	\$225
033103 INSUR XP MISCELLANEOUS	\$192	\$194	\$167	\$167	\$167
033500 MAINTENANCE OF EQUIPMENT	\$2,699	\$1,592	\$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	\$162	\$161	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$478	\$618	\$562	\$562	\$562
034800 PROF & SPECIAL SERVICES	\$7,356	\$2,011	\$2,000	\$2,000	\$2,000
034826 PROF LAB SVS	\$4,192	\$2,772	\$4,000	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$30,598	\$19,803	\$30,000	\$30,000	\$30,000
034900 PUBLICATIONS & LEGAL NOTICES	\$253	\$112	\$200	\$200	\$200
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$89	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$0	\$25	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$848	\$707	\$1,000	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$6,347	\$6,257	\$6,000	\$6,000	\$6,000
036100 UTILITIES	\$13,265	\$8,064	\$13,000	\$13,000	\$13,000
<b>SERVICES AND SUPPLIES</b>	<b>\$66,636</b>	<b>\$42,607</b>	<b>\$61,354</b>	<b>\$61,354</b>	<b>\$61,354</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,264	\$4,108	\$4,831	\$4,831	\$4,831
050800 TAXES & ASSESSMENTS	\$47	\$48	\$500	\$500	\$500
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199	\$41,199
051100 BAD DEBTS	(\$19)	\$0	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$44,491</b>	<b>\$45,357</b>	<b>\$46,530</b>	<b>\$46,530</b>	<b>\$46,530</b>
<b>Total Operating Expenses:</b>	<b>\$111,128</b>	<b>\$87,964</b>	<b>\$107,884</b>	<b>\$107,884</b>	<b>\$107,884</b>
<b>Operating Income (Loss)</b>	<b>(\$68,208)</b>	<b>(\$43,401)</b>	<b>(\$48,884)</b>	<b>(\$48,884)</b>	<b>(\$48,884)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 050 OTHER CHARGES</b>					
051600 FINES & FORFEITURES	(\$1,000)	\$0	\$0	\$0	\$0



**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	(\$1,000)		\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$94	\$65	\$20	\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$94	\$65	\$20	\$20	\$20
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$500	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$500	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$905)	\$565	\$20	\$20	\$20
<b>Income Before Capital Contributions and Transfers:</b>	(\$69,113)	(\$42,836)	(\$48,864)	(\$48,864)	(\$48,864)
<b>Change in Net Assets</b>	(\$69,113)	(\$42,836)	(\$48,864)	(\$48,864)	(\$48,864)
Net Assets - Beginning Balance	\$825,693	\$756,579	\$713,743	\$713,743	\$713,743
Net Assets - Ending Balance	\$756,579	\$713,743	\$664,879	\$664,879	\$664,879

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$69,113)	(\$42,836)	(\$48,864)	(\$48,864)

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$479	(\$35)	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$35,313	\$39,807	\$48,000	\$48,000
<b>CHARGES FOR SERVICES</b>	<b>\$35,793</b>	<b>\$39,772</b>	<b>\$48,000</b>	<b>\$48,000</b>
<b>Total Operating Revenues:</b>	<b>\$35,793</b>	<b>\$39,772</b>	<b>\$48,000</b>	<b>\$48,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
033103 INSUR XP MISCELLANEOUS	\$96	\$98	\$84	\$84
033500 MAINTENANCE OF EQUIPMENT	\$3,237	\$3,414	\$10,000	\$10,000
034100 MEMBERSHIPS	\$162	\$161	\$200	\$200
034500 OFFICE EXPENSE	\$0	(\$697)	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$444	\$673	\$774	\$774
034800 PROF & SPECIAL SERVICES	\$721	\$5,509	\$1,000	\$1,000
034826 PROF LAB SVS	\$4,221	\$5,037	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$25,306	\$43,500	\$30,000	\$30,000
034900 PUBLICATIONS & LEGAL NOTICES	\$6	\$112	\$100	\$100
035100 RENTS & LEASES OF EQUIPMENT	\$121	\$121	\$225	\$225
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,510	\$2,652	\$1,500	\$1,500
036100 UTILITIES	\$4,681	\$6,316	\$6,000	\$6,000
<b>SERVICES AND SUPPLIES</b>	<b>\$40,509</b>	<b>\$66,898</b>	<b>\$53,883</b>	<b>\$53,883</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,374	\$2,995	\$2,938	\$2,938
050900 DEPRECIATION EXPENSE	\$4,657	\$4,657	\$5,000	\$5,000
051100 BAD DEBTS	(\$11)	(\$0)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$7,020</b>	<b>\$7,653</b>	<b>\$7,938</b>	<b>\$7,938</b>
<b>Total Operating Expenses:</b>	<b>\$47,530</b>	<b>\$74,551</b>	<b>\$61,821</b>	<b>\$61,821</b>
<b>Operating Income (Loss)</b>	<b>(\$11,737)</b>	<b>(\$34,779)</b>	<b>(\$13,821)</b>	<b>(\$13,821)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$22	\$24	\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$22</b>	<b>\$24</b>	<b>\$20</b>	<b>\$20</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
560502 FED WATER SYSTEM IMPROVE GRANT	\$0	\$0	\$500,000	\$500,000

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$0	\$500,000	\$500,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$24	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$24	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$46	\$24	\$500,020	\$500,020
<b>Income Before Captial Contributions and Transfers:</b>	(\$11,690)	(\$34,754)	\$486,199	\$486,199
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$4,800	\$3,500	\$4,800	\$4,800
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$4,800	\$3,500	\$4,800	\$4,800
<b>Change in Net Assets</b>	(\$6,890)	(\$31,254)	\$490,999	\$490,999
Net Assets - Beginning Balance	\$42,360	\$35,469	\$4,214	\$4,214
Net Assets - Ending Balance	\$35,469	\$4,214	\$495,213	\$495,213

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061044 WATER SYSTEM UPGRADE	\$0	\$2,221	\$500,000	\$500,000	\$500,000
061119 SUGARLOAF2 WELL IMRVMNT	\$0	\$78,000	\$0	\$0	\$0
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$0	\$80,221	\$500,000	\$500,000	\$500,000
<b>Total Additional Appropriations:</b>	\$0	\$80,221	\$500,000	\$500,000	\$500,000
<b>Total Change in Net Assets:</b>	(\$6,890)	(\$111,476)	(\$9,001)	(\$9,001)	(\$9,001)

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$13,780	\$13,583	\$13,543	\$13,543	\$13,543
668194 S/A DEL WATER CURR	\$3,289	\$4,180	\$3,000	\$3,000	\$3,000
693020 WATER SERVICE COLLECTIONS	\$163,299	\$170,026	\$205,100	\$205,100	\$205,100
693900 CONNECTION FEES	\$1,000	\$3,255	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$181,369</b>	<b>\$191,045</b>	<b>\$221,643</b>	<b>\$221,643</b>	<b>\$221,643</b>
<b>Total Operating Revenues:</b>	<b>\$181,369</b>	<b>\$191,045</b>	<b>\$221,643</b>	<b>\$221,643</b>	<b>\$221,643</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$37	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$834	\$1,308	\$1,250	\$1,250	\$1,250
033103 INSUR XP MISCELLANEOUS	\$1,380	\$1,389	\$1,193	\$1,193	\$1,193
033500 MAINTENANCE OF EQUIPMENT	\$10,214	\$18,363	\$10,000	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$682	\$950	\$608	\$608	\$608
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,558	\$2,000	\$2,000	\$2,000
034100 MEMBERSHIPS	\$162	\$161	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$3,117	\$4,180	\$4,018	\$4,018	\$4,018
034800 PROF & SPECIAL SERVICES	\$10,383	\$32,221	\$225,000	\$225,000	\$225,000
034826 PROF LAB SVS	\$6,062	\$6,857	\$8,000	\$8,000	\$8,000
034829 PROF MAINTENANCE SVS	\$97,270	\$144,244	\$120,000	\$120,000	\$120,000
034892 CHGS IT PROFESSIONAL SVS	\$224	\$0	\$0	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$121	\$104	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$440	\$410	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$26	\$477	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,955	\$929	\$3,000	\$3,000	\$3,000
035900 TRANSPORTATION & TRAVEL	\$3,202	\$3,301	\$3,000	\$3,000	\$3,000
036100 UTILITIES	\$63,155	\$58,229	\$50,000	\$50,000	\$50,000
<b>SERVICES AND SUPPLIES</b>	<b>\$200,234</b>	<b>\$274,723</b>	<b>\$429,269</b>	<b>\$429,269</b>	<b>\$429,269</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,924	\$6,656	\$9,166	\$9,166	\$9,166
050800 TAXES & ASSESSMENTS	\$581	\$657	\$750	\$750	\$750
050900 DEPRECIATION EXPENSE	\$277,857	\$277,857	\$325,000	\$325,000	\$325,000
051100 BAD DEBTS	(\$91)	\$3	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$289,272</b>	<b>\$285,175</b>	<b>\$334,916</b>	<b>\$334,916</b>	<b>\$334,916</b>
<b>Total Operating Expenses:</b>	<b>\$489,506</b>	<b>\$559,899</b>	<b>\$764,185</b>	<b>\$764,185</b>	<b>\$764,185</b>
<b>Operating Income (Loss)</b>	<b>(\$308,136)</b>	<b>(\$368,853)</b>	<b>(\$542,542)</b>	<b>(\$542,542)</b>	<b>(\$542,542)</b>

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$120	\$93	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$120</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$108	\$36	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,067	\$3	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$3,175</b>	<b>\$39</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$3,296</b>	<b>\$132</b>	<b>\$0</b>	<b>\$0</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$304,840)</b>	<b>(\$368,720)</b>	<b>(\$542,542)</b>	<b>(\$542,542)</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806350 TRAN IN CSA #6 JONES VALLEY	\$25,000	\$3,000	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$25,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Change in Net Assets</b>	<b>(\$279,840)</b>	<b>(\$365,720)</b>	<b>(\$542,542)</b>	<b>(\$542,542)</b>	
Net Assets - Beginning Balance	\$9,984,862	\$9,705,022	\$9,339,301	\$9,339,301	
Net Assets - Ending Balance	\$9,705,022	\$9,339,301	\$8,796,759	\$8,796,759	

**Fund Title:** 0377 - CSA #6 JONES VALLEY WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$279,840)	(\$365,720)	(\$542,542)	(\$542,542)



**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$526	\$496	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$29,772	\$28,127	\$31,000	\$31,000	
693500 SEWER SERVICE CHARGES	\$121,350	\$123,561	\$123,000	\$123,000	
693900 CONNECTION FEES	\$1,750	\$7,550	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$153,398</b>	<b>\$159,735</b>	<b>\$154,000</b>	<b>\$154,000</b>	
<b>Total Operating Revenues:</b>	<b>\$153,398</b>	<b>\$159,735</b>	<b>\$154,000</b>	<b>\$154,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$2,708	\$2,750	\$3,000	\$3,000	
032900 HOUSEHOLD EXPENSE	\$77	\$0	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$912	\$917	\$769	\$769	
033500 MAINTENANCE OF EQUIPMENT	\$3,864	\$8,664	\$25,000	\$25,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$74	\$93	\$0	\$0	
033700 MAINTENANCE OF STRUCTURES	\$256	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$1,027	\$15,137	\$803	\$803	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,244	\$0	\$1,000	\$1,000	
034100 MEMBERSHIPS	\$162	\$161	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$1,008	\$936	\$1,056	\$1,056	
034800 PROF & SPECIAL SERVICES	\$8,285	\$12,808	\$20,000	\$20,000	
034826 PROF LAB SVS	\$6,096	\$4,819	\$5,000	\$5,000	
034829 PROF MAINTENANCE SVS	\$32,817	\$41,951	\$50,000	\$50,000	
034832 PROF MONITORING SVS	\$103,271	\$101,992	\$100,000	\$100,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,001	\$1,008	\$3,444	\$3,444	
034900 PUBLICATIONS & LEGAL NOTICES	\$6	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$271	\$1,727	\$3,000	\$3,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,741	\$17,681	\$25,000	\$25,000	
035900 TRANSPORTATION & TRAVEL	\$3,287	\$3,301	\$3,000	\$3,000	
036100 UTILITIES	\$44,379	\$53,360	\$50,000	\$50,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$228,497</b>	<b>\$267,314</b>	<b>\$291,272</b>	<b>\$291,272</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,012	\$8,585	\$2,502	\$2,502	
050900 DEPRECIATION EXPENSE	\$95,777	\$95,777	\$100,000	\$100,000	
051100 BAD DEBTS	(\$24)	\$5	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$114,766</b>	<b>\$104,368</b>	<b>\$102,502</b>	<b>\$102,502</b>	
<b>Total Operating Expenses:</b>	<b>\$343,263</b>	<b>\$371,682</b>	<b>\$393,774</b>	<b>\$393,774</b>	

**Fund Title: 0378 - CSA #8 PALO CEDRO SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Income (Loss)</b>	(\$189,864)	(\$211,947)	(\$239,774)	(\$239,774)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
051600 FINES & FORFEITURES	\$0	\$0	(\$50,000)	(\$50,000)
<b>OTHER CHARGES</b>	\$0	\$0	(\$50,000)	(\$50,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$1,511	\$1,879	\$1,000	\$1,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$1,511	\$1,879	\$1,000	\$1,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
795000 AUDITOR VOID/STALE DATED CHECK	\$226	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$210	\$12	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$138	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$437	\$150	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$1,948	\$2,030	(\$49,000)	(\$49,000)
<b>Income Before Captial Contributions and Transfers:</b>	(\$187,915)	(\$209,917)	(\$288,774)	(\$288,774)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>				
806348 TRAN IN CSA #8 PALO CEDRO	\$0	\$0	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$100,000	\$100,000
<b>Change in Net Assets</b>	(\$187,915)	(\$209,917)	(\$188,774)	(\$188,774)
Net Assets - Beginning Balance	\$1,859,431	\$1,671,515	\$1,461,598	\$1,461,598
Net Assets - Ending Balance	\$1,671,515	\$1,461,598	\$1,272,824	\$1,272,824

**Fund Title:** 0378 - CSA #8 PALO CEDRO SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$187,915)	(\$209,917)	(\$188,774)	(\$188,774)

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$250	\$217	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$11,209	\$11,406	\$13,000	\$13,000	
693060 INSPECTION FEES	\$0	\$200	\$0	\$0	
693500 SEWER SERVICE CHARGES	\$24,432	\$25,198	\$29,000	\$29,000	
693900 CONNECTION FEES	\$0	\$140	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$35,891</b>	<b>\$37,162</b>	<b>\$42,000</b>	<b>\$42,000</b>	
<b>Total Operating Revenues:</b>	<b>\$35,891</b>	<b>\$37,162</b>	<b>\$42,000</b>	<b>\$42,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,439	\$1,494	\$1,500	\$1,500	
033500 MAINTENANCE OF EQUIPMENT	\$9,224	\$1,216	\$2,000	\$2,000	
033791 CHGS FAC MGMT MAINT STR	\$600	\$600	\$450	\$450	
034100 MEMBERSHIPS	\$162	\$324	\$350	\$350	
034591 CHGS OC POSTAGE SVS	\$262	\$346	\$281	\$281	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$4,000	\$4,000	
034802 PROF ADMIN SVS	\$34	\$0	\$0	\$0	
034826 PROF LAB SVS	\$2,250	\$1,060	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$6,947	\$10,023	\$10,000	\$10,000	
034832 PROF MONITORING SVS	\$13,426	\$14,011	\$11,000	\$11,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$6	\$132	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,556	\$7,199	\$6,000	\$6,000	
036100 UTILITIES	\$5,347	\$6,092	\$6,000	\$6,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$42,259</b>	<b>\$42,499</b>	<b>\$43,581</b>	<b>\$43,581</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,759	\$2,979	\$3,985	\$3,985	
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	(\$5)	\$13	\$25	\$25	
<b>OTHER CHARGES</b>	<b>\$8,824</b>	<b>\$10,063</b>	<b>\$11,080</b>	<b>\$11,080</b>	
<b>Total Operating Expenses:</b>	<b>\$51,084</b>	<b>\$52,562</b>	<b>\$54,661</b>	<b>\$54,661</b>	
<b>Operating Income (Loss)</b>	<b>(\$15,192)</b>	<b>(\$15,400)</b>	<b>(\$12,661)</b>	<b>(\$12,661)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$4,699)	\$0	\$0	

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	(\$4,699)		\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$88	\$52		\$20	\$20
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$88	\$52		\$20	\$20
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$221		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$221		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$88	(\$4,424)		\$20	\$20
<b>Income Before Capital Contributions and Transfers:</b>	(\$15,103)	(\$19,824)		(\$12,641)	(\$12,641)
<b>Change in Net Assets</b>	(\$15,103)	(\$19,824)		(\$12,641)	(\$12,641)
Net Assets - Beginning Balance	\$146,738	\$131,634		\$111,810	\$111,810
Net Assets - Ending Balance	\$131,634	\$111,810		\$99,169	\$99,169

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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					
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>	(\$15,103)	(\$19,824)	(\$14,308)	(\$14,308)	

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$49,912	\$54,309	\$55,500	\$55,500	\$55,500
693060 INSPECTION FEES	\$150	\$150	\$0	\$0	\$0
693500 SEWER SERVICE CHARGES	\$566,203	\$697,411	\$749,250	\$749,250	\$749,250
<b>CHARGES FOR SERVICES</b>	<b>\$616,266</b>	<b>\$751,870</b>	<b>\$804,750</b>	<b>\$804,750</b>	<b>\$804,750</b>
<b>Total Operating Revenues:</b>	<b>\$616,266</b>	<b>\$751,870</b>	<b>\$804,750</b>	<b>\$804,750</b>	<b>\$804,750</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$225	\$1,746	\$2,000	\$2,000	\$2,000
032500 COMMUNICATIONS EXPENSE	\$2,548	\$2,591	\$2,700	\$2,700	\$2,700
032591 CHGS IT COMM	\$96	\$99	\$104	\$104	\$104
032700 FOOD EXPENSE	\$21	\$0	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$3,141	\$3,337	\$5,000	\$5,000	\$5,000
032992 CHGS FAC MGMT HSHLD XP	\$974	\$284	\$975	\$975	\$975
033103 INSUR XP MISCELLANEOUS	\$2,940	\$2,960	\$2,353	\$2,353	\$2,353
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	\$35,377	\$35,377	\$35,377
033500 MAINTENANCE OF EQUIPMENT	\$67,511	\$69,812	\$100,000	\$100,000	\$100,000
033592 CHGS IT MNT HARD/SOFTWARE	\$74	\$186	\$88	\$88	\$88
033791 CHGS FAC MGMT MAINT STR	\$2,686	\$858	\$2,611	\$2,611	\$2,611
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,976	\$2,360	\$3,000	\$3,000	\$3,000
034100 MEMBERSHIPS	\$3,835	\$1,886	\$3,500	\$3,500	\$3,500
034500 OFFICE EXPENSE	\$887	\$741	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$6,125	\$6,086	\$6,659	\$6,659	\$6,659
034800 PROF & SPECIAL SERVICES	\$67,127	\$68,610	\$700,000	\$700,000	\$700,000
034826 PROF LAB SVS	\$31,752	\$28,490	\$40,000	\$40,000	\$40,000
034829 PROF MAINTENANCE SVS	\$322,674	\$324,935	\$400,000	\$400,000	\$400,000
034890 CHGS FAC MGMT PROF SVS	\$10,997	\$0	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$3,524	\$3,722	\$3,444	\$3,444	\$3,444
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$132	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$251	\$231	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$232	\$2,254	\$1,000	\$1,000	\$1,000
035591 CHGS IT HARDWARE EQP	\$28	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,730	\$6,338	\$10,000	\$10,000	\$10,000
036100 UTILITIES	\$71,157	\$75,033	\$80,000	\$80,000	\$80,000
<b>SERVICES AND SUPPLIES</b>	<b>\$607,523</b>	<b>\$602,700</b>	<b>\$1,400,311</b>	<b>\$1,400,311</b>	<b>\$1,400,311</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,320	\$21,193	\$17,382	\$17,382	\$17,382
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$240,599	\$240,599	\$240,599
051100 BAD DEBTS	(\$1,204)	\$62	\$1,500	\$1,500	\$1,500

**Fund Title: 0387 - CSA #17 COTTONWOOD SEWER**  
**Service Activity: 000 - N/A**

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER CHARGES</b>	\$262,715	\$261,855	\$259,481	\$259,481
<b>Total Operating Expenses:</b>	\$870,238	\$864,556	\$1,659,792	\$1,659,792
<b>Operating Income (Loss)</b>	(\$253,972)	(\$112,685)	(\$855,042)	(\$855,042)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050</b> OTHER CHARGES				
050300 INTEREST ON LONG TERM DT	(\$14,289)	(\$13,420)	(\$12,518)	(\$12,518)
<b>OTHER CHARGES</b>	(\$14,289)	(\$13,420)	(\$12,518)	(\$12,518)
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$643	\$1,478	\$500	\$500
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$643	\$1,478	\$500	\$500
<b>Category: 700</b> MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$24	\$132	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$167	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$24	\$299	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$13,621)	(\$11,641)	(\$12,018)	(\$12,018)
<b>Income Before Captial Contributions and Transfers:</b>	(\$267,593)	(\$124,327)	(\$867,060)	(\$867,060)
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN				
806349 TRAN IN CSA #17 CTWD CAP IMP	\$15,000	\$0	\$125,000	\$125,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$15,000	\$0	\$125,000	\$125,000
<b>Change in Net Assets</b>	(\$252,593)	(\$124,327)	(\$742,060)	(\$742,060)
Net Assets - Beginning Balance	\$2,574,498	\$2,574,169	\$2,449,842	\$2,449,842
Net Assets - Ending Balance	\$2,321,904	\$2,449,842	\$1,707,782	\$1,707,782



**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$23,473	\$23,473	
<b>RETIRE LONG TERM DEBT</b>	\$0	\$0	\$23,473	\$23,473	
<b>Object: 0610 CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>					
061048 CSA#17 CTNWD SEWER UPGRADE	\$216,218	\$86,496	\$0	\$0	
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$216,218	\$86,496	\$0	\$0	
<b>Total Additional Appropriations:</b>	\$216,218	\$86,496	\$23,473	\$23,473	
<b>Total Change in Net Assets:</b>	(\$468,812)	(\$210,823)	(\$765,533)	(\$765,533)	

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$743	\$1,594	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$69,679	\$65,137	\$80,000	\$80,000	
<b>CHARGES FOR SERVICES</b>	<b>\$70,423</b>	<b>\$66,731</b>	<b>\$80,000</b>	<b>\$80,000</b>	
<b>Total Operating Revenues:</b>	<b>\$70,423</b>	<b>\$66,731</b>	<b>\$80,000</b>	<b>\$80,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$237	\$201	\$225	\$225	
033500 MAINTENANCE OF EQUIPMENT	\$6,733	\$12,967	\$7,000	\$7,000	
033791 CHGS FAC MGMT MAINT STR	\$4,368	\$3,547	\$4,599	\$4,599	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$706	\$176	\$0	\$0	
034100 MEMBERSHIPS	\$166	\$161	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$1,123	\$1,555	\$1,441	\$1,441	
034800 PROF & SPECIAL SERVICES	\$6,501	\$21,223	\$2,000	\$2,000	
034826 PROF LAB SVS	\$3,529	\$5,532	\$4,000	\$4,000	
034829 PROF MAINTENANCE SVS	\$28,710	\$61,777	\$74,000	\$74,000	
034893 CHGS AUD PROP TAX SVS	\$680	\$607	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$403	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$136	\$500	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,529	\$320	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$231	\$0	\$0	\$0	
036100 UTILITIES	\$67,757	\$12,051	\$16,000	\$16,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$127,816</b>	<b>\$120,622</b>	<b>\$109,465</b>	<b>\$109,465</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,161	\$13,779	\$16,072	\$16,072	
050900 DEPRECIATION EXPENSE	\$21,363	\$56,161	\$75,000	\$75,000	
051100 BAD DEBTS	(\$4)	\$4	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$29,520</b>	<b>\$69,945</b>	<b>\$91,072</b>	<b>\$91,072</b>	
<b>Total Operating Expenses:</b>	<b>\$157,336</b>	<b>\$190,567</b>	<b>\$200,537</b>	<b>\$200,537</b>	
<b>Operating Income (Loss)</b>	<b>(\$86,913)</b>	<b>(\$123,835)</b>	<b>(\$120,537)</b>	<b>(\$120,537)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$221)	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$221)</b>	<b>\$0</b>	<b>\$0</b>	

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$20,022	\$20,540	\$20,000	\$20,000	\$20,000
101001 CURRENT UNITARY TAXES	\$1,275	\$1,301	\$1,000	\$1,000	\$1,000
101011 CURR SEC TAX DEL ADV TEETER	\$331	\$321	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$199	\$229	\$175	\$175	\$175
101111 SUPPLEMENTAL TAXES CURR TEETER	\$22	\$23	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$1,065	\$1,043	\$1,100	\$1,100	\$1,100
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$12	\$8	\$0	\$0	\$0
<b>TAXES</b>	<b>\$22,930</b>	<b>\$23,469</b>	<b>\$22,275</b>	<b>\$22,275</b>	<b>\$22,275</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$1,023)	\$32	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,023)</b>	<b>\$32</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$366	\$355	\$360	\$360	\$360
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$366</b>	<b>\$355</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$0	\$24	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$17,008	\$4,699	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$17,008</b>	<b>\$4,723</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$39,282</b>	<b>\$28,359</b>	<b>\$22,635</b>	<b>\$22,635</b>	<b>\$22,635</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$47,631)</b>	<b>(\$95,476)</b>	<b>(\$97,902)</b>	<b>(\$97,902)</b>	<b>(\$97,902)</b>
<b>Change in Net Assets</b>	<b>(\$47,631)</b>	<b>(\$95,476)</b>	<b>(\$97,902)</b>	<b>(\$97,902)</b>	<b>(\$97,902)</b>
Net Assets - Beginning Balance	\$825,859	\$1,908,577	\$1,813,100	\$1,813,100	\$1,813,100
Net Assets - Ending Balance	\$778,228	\$1,813,100	\$1,715,198	\$1,715,198	\$1,715,198

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061071 CSA#25 WATER SYSTEM IMPRVMT	\$1,054,997	\$0	\$0	\$0	\$0
<b>CAP ASSETS-BLDG &amp; IMPROVEMENTS</b>	\$1,054,997	\$0	\$0	\$0	\$0
<b>Total Additional Appropriations:</b>	\$1,054,997	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	(\$1,102,628)	(\$95,476)	(\$97,902)	(\$97,902)	(\$97,902)

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$1,248	\$1,806	\$400	\$400
693020 WATER SERVICE COLLECTIONS	\$82,385	\$90,795	\$80,000	\$80,000
693900 CONNECTION FEES	\$0	\$1,500	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$83,633</b>	<b>\$94,102</b>	<b>\$80,400</b>	<b>\$80,400</b>
<b>Total Operating Revenues:</b>	<b>\$83,633</b>	<b>\$94,102</b>	<b>\$80,400</b>	<b>\$80,400</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$222	\$222	\$225	\$225
033103 INSUR XP MISCELLANEOUS	\$84	\$90	\$77	\$77
033500 MAINTENANCE OF EQUIPMENT	\$3,592	\$5,694	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$50,000	\$50,000
034100 MEMBERSHIPS	\$166	\$161	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$667	\$722	\$740	\$740
034800 PROF & SPECIAL SERVICES	\$9,349	\$4,323	\$10,000	\$10,000
034826 PROF LAB SVS	\$5,333	\$3,243	\$3,500	\$3,500
034829 PROF MAINTENANCE SVS	\$44,146	\$37,536	\$45,000	\$45,000
034900 PUBLICATIONS & LEGAL NOTICES	\$6	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$600	\$2,728	\$4,000	\$4,000
036100 UTILITIES	\$10,063	\$11,810	\$11,000	\$11,000
<b>SERVICES AND SUPPLIES</b>	<b>\$74,231</b>	<b>\$66,533</b>	<b>\$134,742</b>	<b>\$134,742</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,550	\$5,074	\$5,222	\$5,222
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$43,056	\$43,056
051100 BAD DEBTS	\$290	(\$165)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$47,897</b>	<b>\$47,965</b>	<b>\$48,278</b>	<b>\$48,278</b>
<b>Total Operating Expenses:</b>	<b>\$122,128</b>	<b>\$114,498</b>	<b>\$183,020</b>	<b>\$183,020</b>
<b>Operating Income (Loss)</b>	<b>(\$38,495)</b>	<b>(\$20,396)</b>	<b>(\$102,620)</b>	<b>(\$102,620)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$443	\$959	\$400	\$400
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$443</b>	<b>\$959</b>	<b>\$400</b>	<b>\$400</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$443</b>	<b>\$959</b>	<b>\$400</b>	<b>\$400</b>

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Income Before Capital Contributions and Transfers:</b>	(\$38,052)	(\$19,436)	(\$102,220)	(\$102,220)
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>				
806353    TRAN IN CSA #11 FRNCH GLCH DS	\$0	\$16,746	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$16,746	\$0	\$0
<b>Change in Net Assets</b>	(\$38,052)	(\$2,690)	(\$102,220)	(\$102,220)
Net Assets - Beginning Balance	\$936,709	\$898,657	\$895,967	\$895,967
Net Assets - Ending Balance	\$898,657	\$895,967	\$793,747	\$793,747

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$38,052)	(\$2,690)	(\$102,220)	(\$102,220)

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$71	\$516	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$44,057	\$51,517	\$60,000	\$60,000
<b>CHARGES FOR SERVICES</b>	<b>\$44,129</b>	<b>\$52,034</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Total Operating Revenues:</b>	<b>\$44,129</b>	<b>\$52,034</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$407	\$307	\$400	\$400
033103 INSUR XP MISCELLANEOUS	\$24	\$20	\$17	\$17
033500 MAINTENANCE OF EQUIPMENT	\$1,570	\$1,337	\$2,000	\$2,000
034100 MEMBERSHIPS	\$162	\$161	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$545	\$399	\$427	\$427
034800 PROF & SPECIAL SERVICES	\$652	\$0	\$1,000	\$1,000
034802 PROF ADMIN SVS	\$12,937	\$1,750	\$6,000	\$6,000
034826 PROF LAB SVS	\$3,510	\$3,010	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$35,324	\$24,684	\$32,000	\$32,000
034893 CHGS AUD PROP TAX SVS	\$160	\$141	\$200	\$200
034900 PUBLICATIONS & LEGAL NOTICES	\$180	\$112	\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,167	\$610	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$6,116	\$6,257	\$6,000	\$6,000
036100 UTILITIES	\$11,622	\$7,322	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$74,381</b>	<b>\$46,115</b>	<b>\$63,944</b>	<b>\$63,944</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,089	\$3,930	\$4,444	\$4,444
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$35,000	\$35,000
051100 BAD DEBTS	(\$8)	(\$2)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$33,056</b>	<b>\$34,904</b>	<b>\$39,444</b>	<b>\$39,444</b>
<b>Total Operating Expenses:</b>	<b>\$107,437</b>	<b>\$81,019</b>	<b>\$103,388</b>	<b>\$103,388</b>
<b>Operating Income (Loss)</b>	<b>(\$63,308)</b>	<b>(\$28,985)</b>	<b>(\$43,388)</b>	<b>(\$43,388)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 100 TAXES</b>				
101000 CURRENT SECURED TAXES	\$4,828	\$4,911	\$4,700	\$4,700
101001 CURRENT UNITARY TAXES	\$219	\$220	\$200	\$200
101011 CURR SEC TAX DEL ADV TEETER	\$80	\$76	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$48	\$54	\$0	\$0



**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$5	\$5	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$257	\$249	\$250	\$250	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$2	\$2	\$0	\$0	
<b>TAXES</b>	<b>\$5,441</b>	<b>\$5,521</b>	<b>\$5,150</b>	<b>\$5,150</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$9	(\$18)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$9</b>	<b>(\$18)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$88	\$85	\$90	\$90	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$88</b>	<b>\$85</b>	<b>\$90</b>	<b>\$90</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$5,550</b>	<b>\$5,588</b>	<b>\$5,240</b>	<b>\$5,240</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$57,757)</b>	<b>(\$23,397)</b>	<b>(\$38,148)</b>	<b>(\$38,148)</b>	
<b>Change in Net Assets</b>	<b>(\$57,757)</b>	<b>(\$23,397)</b>	<b>(\$38,148)</b>	<b>(\$38,148)</b>	
Net Assets - Beginning Balance	\$1,375,694	\$1,317,936	\$1,294,539	\$1,294,539	
Net Assets - Ending Balance	\$1,317,936	\$1,294,539	\$1,256,391	\$1,256,391	

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	(\$57,757)	(\$23,397)	(\$38,148)	(\$38,148)

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668126 S/A CASTELLA WATER CURR NON-OP	\$7,542	\$7,317	\$7,300	\$7,300
<b>CHARGES FOR SERVICES</b>	<b>\$7,542</b>	<b>\$7,317</b>	<b>\$7,300</b>	<b>\$7,300</b>
<b>Total Operating Revenues:</b>	<b>\$7,542</b>	<b>\$7,317</b>	<b>\$7,300</b>	<b>\$7,300</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$652	\$600	\$3,000	\$3,000
034807 PROF BANK SVS	\$261	\$241	\$300	\$300
<b>SERVICES AND SUPPLIES</b>	<b>\$913</b>	<b>\$841</b>	<b>\$3,300</b>	<b>\$3,300</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$416	\$426	\$240	\$240
<b>OTHER CHARGES</b>	<b>\$416</b>	<b>\$426</b>	<b>\$240</b>	<b>\$240</b>
<b>Total Operating Expenses:</b>	<b>\$1,330</b>	<b>\$1,267</b>	<b>\$3,540</b>	<b>\$3,540</b>
<b>Operating Income (Loss)</b>	<b>\$6,212</b>	<b>\$6,050</b>	<b>\$3,760</b>	<b>\$3,760</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$6,988)	(\$6,881)	(\$7,000)	(\$7,000)
<b>OTHER CHARGES</b>	<b>(\$6,988)</b>	<b>(\$6,881)</b>	<b>(\$7,000)</b>	<b>(\$7,000)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$199	\$330	\$250	\$250
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$199</b>	<b>\$330</b>	<b>\$250</b>	<b>\$250</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,500	\$2,600	\$2,700	\$2,700
<b>CHARGES FOR SERVICES</b>	<b>\$2,500</b>	<b>\$2,600</b>	<b>\$2,700</b>	<b>\$2,700</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$4,288)</b>	<b>(\$3,951)</b>	<b>(\$4,050)</b>	<b>(\$4,050)</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$1,923</b>	<b>\$2,099</b>	<b>(\$290)</b>	<b>(\$290)</b>
<b>Change in Net Assets</b>	<b>\$1,923</b>	<b>\$2,099</b>	<b>(\$290)</b>	<b>(\$290)</b>

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$35,013	\$34,437	\$36,536	\$36,536
Net Assets - Ending Balance	\$36,937	\$36,536	\$36,246	\$36,246

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$2,500	\$2,600	\$2,700	\$2,700	\$2,700
<b>RETIRE LONG TERM DEBT</b>	\$2,500	\$2,600	\$2,700	\$2,700	\$2,700
<b>Total Additional Appropriations:</b>	\$2,500	\$2,600	\$2,700	\$2,700	\$2,700
<b>Total Change in Net Assets:</b>	(\$576)	(\$500)	(\$2,990)	(\$2,990)	(\$2,990)

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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>					
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,785	\$3,285	\$7,000	\$7,000	\$7,000
<b>SERVICES AND SUPPLIES</b>	\$1,785	\$3,285	\$7,000	\$7,000	\$7,000
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$1,032	\$1,517	\$1,517	\$1,517
<b>OTHER CHARGES</b>	\$0	\$1,032	\$1,517	\$1,517	\$1,517
<b>Total Operating Expenses:</b>	\$1,785	\$4,317	\$8,517	\$8,517	\$8,517
<b>Operating Income (Loss)</b>	(\$1,785)	(\$4,317)	(\$8,517)	(\$8,517)	(\$8,517)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	(\$2,921)	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	(\$2,921)	\$0	\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$255	\$445	\$225	\$225	\$225
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$255	\$445	\$225	\$225	\$225
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	(\$4,260)	\$11,416	\$10,235	\$10,235	\$10,235
668999 SPECIAL ASSESSMENT PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>CHARGES FOR SERVICES</b>	\$111,243	\$126,921	\$125,739	\$125,739	\$125,739
<b>Total Non-Operating Revenues (Expenses):</b>	\$108,577	\$127,366	\$125,964	\$125,964	\$125,964
<b>Income Before Captial Contributions and Transfers:</b>	\$106,792	\$123,048	\$117,447	\$117,447	\$117,447
<b>Change in Net Assets</b>	\$106,792	\$123,048	\$117,447	\$117,447	\$117,447
Net Assets - Beginning Balance	\$56,652	\$47,941	\$170,989	\$170,989	\$170,989
Net Assets - Ending Balance	\$163,445	\$170,989	\$288,436	\$288,436	\$288,436

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>RETIRE LONG TERM DEBT</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Additional Appropriations:</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Change in Net Assets:</b>	(\$8,711)	\$7,543	\$1,943	\$1,943	\$1,943

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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	\$0	\$600	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$892	\$892	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	\$892	\$1,492	\$5,000	\$5,000
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$544	\$469	\$469
<b>OTHER CHARGES</b>	\$0	\$544	\$469	\$469
<b>Total Operating Expenses:</b>	\$892	\$2,036	\$5,469	\$5,469
<b>Operating Income (Loss)</b>	(\$892)	(\$2,036)	(\$5,469)	(\$5,469)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$88	\$157	\$100	\$100
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$88	\$157	\$100	\$100
<b>Category: 600 CHARGES FOR SERVICES</b>				
668132 SPEC ASSESSMENT CURR NON OPER	\$1,282	\$1,379	\$1,281	\$1,281
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727
<b>CHARGES FOR SERVICES</b>	\$15,010	\$15,107	\$15,008	\$15,008
<b>Total Non-Operating Revenues (Expenses):</b>	\$15,098	\$15,264	\$15,108	\$15,108
<b>Income Before Captial Contributions and Transfers:</b>	\$14,205	\$13,228	\$9,639	\$9,639
<b>Change in Net Assets</b>	\$14,205	\$13,228	\$9,639	\$9,639
Net Assets - Beginning Balance	\$915	\$1,393	\$14,622	\$14,622
Net Assets - Ending Balance	\$15,121	\$14,622	\$24,261	\$24,261



**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 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>	\$478	(\$498)	(\$4,088)	(\$4,088)

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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 87 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.

**BUDGET REQUESTS**

The FY 2017-18 requested budget includes \$903,508 in expenditures and \$903,508 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.

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 2017-18						Actual <input checked="" type="checkbox"/>	
		Total Financing Sources				Total Financing Uses			
District/Agency Name		Fund Balance Available June 30, 2017	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	\$ 10,309	\$ -	\$ 2,529	\$ 12,838	\$ 12,838	\$ -	12,838	
302	Amber Ridge PRD	36,805	-	6,584	43,389	43,389	-	43,389	
303	Marianas Way PRD	24,255	-	5,425	29,680	29,680	-	29,680	
304	Coloma Drive PRD	4,833	-	4,198	9,031	9,031	-	9,031	
306	River Hills Estates PRD	97,780	-	15,926	113,706	113,706	-	113,706	
307	Craig Lane PRD	29,857	-	4,970	34,827	34,827	-	34,827	
308	E Stillwater Way PRD	3,633	-	10,880	14,513	14,513	-	14,513	
309	Fullerton Way PRD	2,711	-	2,994	5,705	5,705	-	5,705	
311	Ski Way PRD	2,279	-	500	2,779	2,779	-	2,779	
312	Mule Mtn Parkway PRD	5,952	-	500	6,452	6,452	-	6,452	
313	Fore Way Lane PRD	1,282	-	1,188	2,470	2,470	-	2,470	
314	Blackstone Estate PRD	2,855	-	2,356	5,211	5,211	-	5,211	
315	Logan Road PRD	15,292	-	6,594	21,886	21,886	-	21,886	
316	Valparaiso Way PRD	19,375	-	3,218	22,593	22,593	-	22,593	
318	Lark Court PRD	12,572	-	1,807	14,379	14,379	-	14,379	
319	Manor Crest PRD	20,167	-	4,822	24,989	24,989	-	24,989	
320	Santa Barbara Estates PRD	9,490	-	4,060	13,550	13,550	-	13,550	
321	Victoria Highlands Est PRD	4,237	-	3,034	7,271	7,271	-	7,271	
322	Country Fields Estates PRD	17,994	-	5,237	23,231	23,231	-	23,231	
324	China Gulch PRD	20,144	-	4,942	25,086	25,086	-	25,086	
325	Manton Heights PRD	14,855	-	10,187	25,042	25,042	-	25,042	
326	Manzanillo PRD	5,857	-	3,124	8,981	8,981	-	8,981	
327	Laverne Lane PRD	10,101	-	26,382	36,483	36,483	-	36,483	
328	Canto Del Lupine PRD	58,565	-	6,999	65,564	65,564	-	65,564	
329	Crowley Creek Ranchettes PRD	24,808	-	2,698	27,506	27,506	-	27,506	
330	Jordan Manor PRD	5,426	-	2,576	8,002	8,002	-	8,002	
331	Ritts Mill Road PRD	78	-	4,455	4,533	4,533	-	4,533	
333	Robledo Road PRD	40,582	-	10,108	50,690	50,690	-	50,690	
334	Santa Barbara #2 PRD	17,065	-	4,415	21,480	21,480	-	21,480	
335	No. Chapparral Drive PRD	21,482	-	13,401	34,883	34,883	-	34,883	
337	Woggon Lane PRD	23,624	-	12,742	36,366	36,366	-	36,366	
338	Aiden Park PRD	20,344	-	3,129	23,473	23,473	-	23,473	
339	L & R Estates PRD	50,904	-	6,455	57,359	57,359	-	57,359	
340	Squaw Carpet Fire Access PRD	3,934	-	683	4,617	4,617	-	4,617	
341	Rolland Country Estates PRD	12,236	-	3,762	15,998	15,998	-	15,998	
342	Shelly Lane PRD	17,288	-	8,221	25,509	25,509	-	25,509	
343	Millville Way PRD	12,106	-	10,113	22,219	22,219	-	22,219	
344	Diamond Ridge PRD	6,947	-	2,543	9,490	9,490	-	9,490	
345	Mountain Gate Meadows PRD	35,955	-	3,555	39,510	39,510	-	39,510	
351	Timber Ridge PRD	26,965	-	3,515	30,480	30,480	-	30,480	
360	Equestrian Estates PRD	12,809	-	1,545	14,354	14,354	-	14,354	
361	Tract 1323 PRD	4,154	-	721	4,875	4,875	-	4,875	
364	Sonora Trail PRD	38,590	-	11,330	49,920	49,920	-	49,920	

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 2017-18						Actual <input checked="" type="checkbox"/>	
		Total Financing Sources			Total Financing Uses			Estimated <input type="checkbox"/>	
District/Agency Name		Fund Balance Available June 30, 2017	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	868	-	465	1,333	1,333	-	1,333	
367	Shasta Meadows PRD	8,667	-	4,123	12,790	12,790	-	12,790	
368	Old Stagecoach PRD	14,995	-	3,436	18,431	18,431	-	18,431	
369	Intermountain Road PRD	(1,593)	-	16,226	14,633	14,633	-	14,633	
370	Alpine Way PRD	4,890	-	3,470	8,360	8,360	-	8,360	
372	Dusty Oaks PRD	19,971	-	12,643	32,614	32,614	-	32,614	
376	Buckshot Ln PRD	2,289	-	11	2,300	2,300	-	2,300	
380	Amesbury Village PRD	11,250	-	1,287	12,537	12,537	-	12,537	
381	Palo Cedro Oaks PRD	58,687	-	6,666	65,353	65,353	-	65,353	
382	Shasta Lake Ranchos PRD	14,709	-	23,770	38,479	38,479	-	38,479	
383	Holiday Acres PRD	48,640	-	17,553	66,193	66,193	-	66,193	
397	Los Palos Drive EFER PRD	11,093	-	1,900	12,993	12,993	-	12,993	
398	Foxwood Estates PRD	98,755	-	10,723	109,478	109,478	-	109,478	
399	Rocky Ledge Estates PRD	121,607	-	13,713	135,320	135,320	-	135,320	
600	Cottonwood Crk PRD	30,048	-	3,535	33,583	33,583	-	33,583	
602	Aegean Way PRD	14,425	-	2,054	16,479	16,479	-	16,479	
603	Village Green PRD	21,544	-	2,733	24,277	24,277	-	24,277	
604	Butterfield Lane PRD	16,677	-	2,581	19,258	19,258	-	19,258	
605	Honeybee Acres PRD	16,993	-	2,173	19,166	19,166	-	19,166	
606	Silver Saddle Est PRD	29,220	-	3,842	33,062	33,062	-	33,062	
607	Wisteria Estates PRD	81,590	-	10,049	91,639	91,639	-	91,639	
608	Santa Barbara 3_4 PRD	40,175	-	5,673	45,848	45,848	-	45,848	
609	Stillwater Ranch PRD	25,604	-	3,208	28,812	28,812	-	28,812	
610	Sterling Ranch PRD	26,476	-	3,525	30,001	30,001	-	30,001	
611	Mt Lassen Woods PRD	143,766	-	19,381	163,147	163,147	-	163,147	
612	Waterleaf Est PRD	24,588	-	4,995	29,583	29,583	-	29,583	
613	Jennifer Dr EFER PRD	10,725	-	1,768	12,493	12,493	-	12,493	
614	White Oak Manor PRD	22,850	-	3,440	26,290	26,290	-	26,290	
615	Terri Lee Terrace EFER PRD	5,964	-	1,225	7,189	7,189	-	7,189	
616	Westview Road EFER PRD	4,783	-	1,367	6,150	6,150	-	6,150	
617	Sleeping Bull Estates PRD	59,089	-	10,000	69,089	69,089	-	69,089	
618	Garth Dr EFER PRD	6,103	-	1,174	7,277	7,277	-	7,277	
619	Clover Road PRD	16,428	-	3,237	19,665	19,665	-	19,665	
620	Nunes Ranch PRD	21,569	-	5,364	26,933	26,933	-	26,933	
621	No 2 Squaw Carpet PRD	1,405	-	507	1,912	1,912	-	1,912	
622	No 2 Crowley Ranchettes PRD	1,769	-	595	2,364	2,364	-	2,364	
623	No 2 Los Palos EFER PRD	4,910	-	1,258	6,168	6,168	-	6,168	
624	Scenic Oak Court PRD	6,916	-	2,183	9,099	9,099	-	9,099	
626	Skylark Lane EFER PRD	6,842	-	3,818	10,660	10,660	-	10,660	
627	Lake Drive PRD	2,120	-	1,759	3,879	3,879	-	3,879	
631	Laurel Glen Estates PRD	14,941	-	6,647	21,588	21,588	-	21,588	
632	Irish Creek Road PRD	3,331	-	2,624	5,955	5,955	-	5,955	
633	Sol Semente EFER PRD	2,537	-	4,871	7,408	7,408	-	7,408	
634	Stillwater Ranches #2 PRD	6,790	-	13,614	20,404	20,404	-	20,404	
635	Tudor Oaks Acres PRD	1,957	-	4,118	6,075	6,075	-	6,075	
<b>Total Permanent Road Divisions</b>		<b>\$ 1,893,460</b>	<b>\$ -</b>	<b>\$ 493,727</b>	<b>\$ 2,387,187</b>	<b>\$ 2,387,187</b>	<b>\$ -</b>	<b>\$ 2,387,187</b>	

**County of Shasta**  
**Special Districts and Other Agencies Summary - Non Enterprise**  
**Fiscal Year 2017-18**

District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2017	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>Other County Districts</b>								
301	Burney Meadows Storm Drain	\$ 650	\$ -	\$ -	\$ 650	\$ 650	\$ -	650
317	Lakehead Street Lighting	536	-	1,032	1,568	1,568	-	1,568
332	Rother Riverside Lighting	17,047	-	14,095	31,142	31,142	-	31,142
347	Sierra Vista Lighting	3,576	-	3,490	7,066	7,066	-	7,066
371	Shasta County Water Agency	135,625	-	183,656	319,281	319,281	-	319,281
373	Air Quality Management	414,355	-	1,772,408	2,186,763	2,186,763	-	2,186,763
385	Belmont Storm Drain	41,719	-	2,319	44,038	44,038	-	44,038
386	Street Lighting	101,577	-	115,752	217,329	217,329	-	217,329
391	Fire Protection	2,737,365	-	5,434,997	8,172,362	8,172,362	-	8,172,362
393	Burney Storm Drain	50,878	-	4,627	55,505	55,505	-	55,505
<b>Total Other County Districts</b>		<b>\$ 3,503,328</b>	<b>\$ -</b>	<b>\$ 7,532,376</b>	<b>\$ 11,035,704</b>	<b>\$ 11,035,704</b>	<b>\$ -</b>	<b>11,035,704</b>

<b>OTHER AGENCIES</b>	<b>\$ 5,396,788</b>	<b>\$ -</b>	<b>\$ 8,026,103</b>	<b>\$ 13,422,891</b>	<b>\$ 13,422,891</b>	<b>\$ -</b>	<b>13,422,891</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, 2017	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	\$ (1,426)	\$ -	\$ (11,735)	\$ -	\$ 10,309	
302 Amber Ridge PRD	\$ 14,650	\$ -	\$ (22,155)	\$ -	\$ 36,805	
303 Marianas Way PRD	\$ 11,617	\$ -	\$ (12,638)	\$ -	\$ 24,255	
304 Coloma Drive PRD	\$ 2,802	\$ -	\$ (2,031)	\$ -	\$ 4,833	
306 River Hills Estates PRD	\$ 20,129	\$ -	\$ (77,651)	\$ -	\$ 97,780	
307 Craig Lane PRD	\$ 6,948	\$ -	\$ (22,909)	\$ -	\$ 29,857	
308 E Stillwater Way PRD	\$ (21,699)	\$ -	\$ (25,332)	\$ -	\$ 3,633	
309 Fullerton Way PRD	\$ (7,704)	\$ -	\$ (10,415)	\$ -	\$ 2,711	
310 Deer Flat Road PRD	\$ 2	\$ -	\$ 2	\$ -	\$ -	
311 Ski Way PRD	\$ 426	\$ -	\$ (1,853)	\$ -	\$ 2,279	
312 Mule Mtn Parkway PRD	\$ 1,187	\$ -	\$ (4,765)	\$ -	\$ 5,952	
313 Fore Way Lane PRD	\$ 1,419	\$ -	\$ 137	\$ -	\$ 1,282	
314 Blackstone Estate PRD	\$ (845)	\$ -	\$ (3,700)	\$ -	\$ 2,855	
315 Logan Road PRD	\$ 7,339	\$ -	\$ (7,953)	\$ -	\$ 15,292	
316 Valparaiso Way PRD	\$ 3,598	\$ -	\$ (15,777)	\$ -	\$ 19,375	
318 Lark Court PRD	\$ 3,097	\$ -	\$ (9,475)	\$ -	\$ 12,572	
319 Manor Crest PRD	\$ 7,168	\$ -	\$ (12,999)	\$ -	\$ 20,167	
320 Santa Barbara Estates PRD	\$ 4,012	\$ -	\$ (5,478)	\$ -	\$ 9,490	
321 Victoria Highlands Est PRD	\$ 3,137	\$ -	\$ (1,100)	\$ -	\$ 4,237	
322 Country Fields Estates PRD	\$ 7,525	\$ -	\$ (10,469)	\$ -	\$ 17,994	
324 China Gulch PRD	\$ 7,407	\$ -	\$ (12,737)	\$ -	\$ 20,144	
325 Manton Heights PRD	\$ 8,914	\$ -	\$ (5,941)	\$ -	\$ 14,855	
326 Manzanillo PRD	\$ 3,438	\$ -	\$ (2,419)	\$ -	\$ 5,857	
327 Laverne Lane PRD	\$ (162,675)	\$ -	\$ (172,776)	\$ -	\$ 10,101	
328 Canto Del Lupine PRD	\$ 11,839	\$ -	\$ (46,726)	\$ -	\$ 58,565	
329 Crowley Creek Ranchettes PRD	\$ 3,646	\$ -	\$ (21,162)	\$ -	\$ 24,808	
330 Jordan Manor PRD	\$ 5,240	\$ -	\$ (186)	\$ -	\$ 5,426	
331 Ritts Mill Road PRD	\$ (17,425)	\$ -	\$ (17,503)	\$ -	\$ 78	
333 Robledo Road PRD	\$ 15,988	\$ -	\$ (24,594)	\$ -	\$ 40,582	
334 Santa Barbara #2 PRD	\$ 4,264	\$ -	\$ (12,801)	\$ -	\$ 17,065	
335 No. Chapparal Drive PRD	\$ (99,949)	\$ -	\$ (121,431)	\$ -	\$ 21,482	
337 Woggon Lane PRD	\$ (95,354)	\$ -	\$ (118,978)	\$ -	\$ 23,624	
338 Aiden Park PRD	\$ 3,151	\$ -	\$ (17,193)	\$ -	\$ 20,344	
339 L & R Estates PRd	\$ 20,986	\$ -	\$ (29,918)	\$ -	\$ 50,904	
340 Squaw Carpet Fire Access PRD	\$ 1,072	\$ -	\$ (2,862)	\$ -	\$ 3,934	
341 Rolland Country Estates PRD	\$ 3,654	\$ -	\$ (8,582)	\$ -	\$ 12,236	
342 Shelly Lane PRD	\$ 6,454	\$ -	\$ (10,834)	\$ -	\$ 17,288	
343 Millville Way PRD	\$ 10,326	\$ -	\$ (1,780)	\$ -	\$ 12,106	
344 Diamond Ridge PRD	\$ 684	\$ -	\$ (6,263)	\$ -	\$ 6,947	
345 Mountain Gate Meadows PRD	\$ 5,223	\$ -	\$ (30,732)	\$ -	\$ 35,955	
351 Timber Ridge PRD	\$ 5,637	\$ -	\$ (21,328)	\$ -	\$ 26,965	
360 Equestrian Estates PRD	\$ 2,687	\$ -	\$ (10,122)	\$ -	\$ 12,809	
361 Tract 1323 PRD	\$ 854	\$ -	\$ (3,300)	\$ -	\$ 4,154	
364 Sonora Trail PRD	\$ 11,484	\$ -	\$ (27,106)	\$ -	\$ 38,590	
366 Ponder Way PRD	\$ 406	\$ -	\$ (462)	\$ -	\$ 868	
367 Shasta Meadows PRD	\$ 3,894	\$ -	\$ (4,773)	\$ -	\$ 8,667	
368 Old Stagecoach PRD	\$ 5,394	\$ -	\$ (9,601)	\$ -	\$ 14,995	
369 Intermountain Road PRD	\$ 2,155	\$ -	\$ 3,748	\$ -	\$ (1,593)	



Fund	District/Agency Name	Total Fund Balance June 30, 2017	Less: Obligated Fund Balances			Fund Balance Available June 30, 2017
			Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1		2	3	4	5	6
370	Alpine Way PRD	\$ 2,779	-	\$ (2,111)	-	4,890
372	Dusty Oaks PRD	\$ 12,140	-	\$ (7,831)	-	19,971
376	Buckshot Ln PRD	\$ 6	-	\$ (2,283)	-	2,289
380	Amesbury Village PRD	\$ 1,530	-	\$ (9,720)	-	11,250
381	Palo Cedro Oaks PRD	\$ 7,487	-	\$ (51,200)	-	58,687
382	Shasta Lake Ranchos PRD	\$ 22,189	-	\$ 7,480	-	14,709
383	Holiday Acres PRD	\$ 22,031	-	\$ (26,609)	-	48,640
397	Los Palos Drive EFER PRD	\$ 1,965	-	\$ (9,128)	-	11,093
398	Foxwood Estates PRD	\$ 13,568	-	\$ (85,187)	-	98,755
399	Rocky Ledge Estates PRD	\$ 17,728	-	\$ (103,879)	-	121,607
600	Cottonwood Crk PRD	\$ 6,450	-	\$ (23,598)	-	30,048
602	Aegean Way PRD	\$ 3,224	-	\$ (11,201)	-	14,425
603	Village Green PRD	\$ 2,725	-	\$ (18,819)	-	21,544
604	Butterfield Lane PRD	\$ 4,728	-	\$ (11,949)	-	16,677
605	Honeybee Acres PRD	\$ 2,658	-	\$ (14,335)	-	16,993
606	Silver Saddle Est PRD	\$ 4,449	-	\$ (24,771)	-	29,220
607	Wisteria Estates PRD	\$ 11,061	-	\$ (70,529)	-	81,590
608	Santa Barbara 3_4 PRD	\$ 5,598	-	\$ (34,577)	-	40,175
609	Stillwater Ranch PRD	\$ 3,817	-	\$ (21,787)	-	25,604
610	Sterling Ranch PRD	\$ 4,881	-	\$ (21,595)	-	26,476
611	Mt Lassen Woods PRD	\$ 22,842	-	\$ (120,924)	-	143,766
612	Waterleaf Est PRD	\$ 8,019	-	\$ (16,569)	-	24,588
613	Jennifer Dr EFER PRD	\$ 2,290	-	\$ (8,435)	-	10,725
614	White Oak Manor PRD	\$ 7,206	-	\$ (15,644)	-	22,850
615	Terri Lee Terrace EFER PRD	\$ 1,792	-	\$ (4,172)	-	5,964
616	Westview Road EFER PRD	\$ 1,632	-	\$ (3,151)	-	4,783
617	Sleeping Bull Estates PRD	\$ 10,651	-	\$ (48,438)	-	59,089
618	Garth Dr EFER PRD	\$ 1,372	-	\$ (4,731)	-	6,103
619	Clover Road PRD	\$ 3,688	-	\$ (12,740)	-	16,428
620	Nunes Ranch PRD	\$ 5,878	-	\$ (15,691)	-	21,569
621	No 2 Squaw Carpet PRD	\$ 519	-	\$ (886)	-	1,405
622	No 2 Crowley Ranchettes PRD	\$ 602	-	\$ (1,167)	-	1,769
623	No 2 Los Palos EFER PRD	\$ 1,286	-	\$ (3,624)	-	4,910
624	Scenic Oak Court PRD	\$ 2,262	-	\$ (4,654)	-	6,916
626	Skylark Lane EFER PRD	\$ 3,339	-	\$ (3,503)	-	6,842
627	Lake Drive PRD	\$ 1,294	-	\$ (826)	-	2,120
631	Laurel Glen Estates PRD	\$ 6,918	-	\$ (8,023)	-	14,941
632	Irish Creek Road PRD	\$ 2,629	-	\$ (702)	-	3,331
633	Sol Semente EFER PRD	\$ -	-	\$ (2,537)	-	2,537
634	Stillwater Ranches #2 PRD	\$ -	-	\$ (6,790)	-	6,790
635	Tudor Oaks Acres PRD	\$ -	-	\$ (1,957)	-	1,957
	<b>Total Permanent Road Divisions</b>	<b>\$ 68,009</b>	<b>\$ -</b>	<b>\$ (1,825,451)</b>	<b>\$ -</b>	<b>\$ 1,893,460</b>

District/Agency Name	Total Fund Balance June 30, 2017	Less: Obligated Fund Balances			Fund Balance Available June 30, 2017	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6

Other County Districts									
301 Burney Meadows Storm Drain	\$	181	\$	-	\$	(469)	\$	-	650
317 Lakehead Street Lighting	\$	620	\$	-	\$	84	\$	-	536
332 Rother Riverside Lighting	\$	235,502	\$	-	\$	218,455	\$	-	17,047
347 Sierra Vista Lighting	\$	61,482	\$	-	\$	57,906	\$	-	3,576
371 Shasta County Water Agency	\$	37,041	\$	-	\$	(98,584)	\$	-	135,625
373 Air Quality Management	\$	1,098,999	\$	-	\$	684,644	\$	-	414,355
385 Belmont Storm Drain	\$	26,642	\$	-	\$	(15,077)	\$	-	41,719
386 Street Lighting	\$	562,007	\$	-	\$	460,430	\$	-	101,577
391 Fire Protection	\$	1,735,410	\$	-	\$	(1,001,955)	\$	-	2,737,365
393 Burney Storm Drain	\$	59,042	\$	-	\$	8,164	\$	-	50,878
<b>Total Other County Districts</b>	<b>\$</b>	<b>3,816,926</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>313,598</b>	<b>\$</b>	<b>-</b>	<b>3,503,328</b>

<b>OTHER AGENCIES</b>	<b>\$</b>	<b>3,884,935</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(1,511,853)</b>	<b>\$</b>	<b>-</b>	<b>5,396,788</b>
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	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, 2017	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	\$ (11,735)		\$ -	\$ -	\$ (11,735)
302	Amber Ridge PRD	\$ (22,155)		-	-	\$ (22,155)
303	Marianas Way PRD	\$ (12,638)		-	-	\$ (12,638)
304	Coloma Drive PRD	\$ (2,031)		-	-	\$ (2,031)
306	River Hills Estates PRD	\$ (77,651)		-	-	\$ (77,651)
307	Craig Lane PRD	\$ (22,909)		-	-	\$ (22,909)
308	E Stillwater Way PRD	\$ (25,332)		-	-	\$ (25,332)
309	Fullerton Way PRD	\$ (10,415)		-	-	\$ (10,415)
310	Deer Flat Road PRD	\$ 2		-	-	\$ 2
311	Ski Way PRD	\$ (1,853)		-	-	\$ (1,853)
312	Mule Mtn Parkway PRD	\$ (4,765)		-	-	\$ (4,765)
313	Fore Way Lane PRD	\$ 137		-	-	\$ 137
314	Blackstone Estate PRD	\$ (3,700)		-	-	\$ (3,700)
315	Logan Road PRD	\$ (7,953)		-	-	\$ (7,953)
316	Valparaiso Way PRD	\$ (15,777)		-	-	\$ (15,777)
318	Lark Court PRD	\$ (9,475)		-	-	\$ (9,475)
319	Manor Crest PRD	\$ (12,999)		-	-	\$ (12,999)
320	Santa Barbara Estates PRD	\$ (5,478)		-	-	\$ (5,478)
321	Victoria Highlands Est PRD	\$ (1,100)		-	-	\$ (1,100)
322	Country Fields Estates PRD	\$ (10,469)		-	-	\$ (10,469)
324	China Gulch PRD	\$ (12,737)		-	-	\$ (12,737)
325	Manton Heights PRD	\$ (5,941)		-	-	\$ (5,941)
326	Manzanillo PRD	\$ (2,419)		-	-	\$ (2,419)
327	Laverne Lane PRD	\$ (172,776)		-	-	\$ (172,776)
328	Canto Del Lupine PRD	\$ (46,726)		-	-	\$ (46,726)
329	Crowley Creek Ranchettes PRD	\$ (21,162)		-	-	\$ (21,162)
330	Jordan Manor PRD	\$ (186)		-	-	\$ (186)
331	Ritts Mill Road PRD	\$ (17,503)		-	-	\$ (17,503)
333	Robledo Road PRD	\$ (24,594)		-	-	\$ (24,594)
334	Santa Barbara #2 PRD	\$ (12,801)		-	-	\$ (12,801)
335	No. Chapparal Drive PRD	\$ (121,431)		-	-	\$ (121,431)
337	Woggon Lane PRD	\$ (118,978)		-	-	\$ (118,978)
338	Aiden Park PRD	\$ (17,193)		-	-	\$ (17,193)
339	L & R Estates PRd	\$ (29,918)		-	-	\$ (29,918)
340	Squaw Carpet Fire Access PRD	\$ (2,862)		-	-	\$ (2,862)
341	Rolland Country Estates PRD	\$ (8,582)		-	-	\$ (8,582)
342	Shelly Lane PRD	\$ (10,834)		-	-	\$ (10,834)
343	Millville Way PRD	\$ (1,780)		-	-	\$ (1,780)
344	Diamond Ridge PRD	\$ (6,263)		-	-	\$ (6,263)
345	Mountain Gate Meadows PRD	\$ (30,732)		-	-	\$ (30,732)
351	Timber Ridge PRD	\$ (21,328)		-	-	\$ (21,328)
360	Equestrian Estates PRD	\$ (10,122)		-	-	\$ (10,122)
361	Tract 1323 PRD	\$ (3,300)		-	-	\$ (3,300)

District/Agency Name	Obligated Fund Balances June 30, 2017	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
364 Sonora Trail PRD	\$	(27,106)	-	-	-	\$	(27,106)
366 Ponder Way PRD	\$	(462)	-	-	-	\$	(462)
367 Shasta Meadows PRD	\$	(4,773)	-	-	-	\$	(4,773)
368 Old Stagecoach PRD	\$	(9,601)	-	-	-	\$	(9,601)
369 Intermountain Road PRD	\$	3,748	-	-	-	\$	3,748
370 Alpine Way PRD	\$	(2,111)	-	-	-	\$	(2,111)
372 Dusty Oaks PRD	\$	(7,831)	-	-	-	\$	(7,831)
376 Buckshot Ln PRD	\$	(2,283)	-	-	-	\$	(2,283)
380 Amesbury Village PRD	\$	(9,720)	-	-	-	\$	(9,720)
381 Palo Cedro Oaks PRD	\$	(51,200)	-	-	-	\$	(51,200)
382 Shasta Lake Ranchos PRD	\$	7,480	-	-	-	\$	7,480
383 Holiday Acres PRD	\$	(26,609)	-	-	-	\$	(26,609)
397 Los Palos Drive EFER PRD	\$	(9,128)	-	-	-	\$	(9,128)
398 Foxwood Estates PRD	\$	(85,187)	-	-	-	\$	(85,187)
399 Rocky Ledge Estates PRD	\$	(103,879)	-	-	-	\$	(103,879)
600 Cottonwood Crk PRD	\$	(23,598)	-	-	-	\$	(23,598)
602 Aegean Way PRD	\$	(11,201)	-	-	-	\$	(11,201)
603 Village Green PRD	\$	(18,819)	-	-	-	\$	(18,819)
604 Butterfield Lane PRD	\$	(11,949)	-	-	-	\$	(11,949)
605 Honeybee Acres PRD	\$	(14,335)	-	-	-	\$	(14,335)
606 Silver Saddle Est PRD	\$	(24,771)	-	-	-	\$	(24,771)
607 Wisteria Estates PRD	\$	(70,529)	-	-	-	\$	(70,529)
608 Santa Barbara 3_4 PRD	\$	(34,577)	-	-	-	\$	(34,577)
609 Stillwater Ranch PRD	\$	(21,787)	-	-	-	\$	(21,787)
610 Sterling Ranch PRD	\$	(21,595)	-	-	-	\$	(21,595)
611 Mt Lassen Woods PRD	\$	(120,924)	-	-	-	\$	(120,924)
612 Waterleaf Est PRD	\$	(16,569)	-	-	-	\$	(16,569)
613 Jennifer Dr EFER PRD	\$	(8,435)	-	-	-	\$	(8,435)
614 White Oak Manor PRD	\$	(15,644)	-	-	-	\$	(15,644)
615 Terri Lee Terrace EFER PRD	\$	(4,172)	-	-	-	\$	(4,172)
616 Westview Road EFER PRD	\$	(3,151)	-	-	-	\$	(3,151)
617 Sleeping Bull Estates PRD	\$	(48,438)	-	-	-	\$	(48,438)
618 Garth Dr EFER PRD	\$	(4,731)	-	-	-	\$	(4,731)
619 Clover Road PRD	\$	(12,740)	-	-	-	\$	(12,740)
620 Nunes Ranch PRD	\$	(15,691)	-	-	-	\$	(15,691)
621 No 2 Squaw Carpet PRD	\$	(886)	-	-	-	\$	(886)
622 No 2 Crowley Ranchettes PRD	\$	(1,167)	-	-	-	\$	(1,167)
623 No 2 Los Palos EFER PRD	\$	(3,624)	-	-	-	\$	(3,624)
624 Scenic Oak Court PRD	\$	(4,654)	-	-	-	\$	(4,654)
626 Skylark Lane EFER PRD	\$	(3,503)	-	-	-	\$	(3,503)
627 Lake Drive PRD	\$	(826)	-	-	-	\$	(826)
631 Laurel Glen Estates PRD	\$	(8,023)	-	-	-	\$	(8,023)
632 Irish Creek Road PRD	\$	(702)	-	-	-	\$	(702)
633 Sol Semente EFER PRD	\$	(2,537)	-	-	-	\$	(2,537)
634 Stillwater Ranches #2 PRD	\$	(6,790)	-	-	-	\$	(6,790)

**County of Shasta**  
**Special Districts and Other Agencies - Non Enterprise**  
**Obligated Fund Balances**  
**Fiscal Year 2017-18**

District/Agency Name	Obligated Fund Balances June 30, 2017	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	\$ (1,957)		-			-	\$ (1,957)
<b>Total Permanent Road Divisions</b>	<b>\$ (1,825,451)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,825,451)</b>

Other County Districts							
301 Burney Meadows Storm Drain	\$ (469)		-			-	\$ (469)
317 Lakehead Street Lighting	\$ 84		-			-	\$ 84
332 Rother Riverside Lighting	\$ 218,455		-			-	\$ 218,455
347 Sierra Vista Lighting	\$ 57,906		-			-	\$ 57,906
371 Shasta County Water Agency	\$ (98,584)		-			-	\$ (98,584)
373 Air Quality Management	\$ 684,644		-			-	\$ 684,644
385 Belmont Storm Drain	\$ (15,077)		-			-	\$ (15,077)
386 Street Lighting	\$ 460,430		-			-	\$ 460,430
391 Fire Protection	\$ (1,001,955)		-			-	\$ (1,001,955)
393 Burney Storm Drain	\$ 8,164		-			-	\$ 8,164
<b>Total Other County Districts</b>	<b>\$ 313,598</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,598</b>

<b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES</b>	<b>\$ (1,511,853)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,511,853)</b>
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	Arithmetic Results						COL 2 - 4 + 6
	Total Transferred From						
	Total Transferred To	SCH 13, COLS 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	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$85	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$47</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	\$2,524	\$2,512	\$2,524	\$2,524	
<b>CHARGES FOR SERVICES</b>	<b>\$2,524</b>	<b>\$2,512</b>	<b>\$2,524</b>	<b>\$2,524</b>	
<b>Total Revenues:</b>	<b>\$2,572</b>	<b>\$2,598</b>	<b>\$2,529</b>	<b>\$2,529</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$53	\$10,600	\$10,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$126</b>	<b>\$182</b>	<b>\$10,981</b>	<b>\$10,981</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104	\$111	\$107	\$107	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,750	\$1,750	
<b>OTHER CHARGES</b>	<b>\$104</b>	<b>\$111</b>	<b>\$1,857</b>	<b>\$1,857</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$231</b>	<b>\$293</b>	<b>\$12,838</b>	<b>\$12,838</b>	
<b>Net Cost:</b>	<b>(\$2,340)</b>	<b>(\$2,304)</b>	<b>\$10,309</b>	<b>\$10,309</b>	

**Fund: 0301 - BURNEY MEADOWS STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$5	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$3</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$3</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034829 PROF MAINTENANCE SVS	\$0	\$0	\$600	\$600	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18	\$18	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$18</b>	<b>\$18</b>	<b>\$50</b>	<b>\$50</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$18</b>	<b>\$18</b>	<b>\$650</b>	<b>\$650</b>	
<b>Net Cost:</b>	<b>\$15</b>	<b>\$12</b>	<b>\$650</b>	<b>\$650</b>	

**Fund: 0302 - AMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$142	\$290	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$142	\$290	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,534	\$6,553	\$6,534	\$6,534	
<b>CHARGES FOR SERVICES</b>	\$6,534	\$6,553	\$6,534	\$6,534	
<b>Total Revenues:</b>	\$6,676	\$6,843	\$6,584	\$6,584	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$197	\$217	\$226	\$226	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$63	\$0	\$42,700	\$42,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$361	\$317	\$43,276	\$43,276	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46	(\$291)	\$113	\$113	
<b>OTHER CHARGES</b>	\$46	(\$291)	\$113	\$113	
<b>Total Expenditures/Appropriations:</b>	\$407	\$26	\$43,389	\$43,389	
<b>Net Cost:</b>	(\$6,269)	(\$6,816)	\$36,805	\$36,805	



**Fund: 0303 - MARIANAS WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$87	\$190	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$87</b>	<b>\$190</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,405	\$5,413	\$5,405	\$5,405	
<b>CHARGES FOR SERVICES</b>	<b>\$5,405</b>	<b>\$5,413</b>	<b>\$5,405</b>	<b>\$5,405</b>	
<b>Total Revenues:</b>	<b>\$5,493</b>	<b>\$5,603</b>	<b>\$5,425</b>	<b>\$5,425</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$211	\$232	\$241	\$241	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$29,000	\$29,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$311</b>	<b>\$389</b>	<b>\$29,591</b>	<b>\$29,591</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$43	(\$341)	\$89	\$89	
<b>OTHER CHARGES</b>	<b>\$43</b>	<b>(\$341)</b>	<b>\$89</b>	<b>\$89</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$354</b>	<b>\$48</b>	<b>\$29,680</b>	<b>\$29,680</b>	
<b>Net Cost:</b>	<b>(\$5,139)</b>	<b>(\$5,555)</b>	<b>\$24,255</b>	<b>\$24,255</b>	

**Fund: 0304 - COLOMA DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$13	\$39	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$13	\$39	\$0	\$0	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,197	\$4,199	\$4,198	\$4,198	
<b>CHARGES FOR SERVICES</b>	\$4,197	\$4,199	\$4,198	\$4,198	
<b>Total Revenues:</b>	\$4,211	\$4,238	\$4,198	\$4,198	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$141	\$155	\$162	\$162	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$245	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,624	\$1,119	\$8,400	\$8,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$2,111	\$1,375	\$8,912	\$8,912	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$56	\$112	\$119	\$119	
<b>OTHER CHARGES</b>	\$56	\$112	\$119	\$119	
<b>Total Expenditures/Appropriations:</b>	\$2,168	\$1,487	\$9,031	\$9,031	
<b>Net Cost:</b>	(\$2,043)	(\$2,751)	\$4,833	\$4,833	

**Fund: 0305 - VEDDER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$0	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$0	\$0	\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$0	\$73	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$73	\$0	\$0	\$0
<b>Total Revenues:</b>	\$0	\$73	\$0	\$0	\$0
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$54	\$75	\$0	\$0	\$0
<b>OTHER CHARGES</b>	\$54	\$75	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$54	\$75	\$0	\$0	\$0
<b>Net Cost:</b>	\$54	\$1	\$0	\$0	\$0

**Fund: 0306 - RIVER HILLS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$387	\$779	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$387</b>	<b>\$779</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,875	\$15,990	\$15,876	\$15,876	
<b>CHARGES FOR SERVICES</b>	<b>\$15,875</b>	<b>\$15,990</b>	<b>\$15,876</b>	<b>\$15,876</b>	
<b>Total Revenues:</b>	<b>\$16,262</b>	<b>\$16,770</b>	<b>\$15,926</b>	<b>\$15,926</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$225	\$248	\$257	\$257	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$48	\$161	\$113,000	\$113,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$373</b>	<b>\$509</b>	<b>\$113,607</b>	<b>\$113,607</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$325)	\$41	\$99	\$99	
<b>OTHER CHARGES</b>	<b>(\$325)</b>	<b>\$41</b>	<b>\$99</b>	<b>\$99</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$48</b>	<b>\$550</b>	<b>\$113,706</b>	<b>\$113,706</b>	
<b>Net Cost:</b>	<b>(\$16,214)</b>	<b>(\$16,219)</b>	<b>\$97,780</b>	<b>\$97,780</b>	

**Fund: 0307 - CRAIG LAND PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$116	\$235	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$116	\$235	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,959	\$4,970	\$4,960	\$4,960	
<b>CHARGES FOR SERVICES</b>	\$4,959	\$4,970	\$4,960	\$4,960	
<b>Total Revenues:</b>	\$5,076	\$5,206	\$4,970	\$4,970	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$69	\$76	\$80	\$80	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$201	\$34,300	\$34,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$169	\$377	\$34,730	\$34,730	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$318)	\$84	\$97	\$97	
<b>OTHER CHARGES</b>	(\$318)	\$84	\$97	\$97	
<b>Total Expenditures/Appropriations:</b>	(\$149)	\$461	\$34,827	\$34,827	
<b>Net Cost:</b>	(\$5,225)	(\$4,744)	\$29,857	\$29,857	

**Fund: 0308 - E STILLWATER WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$58	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$34</b>	<b>\$58</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,771	\$10,839	\$10,880	\$10,880	
<b>CHARGES FOR SERVICES</b>	<b>\$10,771</b>	<b>\$10,839</b>	<b>\$10,880</b>	<b>\$10,880</b>	
<b>Total Revenues:</b>	<b>\$10,806</b>	<b>\$10,897</b>	<b>\$10,880</b>	<b>\$10,880</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$120	\$132	\$138	\$138	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$3,377	\$6,000	\$6,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$12	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$220</b>	<b>\$3,622</b>	<b>\$6,488</b>	<b>\$6,488</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$754	\$92	(\$225)	(\$225)	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$8,250	\$8,250	
<b>OTHER CHARGES</b>	<b>\$754</b>	<b>\$92</b>	<b>\$8,025</b>	<b>\$8,025</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$975</b>	<b>\$3,714</b>	<b>\$14,513</b>	<b>\$14,513</b>	
<b>Net Cost:</b>	<b>(\$9,831)</b>	<b>(\$7,182)</b>	<b>\$3,633</b>	<b>\$3,633</b>	

**Fund: 0309 - FULLERTON WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$31		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$17	\$31		\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,994	\$2,987		\$2,994	\$2,994
<b>CHARGES FOR SERVICES</b>	\$2,994	\$2,987		\$2,994	\$2,994
<b>Total Revenues:</b>	\$3,011	\$3,019		\$2,994	\$2,994
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$29		\$31	\$31
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$53		\$2,500	\$2,500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$126	\$183		\$2,881	\$2,881
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$74	\$75		\$89	\$89
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0		\$2,735	\$2,735
<b>OTHER CHARGES</b>	\$74	\$75		\$2,824	\$2,824
<b>Total Expenditures/Appropriations:</b>	\$201	\$258		\$5,705	\$5,705
<b>Net Cost:</b>	(\$2,810)	(\$2,761)		\$2,711	\$2,711

**Fund: 0310 - DEER FLAT ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$2	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$2	\$2	\$0	\$0	
<b>Total Revenues:</b>	\$2	\$2	\$0	\$0	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$50	\$55	\$0	\$0	
<b>OTHER CHARGES</b>	\$50	\$55	\$0	\$0	
<b>Category: 095</b> OTHER FINANCING USES					
095301 TRAN OUT ROADS	\$0	\$506	\$0	\$0	
<b>OTHER FINANCING USES</b>	\$0	\$506	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	\$50	\$561	\$0	\$0	
<b>Net Cost:</b>	\$47	\$559	\$0	\$0	



**Fund: 0311 - SKI WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$31	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$29	\$31	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$495	\$463	\$495	\$495	
<b>CHARGES FOR SERVICES</b>	\$495	\$463	\$495	\$495	
<b>Total Revenues:</b>	\$524	\$495	\$500	\$500	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$36	\$40	\$42	\$42	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$4,432	\$2,300	\$2,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$22	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$163	\$4,596	\$2,692	\$2,692	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46	\$59	\$87	\$87	
<b>OTHER CHARGES</b>	\$46	\$59	\$87	\$87	
<b>Total Expenditures/Appropriations:</b>	\$209	\$4,655	\$2,779	\$2,779	
<b>Net Cost:</b>	(\$314)	\$4,159	\$2,279	\$2,279	

**Fund: 0312 - MULE MTN PARKWAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$47	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$29</b>	<b>\$47</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$495	\$464	\$495	\$495	
<b>CHARGES FOR SERVICES</b>	<b>\$495</b>	<b>\$464</b>	<b>\$495</b>	<b>\$495</b>	
<b>Total Revenues:</b>	<b>\$524</b>	<b>\$512</b>	<b>\$500</b>	<b>\$500</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$33	\$35	\$35	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$161	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,225	\$56	\$5,580	\$5,580	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,355</b>	<b>\$350</b>	<b>\$5,965</b>	<b>\$5,965</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46	\$59	\$487	\$487	
<b>OTHER CHARGES</b>	<b>\$46</b>	<b>\$59</b>	<b>\$487</b>	<b>\$487</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,402</b>	<b>\$409</b>	<b>\$6,452</b>	<b>\$6,452</b>	
<b>Net Cost:</b>	<b>\$877</b>	<b>(\$102)</b>	<b>\$5,952</b>	<b>\$5,952</b>	

**Fund: 0313 - FORE WAY LANE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$24	\$12		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$24	\$12		\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,188	\$1,163		\$1,188	\$1,188
<b>CHARGES FOR SERVICES</b>	\$1,188	\$1,163		\$1,188	\$1,188
<b>Total Revenues:</b>	\$1,212	\$1,176		\$1,188	\$1,188
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$31		\$32	\$32
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,399		\$0	\$0
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$10,640	\$51		\$1,520	\$1,520
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$10,768	\$1,581		\$1,902	\$1,902
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$63	\$61		\$568	\$568
<b>OTHER CHARGES</b>	\$63	\$61		\$568	\$568
<b>Total Expenditures/Appropriations:</b>	\$10,831	\$1,642		\$2,470	\$2,470
<b>Net Cost:</b>	\$9,619	\$466		\$1,282	\$1,282

**Fund: 0314 - BLACKSTONE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$64	\$48	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$64	\$48	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,351	\$2,334	\$2,351	\$2,351	
<b>CHARGES FOR SERVICES</b>	\$2,351	\$2,334	\$2,351	\$2,351	
<b>Total Revenues:</b>	\$2,416	\$2,383	\$2,356	\$2,356	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$97	\$107	\$111	\$111	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$17,202	\$4,650	\$4,650	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$55	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$223	\$17,464	\$5,111	\$5,111	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21	\$19	\$100	\$100	
<b>OTHER CHARGES</b>	\$21	\$19	\$100	\$100	
<b>Total Expenditures/Appropriations:</b>	\$245	\$17,483	\$5,211	\$5,211	
<b>Net Cost:</b>	(\$2,170)	\$15,100	\$2,855	\$2,855	

**Fund: 0315 - LOGAN ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$127	\$171	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$127	\$171	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,573	\$6,593	\$6,574	\$6,574	
<b>CHARGES FOR SERVICES</b>	\$6,573	\$6,593	\$6,574	\$6,574	
<b>Total Revenues:</b>	\$6,701	\$6,764	\$6,594	\$6,594	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$329	\$363	\$377	\$377	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$19,114	\$21,400	\$21,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$113	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$456	\$19,690	\$22,127	\$22,127	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$734	\$43	(\$241)	(\$241)	
<b>OTHER CHARGES</b>	\$734	\$43	(\$241)	(\$241)	
<b>Total Expenditures/Appropriations:</b>	\$1,191	\$19,733	\$21,886	\$21,886	
<b>Net Cost:</b>	(\$5,510)	\$12,969	\$15,292	\$15,292	

**Fund: 0316 - VALPARAISO WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$80	\$154	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$80</b>	<b>\$154</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,207	\$3,200	\$3,208	\$3,208	
<b>CHARGES FOR SERVICES</b>	<b>\$3,207</b>	<b>\$3,200</b>	<b>\$3,208</b>	<b>\$3,208</b>	
<b>Total Revenues:</b>	<b>\$3,288</b>	<b>\$3,354</b>	<b>\$3,218</b>	<b>\$3,218</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$122	\$134	\$140	\$140	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$892	\$56	\$22,000	\$22,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,114</b>	<b>\$291</b>	<b>\$22,490</b>	<b>\$22,490</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$38	\$48	\$103	\$103	
<b>OTHER CHARGES</b>	<b>\$38</b>	<b>\$48</b>	<b>\$103</b>	<b>\$103</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,152</b>	<b>\$339</b>	<b>\$22,593</b>	<b>\$22,593</b>	
<b>Net Cost:</b>	<b>(\$2,135)</b>	<b>(\$3,015)</b>	<b>\$19,375</b>	<b>\$19,375</b>	

**Fund: 0317 - LAKEHEAD STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$426	\$446	\$400	\$400	
101001 CURRENT UNITARY TAXES	\$17	\$18	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$7	\$6	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$4	\$4	\$2	\$2	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$0	\$0	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$22	\$22	\$22	\$22	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
<b>TAXES</b>	<b>\$478</b>	<b>\$500</b>	<b>\$424</b>	<b>\$424</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$4	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2</b>	<b>\$4</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	\$800	\$600	\$600	\$600	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$800</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	
<b>Total Revenues:</b>	<b>\$1,288</b>	<b>\$1,112</b>	<b>\$1,032</b>	<b>\$1,032</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034893 CHGS AUD PROP TAX SVS	\$12	\$11	\$13	\$13	
036100 UTILITIES	\$450	\$463	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$463</b>	<b>\$475</b>	<b>\$1,013</b>	<b>\$1,013</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$549	\$556	\$555	\$555	
<b>OTHER CHARGES</b>	<b>\$549</b>	<b>\$556</b>	<b>\$555</b>	<b>\$555</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,012</b>	<b>\$1,031</b>	<b>\$1,568</b>	<b>\$1,568</b>	
<b>Net Cost:</b>	<b>(\$275)</b>	<b>(\$80)</b>	<b>\$536</b>	<b>\$536</b>	

**Fund: 0318 - LARK COURT PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$53	\$101	\$25	\$25	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$53</b>	<b>\$101</b>	<b>\$25</b>	<b>\$25</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,782	\$1,762	\$1,782	\$1,782	
<b>CHARGES FOR SERVICES</b>	<b>\$1,782</b>	<b>\$1,762</b>	<b>\$1,782</b>	<b>\$1,782</b>	
<b>Total Revenues:</b>	<b>\$1,835</b>	<b>\$1,864</b>	<b>\$1,807</b>	<b>\$1,807</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$33	\$35	\$35	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$107	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$100	\$13,900	\$13,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$238</b>	<b>\$233</b>	<b>\$14,285</b>	<b>\$14,285</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6	\$459	\$94	\$94	
<b>OTHER CHARGES</b>	<b>\$6</b>	<b>\$459</b>	<b>\$94</b>	<b>\$94</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$244</b>	<b>\$692</b>	<b>\$14,379</b>	<b>\$14,379</b>	
<b>Net Cost:</b>	<b>(\$1,591)</b>	<b>(\$1,171)</b>	<b>\$12,572</b>	<b>\$12,572</b>	



**Fund: 0319 - MANOR CREST PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$71	\$157	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$71</b>	<b>\$157</b>	<b>\$30</b>	<b>\$30</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,791	\$4,793	\$4,792	\$4,792	
<b>CHARGES FOR SERVICES</b>	<b>\$4,791</b>	<b>\$4,793</b>	<b>\$4,792</b>	<b>\$4,792</b>	
<b>Total Revenues:</b>	<b>\$4,862</b>	<b>\$4,950</b>	<b>\$4,822</b>	<b>\$4,822</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$111	\$122	\$127	\$127	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$51	\$24,450	\$24,450	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$211</b>	<b>\$274</b>	<b>\$24,927</b>	<b>\$24,927</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$160	(\$296)	\$62	\$62	
<b>OTHER CHARGES</b>	<b>\$160</b>	<b>(\$296)</b>	<b>\$62</b>	<b>\$62</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$371</b>	<b>(\$22)</b>	<b>\$24,989</b>	<b>\$24,989</b>	
<b>Net Cost:</b>	<b>(\$4,491)</b>	<b>(\$4,972)</b>	<b>\$20,167</b>	<b>\$20,167</b>	

**Fund: 0320 - SANTA BARBARA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$257	\$224	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$257</b>	<b>\$224</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,009	\$4,002	\$4,010	\$4,010	
<b>CHARGES FOR SERVICES</b>	<b>\$4,009</b>	<b>\$4,002</b>	<b>\$4,010</b>	<b>\$4,010</b>	
<b>Total Revenues:</b>	<b>\$4,266</b>	<b>\$4,227</b>	<b>\$4,060</b>	<b>\$4,060</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$84	\$93	\$97	\$97	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$40	\$49,950	\$13,000	\$13,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$219	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$224</b>	<b>\$50,362</b>	<b>\$13,447</b>	<b>\$13,447</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$57	\$73	\$103	\$103	
<b>OTHER CHARGES</b>	<b>\$57</b>	<b>\$73</b>	<b>\$103</b>	<b>\$103</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$281</b>	<b>\$50,435</b>	<b>\$13,550</b>	<b>\$13,550</b>	
<b>Net Cost:</b>	<b>(\$3,984)</b>	<b>\$46,208</b>	<b>\$9,490</b>	<b>\$9,490</b>	

**Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$34	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$11</b>	<b>\$34</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,029	\$3,020	\$3,029	\$3,029	
<b>CHARGES FOR SERVICES</b>	<b>\$3,029</b>	<b>\$3,020</b>	<b>\$3,029</b>	<b>\$3,029</b>	
<b>Total Revenues:</b>	<b>\$3,040</b>	<b>\$3,054</b>	<b>\$3,034</b>	<b>\$3,034</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$77	\$85	\$89	\$89	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$978	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$6,750	\$6,750	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,156</b>	<b>\$242</b>	<b>\$7,189</b>	<b>\$7,189</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$56	\$717	\$82	\$82	
<b>OTHER CHARGES</b>	<b>\$56</b>	<b>\$717</b>	<b>\$82</b>	<b>\$82</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,213</b>	<b>\$959</b>	<b>\$7,271</b>	<b>\$7,271</b>	
<b>Net Cost:</b>	<b>(\$1,827)</b>	<b>(\$2,095)</b>	<b>\$4,237</b>	<b>\$4,237</b>	

**Fund: 0322 - COUNTRY FIELDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$133	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$58</b>	<b>\$133</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,227	\$5,236	\$5,227	\$5,227	
<b>CHARGES FOR SERVICES</b>	<b>\$5,227</b>	<b>\$5,236</b>	<b>\$5,227</b>	<b>\$5,227</b>	
<b>Total Revenues:</b>	<b>\$5,285</b>	<b>\$5,369</b>	<b>\$5,237</b>	<b>\$5,237</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$215	\$237	\$247	\$247	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$105	\$23,000	\$23,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$315</b>	<b>\$442</b>	<b>\$23,597</b>	<b>\$23,597</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,188	\$51	(\$366)	(\$366)	
<b>OTHER CHARGES</b>	<b>\$1,188</b>	<b>\$51</b>	<b>(\$366)</b>	<b>(\$366)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,504</b>	<b>\$493</b>	<b>\$23,231</b>	<b>\$23,231</b>	
<b>Net Cost:</b>	<b>(\$3,781)</b>	<b>(\$4,875)</b>	<b>\$17,994</b>	<b>\$17,994</b>	

**Fund: 0324 - CHINA GULCH PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$75	\$160	\$32	\$32	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$75</b>	<b>\$160</b>	<b>\$32</b>	<b>\$32</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,910	\$4,916	\$4,910	\$4,910	
<b>CHARGES FOR SERVICES</b>	<b>\$4,910</b>	<b>\$4,916</b>	<b>\$4,910</b>	<b>\$4,910</b>	
<b>Total Revenues:</b>	<b>\$4,985</b>	<b>\$5,076</b>	<b>\$4,942</b>	<b>\$4,942</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$104	\$115	\$120	\$120	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$204</b>	<b>\$215</b>	<b>\$25,470</b>	<b>\$25,470</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$966	\$67	(\$384)	(\$384)	
<b>OTHER CHARGES</b>	<b>\$966</b>	<b>\$67</b>	<b>(\$384)</b>	<b>(\$384)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,171</b>	<b>\$282</b>	<b>\$25,086</b>	<b>\$25,086</b>	
<b>Net Cost:</b>	<b>(\$3,814)</b>	<b>(\$4,794)</b>	<b>\$20,144</b>	<b>\$20,144</b>	

**Fund: 0325 - MANTON HGTS PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$282	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$290	\$282	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,157	\$10,214	\$10,157	\$10,157	
<b>CHARGES FOR SERVICES</b>	\$10,157	\$10,214	\$10,157	\$10,157	
<b>Total Revenues:</b>	\$10,448	\$10,497	\$10,187	\$10,187	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$509	\$561	\$582	\$582	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$59,100	\$24,000	\$24,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$258	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$609	\$60,019	\$24,932	\$24,932	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	(\$195)	\$110	\$110	
<b>OTHER CHARGES</b>	\$96	(\$195)	\$110	\$110	
<b>Total Expenditures/Appropriations:</b>	\$705	\$59,824	\$25,042	\$25,042	
<b>Net Cost:</b>	(\$9,742)	\$49,327	\$14,855	\$14,855	

**Fund: 0326 - MANZANILLO PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$48	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$48	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,112	\$3,119	\$3,119	
<b>CHARGES FOR SERVICES</b>	\$3,118	\$3,112	\$3,119	\$3,119	
<b>Total Revenues:</b>	\$3,137	\$3,161	\$3,124	\$3,124	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$37	\$41	\$43	\$43	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$812	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$68	\$8,500	\$8,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$949	\$210	\$8,893	\$8,893	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$34	\$653	\$88	\$88	
<b>OTHER CHARGES</b>	\$34	\$653	\$88	\$88	
<b>Total Expenditures/Appropriations:</b>	\$984	\$863	\$8,981	\$8,981	
<b>Net Cost:</b>	(\$2,153)	(\$2,297)	\$5,857	\$5,857	

**Fund: 0327 - LAVERNE LANE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$68	\$171	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$68	\$171	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,362	\$26,582	\$26,362	\$26,362	
<b>CHARGES FOR SERVICES</b>	\$26,362	\$26,582	\$26,362	\$26,362	
<b>Total Revenues:</b>	\$26,430	\$26,753	\$26,382	\$26,382	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$141	\$156	\$162	\$162	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,958	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$202	\$17,000	\$17,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$2,200	\$459	\$17,512	\$17,512	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$62	\$1,045	\$142	\$142	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
<b>OTHER CHARGES</b>	\$62	\$1,045	\$18,971	\$18,971	
<b>Total Expenditures/Appropriations:</b>	\$2,262	\$1,505	\$36,483	\$36,483	
<b>Net Cost:</b>	(\$24,168)	(\$25,248)	\$10,101	\$10,101	



**Fund: 0328 - CANTO DEL LUPINE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$244	\$468	\$109	\$109	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$244	\$468	\$109	\$109	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,890	\$6,920	\$6,890	\$6,890	
<b>CHARGES FOR SERVICES</b>	\$6,890	\$6,920	\$6,890	\$6,890	
<b>Total Revenues:</b>	\$7,135	\$7,388	\$6,999	\$6,999	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$100	\$111	\$115	\$115	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$65,000	\$65,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$200	\$211	\$65,465	\$65,465	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$321)	\$57	\$99	\$99	
<b>OTHER CHARGES</b>	(\$321)	\$57	\$99	\$99	
<b>Total Expenditures/Appropriations:</b>	(\$121)	\$268	\$65,564	\$65,564	
<b>Net Cost:</b>	(\$7,256)	(\$7,120)	\$58,565	\$58,565	

**Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$118	\$212	\$25	\$25	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$118</b>	<b>\$212</b>	<b>\$25</b>	<b>\$25</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,673	\$2,660	\$2,673	\$2,673	
<b>CHARGES FOR SERVICES</b>	<b>\$2,673</b>	<b>\$2,660</b>	<b>\$2,673</b>	<b>\$2,673</b>	
<b>Total Revenues:</b>	<b>\$2,791</b>	<b>\$2,872</b>	<b>\$2,698</b>	<b>\$2,698</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$34	\$38	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$866	\$51	\$27,000	\$27,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,001</b>	<b>\$190</b>	<b>\$27,390</b>	<b>\$27,390</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42	\$59	\$116	\$116	
<b>OTHER CHARGES</b>	<b>\$42</b>	<b>\$59</b>	<b>\$116</b>	<b>\$116</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,043</b>	<b>\$249</b>	<b>\$27,506</b>	<b>\$27,506</b>	
<b>Net Cost:</b>	<b>(\$1,747)</b>	<b>(\$2,623)</b>	<b>\$24,808</b>	<b>\$24,808</b>	

**Fund: 0330 - JORDAN MANOR PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$48	\$42	\$42	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$58</b>	<b>\$48</b>	<b>\$42</b>	<b>\$42</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,534	\$2,520	\$2,534	\$2,534	
<b>CHARGES FOR SERVICES</b>	<b>\$2,534</b>	<b>\$2,520</b>	<b>\$2,534</b>	<b>\$2,534</b>	
<b>Total Revenues:</b>	<b>\$2,592</b>	<b>\$2,569</b>	<b>\$2,576</b>	<b>\$2,576</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$18	\$20	\$22	\$22	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,619	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$19,914	\$51	\$7,000	\$7,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$20,033</b>	<b>\$2,791</b>	<b>\$7,372</b>	<b>\$7,372</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$62	\$84	\$630	\$630	
<b>OTHER CHARGES</b>	<b>\$62</b>	<b>\$84</b>	<b>\$630</b>	<b>\$630</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$20,095</b>	<b>\$2,875</b>	<b>\$8,002</b>	<b>\$8,002</b>	
<b>Net Cost:</b>	<b>\$17,503</b>	<b>\$306</b>	<b>\$5,426</b>	<b>\$5,426</b>	

**Fund: 0331 - RITTS MILL ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$8	\$18	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$8</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,455	\$4,460	\$4,455	\$4,455	
<b>CHARGES FOR SERVICES</b>	<b>\$4,455</b>	<b>\$4,460</b>	<b>\$4,455</b>	<b>\$4,455</b>	
<b>Total Revenues:</b>	<b>\$4,463</b>	<b>\$4,478</b>	<b>\$4,455</b>	<b>\$4,455</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	\$25	\$84	\$84	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$4,449	\$4,449	
<b>OTHER CHARGES</b>	<b>\$88</b>	<b>\$25</b>	<b>\$4,533</b>	<b>\$4,533</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$88</b>	<b>\$25</b>	<b>\$4,533</b>	<b>\$4,533</b>	
<b>Net Cost:</b>	<b>(\$4,374)</b>	<b>(\$4,453)</b>	<b>\$78</b>	<b>\$78</b>	

**Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$13,774	\$14,289	\$12,000	\$12,000	
101001 CURRENT UNITARY TAXES	\$446	\$455	\$300	\$300	
101011 CURR SEC TAX DEL ADV TEETER	\$228	\$223	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$137	\$159	\$50	\$50	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$15	\$16	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$733	\$725	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$8	\$6	\$5	\$5	
<b>TAXES</b>	<b>\$15,344</b>	<b>\$15,876</b>	<b>\$13,055</b>	<b>\$13,055</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,179	\$2,072	\$800	\$800	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$1,179</b>	<b>\$2,072</b>	<b>\$800</b>	<b>\$800</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$252	\$247	\$240	\$240	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$252</b>	<b>\$247</b>	<b>\$240</b>	<b>\$240</b>	
<b>Total Revenues:</b>	<b>\$16,775</b>	<b>\$18,196</b>	<b>\$14,095</b>	<b>\$14,095</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034893 CHGS AUD PROP TAX SVS	\$457	\$407	\$450	\$450	
036100 UTILITIES	\$4,098	\$4,186	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,555</b>	<b>\$4,594</b>	<b>\$30,450</b>	<b>\$30,450</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$614	\$685	\$692	\$692	
<b>OTHER CHARGES</b>	<b>\$614</b>	<b>\$685</b>	<b>\$692</b>	<b>\$692</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$5,170</b>	<b>\$5,279</b>	<b>\$31,142</b>	<b>\$31,142</b>	
<b>Net Cost:</b>	<b>(\$11,605)</b>	<b>(\$12,916)</b>	<b>\$17,047</b>	<b>\$17,047</b>	

**Fund: 0333 - ROBLEDO ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$144	\$322	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$144</b>	<b>\$322</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,098	\$10,156	\$10,098	\$10,098	
<b>CHARGES FOR SERVICES</b>	<b>\$10,098</b>	<b>\$10,156</b>	<b>\$10,098</b>	<b>\$10,098</b>	
<b>Total Revenues:</b>	<b>\$10,242</b>	<b>\$10,479</b>	<b>\$10,108</b>	<b>\$10,108</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$176	\$194	\$201	\$201	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$370	\$697	\$50,000	\$50,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$647</b>	<b>\$991</b>	<b>\$50,551</b>	<b>\$50,551</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$3)	(\$217)	\$139	\$139	
<b>OTHER CHARGES</b>	<b>(\$3)</b>	<b>(\$217)</b>	<b>\$139</b>	<b>\$139</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$644</b>	<b>\$774</b>	<b>\$50,690</b>	<b>\$50,690</b>	
<b>Net Cost:</b>	<b>(\$9,598)</b>	<b>(\$9,704)</b>	<b>\$40,582</b>	<b>\$40,582</b>	

**Fund: 0334 - SANTA BARBARA #2 PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$221	\$195	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$221	\$195	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,410	\$4,411	\$4,410	\$4,410	
<b>CHARGES FOR SERVICES</b>	\$4,410	\$4,411	\$4,410	\$4,410	
<b>Total Revenues:</b>	\$4,631	\$4,607	\$4,415	\$4,415	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$40	\$45	\$47	\$47	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$40	\$46,964	\$21,000	\$21,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$192	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$181	\$47,302	\$21,397	\$21,397	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	\$85	\$83	\$83	
<b>OTHER CHARGES</b>	\$88	\$85	\$83	\$83	
<b>Total Expenditures/Appropriations:</b>	\$269	\$47,387	\$21,480	\$21,480	
<b>Net Cost:</b>	(\$4,362)	\$42,780	\$17,065	\$17,065	

**Fund: 0335 - NO CHAPPARAL DR PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$132	\$255	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$132	\$255	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,391	\$13,487	\$13,391	\$13,391	
<b>CHARGES FOR SERVICES</b>	\$13,391	\$13,487	\$13,391	\$13,391	
<b>Total Revenues:</b>	\$13,523	\$13,742	\$13,401	\$13,401	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$73	\$81	\$84	\$84	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$56	\$24,000	\$24,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$200	\$237	\$24,434	\$24,434	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$55	\$55	\$122	\$122	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
<b>OTHER CHARGES</b>	\$55	\$55	\$10,449	\$10,449	
<b>Total Expenditures/Appropriations:</b>	\$255	\$292	\$34,883	\$34,883	
<b>Net Cost:</b>	(\$13,267)	(\$13,449)	\$21,482	\$21,482	



**Fund: 0337 - WOGGON LANE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$148	\$271	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$148	\$271	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,241	\$12,800	\$12,712	\$12,712	
<b>CHARGES FOR SERVICES</b>	\$12,241	\$12,800	\$12,712	\$12,712	
<b>Total Revenues:</b>	\$12,390	\$13,072	\$12,742	\$12,742	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$89	\$93	\$93	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$26,000	\$26,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$181	\$245	\$26,443	\$26,443	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$78	\$92	\$95	\$95	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,828	\$9,828	
<b>OTHER CHARGES</b>	\$78	\$92	\$9,923	\$9,923	
<b>Total Expenditures/Appropriations:</b>	\$259	\$337	\$36,366	\$36,366	
<b>Net Cost:</b>	(\$12,130)	(\$12,734)	\$23,624	\$23,624	

**Fund: 0338 - AIDEN PARK PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$137	\$179	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$137</b>	<b>\$179</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,110	\$3,119	\$3,119	
<b>CHARGES FOR SERVICES</b>	<b>\$3,118</b>	<b>\$3,110</b>	<b>\$3,119</b>	<b>\$3,119</b>	
<b>Total Revenues:</b>	<b>\$3,255</b>	<b>\$3,290</b>	<b>\$3,129</b>	<b>\$3,129</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$23	\$24	\$24	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$40	\$17,022	\$23,000	\$23,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$80	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$161</b>	<b>\$17,226</b>	<b>\$23,374</b>	<b>\$23,374</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42	\$61	\$99	\$99	
<b>OTHER CHARGES</b>	<b>\$42</b>	<b>\$61</b>	<b>\$99</b>	<b>\$99</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$203</b>	<b>\$17,287</b>	<b>\$23,473</b>	<b>\$23,473</b>	
<b>Net Cost:</b>	<b>(\$3,051)</b>	<b>\$13,996</b>	<b>\$20,344</b>	<b>\$20,344</b>	

**Fund: 0339 - L & R ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$277	\$395	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$277</b>	<b>\$395</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,435	\$6,461	\$6,435	\$6,435	
<b>CHARGES FOR SERVICES</b>	<b>\$6,435</b>	<b>\$6,461</b>	<b>\$6,435</b>	<b>\$6,435</b>	
<b>Total Revenues:</b>	<b>\$6,712</b>	<b>\$6,857</b>	<b>\$6,455</b>	<b>\$6,455</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$223	\$246	\$255	\$255	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$15,060	\$129	\$56,500	\$56,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$15,384</b>	<b>\$475</b>	<b>\$57,105</b>	<b>\$57,105</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$72	\$89	\$254	\$254	
<b>OTHER CHARGES</b>	<b>\$72</b>	<b>\$89</b>	<b>\$254</b>	<b>\$254</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$15,456</b>	<b>\$564</b>	<b>\$57,359</b>	<b>\$57,359</b>	
<b>Net Cost:</b>	<b>\$8,744</b>	<b>(\$6,292)</b>	<b>\$50,904</b>	<b>\$50,904</b>	

**Fund: 0340 - NO 1 SQUAW CRPT PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$32	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$32	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$673	\$643	\$673	\$673	
<b>CHARGES FOR SERVICES</b>	\$673	\$643	\$673	\$673	
<b>Total Revenues:</b>	\$691	\$676	\$683	\$683	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$30	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98	\$4,500	\$4,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$127	\$229	\$4,882	\$4,882	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$749	\$58	(\$265)	(\$265)	
<b>OTHER CHARGES</b>	\$749	\$58	(\$265)	(\$265)	
<b>Total Expenditures/Appropriations:</b>	\$877	\$287	\$4,617	\$4,617	
<b>Net Cost:</b>	\$186	(\$388)	\$3,934	\$3,934	

**Fund: 0341 - ROLLAND COUNTRY ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$155	\$165	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$155</b>	<b>\$165</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,742	\$3,741	\$3,742	\$3,742	
<b>CHARGES FOR SERVICES</b>	<b>\$3,742</b>	<b>\$3,741</b>	<b>\$3,742</b>	<b>\$3,742</b>	
<b>Total Revenues:</b>	<b>\$3,897</b>	<b>\$3,907</b>	<b>\$3,762</b>	<b>\$3,762</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$37	\$41	\$43	\$43	
034800 PROF & SPECIAL SERVICES	\$40	\$323	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$25,309	\$15,500	\$15,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$120	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$178</b>	<b>\$25,895</b>	<b>\$15,893</b>	<b>\$15,893</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$40	\$43	\$105	\$105	
<b>OTHER CHARGES</b>	<b>\$40</b>	<b>\$43</b>	<b>\$105</b>	<b>\$105</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$218</b>	<b>\$25,938</b>	<b>\$15,998</b>	<b>\$15,998</b>	
<b>Net Cost:</b>	<b>(\$3,678)</b>	<b>\$22,031</b>	<b>\$12,236</b>	<b>\$12,236</b>	

**Fund: 0342 - SHELLY LAND PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$129	\$53	\$53	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$48	\$129	\$53	\$53	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,167	\$8,192	\$8,168	\$8,168	
<b>CHARGES FOR SERVICES</b>	\$8,167	\$8,192	\$8,168	\$8,168	
<b>Total Revenues:</b>	\$8,216	\$8,322	\$8,221	\$8,221	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$145	\$160	\$166	\$166	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$921	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$0	\$0	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$2,851	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$1,166	\$3,112	\$25,416	\$25,416	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$712	\$93	\$93	
<b>OTHER CHARGES</b>	\$107	\$712	\$93	\$93	
<b>Total Expenditures/Appropriations:</b>	\$1,273	\$3,824	\$25,509	\$25,509	
<b>Net Cost:</b>	(\$6,942)	(\$4,497)	\$17,288	\$17,288	

**Fund: 0343 - MILLVILLE WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$138	\$30	\$30	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$60	\$138	\$30	\$30	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,083	\$10,144	\$10,083	\$10,083	
<b>CHARGES FOR SERVICES</b>	\$10,083	\$10,144	\$10,083	\$10,083	
<b>Total Revenues:</b>	\$10,143	\$10,282	\$10,113	\$10,113	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$200	\$221	\$229	\$229	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,521	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$11,567	\$2,542	\$21,500	\$21,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$11,868	\$4,385	\$22,079	\$22,079	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$903	(\$299)	\$140	\$140	
<b>OTHER CHARGES</b>	\$903	(\$299)	\$140	\$140	
<b>Total Expenditures/Appropriations:</b>	\$12,771	\$4,086	\$22,219	\$22,219	
<b>Net Cost:</b>	\$2,628	(\$6,196)	\$12,106	\$12,106	

**Fund: 0344 - DIAMOND RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$106	\$89	\$48	\$48	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$106	\$89	\$48	\$48	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,494	\$2,483	\$2,495	\$2,495	
<b>CHARGES FOR SERVICES</b>	\$2,494	\$2,483	\$2,495	\$2,495	
<b>Total Revenues:</b>	\$2,600	\$2,572	\$2,543	\$2,543	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$43	\$45	\$45	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$23,300	\$9,000	\$9,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$74	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$166	\$23,518	\$9,395	\$9,395	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26	\$49	\$95	\$95	
<b>OTHER CHARGES</b>	\$26	\$49	\$95	\$95	
<b>Total Expenditures/Appropriations:</b>	\$193	\$23,567	\$9,490	\$9,490	
<b>Net Cost:</b>	(\$2,407)	\$20,995	\$6,947	\$6,947	



**Fund: 0345 - MOUNTAIN GATE MEADOWS PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$287	\$70	\$70	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$154</b>	<b>\$287</b>	<b>\$70</b>	<b>\$70</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,482	\$3,485	\$3,485	
<b>CHARGES FOR SERVICES</b>	<b>\$3,484</b>	<b>\$3,482</b>	<b>\$3,485</b>	<b>\$3,485</b>	
<b>Total Revenues:</b>	<b>\$3,639</b>	<b>\$3,769</b>	<b>\$3,555</b>	<b>\$3,555</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$60	\$67	\$70	\$70	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$68	\$39,000	\$39,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$160</b>	<b>\$236</b>	<b>\$39,420</b>	<b>\$39,420</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$43	\$65	\$90	\$90	
<b>OTHER CHARGES</b>	<b>\$43</b>	<b>\$65</b>	<b>\$90</b>	<b>\$90</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$204</b>	<b>\$301</b>	<b>\$39,510</b>	<b>\$39,510</b>	
<b>Net Cost:</b>	<b>(\$3,435)</b>	<b>(\$3,468)</b>	<b>\$35,955</b>	<b>\$35,955</b>	

**Fund: 0347 - SIERRA VISTA LIGHTING**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$3,124	\$3,125	\$3,000	\$3,000	
101001    CURRENT UNITARY TAXES	\$124	\$127	\$70	\$70	
101011    CURR SEC TAX DEL ADV TEETER	\$51	\$48	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$31	\$34	\$10	\$10	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$3	\$3	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$166	\$158	\$160	\$160	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$1	\$1	\$0	\$0	
<b>TAXES</b>	<b>\$3,503</b>	<b>\$3,500</b>	<b>\$3,240</b>	<b>\$3,240</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$305	\$527	\$200	\$200	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$305</b>	<b>\$527</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
546000    STATE HOMEOWNERS EXEMPTION	\$57	\$54	\$50	\$50	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$57</b>	<b>\$54</b>	<b>\$50</b>	<b>\$50</b>	
<b>Total Revenues:</b>	<b>\$3,866</b>	<b>\$4,082</b>	<b>\$3,490</b>	<b>\$3,490</b>	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
034800    PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000	
034893    CHGS AUD PROP TAX SVS	\$101	\$89	\$100	\$100	
036100    UTILITIES	\$1,131	\$1,278	\$1,300	\$1,300	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,233</b>	<b>\$1,367</b>	<b>\$6,400</b>	<b>\$6,400</b>	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$514	\$754	\$666	\$666	
<b>OTHER CHARGES</b>	<b>\$514</b>	<b>\$754</b>	<b>\$666</b>	<b>\$666</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,747</b>	<b>\$2,121</b>	<b>\$7,066</b>	<b>\$7,066</b>	
<b>Net Cost:</b>	<b>(\$2,118)</b>	<b>(\$1,961)</b>	<b>\$3,576</b>	<b>\$3,576</b>	

**Fund: 0351 - TIMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$112	\$215	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$112	\$215	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,465	\$3,459	\$3,465	\$3,465	
<b>CHARGES FOR SERVICES</b>	\$3,465	\$3,459	\$3,465	\$3,465	
<b>Total Revenues:</b>	\$3,577	\$3,675	\$3,515	\$3,515	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$43	\$45	\$45	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$139	\$241	\$30,395	\$30,395	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$52	\$106	\$85	\$85	
<b>OTHER CHARGES</b>	\$52	\$106	\$85	\$85	
<b>Total Expenditures/Appropriations:</b>	\$191	\$347	\$30,480	\$30,480	
<b>Net Cost:</b>	(\$3,386)	(\$3,327)	\$26,965	\$26,965	

**Fund: 0360 - EQUESTRIAN ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$52	\$100	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$52</b>	<b>\$100</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,534	\$1,513	\$1,535	\$1,535	
<b>CHARGES FOR SERVICES</b>	<b>\$1,534</b>	<b>\$1,513</b>	<b>\$1,535</b>	<b>\$1,535</b>	
<b>Total Revenues:</b>	<b>\$1,587</b>	<b>\$1,614</b>	<b>\$1,545</b>	<b>\$1,545</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$21	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$53	\$13,870	\$13,870	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$119</b>	<b>\$174</b>	<b>\$14,242</b>	<b>\$14,242</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$51	\$88	\$112	\$112	
<b>OTHER CHARGES</b>	<b>\$51</b>	<b>\$88</b>	<b>\$112</b>	<b>\$112</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$171</b>	<b>\$262</b>	<b>\$14,354</b>	<b>\$14,354</b>	
<b>Net Cost:</b>	<b>(\$1,416)</b>	<b>(\$1,351)</b>	<b>\$12,809</b>	<b>\$12,809</b>	

**Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$852	\$893	\$700	\$700	
101001    CURRENT UNITARY TAXES	\$26	\$27	\$0	\$0	
101011    CURR SEC TAX DEL ADV TEETER	\$14	\$13	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$8	\$9	\$0	\$0	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$0	\$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	\$0	\$0	\$0	
<b>TAXES</b>	<b>\$948</b>	<b>\$991</b>	<b>\$700</b>	<b>\$700</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$18	\$35	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$18</b>	<b>\$35</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
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>\$982</b>	<b>\$1,041</b>	<b>\$721</b>	<b>\$721</b>	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
033102    INSUR XP LIABILITY EXPOSURE	\$112	\$123	\$128	\$128	
034802    PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844    PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,000	\$4,000	
034893    CHGS AUD PROP TAX SVS	\$26	\$24	\$30	\$30	
034900    PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$238</b>	<b>\$248</b>	<b>\$4,508</b>	<b>\$4,508</b>	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$348	\$339	\$367	\$367	
<b>OTHER CHARGES</b>	<b>\$348</b>	<b>\$339</b>	<b>\$367</b>	<b>\$367</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$587</b>	<b>\$587</b>	<b>\$4,875</b>	<b>\$4,875</b>	
<b>Net Cost:</b>	<b>(\$395)</b>	<b>(\$454)</b>	<b>\$4,154</b>	<b>\$4,154</b>	

**Fund: 0364 - SONORA TRAILS PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$349	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$212</b>	<b>\$349</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,977	\$11,377	\$11,310	\$11,310	
<b>CHARGES FOR SERVICES</b>	<b>\$10,977</b>	<b>\$11,377</b>	<b>\$11,310</b>	<b>\$11,310</b>	
<b>Total Revenues:</b>	<b>\$11,189</b>	<b>\$11,727</b>	<b>\$11,330</b>	<b>\$11,330</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$405	\$446	\$463	\$463	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$833	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$6,362	\$15,351	\$48,600	\$48,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$77	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,867</b>	<b>\$16,808</b>	<b>\$49,413</b>	<b>\$49,413</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$159	\$104	\$507	\$507	
<b>OTHER CHARGES</b>	<b>\$159</b>	<b>\$104</b>	<b>\$507</b>	<b>\$507</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$7,026</b>	<b>\$16,912</b>	<b>\$49,920</b>	<b>\$49,920</b>	
<b>Net Cost:</b>	<b>(\$4,163)</b>	<b>\$5,185</b>	<b>\$38,590</b>	<b>\$38,590</b>	

**Fund: 0366 - PONDER WAY PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$6	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$3</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$465	\$428	\$465	\$465	
<b>CHARGES FOR SERVICES</b>	<b>\$465</b>	<b>\$428</b>	<b>\$465</b>	<b>\$465</b>	
<b>Total Revenues:</b>	<b>\$468</b>	<b>\$435</b>	<b>\$465</b>	<b>\$465</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$128	\$141	\$147	\$147	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$740	\$740	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$228</b>	<b>\$298</b>	<b>\$1,237</b>	<b>\$1,237</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$78	\$91	\$96	\$96	
<b>OTHER CHARGES</b>	<b>\$78</b>	<b>\$91</b>	<b>\$96</b>	<b>\$96</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$307</b>	<b>\$389</b>	<b>\$1,333</b>	<b>\$1,333</b>	
<b>Net Cost:</b>	<b>(\$161)</b>	<b>(\$45)</b>	<b>\$868</b>	<b>\$868</b>	

**Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$70	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$27	\$70	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668162 S/A SHASTA MEADOWS PRD CURR	\$4,039	\$4,117	\$4,118	\$4,118	
<b>CHARGES FOR SERVICES</b>	\$4,039	\$4,117	\$4,118	\$4,118	
<b>Total Revenues:</b>	\$4,066	\$4,187	\$4,123	\$4,123	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$159	\$175	\$182	\$182	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$490	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$68	\$12,500	\$12,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$749	\$344	\$13,032	\$13,032	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$723	\$555	(\$242)	(\$242)	
<b>OTHER CHARGES</b>	\$723	\$555	(\$242)	(\$242)	
<b>Total Expenditures/Appropriations:</b>	\$1,473	\$899	\$12,790	\$12,790	
<b>Net Cost:</b>	(\$2,593)	(\$3,288)	\$8,667	\$8,667	



**Fund: 0368 - OLD STAGECOACH PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$53	\$117	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$53	\$117	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,415	\$3,411	\$3,416	\$3,416	
<b>CHARGES FOR SERVICES</b>	\$3,415	\$3,411	\$3,416	\$3,416	
<b>Total Revenues:</b>	\$3,468	\$3,529	\$3,436	\$3,436	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$99	\$109	\$114	\$114	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$84	\$17,900	\$17,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$199	\$293	\$18,364	\$18,364	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$290)	(\$319)	\$67	\$67	
<b>OTHER CHARGES</b>	(\$290)	(\$319)	\$67	\$67	
<b>Total Expenditures/Appropriations:</b>	(\$90)	(\$25)	\$18,431	\$18,431	
<b>Net Cost:</b>	(\$3,559)	(\$3,554)	\$14,995	\$14,995	

**Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$44	\$54	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$44</b>	<b>\$54</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,216	\$16,318	\$16,216	\$16,216	
<b>CHARGES FOR SERVICES</b>	<b>\$16,216</b>	<b>\$16,318</b>	<b>\$16,216</b>	<b>\$16,216</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$28	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$16,289</b>	<b>\$16,373</b>	<b>\$16,226</b>	<b>\$16,226</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,285	\$1,417	\$1,470	\$1,470	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26,289	\$4,742	\$12,800	\$12,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$174	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$27,849</b>	<b>\$6,259</b>	<b>\$14,620</b>	<b>\$14,620</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$822	\$184	\$13	\$13	
<b>OTHER CHARGES</b>	<b>\$822</b>	<b>\$184</b>	<b>\$13</b>	<b>\$13</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$28,671</b>	<b>\$6,443</b>	<b>\$14,633</b>	<b>\$14,633</b>	
<b>Net Cost:</b>	<b>\$12,382</b>	<b>(\$9,929)</b>	<b>(\$1,593)</b>	<b>(\$1,593)</b>	

**Fund: 0370 - ALPINE WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$10	\$37		\$5	\$5
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$10	\$37		\$5	\$5
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,465	\$3,460		\$3,465	\$3,465
<b>CHARGES FOR SERVICES</b>	\$3,465	\$3,460		\$3,465	\$3,465
<b>Total Revenues:</b>	\$3,475	\$3,498		\$3,470	\$3,470
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$136	\$150		\$156	\$156
034310 MISC XP PRIOR PERIOD EXP ADJ	\$588	\$0		\$0	\$0
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98		\$7,750	\$7,750
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$824	\$348		\$8,256	\$8,256
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$92	\$608		\$104	\$104
<b>OTHER CHARGES</b>	\$92	\$608		\$104	\$104
<b>Total Expenditures/Appropriations:</b>	\$917	\$956		\$8,360	\$8,360
<b>Net Cost:</b>	(\$2,557)	(\$2,541)		\$4,890	\$4,890

**Fund: 0372 - DUSTY OAKS TRAIL PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$153	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$39	\$153	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,375	\$12,707	\$12,623	\$12,623	
<b>CHARGES FOR SERVICES</b>	\$12,375	\$12,707	\$12,623	\$12,623	
<b>Total Revenues:</b>	\$12,414	\$12,861	\$12,643	\$12,643	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$408	\$450	\$467	\$467	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$823	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,043	\$31,700	\$31,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$1,332	\$1,594	\$32,517	\$32,517	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$264	\$97	\$97	
<b>OTHER CHARGES</b>	\$107	\$264	\$97	\$97	
<b>Total Expenditures/Appropriations:</b>	\$1,439	\$1,858	\$32,614	\$32,614	
<b>Net Cost:</b>	(\$10,975)	(\$11,002)	\$19,971	\$19,971	

**Fund: 0376 - BUCKSHOT LN PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$18	\$11	\$11	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$11	\$18	\$11	\$11	
<b>Total Revenues:</b>	\$11	\$18	\$11	\$11	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$100	\$0	\$0	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$2,250	\$2,250	
<b>SERVICES AND SUPPLIES</b>	\$0	\$156	\$2,250	\$2,250	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18	\$27	\$50	\$50	
<b>OTHER CHARGES</b>	\$18	\$27	\$50	\$50	
<b>Total Expenditures/Appropriations:</b>	\$18	\$183	\$2,300	\$2,300	
<b>Net Cost:</b>	\$7	\$165	\$2,289	\$2,289	

**Fund: 0380 - AMESBURY VILLAGE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$89	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$47	\$89	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,267	\$1,242	\$1,267	\$1,267	
<b>CHARGES FOR SERVICES</b>	\$1,267	\$1,242	\$1,267	\$1,267	
<b>Total Revenues:</b>	\$1,314	\$1,332	\$1,287	\$1,287	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$17	\$17	
034802 PROF ADMIN SVS	\$0	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$51	\$12,100	\$12,100	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$0	\$151	\$12,467	\$12,467	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21	\$29	\$70	\$70	
<b>OTHER CHARGES</b>	\$21	\$29	\$70	\$70	
<b>Total Expenditures/Appropriations:</b>	\$21	\$180	\$12,537	\$12,537	
<b>Net Cost:</b>	(\$1,293)	(\$1,151)	\$11,250	\$11,250	

**Fund: 0381 - PALO CEDRO OAKS PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$251	\$466	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$251</b>	<b>\$466</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,616	\$6,636	\$6,616	\$6,616	
<b>CHARGES FOR SERVICES</b>	<b>\$6,616</b>	<b>\$6,636</b>	<b>\$6,616</b>	<b>\$6,616</b>	
<b>Total Revenues:</b>	<b>\$6,867</b>	<b>\$7,103</b>	<b>\$6,666</b>	<b>\$6,666</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$129	\$142	\$148	\$148	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$53	\$64,750	\$64,750	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$229</b>	<b>\$295</b>	<b>\$65,248</b>	<b>\$65,248</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39	\$100	\$105	\$105	
<b>OTHER CHARGES</b>	<b>\$39</b>	<b>\$100</b>	<b>\$105</b>	<b>\$105</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$268</b>	<b>\$395</b>	<b>\$65,353</b>	<b>\$65,353</b>	
<b>Net Cost:</b>	<b>(\$6,598)</b>	<b>(\$6,708)</b>	<b>\$58,687</b>	<b>\$58,687</b>	

**Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$186	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$101</b>	<b>\$186</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,760	\$23,932	\$23,760	\$23,760	
<b>CHARGES FOR SERVICES</b>	<b>\$23,760</b>	<b>\$23,932</b>	<b>\$23,760</b>	<b>\$23,760</b>	
<b>Total Revenues:</b>	<b>\$23,861</b>	<b>\$24,119</b>	<b>\$23,770</b>	<b>\$23,770</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,444	\$1,592	\$1,651	\$1,651	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$312	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,415	\$29,611	\$36,700	\$36,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$66	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,273</b>	<b>\$31,370</b>	<b>\$38,701</b>	<b>\$38,701</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,092	\$597	(\$222)	(\$222)	
<b>OTHER CHARGES</b>	<b>\$1,092</b>	<b>\$597</b>	<b>(\$222)</b>	<b>(\$222)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$4,365</b>	<b>\$31,967</b>	<b>\$38,479</b>	<b>\$38,479</b>	
<b>Net Cost:</b>	<b>(\$19,495)</b>	<b>\$7,848</b>	<b>\$14,709</b>	<b>\$14,709</b>	



**Fund: 0383 - HOLIDAY ACRES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$149	\$379	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$149	\$379	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,503	\$17,626	\$17,503	\$17,503	
<b>CHARGES FOR SERVICES</b>	\$17,503	\$17,626	\$17,503	\$17,503	
<b>Total Revenues:</b>	\$17,653	\$18,006	\$17,553	\$17,553	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,016	\$1,120	\$1,162	\$1,162	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$179	\$64,750	\$64,750	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$1,116	\$1,400	\$66,262	\$66,262	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$421	\$214	(\$69)	(\$69)	
<b>OTHER CHARGES</b>	\$421	\$214	(\$69)	(\$69)	
<b>Total Expenditures/Appropriations:</b>	\$1,538	\$1,614	\$66,193	\$66,193	
<b>Net Cost:</b>	(\$16,114)	(\$16,391)	\$48,640	\$48,640	

**Fund: 0385 - CSA #14 BELMONT STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$182	\$325	\$90	\$90	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$182	\$325	\$90	\$90	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$556	\$594	\$594	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,635	\$1,613	\$1,635	\$1,635	
<b>CHARGES FOR SERVICES</b>	\$2,229	\$2,170	\$2,229	\$2,229	
<b>Total Revenues:</b>	\$2,412	\$2,495	\$2,319	\$2,319	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$39,000	\$39,000	
034829 PROF MAINTENANCE SVS	\$0	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$44,000	\$44,000	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$103	\$115	\$38	\$38	
<b>OTHER CHARGES</b>	\$103	\$115	\$38	\$38	
<b>Total Expenditures/Appropriations:</b>	\$103	\$115	\$44,038	\$44,038	
<b>Net Cost:</b>	(\$2,309)	(\$2,380)	\$41,719	\$41,719	

**Fund: 0386 - CSA #15 STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$85,768	\$88,862	\$85,000	\$85,000	
101001 CURRENT UNITARY TAXES	\$6,746	\$6,887	\$6,500	\$6,500	
101011 CURR SEC TAX DEL ADV TEETER	\$1,421	\$1,390	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$87	\$211	\$60	\$60	
101013 RDA 1290 PT PROP TX HS33607.5	\$155	\$177	\$100	\$100	
101100 SUPPLEMENTAL TAXES CURRENT	\$861	\$998	\$500	\$500	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$97	\$101	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$4,565	\$4,512	\$4,500	\$4,500	
103010 SUPPLEMENTAL TAXES PRIOR	\$3	\$2	\$4	\$4	
104000 PRIOR YEAR UNSECURED TAXES	\$53	\$38	\$30	\$30	
109100 TIMBER YIELD TAXES	\$2	\$2	\$3	\$3	
<b>TAXES</b>	<b>\$99,764</b>	<b>\$103,185</b>	<b>\$96,697</b>	<b>\$96,697</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$2,904	\$5,065	\$2,500	\$2,500	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$2,904</b>	<b>\$5,065</b>	<b>\$2,500</b>	<b>\$2,500</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$1,569	\$1,538	\$1,500	\$1,500	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,569</b>	<b>\$1,538</b>	<b>\$1,500</b>	<b>\$1,500</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,054	\$14,989	\$15,055	\$15,055	
<b>CHARGES FOR SERVICES</b>	<b>\$15,054</b>	<b>\$14,989</b>	<b>\$15,055</b>	<b>\$15,055</b>	
<b>Total Revenues:</b>	<b>\$119,293</b>	<b>\$124,778</b>	<b>\$115,752</b>	<b>\$115,752</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$12,408	\$22,215	\$12,000	\$12,000	
034893 CHGS AUD PROP TAX SVS	\$2,955	\$2,649	\$4,000	\$4,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$100,000	\$100,000	
036100 UTILITIES	\$77,231	\$82,809	\$100,000	\$100,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$92,595</b>	<b>\$107,674</b>	<b>\$216,000</b>	<b>\$216,000</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,349	\$1,487	\$1,329	\$1,329	
<b>OTHER CHARGES</b>	<b>\$1,349</b>	<b>\$1,487</b>	<b>\$1,329</b>	<b>\$1,329</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$93,944</b>	<b>\$109,162</b>	<b>\$217,329</b>	<b>\$217,329</b>	
<b>Net Cost:</b>	<b>(\$25,348)</b>	<b>(\$15,616)</b>	<b>\$101,577</b>	<b>\$101,577</b>	

**Fund: 0393 - CSA #7 BURNEY STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$697	\$200	\$200	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$395	\$697	\$200	\$200	
<b>Category: 600</b> CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,427	\$4,408	\$4,427	\$4,427	
<b>CHARGES FOR SERVICES</b>	\$4,427	\$4,408	\$4,427	\$4,427	
<b>Total Revenues:</b>	\$4,822	\$5,106	\$4,627	\$4,627	
<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	\$0	\$39	\$0	\$0	
036100 UTILITIES	\$156	\$162	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	\$156	\$202	\$55,200	\$55,200	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$242	\$329	\$305	\$305	
<b>OTHER CHARGES</b>	\$242	\$329	\$305	\$305	
<b>Total Expenditures/Appropriations:</b>	\$398	\$531	\$55,505	\$55,505	
<b>Net Cost:</b>	(\$4,423)	(\$4,575)	\$50,878	\$50,878	

**Fund: 0397 - LOS PALOS DRIVE EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$44	\$88	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$44</b>	<b>\$88</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,880	\$1,863	\$1,880	\$1,880	
<b>CHARGES FOR SERVICES</b>	<b>\$1,880</b>	<b>\$1,863</b>	<b>\$1,880</b>	<b>\$1,880</b>	
<b>Total Revenues:</b>	<b>\$1,924</b>	<b>\$1,951</b>	<b>\$1,900</b>	<b>\$1,900</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$47	\$52	\$33	\$33	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$213	\$12,500	\$12,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$50	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$174</b>	<b>\$417</b>	<b>\$12,883</b>	<b>\$12,883</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$31	\$36	\$110	\$110	
<b>OTHER CHARGES</b>	<b>\$31</b>	<b>\$36</b>	<b>\$110</b>	<b>\$110</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$205</b>	<b>\$453</b>	<b>\$12,993</b>	<b>\$12,993</b>	
<b>Net Cost:</b>	<b>(\$1,719)</b>	<b>(\$1,498)</b>	<b>\$11,093</b>	<b>\$11,093</b>	

**Fund: 0398 - FOXWOOD ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$418	\$785	\$120	\$120	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$418	\$785	\$120	\$120	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,602	\$10,670	\$10,603	\$10,603	
<b>CHARGES FOR SERVICES</b>	\$10,602	\$10,670	\$10,603	\$10,603	
<b>Total Revenues:</b>	\$11,021	\$11,455	\$10,723	\$10,723	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$208	\$229	\$238	\$238	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$97	\$108,800	\$108,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$308	\$427	\$109,388	\$109,388	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33	\$27	\$90	\$90	
<b>OTHER CHARGES</b>	\$33	\$27	\$90	\$90	
<b>Total Expenditures/Appropriations:</b>	\$342	\$454	\$109,478	\$109,478	
<b>Net Cost:</b>	(\$10,678)	(\$11,001)	\$98,755	\$98,755	

**Fund: 0399 - ROCKY LEDGE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$500	\$956	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$500	\$956	\$150	\$150	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,562	\$13,658	\$13,563	\$13,563	
<b>CHARGES FOR SERVICES</b>	\$13,562	\$13,658	\$13,563	\$13,563	
<b>Total Revenues:</b>	\$14,062	\$14,614	\$13,713	\$13,713	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$245	\$270	\$280	\$280	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$79	\$98	\$134,600	\$134,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$424	\$468	\$135,230	\$135,230	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$110	\$189	\$90	\$90	
<b>OTHER CHARGES</b>	\$110	\$189	\$90	\$90	
<b>Total Expenditures/Appropriations:</b>	\$535	\$657	\$135,320	\$135,320	
<b>Net Cost:</b>	(\$13,527)	(\$13,956)	\$121,607	\$121,607	

**Fund: 0600 - COTTONWOOD CRK PRD ADM**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$127	\$240	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$127	\$240	\$50	\$50	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,482	\$3,485	\$3,485	
<b>CHARGES FOR SERVICES</b>	\$3,484	\$3,482	\$3,485	\$3,485	
<b>Total Revenues:</b>	\$3,612	\$3,722	\$3,535	\$3,535	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$46	\$48	\$48	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$46	\$33,100	\$33,100	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$141	\$192	\$33,498	\$33,498	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$29	\$84	\$85	\$85	
<b>OTHER CHARGES</b>	\$29	\$84	\$85	\$85	
<b>Total Expenditures/Appropriations:</b>	\$171	\$276	\$33,583	\$33,583	
<b>Net Cost:</b>	(\$3,440)	(\$3,446)	\$30,048	\$30,048	



**Fund: 0602 - AEGEAN WAY PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$59	\$115	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$59	\$115	\$20	\$20	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,034	\$2,019	\$2,034	\$2,034	
<b>CHARGES FOR SERVICES</b>	\$2,034	\$2,019	\$2,034	\$2,034	
<b>Total Revenues:</b>	\$2,094	\$2,134	\$2,054	\$2,054	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$42	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$165	\$16,000	\$16,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$138	\$308	\$16,394	\$16,394	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42	\$76	\$85	\$85	
<b>OTHER CHARGES</b>	\$42	\$76	\$85	\$85	
<b>Total Expenditures/Appropriations:</b>	\$181	\$384	\$16,479	\$16,479	
<b>Net Cost:</b>	(\$1,912)	(\$1,750)	\$14,425	\$14,425	

**Fund: 0603 - VILLAGE GREEN PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$171		\$40	\$40
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$89</b>	<b>\$171</b>		<b>\$40</b>	<b>\$40</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,692	\$2,680		\$2,693	\$2,693
<b>CHARGES FOR SERVICES</b>	<b>\$2,692</b>	<b>\$2,680</b>		<b>\$2,693</b>	<b>\$2,693</b>
<b>Total Revenues:</b>	<b>\$2,782</b>	<b>\$2,852</b>		<b>\$2,733</b>	<b>\$2,733</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$28		\$30	\$30
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$51		\$23,800	\$23,800
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	<b>\$152</b>	<b>\$180</b>		<b>\$24,180</b>	<b>\$24,180</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42	\$58		\$97	\$97
<b>OTHER CHARGES</b>	<b>\$42</b>	<b>\$58</b>		<b>\$97</b>	<b>\$97</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$195</b>	<b>\$238</b>		<b>\$24,277</b>	<b>\$24,277</b>
<b>Net Cost:</b>	<b>(\$2,587)</b>	<b>(\$2,614)</b>		<b>\$21,544</b>	<b>\$21,544</b>

**Fund: 0604 - BUTTERFIELD LANE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$68	\$133	\$15	\$15	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$68	\$133	\$15	\$15	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,566	\$2,555	\$2,566	\$2,566	
<b>CHARGES FOR SERVICES</b>	\$2,566	\$2,555	\$2,566	\$2,566	
<b>Total Revenues:</b>	\$2,634	\$2,688	\$2,581	\$2,581	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$90	\$66	\$69	\$69	
034802 PROF ADMIN SVS	\$200	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$18,600	\$18,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$290	\$166	\$19,019	\$19,019	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$119	\$182	\$239	\$239	
<b>OTHER CHARGES</b>	\$119	\$182	\$239	\$239	
<b>Total Expenditures/Appropriations:</b>	\$409	\$348	\$19,258	\$19,258	
<b>Net Cost:</b>	(\$2,224)	(\$2,340)	\$16,677	\$16,677	

**Fund: 0605 - HONEYBEE ACRES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$134	\$20	\$20	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$70</b>	<b>\$134</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,153	\$2,139	\$2,153	\$2,153	
<b>CHARGES FOR SERVICES</b>	<b>\$2,153</b>	<b>\$2,139</b>	<b>\$2,153</b>	<b>\$2,153</b>	
<b>Total Revenues:</b>	<b>\$2,223</b>	<b>\$2,273</b>	<b>\$2,173</b>	<b>\$2,173</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$87	\$18,700	\$18,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$127</b>	<b>\$217</b>	<b>\$19,081</b>	<b>\$19,081</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42	\$57	\$85	\$85	
<b>OTHER CHARGES</b>	<b>\$42</b>	<b>\$57</b>	<b>\$85</b>	<b>\$85</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$169</b>	<b>\$274</b>	<b>\$19,166</b>	<b>\$19,166</b>	
<b>Net Cost:</b>	<b>(\$2,053)</b>	<b>(\$1,999)</b>	<b>\$16,993</b>	<b>\$16,993</b>	

**Fund: 0606 - SILVER SADDLE EST PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$136	\$238	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$136	\$238	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,801	\$3,802	\$3,802	\$3,802	
<b>CHARGES FOR SERVICES</b>	\$3,801	\$3,802	\$3,802	\$3,802	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$22,050	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$22,050	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$25,987	\$4,041	\$3,842	\$3,842	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$43	\$45	\$45	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,785	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$21,178	\$87	\$32,000	\$32,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$21,318	\$3,016	\$32,395	\$32,395	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$50	\$68	\$667	\$667	
<b>OTHER CHARGES</b>	\$50	\$68	\$667	\$667	
<b>Total Expenditures/Appropriations:</b>	\$21,368	\$3,084	\$33,062	\$33,062	
<b>Net Cost:</b>	(\$4,618)	(\$956)	\$29,220	\$29,220	

**Fund: 0607 - WISTERIA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$343	\$656	\$80	\$80	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$343	\$656	\$80	\$80	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,969	\$10,029	\$9,969	\$9,969	
<b>CHARGES FOR SERVICES</b>	\$9,969	\$10,029	\$9,969	\$9,969	
<b>Total Revenues:</b>	\$10,312	\$10,686	\$10,049	\$10,049	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$131	\$144	\$150	\$150	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$113	\$91,000	\$91,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$231	\$358	\$91,500	\$91,500	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21	\$59	\$139	\$139	
<b>OTHER CHARGES</b>	\$21	\$59	\$139	\$139	
<b>Total Expenditures/Appropriations:</b>	\$253	\$417	\$91,639	\$91,639	
<b>Net Cost:</b>	(\$10,059)	(\$10,269)	\$81,590	\$81,590	

**Fund: 0608 - SANTA BARBARA 3\_4 PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$175	\$325	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$175	\$325	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,613	\$5,629	\$5,613	\$5,613	
<b>CHARGES FOR SERVICES</b>	\$5,613	\$5,629	\$5,613	\$5,613	
<b>Total Revenues:</b>	\$5,788	\$5,955	\$5,673	\$5,673	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$68	\$75	\$79	\$79	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$107	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$26	\$2,179	\$45,300	\$45,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$8	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$303	\$2,363	\$45,729	\$45,729	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33	\$442	\$119	\$119	
<b>OTHER CHARGES</b>	\$33	\$442	\$119	\$119	
<b>Total Expenditures/Appropriations:</b>	\$337	\$2,805	\$45,848	\$45,848	
<b>Net Cost:</b>	(\$5,451)	(\$3,149)	\$40,175	\$40,175	

**Fund: 0609 - STILLWATER RNCH PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$107	\$205	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$107	\$205	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,168	\$3,162	\$3,168	\$3,168	
<b>CHARGES FOR SERVICES</b>	\$3,168	\$3,162	\$3,168	\$3,168	
<b>Total Revenues:</b>	\$3,275	\$3,367	\$3,208	\$3,208	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$56	\$62	\$65	\$65	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$28,300	\$28,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$156	\$162	\$28,715	\$28,715	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$28	\$48	\$97	\$97	
<b>OTHER CHARGES</b>	\$28	\$48	\$97	\$97	
<b>Total Expenditures/Appropriations:</b>	\$184	\$210	\$28,812	\$28,812	
<b>Net Cost:</b>	(\$3,090)	(\$3,157)	\$25,604	\$25,604	



**Fund: 0610 - STERLING RANCH PRD ADM**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$119	\$211	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$119	\$211	\$40	\$40	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,482	\$3,485	\$3,485	
<b>CHARGES FOR SERVICES</b>	\$3,484	\$3,482	\$3,485	\$3,485	
<b>Total Revenues:</b>	\$3,604	\$3,694	\$3,525	\$3,525	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,150	\$108	\$29,500	\$29,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$2,277	\$238	\$29,881	\$29,881	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33	\$66	\$120	\$120	
<b>OTHER CHARGES</b>	\$33	\$66	\$120	\$120	
<b>Total Expenditures/Appropriations:</b>	\$2,311	\$304	\$30,001	\$30,001	
<b>Net Cost:</b>	(\$1,293)	(\$3,389)	\$26,476	\$26,476	

**Fund: 0611 - MT LSSN WOODS PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$588	\$1,142	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$588	\$1,142	\$150	\$150	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,230	\$19,380	\$19,231	\$19,231	
<b>CHARGES FOR SERVICES</b>	\$19,230	\$19,380	\$19,231	\$19,231	
<b>Total Revenues:</b>	\$19,818	\$20,522	\$19,381	\$19,381	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$192	\$212	\$220	\$220	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98	\$162,500	\$162,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$292	\$410	\$163,070	\$163,070	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41	\$89	\$77	\$77	
<b>OTHER CHARGES</b>	\$41	\$89	\$77	\$77	
<b>Total Expenditures/Appropriations:</b>	\$333	\$499	\$163,147	\$163,147	
<b>Net Cost:</b>	(\$19,485)	(\$20,022)	\$143,766	\$143,766	

**Fund: 0612 - WATERLEAF EST PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$131	\$215	\$40	\$40	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$131</b>	<b>\$215</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,954	\$4,967	\$4,955	\$4,955	
<b>CHARGES FOR SERVICES</b>	<b>\$4,954</b>	<b>\$4,967</b>	<b>\$4,955</b>	<b>\$4,955</b>	
<b>Total Revenues:</b>	<b>\$5,086</b>	<b>\$5,182</b>	<b>\$4,995</b>	<b>\$4,995</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$95	\$105	\$109	\$109	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$3,132	\$5,714	\$29,000	\$29,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$9	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,328</b>	<b>\$5,929</b>	<b>\$29,459</b>	<b>\$29,459</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$48	(\$313)	\$124	\$124	
<b>OTHER CHARGES</b>	<b>\$48</b>	<b>(\$313)</b>	<b>\$124</b>	<b>\$124</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,377</b>	<b>\$5,616</b>	<b>\$29,583</b>	<b>\$29,583</b>	
<b>Net Cost:</b>	<b>(\$1,708)</b>	<b>\$434</b>	<b>\$24,588</b>	<b>\$24,588</b>	

**Fund: 0613 - JENNIFER DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$42	\$84	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$42	\$84	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,758	\$1,739	\$1,758	\$1,758	
<b>CHARGES FOR SERVICES</b>	\$1,758	\$1,739	\$1,758	\$1,758	
<b>Total Revenues:</b>	\$1,801	\$1,824	\$1,768	\$1,768	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$68	\$75	\$78	\$78	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$147	\$12,000	\$12,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$168	\$323	\$12,428	\$12,428	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$90	\$81	\$65	\$65	
<b>OTHER CHARGES</b>	\$90	\$81	\$65	\$65	
<b>Total Expenditures/Appropriations:</b>	\$259	\$404	\$12,493	\$12,493	
<b>Net Cost:</b>	(\$1,541)	(\$1,420)	\$10,725	\$10,725	

**Fund: 0614 - WHITE OAK MANOR PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$93	\$176	\$50	\$50	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$93</b>	<b>\$176</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,389	\$3,386	\$3,390	\$3,390	
<b>CHARGES FOR SERVICES</b>	<b>\$3,389</b>	<b>\$3,386</b>	<b>\$3,390</b>	<b>\$3,390</b>	
<b>Total Revenues:</b>	<b>\$3,483</b>	<b>\$3,562</b>	<b>\$3,440</b>	<b>\$3,440</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$34	\$38	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98	\$25,800	\$25,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$134</b>	<b>\$236</b>	<b>\$26,190</b>	<b>\$26,190</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$32	\$44	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$32</b>	<b>\$44</b>	<b>\$100</b>	<b>\$100</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$167</b>	<b>\$280</b>	<b>\$26,290</b>	<b>\$26,290</b>	
<b>Net Cost:</b>	<b>(\$3,316)</b>	<b>(\$3,282)</b>	<b>\$22,850</b>	<b>\$22,850</b>	

**Fund: 0615 - TERRI LEE TR EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$23	\$47	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$23</b>	<b>\$47</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,219	\$1,196	\$1,220	\$1,220	
<b>CHARGES FOR SERVICES</b>	<b>\$1,219</b>	<b>\$1,196</b>	<b>\$1,220</b>	<b>\$1,220</b>	
<b>Total Revenues:</b>	<b>\$1,242</b>	<b>\$1,244</b>	<b>\$1,225</b>	<b>\$1,225</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$49	\$54	\$56	\$56	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$6,700	\$6,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$149</b>	<b>\$154</b>	<b>\$7,106</b>	<b>\$7,106</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47	\$54	\$83	\$83	
<b>OTHER CHARGES</b>	<b>\$47</b>	<b>\$54</b>	<b>\$83</b>	<b>\$83</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$196</b>	<b>\$208</b>	<b>\$7,189</b>	<b>\$7,189</b>	
<b>Net Cost:</b>	<b>(\$1,046)</b>	<b>(\$1,035)</b>	<b>\$5,964</b>	<b>\$5,964</b>	

**Fund: 0616 - WESTVIEW ROAD EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$38	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$17	\$38	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,362	\$6,975	\$1,362	\$1,362	
<b>CHARGES FOR SERVICES</b>	\$1,362	\$6,975	\$1,362	\$1,362	
<b>Total Revenues:</b>	\$1,380	\$7,014	\$1,367	\$1,367	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$198	\$219	\$227	\$227	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$98	\$5,500	\$5,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$298	\$417	\$6,077	\$6,077	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$72	\$75	\$73	\$73	
<b>OTHER CHARGES</b>	\$72	\$75	\$73	\$73	
<b>Total Expenditures/Appropriations:</b>	\$370	\$492	\$6,150	\$6,150	
<b>Net Cost:</b>	(\$1,009)	(\$6,521)	\$4,783	\$4,783	

**Fund: 0617 - SLEEPING BULL EST PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$232	\$449	\$60	\$60	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$232	\$449	\$60	\$60	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,939	\$4,366	\$9,940	\$9,940	
<b>CHARGES FOR SERVICES</b>	\$9,939	\$4,366	\$9,940	\$9,940	
<b>Total Revenues:</b>	\$10,171	\$4,816	\$10,000	\$10,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$145	\$160	\$167	\$167	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$227	\$68,500	\$68,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$245	\$487	\$69,017	\$69,017	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$47	\$72	\$72	
<b>OTHER CHARGES</b>	\$73	\$47	\$72	\$72	
<b>Total Expenditures/Appropriations:</b>	\$319	\$534	\$69,089	\$69,089	
<b>Net Cost:</b>	(\$9,852)	(\$4,281)	\$59,089	\$59,089	



**Fund: 0618 - GARTH DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$24	\$48	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$24	\$48	\$10	\$10	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,164	\$1,140	\$1,164	\$1,164	
<b>CHARGES FOR SERVICES</b>	\$1,164	\$1,140	\$1,164	\$1,164	
<b>Total Revenues:</b>	\$1,189	\$1,189	\$1,174	\$1,174	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$47	\$49	\$49	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$53	\$6,800	\$6,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$142	\$200	\$7,199	\$7,199	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$37	\$39	\$78	\$78	
<b>OTHER CHARGES</b>	\$37	\$39	\$78	\$78	
<b>Total Expenditures/Appropriations:</b>	\$180	\$239	\$7,277	\$7,277	
<b>Net Cost:</b>	(\$1,008)	(\$949)	\$6,103	\$6,103	

**Fund: 0619 - CLOVER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$62	\$129	\$15	\$15	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$62</b>	<b>\$129</b>	<b>\$15</b>	<b>\$15</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,222	\$3,219	\$3,222	\$3,222	
<b>CHARGES FOR SERVICES</b>	<b>\$3,222</b>	<b>\$3,219</b>	<b>\$3,222</b>	<b>\$3,222</b>	
<b>Total Revenues:</b>	<b>\$3,285</b>	<b>\$3,348</b>	<b>\$3,237</b>	<b>\$3,237</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$87	\$96	\$100	\$100	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$63	\$19,100	\$19,100	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$187</b>	<b>\$259</b>	<b>\$19,550</b>	<b>\$19,550</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$120	\$88	\$115	\$115	
<b>OTHER CHARGES</b>	<b>\$120</b>	<b>\$88</b>	<b>\$115</b>	<b>\$115</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$308</b>	<b>\$347</b>	<b>\$19,665</b>	<b>\$19,665</b>	
<b>Net Cost:</b>	<b>(\$2,977)</b>	<b>(\$3,000)</b>	<b>\$16,428</b>	<b>\$16,428</b>	

**Fund: 0620 - NUNES RANCH PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$77	\$171	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$77</b>	<b>\$171</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,207	\$5,370	\$5,354	\$5,354	
<b>CHARGES FOR SERVICES</b>	<b>\$5,207</b>	<b>\$5,370</b>	<b>\$5,354</b>	<b>\$5,354</b>	
<b>Total Revenues:</b>	<b>\$5,285</b>	<b>\$5,542</b>	<b>\$5,364</b>	<b>\$5,364</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$83	\$87	\$87	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$59	\$26,400	\$26,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$176</b>	<b>\$243</b>	<b>\$26,837</b>	<b>\$26,837</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$107	\$96	\$96	
<b>OTHER CHARGES</b>	<b>\$107</b>	<b>\$107</b>	<b>\$96</b>	<b>\$96</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$284</b>	<b>\$350</b>	<b>\$26,933</b>	<b>\$26,933</b>	
<b>Net Cost:</b>	<b>(\$5,001)</b>	<b>(\$5,192)</b>	<b>\$21,569</b>	<b>\$21,569</b>	

**Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$12		\$2	\$2
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$5</b>	<b>\$12</b>		<b>\$2</b>	<b>\$2</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$504	\$474		\$505	\$505
<b>CHARGES FOR SERVICES</b>	<b>\$504</b>	<b>\$474</b>		<b>\$505</b>	<b>\$505</b>
<b>Total Revenues:</b>	<b>\$510</b>	<b>\$486</b>		<b>\$507</b>	<b>\$507</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$13	\$15		\$16	\$16
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$1,450	\$1,450
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	<b>\$113</b>	<b>\$115</b>		<b>\$1,816</b>	<b>\$1,816</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104	\$100		\$96	\$96
<b>OTHER CHARGES</b>	<b>\$104</b>	<b>\$100</b>		<b>\$96</b>	<b>\$96</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$218</b>	<b>\$215</b>		<b>\$1,912</b>	<b>\$1,912</b>
<b>Net Cost:</b>	<b>(\$292)</b>	<b>(\$271)</b>		<b>\$1,405</b>	<b>\$1,405</b>

**Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7	\$15	\$1	\$1	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$7</b>	<b>\$15</b>	<b>\$1</b>	<b>\$1</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$563	\$594	\$594	
<b>CHARGES FOR SERVICES</b>	<b>\$594</b>	<b>\$563</b>	<b>\$594</b>	<b>\$594</b>	
<b>Total Revenues:</b>	<b>\$601</b>	<b>\$579</b>	<b>\$595</b>	<b>\$595</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$16	\$18	\$19	\$19	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,900	\$1,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$116</b>	<b>\$118</b>	<b>\$2,269</b>	<b>\$2,269</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105	\$101	\$95	\$95	
<b>OTHER CHARGES</b>	<b>\$105</b>	<b>\$101</b>	<b>\$95</b>	<b>\$95</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$222</b>	<b>\$219</b>	<b>\$2,364</b>	<b>\$2,364</b>	
<b>Net Cost:</b>	<b>(\$378)</b>	<b>(\$359)</b>	<b>\$1,769</b>	<b>\$1,769</b>	

**Fund: 0623 - NO 2 LOS PALOS EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$39	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$18	\$39	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,253	\$1,230	\$1,253	\$1,253	
<b>CHARGES FOR SERVICES</b>	\$1,253	\$1,230	\$1,253	\$1,253	
<b>Total Revenues:</b>	\$1,271	\$1,270	\$1,258	\$1,258	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$26	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,700	\$5,700	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$123	\$126	\$6,072	\$6,072	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105	\$115	\$96	\$96	
<b>OTHER CHARGES</b>	\$105	\$115	\$96	\$96	
<b>Total Expenditures/Appropriations:</b>	\$228	\$241	\$6,168	\$6,168	
<b>Net Cost:</b>	(\$1,042)	(\$1,028)	\$4,910	\$4,910	

**Fund: 0624 - SCENIC OAK COURT PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$23	\$55	\$5	\$5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$23	\$55	\$5	\$5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,178	\$2,162	\$2,178	\$2,178	
<b>CHARGES FOR SERVICES</b>	\$2,178	\$2,162	\$2,178	\$2,178	
<b>Total Revenues:</b>	\$2,201	\$2,217	\$2,183	\$2,183	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$36	\$38	\$38	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$84	\$8,600	\$8,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$133	\$220	\$8,988	\$8,988	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$76	\$127	\$111	\$111	
<b>OTHER CHARGES</b>	\$76	\$127	\$111	\$111	
<b>Total Expenditures/Appropriations:</b>	\$210	\$347	\$9,099	\$9,099	
<b>Net Cost:</b>	(\$1,991)	(\$1,869)	\$6,916	\$6,916	

**Fund: 0626 - SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9	\$57	\$11	\$11	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$9</b>	<b>\$57</b>	<b>\$11</b>	<b>\$11</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,603	\$3,649	\$3,807	\$3,807	
<b>CHARGES FOR SERVICES</b>	<b>\$1,603</b>	<b>\$3,649</b>	<b>\$3,807</b>	<b>\$3,807</b>	
<b>Total Revenues:</b>	<b>\$1,613</b>	<b>\$3,706</b>	<b>\$3,818</b>	<b>\$3,818</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$80	\$177	\$92	\$92	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$76	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$180</b>	<b>\$354</b>	<b>\$10,442</b>	<b>\$10,442</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$146	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$146</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$180</b>	<b>\$500</b>	<b>\$10,660</b>	<b>\$10,660</b>	
<b>Net Cost:</b>	<b>(\$1,433)</b>	<b>(\$3,206)</b>	<b>\$6,842</b>	<b>\$6,842</b>	



**Fund: 0627 - LAKE DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9	\$17		\$1	\$1
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$9</b>	<b>\$17</b>		<b>\$1</b>	<b>\$1</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,710	\$1,738		\$1,758	\$1,758
<b>CHARGES FOR SERVICES</b>	<b>\$1,710</b>	<b>\$1,738</b>		<b>\$1,758</b>	<b>\$1,758</b>
<b>Total Revenues:</b>	<b>\$1,719</b>	<b>\$1,755</b>		<b>\$1,759</b>	<b>\$1,759</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$25		\$27	\$27
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$1,794	\$68		\$3,350	\$3,350
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	<b>\$1,918</b>	<b>\$194</b>		<b>\$3,727</b>	<b>\$3,727</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$62		\$152	\$152
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$62</b>		<b>\$152</b>	<b>\$152</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$1,918</b>	<b>\$256</b>		<b>\$3,879</b>	<b>\$3,879</b>
<b>Net Cost:</b>	<b>\$198</b>	<b>(\$1,499)</b>		<b>\$2,120</b>	<b>\$2,120</b>

**Fund: 0628 - NO 2 SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$10	\$0	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$10	\$0	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,593	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$1,593	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	\$1,604	\$0	\$0	\$0	\$0
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$80	\$0	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$100	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$180	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$180	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	(\$1,423)	\$0	\$0	\$0	\$0

**Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$42	\$123	\$48	\$48	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$42	\$123	\$48	\$48	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,425	\$6,628	\$6,599	\$6,599	
<b>CHARGES FOR SERVICES</b>	\$6,425	\$6,628	\$6,599	\$6,599	
<b>Total Revenues:</b>	\$6,468	\$6,751	\$6,647	\$6,647	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$112	\$124	\$129	\$129	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$21,000	\$21,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	\$212	\$280	\$21,479	\$21,479	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$62	\$109	\$109	
<b>OTHER CHARGES</b>	\$0	\$62	\$109	\$109	
<b>Total Expenditures/Appropriations:</b>	\$212	\$342	\$21,588	\$21,588	
<b>Net Cost:</b>	(\$6,255)	(\$6,408)	\$14,941	\$14,941	

**Fund: 0632 - IRISH CREEK RD PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$29	\$10	\$10	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$5</b>	<b>\$29</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,623	\$2,603	\$2,614	\$2,614	\$2,614
<b>CHARGES FOR SERVICES</b>	<b>\$2,623</b>	<b>\$2,603</b>	<b>\$2,614</b>	<b>\$2,614</b>	<b>\$2,614</b>
<b>Total Revenues:</b>	<b>\$2,629</b>	<b>\$2,632</b>	<b>\$2,624</b>	<b>\$2,624</b>	<b>\$2,624</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$45	\$47	\$47	\$47
034802 PROF ADMIN SVS	\$0	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$56	\$5,500	\$5,500	\$5,500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$201</b>	<b>\$5,897</b>	<b>\$5,897</b>	<b>\$5,897</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$58	\$58	\$58
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58</b>	<b>\$58</b>	<b>\$58</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$0</b>	<b>\$201</b>	<b>\$5,955</b>	<b>\$5,955</b>	<b>\$5,955</b>
<b>Net Cost:</b>	<b>(\$2,629)</b>	<b>(\$2,431)</b>	<b>\$3,331</b>	<b>\$3,331</b>	<b>\$3,331</b>

**Fund: 0633 - SOL SEMENTE EFER PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$11		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$11		\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$4,794		\$4,871	\$4,871
<b>CHARGES FOR SERVICES</b>	\$0	\$4,794		\$4,871	\$4,871
<b>Total Revenues:</b>	\$0	\$4,805		\$4,871	\$4,871
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$56		\$58	\$58
034802 PROF ADMIN SVS	\$0	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$7,000	\$7,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$0	\$156		\$7,408	\$7,408
<b>Total Expenditures/Appropriations:</b>	\$0	\$156		\$7,408	\$7,408
<b>Net Cost:</b>	\$0	(\$4,649)		\$2,537	\$2,537

**Fund: 0634 - STILLWATER RANCHES #2 PRD ADM**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$60	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$60	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$13,627	\$13,614	\$13,614	\$13,614
<b>CHARGES FOR SERVICES</b>	\$0	\$13,627	\$13,614	\$13,614	\$13,614
<b>Total Revenues:</b>	\$0	\$13,688	\$13,614	\$13,614	\$13,614
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$154	\$154	\$154
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$19,900	\$19,900	\$19,900
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$20,404	\$20,404	\$20,404
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$20,404	\$20,404	\$20,404
<b>Net Cost:</b>	\$0	(\$13,688)	\$6,790	\$6,790	\$6,790

**Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$18	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	\$18	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$4,034	\$4,118	\$4,118	\$4,118
<b>CHARGES FOR SERVICES</b>	\$0	\$4,034	\$4,118	\$4,118	\$4,118
<b>Total Revenues:</b>	\$0	\$4,052	\$4,118	\$4,118	\$4,118
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$125	\$125	\$125
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,600	\$5,600	\$5,600
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$6,075	\$6,075	\$6,075
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$6,075	\$6,075	\$6,075
<b>Net Cost:</b>	\$0	(\$4,052)	\$1,957	\$1,957	\$1,957

**Fund: 0636 - NO 3 SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0



**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 2017-18 requested budget includes revenues in the amount of \$183,656 and expenditures in the amount of \$319,281. Expenditures exceed revenues by \$135,625 and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$132,344	\$138,577	\$125,000	\$125,000	
101001 CURRENT UNITARY TAXES	\$10,841	\$11,062	\$10,000	\$10,000	
101011 CURR SEC TAX DEL ADV TEETER	\$2,193	\$2,169	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$8,010	\$10,447	\$7,000	\$7,000	
101013 RDA 1290 PT PROP TX HS33607.5	\$1,323	\$1,672	\$900	\$900	
101014 RDA OTHER MONEY HS34179	\$0	\$752	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$1,520	\$1,785	\$1,000	\$1,000	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$171	\$181	\$300	\$300	
102000 CURRENT UNSECURED TAXES	\$7,044	\$7,037	\$7,500	\$7,500	
103010 SUPPLEMENTAL TAXES PRIOR	\$6	\$4	\$6	\$6	
104000 PRIOR YEAR UNSECURED TAXES	\$82	\$59	\$50	\$50	
109100 TIMBER YIELD TAXES	\$994	\$1,267	\$1,200	\$1,200	
<b>TAXES</b>	<b>\$164,535</b>	<b>\$175,017</b>	<b>\$152,956</b>	<b>\$152,956</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$482	\$828	\$100	\$100	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$482</b>	<b>\$828</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	\$2,422	\$2,399	\$2,500	\$2,500	
549781 STATE WATER RESOURCES GRANT	\$0	\$5,020	\$0	\$0	
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1	\$1	\$0	\$0	
563173 RDA PRE94 PT AGMT FAC HS33401	\$567	\$593	\$600	\$600	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$3,003</b>	<b>\$8,027</b>	<b>\$3,100</b>	<b>\$3,100</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
671251 FLOOD HAZARD STUDIES FEE	\$8,775	\$8,375	\$4,500	\$4,500	
693020 WATER SERVICE COLLECTIONS	\$53,613	\$17,299	\$23,000	\$23,000	
<b>CHARGES FOR SERVICES</b>	<b>\$62,388</b>	<b>\$25,674</b>	<b>\$27,500</b>	<b>\$27,500</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$59,477	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$9,988	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$69,465</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$230,410</b>	<b>\$279,012</b>	<b>\$183,656</b>	<b>\$183,656</b>	

<b>Category: 010 SALARIES AND BENEFITS</b>					
018100 EMPLOYER SHARE FICA	\$0	\$0	\$0	\$0	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$1	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$0	\$0	

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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>	\$0	\$1	\$0	\$0	\$0
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$0	\$4,244	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$93	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$0	\$1,179	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$593	\$0	\$0	\$0	\$0
034100 MEMBERSHIPS	\$3,240	\$3,780	\$4,000	\$4,000	\$4,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$20,076	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$170	\$0	\$100	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$4,857	\$74,821	\$140,000	\$140,000	\$140,000
034802 PROF ADMIN SVS	\$94,859	\$145,523	\$95,000	\$95,000	\$95,000
034829 PROF MAINTENANCE SVS	\$5,831	\$4,707	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$282	\$1,710	\$1,722	\$1,722	\$1,722
034893 CHGS AUD PROP TAX SVS	\$4,570	\$4,141	\$4,200	\$4,200	\$4,200
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$93	\$250	\$250	\$250
035590 CHGS IT SOFTWARE EQP	\$245	\$0	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$791	\$0	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$44	\$44	\$44
035700 SPECIAL DEPARTMENTAL EXPENSE	\$141,202	\$78,019	\$65,000	\$65,000	\$65,000
035900 TRANSPORTATION & TRAVEL	\$107	\$904	\$2,750	\$2,750	\$2,750
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$22	\$0	\$0	\$0
036100 UTILITIES	\$0	\$0	\$150	\$150	\$150
<b>SERVICES AND SUPPLIES</b>	\$276,829	\$319,240	\$313,216	\$313,216	\$313,216
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,035	\$4,094	\$6,065	\$6,065	\$6,065
050800 TAXES & ASSESSMENTS	\$23	\$0	\$0	\$0	\$0
<b>OTHER CHARGES</b>	\$5,058	\$4,094	\$6,065	\$6,065	\$6,065
<b>Total Expenditures/Appropriations:</b>	\$281,888	\$323,336	\$319,281	\$319,281	\$319,281
<b>Net Cost:</b>	\$51,477	\$44,324	\$135,625	\$135,625	\$135,625

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 2017-18 requested budget includes revenue in the amount of \$1.77 million and expenditures in the amount of \$2.18 million. Capital assets requested for FY 2017-18 include two hybrid or four wheel drive vehicles (replacements). The FY 2017-18 requested budget expenditures exceed revenue by \$414,355 and will be funded with the use of fund balance.

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.

**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: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$4,643	\$3,605	\$2,500	\$2,500	
215520    BURNING PERMIT FEES	\$2,191	\$6,373	\$4,608	\$4,608	
215521    BURN PERMIT FEE BASIN CONTROL	\$760	\$965	\$800	\$800	
215550    DEVICE PERMIT FEES	\$222,278	\$210,492	\$210,000	\$210,000	
215600    HEARING BOARD FEES	\$0	\$0	\$450	\$450	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$229,872</b>	<b>\$221,435</b>	<b>\$218,358</b>	<b>\$218,358</b>	
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770    COURT FINES & PENALTIES	\$6,375	\$5,975	\$0	\$0	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$6,375</b>	<b>\$5,975</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$14,786	\$25,388	\$15,000	\$15,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$14,786</b>	<b>\$25,388</b>	<b>\$15,000</b>	<b>\$15,000</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
526011    STATE MOTOR VEHICLE AB2766	\$511,768	\$517,587	\$430,000	\$430,000	
545500    STATE AIR POLLUTION GRANT	\$50,704	\$51,192	\$50,000	\$50,000	
549189    STATE AIR RESOURCES BOARD	\$27,718	\$30,627	\$25,000	\$25,000	
549190    STATE AIR RSRCS BRD MOYER GRT	\$936,367	\$1,186,466	\$1,000,000	\$1,000,000	
560200    FEDERAL EPA PM25	\$0	\$7,100	\$10,000	\$10,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,526,558</b>	<b>\$1,792,972</b>	<b>\$1,515,000</b>	<b>\$1,515,000</b>	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
692000    CHGS FOR PROFESSIONAL SVS	\$42,648	\$59,252	\$23,000	\$23,000	
692100    PHOTOCOPIES	\$0	\$0	\$50	\$50	
692360    REIMB AIR TOXIC ACT	\$2,396	\$2,643	\$1,000	\$1,000	
<b>CHARGES FOR SERVICES</b>	<b>\$45,044</b>	<b>\$61,895</b>	<b>\$24,050</b>	<b>\$24,050</b>	
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
799300    MISCELLANEOUS REVENUE	(\$10)	\$144	\$0	\$0	
799390    PRIOR PERIOD EXP ADJUSTMENT	\$2,142	\$74,581	\$0	\$0	
799400    JURY & WITNESS FEES	\$275	\$0	\$0	\$0	
799600    INSURANCE LOSS & REFUNDS	\$0	\$347	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$2,407</b>	<b>\$75,073</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802</b> <b>OTHER FINANCING SRCS SALE C/A</b>					
896101    SALE OF SURPLUS PROPERTY	\$15	\$0	\$0	\$0	
896102    GAIN ON SALE OF CAPITAL ASSETS	\$37	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$52</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,825,096</b>	<b>\$2,182,739</b>	<b>\$1,772,408</b>	<b>\$1,772,408</b>	

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$424,389	\$396,624	\$511,090	\$511,090
011200	TERMINATION/SPECIAL PAY	\$0	\$45,797	\$0	\$0
018100	EMPLOYER SHARE FICA	\$30,615	\$32,154	\$39,099	\$39,099
018201	EMPLOYER SHARE RETIREMENT	\$67,139	\$66,658	\$91,340	\$91,340
018205	EMPLOYER SHARE 401A	\$0	\$0	\$515	\$515
018300	EMPLOYER SHARE HEALTH INSUR	\$85,827	\$85,440	\$120,425	\$120,425
018307	EMPLYR SHR OTHER POST EMP BEN	\$12,731	\$11,897	\$15,333	\$15,333
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,385	\$1,669	\$1,636	\$1,636
018500	WORKERS COMP EXPOSURE	\$5,375	\$6,089	\$6,435	\$6,435
<b>SALARIES AND BENEFITS</b>		<b>\$628,464</b>	<b>\$646,330</b>	<b>\$785,873</b>	<b>\$785,873</b>
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$7,000	\$7,000
032500	COMMUNICATIONS EXPENSE	\$4,470	\$6,745	\$7,000	\$7,000
032590	CHGS FAC MGMT COMM	\$42	\$38	\$42	\$42
032591	CHGS IT COMM	\$1,910	\$2,042	\$2,227	\$2,227
032700	FOOD EXPENSE	\$14	\$0	\$40	\$40
032900	HOUSEHOLD EXPENSE	\$74	\$69	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$13,149	\$13,763	\$13,845	\$13,845
033102	INSUR XP LIABILITY EXPOSURE	\$1,619	\$1,806	\$1,861	\$1,861
033103	INSUR XP MISCELLANEOUS	\$924	\$955	\$830	\$830
033105	INSUR XP LIABILITY EXPERIENCE	\$996	\$1,399	\$1,318	\$1,318
033500	MAINTENANCE OF EQUIPMENT	\$894	\$0	\$3,500	\$3,500
033528	MNT EQP SOFTWARE	\$0	\$0	\$17,350	\$17,350
033592	CHGS IT MNT HARD/SOFTWARE	\$1,047	\$1,345	\$1,020	\$1,020
033791	CHGS FAC MGMT MAINT STR	\$5,625	\$7,168	\$5,020	\$5,020
034100	MEMBERSHIPS	\$5,255	\$5,735	\$7,000	\$7,000
034102	MEMBER PROF ORGANIZATIONS	\$0	\$0	\$5,000	\$5,000
034500	OFFICE EXPENSE	\$2,647	\$5,384	\$7,000	\$7,000
034536	OFFICE XP OFFICE FURNITURE	\$0	\$386	\$2,000	\$2,000
034590	CHGS OC PHOTOCOPY SVS	\$30	\$18	\$36	\$36
034591	CHGS OC POSTAGE SVS	\$1,923	\$1,298	\$711	\$711
034592	CHGS OC OTHER MAIL SVS	\$1,170	\$1,421	\$1,443	\$1,443
034800	PROF & SPECIAL SERVICES	\$10	\$0	\$10,000	\$10,000
034802	PROF ADMIN SVS	\$103,083	\$108,616	\$119,017	\$119,017
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000
034806	PROF AUDIT SVS	\$7,850	\$8,075	\$12,000	\$12,000
034807	PROF BANK SVS	\$0	\$0	\$500	\$500
034837	PROF PREEMPLOYMENT SVS	\$0	\$44	\$0	\$0
034863	PROF GRANT SVS	\$972,500	\$1,246,760	\$1,000,000	\$1,000,000
034890	CHGS FAC MGMT PROF SVS	\$649	\$711	\$687	\$687
034892	CHGS IT PROFESSIONAL SVS	\$23,448	\$23,051	\$24,877	\$24,877

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$376	\$283	\$1,800	\$1,800	
035100 RENTS & LEASES OF EQUIPMENT	\$1,647	\$1,647	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,328	\$1,008	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$861	\$6,561	\$6,000	\$6,000	
035590 CHGS IT SOFTWARE EQP	\$71,870	\$0	\$10,000	\$10,000	
035591 CHGS IT HARDWARE EQP	\$882	\$424	\$11,300	\$11,300	
035592 CHGS IT TELECOMM EQP	\$0	\$141	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$2,800	\$2,800	
035755 SP DEPT XP AIR QLT Y INCENTIVES	\$7,800	\$12,000	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$1,328	\$1,796	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$2,264	\$1,831	\$4,000	\$4,000	
035947 TRANS/TRVL VOLUNTEER	\$0	\$0	\$200	\$200	
035990 CHGS FLEET TRANS/TRVL	\$10,464	\$14,548	\$13,135	\$13,135	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$116	\$316	\$150	\$150	
036100 UTILITIES	\$9,659	\$10,058	\$10,305	\$10,305	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,257,937</b>	<b>\$1,487,456</b>	<b>\$1,327,514</b>	<b>\$1,327,514</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47,911	\$29,046	\$17,225	\$17,225	
050003 BUILDING & EQUIP COST PLAN CHG	\$13,012	\$14,204	\$11,118	\$11,118	
050800 TAXES & ASSESSMENTS	\$29	\$0	\$33	\$33	
051390 CONTR TO AIR RES BOARD	\$836	\$769	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$61,790</b>	<b>\$44,020</b>	<b>\$28,376</b>	<b>\$28,376</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065001 1 AIR ANALYZER	\$12,291	\$0	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$45,000	\$45,000	
065317 SOFTWARE	\$0	\$105,931	\$0	\$0	
065335 2 AIR ANALYZERS	\$0	\$27,787	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$12,291</b>	<b>\$133,719</b>	<b>\$45,000</b>	<b>\$45,000</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,960,483</b>	<b>\$2,311,527</b>	<b>\$2,186,763</b>	<b>\$2,186,763</b>	
<b>Net Cost:</b>	<b>\$135,387</b>	<b>\$128,787</b>	<b>\$414,355</b>	<b>\$414,355</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 \$5.4 million. Appropriations exceed revenues by \$2.7 million and will be covered by fund balance.

The department has requested eight new capital assets: two fire engines, one pickup truck, three water tenders, a chemical spectrometer, and a new roof for the Igo Volunteer Fire Station. The total amount budgeted for capital assets is \$1.6 million.

Revenues have increased \$92,725 compared to the Adjusted FY 2016-17 budget. The agreement between Shasta County and CAL FIRE has increased \$188,500. The salary and benefit rates are currently estimates and will not be finalized until the conclusion of bargaining negotiations in the near future, however the salary and benefit rate estimates reflect a solid estimate for budgeting purposes. The increase is primarily salary increases due to the rise in state minimum wage. Also, retirement costs increased 2%-3% based on position, health insurance rates increased 1.5%, and prefunding of retiree healthcare was initiated at a rate of 1.5%. Workers' compensation rates actually decreased .5%-.6% and unemployment insurance rates decreased by .6%. The administrative rate for the CAL FIRE agreement decreased .2% to 12.59%.

Overall, County Fire budget appropriations have increased \$930,305. This is largely due to purchasing of deferred capital asset vehicles. County Fire deferred three heavy equipment purchases to allow time for review of specific needs to optimize the purchases. Also, there was a significant increase in the County Fire Workers' Compensation rate, the Schedule A agreement increased as previously described, and County Fire has allocated substantial funds to purchase specialized equipment for the Shasta Cascade Hazardous Material Response Team to be offset by grant revenues. County Fire continues to closely monitor necessary expenditures and encourage program efficiencies and savings.

Departments were directed to prepare budgets with a status quo request in County General Fund support. County Fire submitted a budget in line with that request in the amount of \$2.4 million in County General Fund support.

**SUMMARY OF RECOMMENDATIONS**

The department head concurs with this budget as recommended.

**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	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 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	\$1,606,031	\$1,705,794	\$1,650,000	\$1,650,000	\$1,650,000
101001 CURRENT UNITARY TAXES	\$116,792	\$119,177	\$115,000	\$115,000	\$115,000
101011 CURR SEC TAX DEL ADV TEETER	\$26,620	\$26,700	\$26,000	\$26,000	\$26,000
101012 RDA RESIDUAL PROP TAX HS34188	\$7,456	\$17,072	\$7,000	\$7,000	\$7,000
101013 RDA 1290 PT PROP TX HS33607.5	\$10,590	\$11,574	\$5,000	\$5,000	\$5,000
101100 SUPPLEMENTAL TAXES CURRENT	\$16,470	\$19,596	\$10,000	\$10,000	\$10,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1,860	\$1,996	\$1,000	\$1,000	\$1,000
102000 CURRENT UNSECURED TAXES	\$85,489	\$86,630	\$83,000	\$83,000	\$83,000
103010 SUPPLEMENTAL TAXES PRIOR	\$74	\$47	\$50	\$50	\$50
104000 PRIOR YEAR UNSECURED TAXES	\$1,005	\$717	\$500	\$500	\$500
109100 TIMBER YIELD TAXES	\$3,005	\$3,828	\$3,500	\$3,500	\$3,500
<b>TAXES</b>	<b>\$1,875,396</b>	<b>\$1,993,135</b>	<b>\$1,901,050</b>	<b>\$1,901,050</b>	<b>\$1,901,050</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
212200 BUILDING PERMIT FEES	\$22,610	\$23,285	\$23,000	\$23,000	\$23,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$22,610</b>	<b>\$23,285</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$16,507	\$27,503	\$15,000	\$15,000	\$15,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$16,507</b>	<b>\$27,503</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200 STATE OTHER IN-LIEU TAX	\$124	\$124	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$29,391	\$29,530	\$29,000	\$29,000	\$29,000
549072 STATE CDF GRANT	\$9,801	\$19,830	\$10,000	\$10,000	\$10,000
549076 STATE OFFICE TRAFFIC SAFETY GT	\$98,000	\$0	\$0	\$0	\$0
554101 FED EMERGENCY MGMT ASST (FEMA)	\$660,400	\$24,030	\$15,000	\$15,000	\$15,000
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$14	\$16	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$797,732</b>	<b>\$73,533</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$375,869	\$375,930	\$380,000	\$380,000	\$380,000
692024 REIMB FIRE CALLS	\$719,452	\$659,916	\$300,000	\$300,000	\$300,000
692025 FIRE MARSHAL FEES	\$7,385	\$7,770	\$7,250	\$7,250	\$7,250
692027 EMERGENCY MEDICAL REIMB	\$0	\$383	\$0	\$0	\$0
692100 PHOTOCOPIES	\$0	\$75	\$0	\$0	\$0
692750 HAZMAT RESPONSE	\$35,667	\$35,667	\$36,667	\$36,667	\$36,667
<b>CHARGES FOR SERVICES</b>	<b>\$1,138,374</b>	<b>\$1,079,743</b>	<b>\$723,917</b>	<b>\$723,917</b>	<b>\$723,917</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$280	\$0	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$100	\$140	\$100	\$100	\$100

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6,882	\$325	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$7,262	\$465	\$100	\$100	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$2,143,993	\$2,458,313	\$2,458,313	\$2,458,313	
800176 TRAN IN TITLE III PROJ (GRT)	\$3,408	\$2,202	\$73,752	\$73,752	
800411 TRANS IN PUBLIC HEALTH	\$54,072	\$33,306	\$175,865	\$175,865	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,201,474	\$2,493,821	\$2,707,930	\$2,707,930	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$12,786	\$0	\$10,000	\$10,000	
896101 SALE OF SURPLUS PROPERTY	\$17,010	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$29,796	\$0	\$10,000	\$10,000	
<b>Total Revenues:</b>	\$6,089,153	\$5,691,488	\$5,434,997	\$5,434,997	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$104,447	\$147,427	\$168,693	\$168,693	
017502 OVERTIME PAY	\$3,742	\$3,320	\$4,000	\$4,000	
017508 OVERTIME PAY FIRE FIGHT	\$11,257	\$4,065	\$12,000	\$12,000	
017509 HOLIDAY OVERTIME PAY	\$1,089	\$275	\$1,500	\$1,500	
018100 EMPLOYER SHARE FICA	\$25,098	\$32,803	\$32,260	\$32,260	
018201 EMPLOYER SHARE RETIREMENT	\$7,811	\$14,320	\$18,292	\$18,292	
018300 EMPLOYER SHARE HEALTH INSUR	\$36,713	\$51,720	\$60,991	\$60,991	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,133	\$4,422	\$5,061	\$5,061	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$678	\$650	\$788	\$788	
018500 WORKERS COMP EXPOSURE	\$1,527	\$2,134	\$3,106	\$3,106	
018501 WORKERS COMP EXPERIENCE	\$203,976	\$157,973	\$263,836	\$263,836	
<b>SALARIES AND BENEFITS</b>	\$399,477	\$419,113	\$570,527	\$570,527	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$200	\$4,457	\$1,000	\$1,000	
032328 CLTHG/PERS SAFETY CLOTHING	\$63,472	\$79,129	\$136,000	\$136,000	
032329 CLTHG/PERS UNIFORMS	\$0	\$256	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$23,849	\$26,477	\$30,000	\$30,000	
032591 CHGS IT COMM	\$526	\$283	\$561	\$561	
032700 FOOD EXPENSE	\$2,848	\$2,982	\$2,000	\$2,000	
032727 FOOD VOLUNTEERS	\$0	\$1,844	\$4,000	\$4,000	
032900 HOUSEHOLD EXPENSE	\$4,889	\$4,722	\$4,500	\$4,500	
032928 HSHLD XP LAUNDRY SVS	\$2,090	\$2,001	\$2,200	\$2,200	
032929 HSHLD XP SUPPLIES	\$4,844	\$4,216	\$5,000	\$5,000	
033102 INSUR XP LIABILITY EXPOSURE	\$463	\$638	\$898	\$898	
033103 INSUR XP MISCELLANEOUS	\$17,904	\$17,761	\$17,507	\$17,507	
033105 INSUR XP LIABILITY EXPERIENCE	\$14,220	\$16,958	\$21,573	\$21,573	

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
1		2	3	4	5
033300	JURY & WITNESS EXPENSE	(\$440)	\$0	\$0	\$0
033500	MAINTENANCE OF EQUIPMENT	\$82,264	\$51,770	\$111,365	\$111,365
033526	MNT EQP VEHICLES	\$103,133	\$87,046	\$137,000	\$137,000
033530	MNT EQP RADIOS	\$4,460	\$0	\$10,000	\$10,000
033700	MAINTENANCE OF STRUCTURES	\$10,998	\$5,254	\$7,000	\$7,000
033791	CHGS FAC MGMT MAINT STR	\$85,069	\$48,791	\$90,000	\$90,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$34,473	\$24,367	\$35,000	\$35,000
034100	MEMBERSHIPS	\$1,300	\$310	\$1,500	\$1,500
034102	MEMBER PROF ORGANIZATIONS	\$830	\$870	\$0	\$0
034309	MISC XP PRIOR PERIOD REV ADJ	\$7,230	\$3,050	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$4,961	\$0	\$0
034500	OFFICE EXPENSE	\$36,240	\$29,943	\$36,000	\$36,000
034590	CHGS OC PHOTOCOPY SVS	\$250	\$0	\$0	\$0
034591	CHGS OC POSTAGE SVS	\$11	\$0	\$1	\$1
034592	CHGS OC OTHER MAIL SVS	\$1,586	\$2,076	\$2,218	\$2,218
034800	PROF & SPECIAL SERVICES	\$61,584	\$38,415	\$90,000	\$90,000
034823	PROF HEALTH SVS	\$26,170	\$26,935	\$30,000	\$30,000
034837	PROF PREEMPLOYMENT SVS	\$2,411	\$2,970	\$3,000	\$3,000
034860	PROF BENEFITS ADMIN SVS	\$18,550	\$17,500	\$26,250	\$26,250
034864	PROF CAPITL ASSET DISPOSAL SVS	\$863	\$0	\$600	\$600
034892	CHGS IT PROFESSIONAL SVS	\$2,005	\$1,382	\$4,611	\$4,611
034893	CHGS AUD PROP TAX SVS	\$55,011	\$50,555	\$55,000	\$55,000
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$110,425	\$104,464	\$75,000	\$75,000
034898	VOL FIRE CALL PAY EMPLEE SVS	\$86,188	\$81,912	\$90,000	\$90,000
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$7,905	\$8,595	\$10,000	\$10,000
035100	RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$500	\$500
035300	RENTS & LEASES OF STRUCTURES	\$1,150	\$500	\$1,200	\$1,200
035500	MINOR EQUIPMENT	\$121,863	\$66,075	\$153,000	\$153,000
035526	MNR EQP VOTING EQP	\$1,123	\$0	\$0	\$0
035535	MNR EQP COMM EQP	\$55,081	\$59,771	\$83,500	\$83,500
035590	CHGS IT SOFTWARE EQP	\$8,694	\$8,415	\$5,000	\$5,000
035591	CHGS IT HARDWARE EQP	\$51,682	\$8,400	\$14,000	\$14,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,950	\$4,319	\$5,000	\$5,000
035900	TRANSPORTATION & TRAVEL	\$4,255	\$5,193	\$13,000	\$13,000
035940	TRANS/TRVL FUEL	\$24,365	\$25,245	\$40,000	\$40,000
035942	TRANS/TRVL TRAINING	\$1,622	\$141	\$0	\$0
035990	CHGS FLEET TRANS/TRVL	\$493	\$0	\$0	\$0
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$50,776	\$41,960	\$60,000	\$60,000
036100	UTILITIES	\$84,151	\$106,523	\$95,000	\$95,000
<b>SERVICES AND SUPPLIES</b>		<b>\$1,281,046</b>	<b>\$1,079,450</b>	<b>\$1,509,984</b>	<b>\$1,509,984</b>
<b>Category: 050 OTHER CHARGES</b>					
050001	CENTRAL SERVICE COST PLAN CHGS	\$133,854	\$108,527	\$118,163	\$118,163

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2015-16 Actuals	2016-17		2017-18 Recommended Budget	2017-18 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
050800	TAXES & ASSESSMENTS	\$47	\$48	\$54	\$54	
058000	CDF CONTRACT	\$3,363,601	\$3,445,537	\$4,300,000	\$4,300,000	
058003	BELLA VISTA FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058004	BIG BEND FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058006	CASSEL FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058007	CENTERVILLE FIRE CONTRACT	\$0	\$2,000	\$2,000	\$2,000	
058010	FRENCH GULCH FIRE CONTRACT	\$4,000	\$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	
<b>OTHER CHARGES</b>		\$3,531,503	\$3,588,113	\$4,452,217	\$4,452,217	
<b>Category: 070 CAPITAL ASSETS</b>						
061109	IGO VOL FIRE STATION 50 ROOF	\$0	\$0	\$27,500	\$27,500	
065028	1 FIRE ENGINE W/ ACCESSORIES	\$386,385	\$0	\$0	\$0	
065050	1 METER	\$0	\$0	\$75,000	\$75,000	
065065	1 RESCUE VEHICLE W/ACCSSRY	\$39,595	\$0	\$0	\$0	
065083	1 TRUCK W/ ACCESSORIES	\$28,843	\$0	\$40,000	\$40,000	
065165	2 FIRE ENGINES W/ ACCESSORIES	\$0	\$0	\$770,000	\$770,000	
065175	2 TRUCKS W/ ACCESSORIES	\$0	\$155,498	\$0	\$0	
065198	1 CAMERA (SPEC PURPOSE) W/ACC	\$0	\$9,361	\$0	\$0	
065276	2 WATER TENDERS	\$468,686	\$0	\$0	\$0	
065278	3 DEFIBRILLATORS W/ ACCESSORIE	\$77,555	\$0	\$0	\$0	
065323	3 EXTRICATION TOOLS	\$100,387	\$0	\$0	\$0	
065331	1 RESPIRATOR FIT TEST SYSTEM	\$8,592	\$0	\$0	\$0	
065346	3 WATER TENDERS	\$0	\$0	\$727,134	\$727,134	
<b>CAPITAL ASSETS</b>		\$1,110,046	\$164,859	\$1,639,634	\$1,639,634	
<b>Total Expenditures/Appropriations:</b>		\$6,322,074	\$5,251,538	\$8,172,362	\$8,172,362	
<b>Net Cost:</b>		\$232,920	(\$439,949)	\$2,737,365	\$2,737,365	

# 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 2017-18 expenditures are requested at \$508,466 (1.1 percent decrease) and revenue is requested at \$490,429 (5.3 percent decrease), leaving a net county cost of \$18,037 (increased by \$21,673 when compared to the FY 2016-17 Adjusted Budget). Decreased expenditures are primarily due to the elimination of the IHSS Maintenance of Effort (MOE) charge. Revenue allocations in this program come from a state allocation, federal Medicaid administrative funds, and now a County General Fund contribution share-of-cost in the amount of 30 percent of the non-federal costs. The County General Fund request for FY 2017-18 is \$70,948, status quo as directed. The net county cost will be funded with fund balance in the amount of \$18,037.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends one minor net zero change and otherwise 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 reaching \$15/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 with the Governor's action to eliminate the CCI. The CCI was implemented in 2012 and replaced the county share of the IHSS program from a set MOE (Shasta County's MOE was set at FY 2011-12 expenditure levels) with annual 3.5 percent increases with a 35 percent of the non-federal costs of the program. The state's elimination of the county IHSS MOE effective July 1, 2017 will shift approximately \$623 million in IHSS costs from the state to counties in FY 2017-18, growing to \$1.8 billion statewide by FY 2022-23. During the period of time the state had the CCI in place the state approved an increase in the Minimum Wage eventually growing to \$15/hour by 2022 (January 1, 2018 \$11/hour), restored the seven percent reduction in service hours, negotiated three paid sick days, and due to a federal court case, implemented the Fair Labor Standards Act (FSLA) overtime rules for IHSS providers effective July 1, 2018. If the state does not mitigate this fiscal impact to counties this budget will be overwhelmed by the costs of this rapidly growing entitlement program.

## **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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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 \$197 \$424 \$0 \$0

**REVENUE FROM MONEY & PROPERTY** \$197 \$424 \$0 \$0

**Category: 500** INTERGOVERNMENTAL REVENUES  
 531710 STATE PUBLIC AUTHORITY \$207,183 \$221,274 \$165,250 \$165,250  
 550310 FEDERAL PUBLIC AUTHORITY \$193,457 \$214,801 \$254,231 \$254,231  
 563711 CONTRIB FRM SHASTA CO GEN FUND \$68,882 \$70,947 \$70,948 \$70,948

**INTERGOVERNMENTAL REVENUES** \$469,522 \$507,023 \$490,429 \$490,429

**Category: 700** MISCELLANEOUS REVENUES  
 799390 PRIOR PERIOD EXP ADJUSTMENT \$0 \$2,014 \$0 \$0

**MISCELLANEOUS REVENUES** \$0 \$2,014 \$0 \$0

<b>Total Revenues:</b>	\$469,720	\$509,463	\$490,429	\$490,429
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**Category: 010** SALARIES AND BENEFITS  
 011000 REGULAR SALARIES \$131,018 \$141,574 \$164,280 \$164,280  
 011200 TERMINATION/SPECIAL PAY \$17,487 \$673 \$0 \$0  
 017502 OVERTIME PAY \$1,015 \$1,171 \$0 \$0  
 018100 EMPLOYER SHARE FICA \$11,168 \$10,720 \$12,568 \$12,568  
 018201 EMPLOYER SHARE RETIREMENT \$20,928 \$24,055 \$29,430 \$29,430  
 018300 EMPLOYER SHARE HEALTH INSUR \$42,521 \$47,158 \$56,877 \$56,877  
 018307 EMPLOYR SHR OTHER POST EMP BEN \$3,929 \$4,246 \$4,929 \$4,929  
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$740 \$598 \$526 \$526  
 018500 WORKERS COMP EXPOSURE \$1,893 \$1,969 \$2,069 \$2,069

**SALARIES AND BENEFITS** \$230,704 \$232,168 \$270,679 \$270,679

**Category: 030** SERVICES AND SUPPLIES  
 032300 CLOTHING/PERSONAL SUPPLIES XP \$525 \$520 \$1,000 \$1,000  
 032500 COMMUNICATIONS EXPENSE \$1,980 \$2,120 \$4,725 \$4,725  
 032590 CHGS FAC MGMT COMM \$0 \$9 \$0 \$0  
 032591 CHGS IT COMM \$959 \$914 \$2,025 \$2,025  
 032900 HOUSEHOLD EXPENSE \$50 \$104 \$250 \$250  
 032990 CHGS OC HSHLD SVS \$4,584 \$5,730 \$5,736 \$5,736  
 032991 CHGS OC HSHLD SUPPL \$866 \$319 \$1,000 \$1,000  
 032992 CHGS FAC MGMT HSHLD XP \$590 \$244 \$125 \$125  
 033100 INSURANCE EXPENSE \$5,943 \$7,600 \$7,600 \$7,600  
 033102 INSUR XP LIABILITY EXPOSURE \$569 \$583 \$598 \$598  
 033103 INSUR XP MISCELLANEOUS \$5,387 \$4,824 \$5,000 \$5,000  
 033500 MAINTENANCE OF EQUIPMENT \$0 \$40 \$200 \$200

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

**Function:** PUBLIC ASSISTANCE

**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$747	\$918	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$5,975	\$8,246	\$1,290	\$1,290	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$28	\$0	\$0	
034100 MEMBERSHIPS	\$9,236	\$9,323	\$9,323	\$9,323	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,898	\$0	\$0	
034500 OFFICE EXPENSE	\$2,202	\$3,595	\$5,000	\$5,000	
034527 OFFICE XP PRINTING	\$0	\$7	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$600	\$4,114	\$3,785	\$3,785	
034591 CHGS OC POSTAGE SVS	\$3,359	\$4,851	\$7,539	\$7,539	
034592 CHGS OC OTHER MAIL SVS	\$5,187	\$5,044	\$4,316	\$4,316	
034800 PROF & SPECIAL SERVICES	\$81,616	\$82,949	\$25,838	\$25,838	
034801 PROF ACCOUNTING SVS	\$16,087	\$25,077	\$23,038	\$23,038	
034803 PROF ADVERTISING & MKTG SVS	\$1,496	\$0	\$1,500	\$1,500	
034813 PROF CONSULTING SVS	\$31,850	\$19,414	\$60,000	\$60,000	
034828 PROF LEGAL SVS	\$0	\$0	\$1,500	\$1,500	
034837 PROF PREEMPLOYMENT SVS	\$5	\$0	\$0	\$0	
034849 PROF TECHNOLOGICAL SVS	\$6,000	\$9,037	\$12,200	\$12,200	
034851 PROF TRAINING SVS	\$191	\$0	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$104	\$139	\$150	\$150	
034892 CHGS IT PROFESSIONAL SVS	\$11,400	\$11,645	\$12,400	\$12,400	
035100 RENTS & LEASES OF EQUIPMENT	\$1,248	\$3,438	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$15	\$71	\$800	\$800	
035530 MNR EQP IT APRV	\$26	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$135	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$615	\$2,928	\$7,600	\$7,600	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$400	\$400	
035900 TRANSPORTATION & TRAVEL	\$0	\$259	\$0	\$0	
035940 TRANS/TRVL FUEL	\$0	\$55	\$600	\$600	
035941 TRANS/TRVL MILEAGE	\$0	\$2	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$1,500	\$1,500	
035990 CHGS FLEET TRANS/TRVL	\$789	\$2,532	\$3,050	\$3,050	
036100 UTILITIES	\$2,300	\$3,004	\$4,800	\$4,800	
<b>SERVICES AND SUPPLIES</b>	<b>\$202,649</b>	<b>\$221,595</b>	<b>\$218,588</b>	<b>\$218,588</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,780	\$20,142	\$19,199	\$19,199	
<b>OTHER CHARGES</b>	<b>\$9,780</b>	<b>\$20,142</b>	<b>\$19,199</b>	<b>\$19,199</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 1 VEHICLE W/ ACCESSORIES	\$19,503	\$0	\$0	\$0	



**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>CAPITAL ASSETS</b>	\$19,503	\$0		\$0	\$0
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088501    C/A SOCIAL SERVICES	(\$1,616)	\$0		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	(\$1,616)	\$0		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$461,022	\$473,905		\$508,466	\$508,466
<b>Net Cost:</b>	(\$8,697)	(\$35,557)		\$18,037	\$18,037

# **Permanent Position Allocation**

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2016-17	AS OF 5/12/2017	REQUESTED 2017-18	RECOMMENDED 2017-18	GAIN/ (LOSS)
<b>101 BOARD OF SUPERVISORS</b>					
Supervisor	5.00	5.00	5.00	5.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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					
or	3.00	3.00	3.00	3.00	0.00
Administrative Analyst II or Administrative Analyst I					
Agency Staff Services Analyst II-Confidential or Agency Staff Services Analyst I-Confidential	1.00	1.00	1.00	1.00	0.00
Typist Clerk III-Confidential	1.00	1.00	0.00	0.00	(1.00)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8.00	8.00	7.00	7.00	(1.00)
<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.	1.00	1.00	0.00	0.00	(1.00)
Administrative Board Clerk II - Conf. or Administrative Board Clerk I - Conf.	1.00	1.00	0.00	0.00	(1.00)
Administrative Board Clerk III - Conf. or Administrative Board Clerk II - Conf.	0.00	0.00	3.00	3.00	3.00
Administrative Board Clerk I - Conf.					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3.00	3.00	4.00	4.00	1.00
<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	4.00	4.00	4.00	0.00
Accountant Auditor III-Confidential or Accountant Auditor II-Confidential	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I-Confidential Accountant Auditor III	3.00	3.00	3.00	3.00	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
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	1.00	1.00	1.00	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	24.00	24.00	24.00	24.00	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
Accountant Auditor III or Accountant Auditor II	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
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	5.00	5.00	5.00	5.00	0.00
Property Tax Specialist II					
or					
Property Tax Specialist III	1.00	1.00	1.00	1.00	0.00
Senior Property Tax Specialist	1.00	1.00	1.00	1.00	0.00
Senior Staff Analyst					
	<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	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
Appraisal Manager	3.00	3.00	3.00	3.00	0.00
Assessor/Recorder Clerk III					
or					
Assessor/Recorder Clerk II	7.00	7.00	7.00	7.00	0.00
or					
Assessor/Recorder Clerk I					
Assessor/Recorder Program Manager	2.00	2.00	2.00	2.00	0.00
Auditor Appraiser III					
or					
Auditor Appraiser II	4.00	3.00	3.00	3.00	0.00
or					
Auditor Appraiser I					
Deputy Assessor/Recorder	2.00	2.00	2.00	2.00	0.00
Inter-Departmental Systems Coordinator		1.00	1.00	1.00	0.00
Mapping Specialist II					
or	2.00	2.00	2.00	2.00	0.00
Mapping Specialist I					
Real Property Appraiser III					
or					
Real Property Appraiser II	11.00	11.00	11.00	11.00	0.00
or					
Real Property Appraiser I					
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>					
Agency Staff Services Analyst II-Confidential					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I-Confidential					
Support Services Technician-Confidential	1.00	1.00	1.00	1.00	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	6.00	6.00	6.00	6.00	0.00
or					
Deputy County Counsel II					
or					
Deputy County Counsel I					
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	1.00	1.00	1.00	1.00	0.00
Agency Staff Service Analyst I-Conf					
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
or					
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	2.00	3.00	3.00	3.00	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 Supervising Staff Services Analyst	4.00	3.00	3.00	3.00	0.00
	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9.00	9.00	9.00	9.00	0.00
<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 or Water/Wastewater Operator Trainee	3.00	3.00	3.00	3.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6.00	6.00	6.00	6.00	0.00
<b>SUBTOTAL</b>	137.00	137.00	137.00	137.00	0.00
<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 or Deputy Public Defender I	12.00	12.00	12.00	12.00	0.00
Legal Office Executive Assistant - Conf	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II or Legal Process Clerk I	2.00	2.00	2.00	2.00	0.00
Legal Secretary	2.00	2.00	2.00	2.00	0.00
Legal Secretary-Supervisor	1.00	1.00	1.00	1.00	0.00
Public Defender Investigator II or Public Defender Investigator I	3.00	3.00	3.00	3.00	0.00
Senior Deputy Public Defender	2.00	2.00	2.00	2.00	0.00
Social Worker or Assistant Social Worker	1.00	1.00	2.00	2.00	1.00
Social Worker ( <i>Sunset date 6/30/2017</i> ) or Assistant Social Worker	1.00	1.00	0.00	0.00	(1.00)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	28.00	28.00	28.00	28.00	0.00
<b>221 COUNTY CLERK</b>					
County Clerk	1.00	1.00	1.00	1.00	0.00
Clerk/Elections Specialist II or Clerk/Elections Specialist I	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00
<b>227 DISTRICT ATTORNEY</b>					
District Attorney	1.00	1.00	1.00	1.00	0.00

Accountant Auditor II or	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
Accounting Technician	1.00	1.00	0.00	0.00	(1.00)
Agency Staff Services Analyst II or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Chief Deputy District Attorney	1.00	1.00	1.00	1.00	0.00
Chief District Attorney's Investigator	1.00	1.00	1.00	1.00	0.00
Collection Clerk III	1.00	1.00	1.00	1.00	0.00
Deputy District Attorney III or					
Deputy District Attorney II	14.00	14.00	14.00	14.00	0.00
Deputy District Attorney I					
Deputy District Attorney III or					
Deputy District Attorney II (Sunset date 6/30/2017) or	1.00	1.00	0.00	0.00	(1.00)
Deputy District Attorney I					
Deputy District Attorney III or					
Deputy District Attorney II (Sunset date 6/30/2018) or	1.00	1.00	1.00	1.00	0.00
Deputy District Attorney I					
District Attorney's Investigator II or	9.00	9.00	8.00	8.00	(1.00)
District Attorney's Investigator I					
District Attorney's Investigator II (Sunset date 6/30/2018) or	1.00	1.00	1.00	1.00	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.	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II or	7.00	7.00	6.00	6.00	(1.00)
Legal Process Clerk I					
Legal Secretary	5.00	5.00	5.00	5.00	0.00
Legal Secretary Supervisor	1.00	1.00	1.00	1.00	0.00
Senior Deputy District Attorney	7.00	7.00	7.00	7.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Supervising District Attorney's Invest.	2.00	2.00	1.00	1.00	(1.00)
	62.00	62.00	57.00	57.00	(5.00)

#### 228 CHILD SUPPORT SERVICES

Director of Child Support Services	1.00	1.00	1.00	1.00	0.00
Account Clerk III	3.00	2.00	2.00	2.00	0.00
Accountant Auditor I	1.00	0.00	0.00	0.00	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	14.00	14.00	14.00	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	38.00	40.00	40.00	40.00	0.00
Child Support Specialist I					
Child Support Specialist III	6.00	6.00	6.00	6.00	0.00
Legal Office Executive Assistant-Confidential	1.00	1.00	1.00	1.00	0.00
Legal Secretary	2.00	2.00	2.00	2.00	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
	84.00	84.00	84.00	84.00	0.00

#### 235 SHERIFF/CORONER

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					
Administrative Secretary I	3.00	3.00	3.00	3.00	0.00
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Captain	3.00	3.00	2.00	2.00	(1.00)
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
Community Service Officer	0.00	4.00	4.00	4.00	0.00
Crime Analyst	2.00	2.00	1.00	1.00	(1.00)
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	52.00	52.00	52.00	52.00	0.00
or					
Deputy Sheriff Trainee					
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Investigative Services Analyst	0.50	0.50	0.50	0.50	0.00
Investigative Technician II					
or					
Investigative Technician I	2.00	2.00	2.00	2.00	0.00
Lieutenant	3.00	3.00	4.00	4.00	1.00
Office of Emergency Services (OES) Tech	1.00	0.00	0.00	0.00	0.00
Personnel Assistant	1.00	1.00	1.00	1.00	0.00
Project Integration Supervisor	1.00	1.00	1.00	1.00	0.00
Public Safety Service Officer	1.00	0.00	0.00	0.00	0.00
Senior Account Clerk	1.00	1.00	1.00	1.00	0.00
Senior Investigative Technician	1.00	1.00	1.00	1.00	0.00
Sr. Sheriff's Service Officer	2.00	0.00	0.00	0.00	0.00
Sergeant	11.00	11.00	11.00	11.00	0.00
Sheriff's Program Manager	1.00	1.00	1.00	1.00	0.00
Sheriff's Records Supervisor	1.00	1.00	1.00	1.00	0.00
Sheriff's Records Specialist II					
or					
Sheriff's Records Specialist I	11.00	11.00	11.00	11.00	0.00
Sheriff's Records Specialist III	4.00	4.00	4.00	4.00	0.00
Undersheriff	1.00	1.00	1.00	1.00	0.00
	109.50	109.50	108.50	108.50	(1.00)
<b>236 BOATING SAFETY</b>					
Boating Safety Officer	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	1.00	1.00	1.00	1.00	0.00
or					
Deputy Sheriff Trainee					
Sergeant	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	0.00
<b>237 SHERIFF'S CIVIL UNIT</b>					
Account Clerk II					
or					
Account Clerk I	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	1.00	1.00	1.00	1.00	0.00
or					
Deputy Sheriff Trainee					
Legal Process Clerk II					
or					
Legal Process Clerk I	1.00	1.00	1.00	1.00	0.00
Legal Secretary	1.00	1.00	1.00	1.00	0.00
Sergeant	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	5.00	5.00	0.00
<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	3.00	3.00	4.00	4.00	1.00
Public Safety Service Officer	2.00	2.00	1.00	1.00	(1.00)
	6.00	6.00	6.00	6.00	0.00
<b>256 VICTIM/WITNESS JT. POWERS</b>					
Claims Specialist II					

or	3.00	3.00	3.00	3.00	0.00
Claims Specialist I					
Claims Supervisor	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II					
or	1.00	1.00	1.00	1.00	0.00
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	3.00	3.00	2.00	2.00	(1.00)
Victim Advocate I					
Victim Advocate II (Sunset date 6/30/2018)	0.00	1.00	1.00	1.00	0.00
or					
Victim Advocate I					

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	11.00	12.00	11.00	11.00	(1.00)
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**260 JAIL**

Adult Custody Cook II					
or	8.00	8.00	8.00	8.00	0.00
Adult Custody Cook I					
Agency Staff Services Analyst II					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Captain	1.00	1.00	1.00	1.00	0.00
Correctional Lieutenant -Deputy Sheriff	0.00	1.00	1.00	1.00	0.00
Correctional Officer II-Deputy Sheriff					
or	59.00	64.00	64.00	64.00	0.00
Correctional Officer I-Deputy Sheriff					
Correctional Plant Manager	1.00	1.00	1.00	1.00	0.00
Correctional Sergeant-Deputy Sheriff	5.00	5.00	5.00	5.00	0.00
Lieutenant	1.00	0.00	0.00	0.00	0.00
Public Safety Service Officer	10.00	6.00	6.00	6.00	0.00
Senior Sheriff's Service Officer	4.00	3.00	3.00	3.00	0.00

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	90.00	90.00	90.00	90.00	0.00
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**261 BURNEY SUB-STATION**

Community Service Officer		2.00	2.00	2.00	0.00
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	10.00	10.00	10.00	10.00	0.00
or					
Deputy Sheriff Trainee					
Lieutenant	1.00	1.00	1.00	1.00	0.00
Public Safety Services Officer	2.00	0.00	0.00	0.00	0.00
Sergeant	2.00	2.00	2.00	2.00	0.00

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	15.00	15.00	15.00	15.00	0.00
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**262 JUVENILE HALL**

Cook II	2.00	2.00	2.00	2.00	0.00
Juvenile Detention Officer II					
or	26.00	26.00	26.00	26.00	0.00
Juvenile Detention Officer I					
Legal Process Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk I					
Probation Division Director	1.00	1.00	1.00	1.00	0.00
Supervising Juvenile Detention Officer	4.00	4.00	4.00	4.00	0.00
Supervising Probation Officer	2.00	2.00	2.00	2.00	0.00

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	36.00	36.00	36.00	36.00	0.00
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**263 PROBATION**

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	3.00	2.00	1.00	1.00	(1.00)
Agency Staff Services Analyst I					
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	33.00	33.00	35.00	35.00	2.00
Deputy Probation Officer I					
Deputy Probation Officer II (Sunset date 6/30/2017)					



or	0.00	1.00	0.00	0.00	(1.00)
Deputy Probation Officer I					
Juvenile Detention Officer II					
or	1.00	1.00	1.00	1.00	0.00
Juvenile Detention Officer I					
Legal Process Clerk II					
or	8.00	8.00	8.00	8.00	0.00
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 (Sunset date 6/30/2018)	1.00	1.00	1.00	1.00	0.00
Probation Division Director	3.00	3.00	3.00	3.00	0.00
Senior Legal Process Clerk	1.00	1.00	1.00	1.00	0.00
Senior Staff Analyst	1.00	2.00	2.00	2.00	0.00
Supervising Probation Officer	6.00	6.00	6.00	6.00	0.00
	85.00	86.00	86.00	86.00	0.00

**280 AGRICULTURAL COMMISSIONER**

Ag Comm./Sealer Weights & Measures Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
or	1.00	0.00	0.00	0.00	0.00
Accountant Auditor II					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or	0.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Agricultural & Standards Investigator III					
or	5.00	5.00	5.00	5.00	0.00
Agricultural & Standards Investigator II					
or	2.00	2.00	2.00	2.00	0.00
Agricultural & Standards Investigator I					
Agric. & Standards Prog. Assistant II					
or	1.00	1.00	1.00	1.00	0.00
Agric. & Standards Prog. Assistant I					
Agric. & Standards Prog. Associate I					
or	1.00	1.00	1.00	1.00	0.00
Agric. & Standards Prog. Associate II					
Dep. Ag. Comm/Sealer Weights & Meas. Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	13.00	13.00	13.00	13.00	0.00

**282 BUILDING DIVISION**

Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Assistant Permit Specialist					
or	3.00	3.00	3.00	3.00	0.00
Associate Permit Specialist					
or	1.00	1.00	1.00	1.00	0.00
Senior Permit Specialist					
Building Division Manager	1.00	1.00	1.00	1.00	0.00
Building Inspector II					
or	5.00	5.00	5.00	5.00	0.00
Building Inspector I					
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

**286 PLANNING DIVISION**

Assistant Director of Res. Management	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist					
or	1.00	1.00	1.00	1.00	0.00
Associate Permit Specialist					
or	3.00	3.00	3.00	3.00	0.00
Senior Permit Specialist					
Associate Planner					
or	1.00	1.00	1.00	1.00	0.00
Assistant Planner					
Mapping Specialist II					
or	1.00	1.00	1.00	1.00	0.00
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

	12.00	12.00	12.00	12.00	0.00
<b>287 CORONER</b>					
Administrative Secretary II or Administrative Secretary I Captain	1.00	1.00	1.00	1.00	0.00
Deputy Coroner Investigator	4.00	4.00	4.00	4.00	0.00
Forensic Pathologist	1.00	1.00	1.00	1.00	0.00
Lieutenant	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7.00	7.00	7.00	7.00	0.00
<b>290 RECORDER</b>					
Assessor/Recorder Clerk III or Assessor/Recorder Clerk II or Assessor/Recorder Clerk I	5.00	5.00	5.00	5.00	0.00
Assessor/Recorder Program Manager	1.00	1.00	1.00	1.00	0.00
Senior Assessor/Recorder Clerk	2.00	2.00	2.00	2.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9.00	9.00	9.00	9.00	0.00
<b>297 ANIMAL CONTROL</b>					
Animal Regulation Officer III	1.00	1.00	0.00	0.00	(1.00)
Animal Regulation Officer II or Animal Regulation Officer I	4.00	4.00	4.00	4.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5.00	5.00	4.00	4.00	(1.00)
<b>299 Public Administrator</b>					
Deputy Public Administrator	1.00	1.00	1.00	1.00	0.00
Personal Property Custodian	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00
 SUBTOTAL	 603.50	 605.50	 597.50	 597.50	 (8.00)
 <b>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	0.00	1.00	1.00	1.00	0.00
Accounting Technician	2.00	2.00	2.00	2.00	0.00
Administrative Secretary II	1.00	0.00	0.00	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
Associate Engineer or Assistant Engineer or Junior Engineer	9.00	9.00	9.00	9.00	0.00
Chief Fiscal Officer	1.00	0.00	0.00	0.00	0.00
County Real Property/Right of Way Agent	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director-Admin.	0.00	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

Staff Services Manager	1.00	0.00	0.00	0.00	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/>				
	85.00	84.00	84.00	84.00	0.00

SUBTOTAL 85.00 84.00 84.00 84.00 0.00

**HEALTH**

**402 ENVIRONMENTAL HEALTH**

Director of Resource Management	1.00	1.00	1.00	1.00	0.00
Admin/Community Education Division Manager	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 Community Education Specialist II or Community Education Specialist I	1.00	1.00	1.00	1.00	0.00
Environmental Health Specialist or Environmental Health Specialist Trainee	5.00	5.00	5.00	5.00	0.00
Environmental Health Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Environmental Health Spec.	5.00	5.00	5.00	5.00	0.00
Supervising Community Education Specialist	1.00	1.00	1.00	1.00	0.00
Waste Management Specialist	1.00	1.00	1.00	1.00	0.00
	<hr/>				
	19.00	19.00	19.00	19.00	0.00

**404 MHSA**

Agency Staff Services Analyst II ( <i>Sunset date 6/30/2017</i> ) or Agency Staff Services Analyst I	1.00	1.00	0.00	0.00	(1.00)
Agency Staff Services Analyst II or Agency Staff Services Analyst I	2.00	2.00	1.00	1.00	(1.00)
Allied Medical Professional or Staff Nurse II	1.00	1.00	1.00	1.00	0.00
Clinical Program Coordinator Clinical Psychologist III/II/I or Mental Health Clinician III/II/I	12.00	12.00	15.00	15.00	3.00
Staff Nurse II/I Clinical Psychologist III/II/I or Mental Health Clinician III/II/I ( <i>Sunset date 6/30/2017</i> ) or Staff Nurse II/I	4.00	4.00	0.00	0.00	(4.00)
Community Development Coordinator ( <i>Sunset date 6/30/2017</i> )	1.00	1.00	0.00	0.00	(1.00)
Community Development Coordinator	1.00	1.00	0.00	0.00	(1.00)
Community Mental Health Worker	2.00	6.00	6.00	6.00	0.00
Health & Human Services Program Manager	1.00	1.00	1.00	1.00	0.00
Medical Services Clerk	1.00	1.00	1.00	1.00	0.00
Nurse Practitioner I/II or Physical Assistant I/II	1.00	1.00	0.00	0.00	(1.00)
Peer Support Specialist	3.00	3.00	3.00	3.00	0.00
Psychiatric Technician	1.00	1.00	1.00	1.00	0.00
Senior Psychiatrist	1.00	1.00	1.00	1.00	0.00
Social Worker or Assistant Social Worker	7.00	7.00	8.00	8.00	1.00
Social Worker ( <i>Sunset date of 6/30/2017</i> ) or Assistant Social Worker	1.00	1.00	0.00	0.00	(1.00)
Staff Nurse II or Staff Nurse I	2.00	2.00	2.00	2.00	0.00
Supervising Community Education Specialist	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	<hr/>				
	46.00	50.00	44.00	44.00	(6.00)

**410 MENTAL HEALTH**

Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
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Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I/II	1.00	0.00	0.00	0.00	0.00
Business Office Clerk II					
or	5.00	5.00	5.00	5.00	0.00
Business Office Clerk I					
Chief of Psychiatry	1.00	1.00	1.00	1.00	0.00
Clinical Division Chief	4.00	4.00	4.00	4.00	0.00
Clinical Program Coordinator	7.00	7.00	10.00	10.00	3.00
Clinical Psychologist III/II/I					
or					
Mental Health Clinician III/II/I	25.00	25.00	26.00	26.00	1.00
or					
Staff Nurse II/I					
Community Development Coordinator (Sunset date 6/30/2021)	0.00	1.00	1.00	1.00	0.00
Community Health Advocate	3.00	3.00	3.00	3.00	0.00
Community Mental Health Worker	8.00	7.00	6.00	6.00	(1.00)
Lead Community Mental Health Worker	1.00	1.00	1.00	1.00	0.00
Medical Services Clerk	4.00	4.00	5.00	5.00	1.00
Mental Health Bus. Ofc. Supervisor	1.00	0.00	0.00	0.00	0.00
Mental Health Clinician II					
or	3.00	3.00	3.00	3.00	0.00
Mental Health Clinician I					
Nurse Practitioner II					
or					
Nurse Practitioner I	2.00	2.00	2.00	2.00	0.00
or					
Physician Assistant II					
or					
Physician Assistant I					
Office Assistant II					
or	2.00	2.00	3.00	3.00	1.00
Office Assistant I					
Office Assistant Supervisor	0.00	0.00	1.00	1.00	1.00
Patients' Rights Advocate	1.00	1.00	1.00	1.00	0.00
Senior Psychiatrist	2.00	2.00	2.00	2.00	0.00
Senior Staff Services Analyst		2.00	2.00	2.00	0.00
Senior Staff Services Analyst (Sunset date 6/30/2021)	0.00	1.00	1.00	1.00	0.00
Social Worker					
or	13.00	14.00	14.00	14.00	0.00
Assistant Social Worker					
Staff Nurse II					
or	2.00	3.00	3.00	3.00	0.00
Staff Nurse I					
Staff Nurse II	4.00	4.00	4.00	4.00	0.00
Typist Clerk III	2.00	2.00	3.00	3.00	1.00
	93.00	96.00	103.00	103.00	7.00

#### 411 PUBLIC HEALTH

Agency Staff Services Analyst II					
or	2.00	2.00	2.00	2.00	0.00
Agency Staff Services Analyst I					
Assist Social Worker					
or	3.00	3.00	3.00	3.00	0.00
Social Worker					
Assist Social Worker (Sunset Date of 6/30/2021)	0.00	3.00	3.00	3.00	0.00
or					
Social Worker					
Chief Public Health Microbiologist	1.00	1.00	1.00	1.00	0.00
Community Development Coordinator	5.00	5.00	5.00	5.00	0.00
Community Education Specialist II					
or	14.00	15.00	17.00	17.00	2.00
Community Education Specialist I					
Community Health Advocate	9.00	9.00	10.00	10.00	1.00
Community Mental Health Worker (Sunset Date of 6/30/17)	1.00	1.00	0.00	0.00	(1.00)
Community Organizer	5.00	5.00	5.00	5.00	0.00
Health Officer	1.00	1.00	1.00	1.00	0.00
HHS Program Manager	0.00	1.00	1.00	1.00	0.00
Licensed Vocational Nurse	1.00	1.00	1.00	1.00	0.00
MCAH Coordinator	1.00	1.00	1.00	1.00	0.00
Medical Billing Clerk	1.00	1.00	1.00	1.00	0.00
Medical Services Clerk	7.00	7.00	7.00	7.00	0.00
Nutrition Assistant II					
or	9.00	9.00	9.00	9.00	0.00
Nutrition Assistant I					
Nutrition Assistant III					
or					
Nutrition Assistant II	2.00	2.00	2.00	2.00	0.00
or					
Nutrition Assistant I					
Nutrition Assistant III	1.00	1.00	1.00	1.00	0.00

Office Assistant II or	1.00	1.00	1.00	1.00	0.00
Office Assistant I					
Public Health Assistant Lab Director	0.00	1.00	1.00	1.00	0.00
Public Health Microbiologist II or					
Public Health Microbiologist I	2.00	2.00	1.00	1.00	(1.00)
or					
Public Health Microbiologist Trainee					
Public Health Nutritionist II or					
Public Health Nutritionist I	1.00	1.00	1.00	1.00	0.00
or					
Community Education Specialist II					
or					
Community Education Specialist I					
Public Health Nutritionist II or	5.00	6.00	6.00	6.00	0.00
Public Health Nutritionist I					
Public Health Nurse II or					
Public Health Nurse I	2.00	2.00	3.00	3.00	1.00
or					
Registered Nurse (Public Health)					
Public Health Nurse II or					
Public Health Nurse I ( <i>Sunset date 6/30/2019</i> )	1.00	1.00	0.00	0.00	(1.00)
or					
Registered Nurse (Public Health)					
Public Health Assistant	4.00	4.00	5.00	5.00	1.00
Public Health Clinic Services Coordinator	3.00	4.00	4.00	4.00	0.00
Public Health Lab Director	0.00	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	18.00	18.00	19.00	19.00	1.00
Public Health Nurse I					
Public Health Nurse II ( <i>Sunset date 6/30/2017</i> ) or	3.00	3.00	0.00	0.00	(3.00)
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	3.00	3.00	5.00	5.00	2.00
Public Health Program & Policy Analyst ( <i>Sunset date 6/30/2017</i> )	1.00	1.00	0.00	0.00	(1.00)
Public Health Program Manager	6.00	5.00	5.00	5.00	0.00
Senior Public Health Assistant	3.00	3.00	2.00	2.00	(1.00)
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	0.00	1.00	1.00	1.00	0.00
Staff Services Analyst I					
Supervising Community Ed Specialist or	1.00	1.00	1.00	1.00	0.00
Supervising Public Health Nutritionist					
Supervising Community Ed Specialist	1.00	1.00	2.00	2.00	1.00
Supervising Public Health Nurse	4.00	4.00	4.00	4.00	0.00
Supervising Public Health Nutritionist	1.00	0.00	0.00	0.00	0.00
Typist Clerk II or	7.00	7.00	6.00	6.00	(1.00)
Typist Clerk I					
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
	137.00	145.00	145.00	145.00	0.00

**417 CALIFORNIA CHILDREN SERVICES**

Community Health Advocate	0.00	0.00	1.00	1.00	1.00
Medical Services Clerk	1.00	1.00	1.00	1.00	0.00
Occupational Therapist II or	7.00	7.00	8.00	8.00	1.00
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	2.00	2.00	0.00
Typist Clerk I					

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	17.00	17.00	19.00	19.00	2.00
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**422 COMBINED PROGRAM**

Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Alcohol and Drug Counselor II					
or	2.00	3.00	3.00	3.00	0.00
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
HHS 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					

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	18.00	19.00	19.00	19.00	0.00
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**425 SUBSTANCE ABUSE PERINATAL**

Business Office Clerk II					
or	1.00	0.00	0.00	0.00	0.00
Business Office Clerk I					
Clinical Program Coordinator	1.00	1.00	1.00	1.00	0.00
Community Mental Health Worker	3.00	3.00	3.00	3.00	0.00
Social Worker					
or	4.00	4.00	4.00	4.00	0.00
Assistant Social Worker					

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	9.00	8.00	8.00	8.00	0.00
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**SUBTOTAL**

	339.00	354.00	357.00	357.00	3.00
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**SOCIAL SERVICES**

**501 SOCIAL SERVICES ADMINISTRATION**

Chief Deputy Public Guardian	1.00	1.00	1.00	1.00	0.00
Clinical Psychologist III/II/I					
or					
Mental Health Clinician III/II/I	1.00	1.00	1.00	1.00	0.00
or					
Staff Nurse II/I					
Deputy Public Guardian	4.00	4.00	4.00	4.00	0.00
Driver	2.00	2.00	2.00	2.00	0.00
Eligibility Supervisor	21.00	21.00	25.00	25.00	4.00
Eligibility Supervisor ( <i>Sunset date 6/30/2017</i> )	6.00	6.00	0.00	0.00	(6.00)
Eligibility Worker II					
or	110.00	110.00	152.00	152.00	42.00
Eligibility Worker I					
Eligibility Worker II ( <i>Sunset date 6/30/2017</i> )	53.00	53.00	0.00	0.00	(53.00)
or					
Eligibility Worker I					
Eligibility Worker III	33.00	33.00	38.00	38.00	5.00
Eligibility Worker III ( <i>Sunset date 6/30/2017</i> )	5.00	5.00	0.00	0.00	(5.00)
Employment and Training Worker II					
or	30.00	29.00	24.00	24.00	(5.00)
Employment and Training Worker I					
Employment and Training Worker III	9.00	9.00	9.00	9.00	0.00
Employment and Training Wrkr. Supv.	5.00	5.00	5.00	5.00	0.00
Fair Hearing Officer	4.00	4.00	4.00	4.00	0.00
Foster Parent Liaison	1.00	1.00	1.00	1.00	0.00
HHS Program Manager	0.00	0.00	1.00	1.00	1.00
Legal Clerk	8.00	8.00	8.00	8.00	0.00
Legal Secretary	1.00	1.00	1.00	1.00	0.00

Office Assistant II or	40.00	41.00	44.00	44.00	3.00
Office Assistant I					
Office Assistant II ( <i>Sunset date 6/30/2017</i> ) or	4.00	4.00	0.00	0.00	(4.00)
Office Assistant I					
Office Assistant III	14.00	14.00	14.00	14.00	0.00
Office Assistant Supervisor I	7.00	7.00	7.00	7.00	0.00
Program Manager I or	4.00	4.00	3.00	3.00	(1.00)
Staff Services Manager Program Manager I	1.00	1.00	1.00	1.00	0.00
Program Manager II or	4.00	4.00	4.00	4.00	0.00
Program Manager I					
Senior Staff Services Analyst	6.00	6.00	7.00	7.00	1.00
Senior Vocational Counselor	1.00	1.00	1.00	1.00	0.00
Social Worker or	23.00	26.00	25.00	25.00	(1.00)
Assistant Social Worker Social Service Aide	19.00	21.00	21.00	21.00	0.00
Social Service Program Aide	1.00	1.00	1.00	1.00	0.00
Social Worker Supervisor I	4.00	4.00	4.00	4.00	0.00
Social Worker Supervisor II or	2.00	2.00	2.00	2.00	0.00
Social Worker Supervisor I					
Social Worker Supervisor II	16.00	16.00	16.00	16.00	0.00
Senior Social Worker or					
Social Worker	82.00	82.00	83.00	83.00	1.00
Assistant Social Worker Staff Services Analyst II or	16.00	17.00	17.00	17.00	0.00
Staff Services Analyst I					
Staff Services Analyst II ( <i>Sunset date 6/30/2017</i> ) or	1.00	1.00	0.00	0.00	(1.00)
Staff Services Analyst I					
System Support Analyst	3.00	1.00	1.00	1.00	0.00
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
	546.00	550.00	531.00	531.00	(19.00)

## 502 HEALTH AND HUMAN SERVICES AGENCY

HHS 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	6.00	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 II ( <i>Sunset date 6/30/2021</i> ) or	0.00	1.00	0.00	0.00	(1.00)
Accountant Auditor I					
Accountant Auditor III	1.00	1.00	2.00	2.00	1.00
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	7.00	7.00	10.00	10.00	3.00
Agency Staff Services Analyst II					
Agency Staff Services Analyst I ( <i>Sunset date 6/30/2017</i> ) or	1.00	1.00	0.00	0.00	(1.00)
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
Public Health Assistant					
Community Development Coordinator	0.00	0.00	1.00	1.00	1.00
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
Epidemiologist					

or	1.00	0.00	0.00	0.00	0.00
Senior Staff Analyst					
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
HHS Branch Director	5.00	5.00	5.00	5.00	0.00
HHS Deputy Branch Director	6.00	6.00	6.00	6.00	0.00
HHS Program Manager	5.00	5.00	7.00	7.00	2.00
Investigative Services Analyst	0.00	2.00	2.00	2.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Office Assistant III	2.00	2.00	2.00	2.00	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	1.00	1.00	2.00	2.00	1.00
Senior Staff Analyst ( <b>Sunset date 6/30/2017</b> )	1.00	1.00	0.00	0.00	(1.00)
Senior Staff Services Analyst	7.00	9.00	9.00	9.00	0.00
Staff Services Analyst I					
or	6.00	6.00	7.00	7.00	1.00
Staff Services Analyst II					
Supervising Accountant	4.00	4.00	4.00	4.00	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	1.00	1.00	1.00	0.00
Typist Clerk I					
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
	100.00	106.00	112.00	112.00	6.00
<b>530 OPPORTUNITY CENTER</b>					
Employment Services Instr. II					
or	28.00	32.00	38.00	38.00	6.00
Employment Services Instr. I					
Employment Services Instr. III	3.00	4.00	4.00	4.00	0.00
Employment Services Supervisor	3.00	3.00	4.00	4.00	1.00
HHS Program Manager	1.00	1.00	1.00	1.00	0.00
Job Developer	4.00	4.00	5.00	5.00	1.00
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	4.00	2.00	2.00	2.00	0.00
or					
Vocational Instructor I					
	46.00	49.00	57.00	57.00	8.00
<b>543 HOUSING AUTHORITY</b>					
Housing Programs Specialist	3.00	3.00	3.00	3.00	0.00
Housing Supervisor	1.00	1.00	1.00	1.00	0.00
Social Worker					
or	0.50	0.50	0.50	0.50	0.00
Assistant Social Worker					
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
	5.50	5.50	5.50	5.50	0.00
<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	1.00	1.00	1.00	1.00	0.00
or					
Office Assistant I					
Veterans Service Representative III					
or					
Veterans Service Representative II	3.00	3.00	3.00	3.00	0.00
or					
Veterans Service Representative I					
	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
Housing and Community Program Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Housing and Community Program Specialist I					
	2.00	2.00	2.00	2.00	0.00



<b>591 CALHOME ADMINISTRATION</b>					
Housing Rehabilitation Specialist II					
or	0.00	0.00	0.00	0.00	0.00
Housing Rehabilitation Specialist I					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0.00	0.00	0.00	0.00	0.00

<b>596 HOUSING REHAB</b>					
Housing and Community Program Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Housing and Community Program Specialist I					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1.00	1.00	1.00	1.00	0.00

SUBTOTAL	705.50	718.50	713.50	713.50	(5.00)
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**OTHER (INC. EDUC., REC., INTERGOV. SVCS.)**

**EDUCATION**

<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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00

<b>621 FARM ADVISOR JT. LASSEN</b>					
Administrative Secretary I	0.50	0.50	0.00	0.00	(0.50)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0.50	0.50	0.00	0.00	(0.50)

SUBTOTAL	2.50	2.50	2.00	2.00	(0.50)
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**ENTERPRISE AND INTERGOVERNMENTAL SERVICES**

<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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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.					
Workers' Compensation Analyst III					
or					
Workers' Compensation Analyst II	2.00	2.00	2.00	2.00	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	0.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
Account Clerk II					

or	1.00	0.00	0.00	0.00	0.00
Account Clerk I					
Accounting Technician	1.00	1.00	1.00	1.00	0.00
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	1.00	1.00	2.00	2.00	1.00
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	1.00	1.00	0.00
Information Technology Database Administrator II					
Information Technology Desktop Support Assistant	2.00	2.00	2.00	2.00	0.00
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	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					
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	7.00	7.00	7.00	7.00	0.00
or					
Assistant Information Technology Analyst					
Telephone Communications Technician	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	48.00	48.00	49.00	49.00	1.00

**955 FACILITIES MANAGEMENT**

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	12.00	12.00	0.00
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	11.00	11.00	0.00
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	35.00	35.00	0.00

**207 SOLID WASTE - ENTERPRISE FUND**

Associate Engineer					
or					
Assistant Engineer	2.00	2.00	2.00	2.00	0.00
or					
Junior Engineer					
Engineering Technician II					
or	0.00	0.00	1.00	1.00	1.00
Engineering Technician I					
Supervising Engineer	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3.00	3.00	4.00	4.00	1.00

**373 RESOURCE MANAGEMENT - AIR QUALITY MANAGEMENT DISTRICT**

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

**391 FIRE PROTECTION ADMINISTRATION - CSA #1**

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

**851 IN HOME SUPPORTIVE SERVICES**

Office Assistant II or	1.00	1.00	1.00	1.00	0.00
Office Assistant I	1.00	1.00	1.00	1.00	0.00
Senior Staff Services Analyst	1.00	1.00	1.00	1.00	0.00
Social 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

SUBTOTAL	114.00	114.00	116.00	116.00	2.00
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TOTAL	1,986.50	2,015.50	2,007.00	2,007.00	(8.50)
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# Glossary

## GLOSSARY OF BUDGET TERMS

**401(a)** - Allows the County to make the minimum contribution to the retiree medical benefit for employees hired after January 1, 2017.

**A-87** - This alpha/numeric designation refers to the Federal Office of Budget and Management Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments under the Countywide Cost Allocation Plan.

**AB-8** - Omnibus 1979 legislation which revised property tax allocation among local agencies and schools, restructured local government and school financing, and made permanent the State "buyout" of local funding for major health and welfare programs; successor to Senate Bill 154, which was in effect for 1978-79.

**ACCOUNT** - A classification of expenditure or revenue maintained in a ledger. Example: "Office Expense" is an account in "Services and Supplies."

**ACCRUED EXPENSES AND REVENUE** - Expenses and/or revenues incurred/earned but not paid/received before the end of the fiscal year.

**ACTIVITY** - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

**ADJUSTED BUDGET** - The adopted budget as amended through formal action.

**ADOPTED BUDGET** - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

**AGENCY FUND** - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

**ALLOCATION** - Part of an appropriation designated for expenditure by a specific program.

**APPROPRIATION** - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**APPROPRIATION EXPENDITURE** - An expenditure chargeable to an appropriation.

**ASSEMBLY BILL 109/REALIGNMENT** - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed in to law on 4/4/11 and effective 10/1/11).

**ASSESSED VALUATION** - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

**AUTHORIZED POSITIONS** - Authorized positions are those included in the County's salary resolution. Appropriations may not always be made to fund all authorized positions.

**AVAILABLE FINANCING** - All the components of financing a budget, primarily fund balance available, revenues, equity transfers, and reductions of reserves. This is a conventional term and should not be used in financial presentations.

**AVAILABLE FUND BALANCE** - The amount of fund equity available to finance the budget after deducting encumbrances and obligations, which identify limitations of its availability. This is a conventional term and should not be used in financial presentations.

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**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.

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**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

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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.

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**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.

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**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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