Shasta County

Fiscal Year 2016-17

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 2016-17 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 $437,939,681, including Total Governmental Funds, $369,703,564; Internal Service Funds, $26,714,956; Enterprise Funds, $29,641,886; and Special Districts and Other Agencies governed by the Board of Supervisors, $11,879,275. 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 2016-17 Recommended Budget totals **$437,939,681**, including,

GOVERNMENTAL FUNDS
- $231,596,849 General Fund
- $130,954,074 Special Revenue Funds
- $ 4,195,469 Capital Project Funds
- $ 2,957,172 Debt Service Funds
- $369,703,564 Total Governmental Funds

OTHER FUNDS
- $ 26,714,956 Internal Service Funds
- $ 29,641,886 Enterprise Funds
- $ 11,879,275 Special Districts and Other Agencies
- $ 68,236,117 Total Other Funds

This represents an increase of $15.8 million, or 3.7 percent, when compared to the FY 2015-16 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 March 1, 2016, the Board of Supervisors received the FY 2015-16 Mid-Year Report, and approved the following principles for the FY 2016-17 Budget:

- Continue 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 budget with a three percent (3%) increase 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.
- Consider deleting positions vacant over 18 months.

- Encourage expenditure reductions in the current fiscal year to create carry-over funds for FY 2016-17.

- In accordance with Administrative Policy 2-101, direct department heads to limit expenditures in FY 2015-16 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

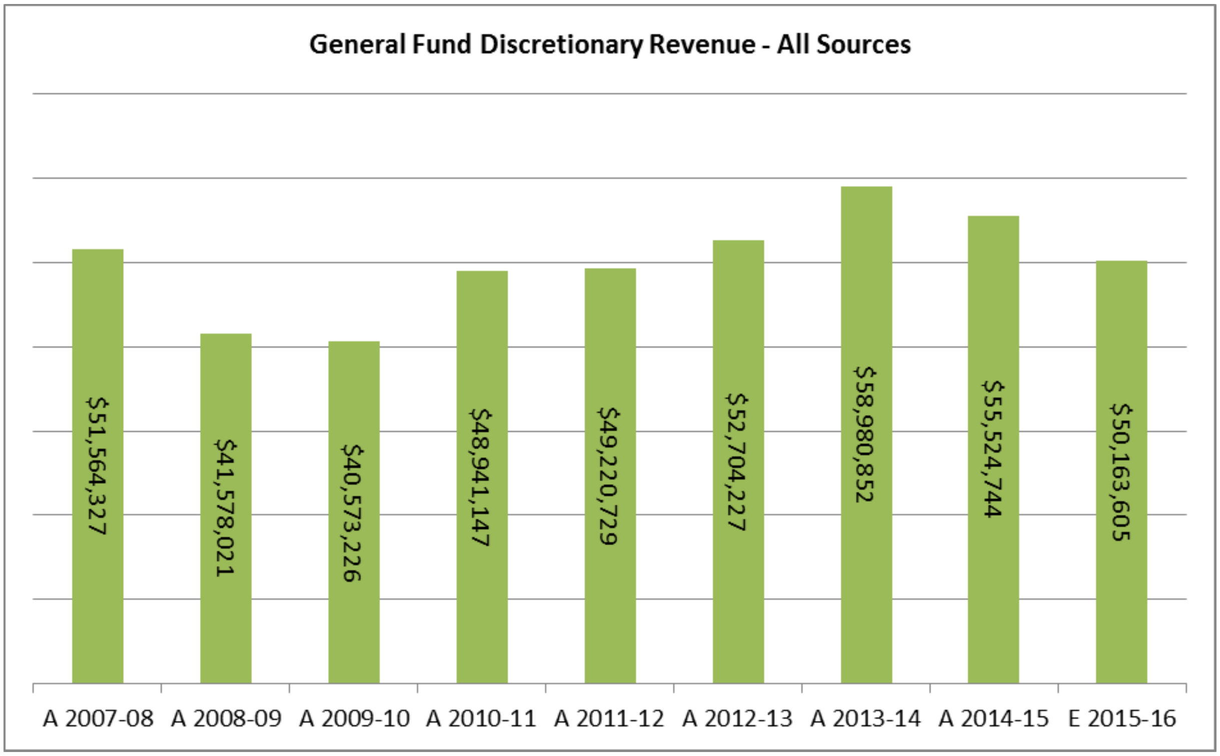
The national, state, and local economic downturn resulted in a decline in property values, lagging sales of consumer goods and services, and a steep decline in interest rates. Shasta County continues to experience the unprecedented loss of discretionary revenue.

A=Actual, E=Estimated, R=Recommended

Source	11-12A	12-13A	13-14A	14-15A	15-16E	16-17R
Taxes	42,332,244	44,772,811	43,792,308	45,006,696	44,563,182	45,773,500
Franchises	664,167	673,232	683,789	733,288	650,000	600,000
Fines	266,119	2,788,983	1,967,584	2,681,538	1,423,093	1,420,000
Interest	351,407	204,921	293,751	928,401	696,300	686,300
Inter Gov	3,442,609	3,321,340	3,347,565	5,131,409	1,972,952	947,000
Chrgs for Svcs	1,434,789	915,236	888,258	896,487	856,544	805,000
Misc Rev	19,394	27,703	8,007,612	77,266	1,534	0
Other Trnsf	0	0	0	69,642	0	0
Sale of Land	710,000	0	0	0	0	0
Total	49,220,729	52,704,226	58,980,867	55,524,727	50,163,605	50,231,800

FY 2016-17 recommended discretionary General Revenue is $50.2 million, essentially status quo compared to the FY 2015-16 estimated year-end.

As illustrated in the following chart, 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. Sales tax realignment revenue is expected to continue to grow in FY 2016-17 due to an improved economy, and the growth in revenue will fund partial repayment of the prior year's caseload growth. 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
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, contributing to significant increases in State costs.

Chapter 24, Statutes of 2013 (AB 85), modified the 1991 Realignment Local Revenue Fund distributions to capture and redirect savings counties are experiencing from the implementation of federal health care reform. These savings are reallocated to counties to pay an increased county contribution towards the costs of CalWORKs grants, which reduces State General Fund expenditures. County savings are estimated to be $749.9 million in FY 2015-16 and $643.4 million in FY 2016-17. However, actual county savings in 2013-14 were $177.4 million lower than estimated and the May Revision assumes reimbursement of this amount to counties in FY 2016-17.

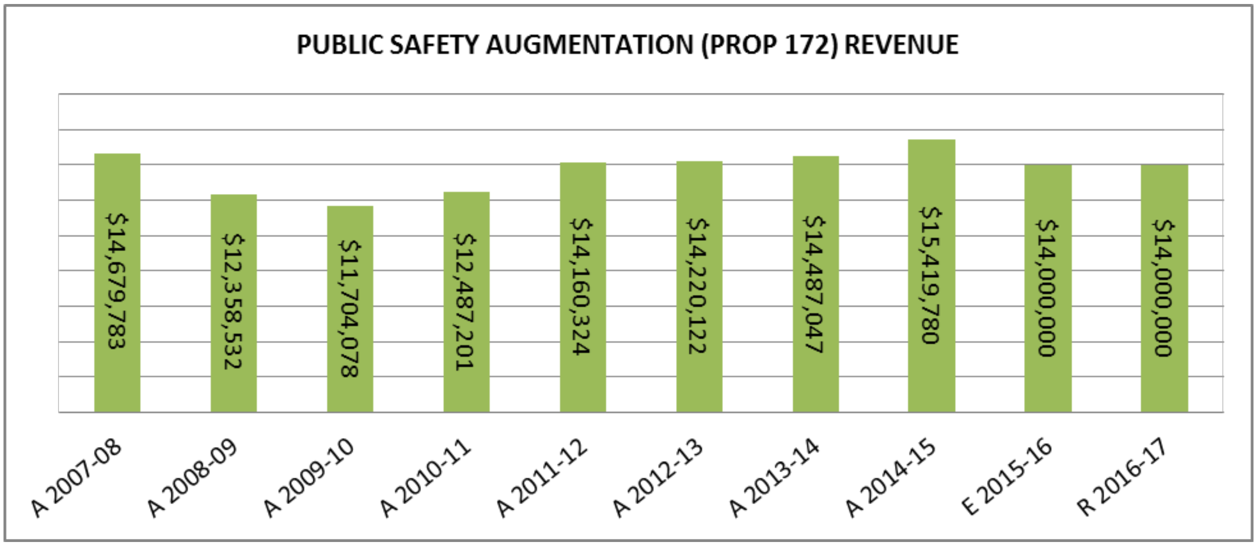
With the commencement of the Patient Protection and Affordable Care Act (ACA), the Medi-Cal expansion population's treatment services, and the State's expanded treatment benefits, cost reimbursements are funded 100 percent by the federal and state governments through 2017 with no County cost. During 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 the sustainability of non-entitlement programs, and could potentially impact the County's ability to meet the Substance Abuse Prevention and Treatment (SAPT) County Maintenance of Effort (MOE) level of spending.

2011 Realignment (Health and Human Services) is funded through a State special fund sales tax and vehicle license fees (VLF). These revenue sources are decreasing slightly in the FY 2016-17 Governor's May Revise. 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) County Maintenance of Effort (MOE) level of spending. 2011 Realignment funding does not yet have a permanent base funding amount allocated to individual counties, and the state hasn't established permanent methodology for distribution growth to counties. However, 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.

2011 Realignment (Public Safety) included a major realignment of public safety programs from the State to local governments. The intent of the Community Corrections Partnership Program authorized by AB109 is to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the State's prisons.

Shasta County's Community Corrections Partnership Executive Committee (CCPEC), chaired by the Chief Probation Officer, has approved its FY 2016-17 budget. As in previous years, the State AB109 funds allocated to Shasta County are distributed by a CCPEC-determined percentage to the Sheriff (235), Jail (260), Work Release (246), General Assistance Program (542), Mental Health (410), Social Services (501), District Attorney (227), Public Defender (207), Probation (263), and Probation Reserves. Compared to FY 2015-16, for FY 2016-17, the CCPEC voted to support an additional $1.18 million toward the following: salaries, benefits, and operating expense increases ($312,356); increasing the BI, Inc. Day Reporting Center contract for up to 120 offenders ($20,000); increased rent for the Community Corrections Center ($19,380), upgrading GPS monitoring units and adding alcohol monitoring units ($15,000); reserves ($26,245); eight Probation staff ($741,899); and out-of-county custody beds ($50,000). Considering that many individual public safety revenue resources are declining or flat, the CCPEC is commended for collaborating to determine how AB109 funds can be spent to reduce recidivism in Shasta County and approving allocation of additional AB109 funds in FY 2016-17. The estimated AB109 fund balance for June 30, 2017 is $6.2 million. In the Governor's May Revise, due to sales tax reductions, projections for the 2011 Realignment Community Corrections Subaccount and District Attorney / Public Defender Subaccount, have been slightly reduced compared to the Governor's January Budget for FY 2016-17.

Receipts from **Public Safety Augmentation Proposition 172** sales tax have leveled out at $14 million annually. Receipts in the current year are approximately five percent (5%) lower than this time last year. The County's pro-rata share of this sales tax was just lowered, from $.004782 to $.004576. This is the lowest pro-rata share since the inception of the half-cent sales tax 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, 2015, the Prop 172 Reserve was $7.1 million. The estimated use of this reserve in FY 2015-16 is $1.4 million; the estimated use of this reserve in FY 2016-17 is $1.4 million, leaving an estimated balance of $4.2 million in reserve at June 30, 2017.

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

Estimated Beginning Balance, 7/1/2015	$7,148,178
FY 2015-16, District Attorney 227	$ 860,433
FY 2015-16, Juv. Hall 262	$ 98,545
FY 2015-16, Probation 263	$ 529,674
Total Used	$1,488,652
Estimated Ending Balance, 6/30/2016	$5,659,526
FY 2016-17, District Attorney 227	$ 670,657
FY 2016-17, Probation 263	$ 744,178
Total Used	$1,414,835
Estimated Ending Balance, 6/30/2017	$4,244,691

APPROPRIATIONS

The Recommended FY 2016-17 General Fund Budget is $77.4 million, which is $8.1 million less than the FY 2015-16 Adjusted Budget. In FY 2015-16, we made a one-time transfer of $10 million to Accumulated Capital Outlay for major capital outlay expenses for the anticipated facilities acquisitions and improvements, such as remodel of the old Courthouse and the old Juvenile Hall building.

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for public safety. The most recent calculation is FY 2015-16. The FY 2015-16 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by $25.1 million. The County subsidy to the combined health and human services programs has been held static over the last several years. The Auditor-Controller and the Health & Human Services Agency Business & Support Services division have cooperatively determined that the Social Services fund has some County over-match. Each year the fund will be reviewed to determine if the over-match is resolving.

Appropriations include a **Contingency Reserve** of $6 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 three percent of total Governmental Funds appropriations ($369.7 million). The Board established a policy for budgetary reserves in December 2007. The goal is to attain a Reserve of five percent (5%) 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 budget request with a target of three percent (3%) growth in the General Fund contribution or net-county-cost; overages could be mitigated by spending reductions in FY 2015-16. For the fiscal year ending June 30, 2016, the General Fund is projected to realize a 9.44 percent reduction in expenditures ($8 million), and a reduction to the net-county-cost (down from $20.2 million to $12.4 million).

In the aggregate, the FY 2016-17 Recommended Budget for ***select*** budget units, excluding special districts, totals $429 million, which when compared to the 2015-16 Adjusted Budget, is an increase of $246,527, or less than one percent (1%).

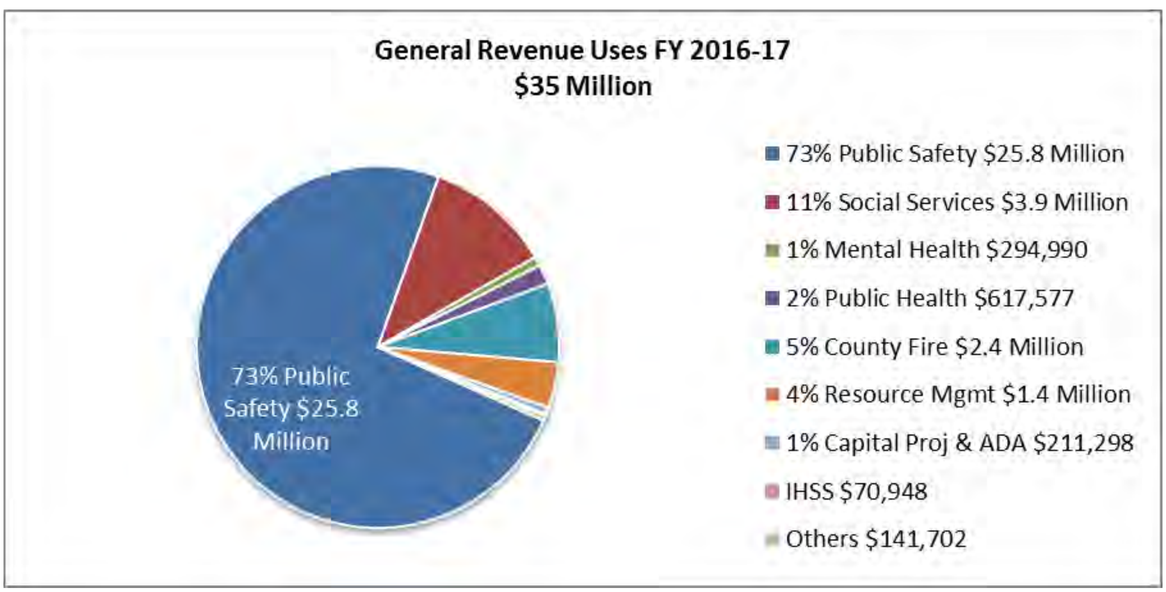
The following Table compares by <u>Fund</u> the FY 2015-16 Adjusted Budget (at 01/31/2016), versus estimated expenditures at 6/30/2016, with the FY 2016-17 Recommended Budget for ***select*** budget units.

Functional Area	Adjusted 15-16	Estimate 6/30/16	% Inc/Dec	Recommend 16-17	% 16-17 vs 15-16
General Fund	85,604,271	77,527,293	-9.44%	77,423,327	-9.56%
Accumulated Capital Outlay	4,989,605	4,628,359	-7.24%	1,191,009	-76.13%
Adult Rehab Construction	1,900,818	831,076	-56.28%	3,004,173	58.05%
Land Buildings & Improvements	6,039,244	3,403,704	-43.64%	96,298	-98.41%
Resource Management	7,385,178	6,704,705	-9.21%	7,328,084	-0.77%
Mental Health	26,317,035	23,822,788	-9.48%	29,625,785	12.57%
Mental Health Services Act	11,502,644	8,916,235	-22.49%	12,837,097	11.60%

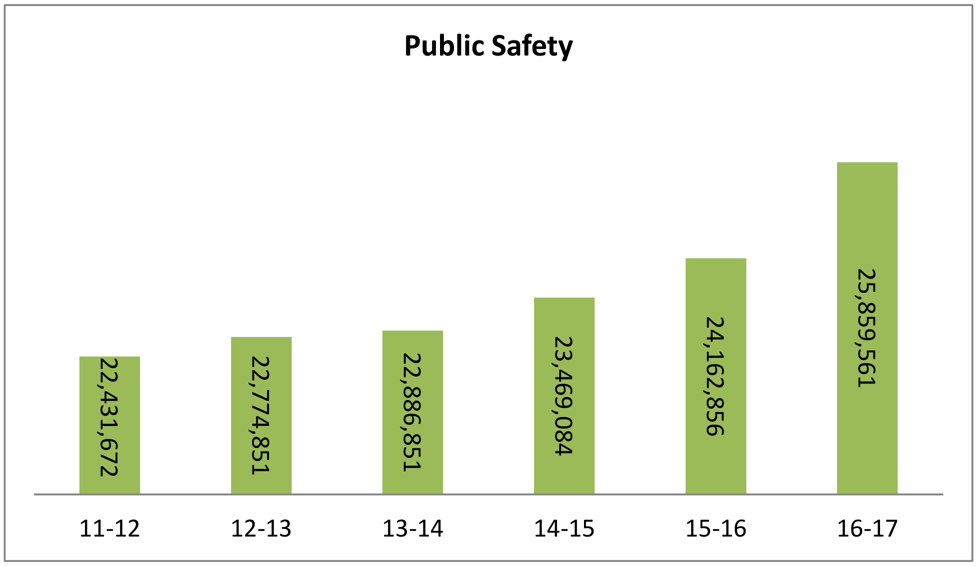
Functional Area	Adjusted 15-16	Estimate 6/30/16	% Inc/Dec	Recommend 16-17	% 16-17 vs 15-16
Opportunity Center	4,952,881	4,703,886	-5.03%	5,041,760	1.79%
Public Assistance	106,126,056	101,766,387	-4.11%	111,959,949	5.50%
Roads	17,967,677	15,048,414	-16.25%	19,370,561	7.81%
Child Support	8,062,828	7,302,959	-9.42%	8,230,673	2.08%
Public Safety	67,929,469	63,203,216	-6.96%	69,895,510	2.89%
Public Health	16,934,405	14,882,326	-12.12%	19,212,152	13.45%
Internal Service Funds	27,391,468	24,695,972	-9.84%	26,714,956	-2.47%
Enterprise Funds	24,309,347	4,475,611	-81.59%	26,019,411	7.03%
Air Pollution Control	2,066,533	2,023,646	-2.08%	2,125,764	2.87%
CSA #1 County Fire	7,320,260	6,025,274	-17.69%	7,241,496	-1.08%
Shasta Co. Water Agency	213,018	235,418	10.52%	210,726	-1.08%
IHSS Public Authority	495,744	504,758	1.82%	514,252	3.73%
All Others	1,303,737	638,891	-51.00%	1,015,762	-22.09%
Grand Total	428,812,218	371,340,918		429,058,745	
Increase <Decrease>		-57,471,300	-13.40%	246,527	0.06%

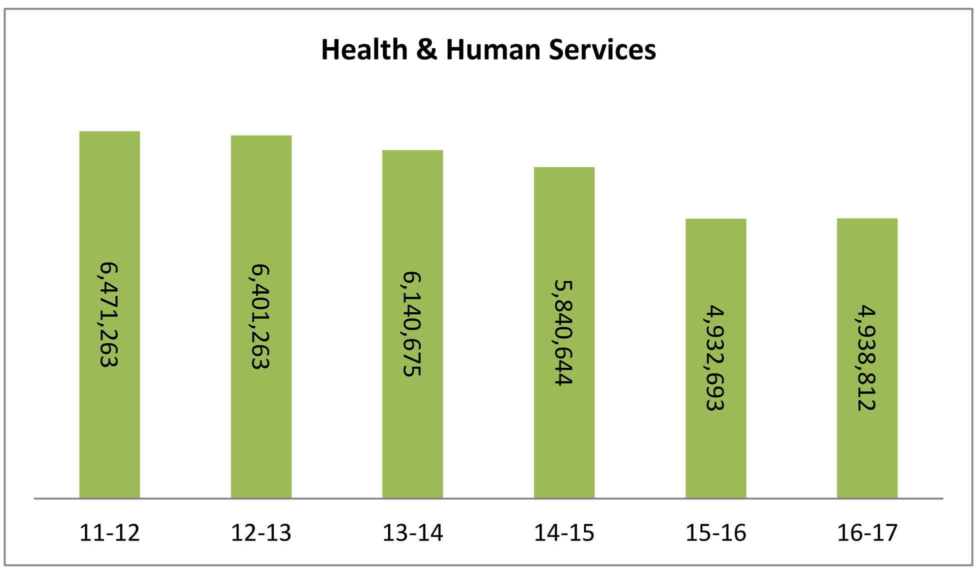
Fiscal Year 2016-17 General Revenue uses (including subsidies to operating departments) outside the General Fund total $35,046,929, as follows:

GENERAL REVENUE USES FY 2016-17		
Public Safety	$ 25,859,561	73.79%
Social Services	3,955,297	11.29%
Mental Health	294,990	0.84%
Public Health	617,577	1.76%
County Fire	2,458,313	7.01%
Resource Management	1,437,243	4.10%
Capital Projects & ADA	211,298	0.60%
IHSS	70,948	0.20%
Others	141,702	0.40%
Total	***$ 35,046,929***	***100.00%***

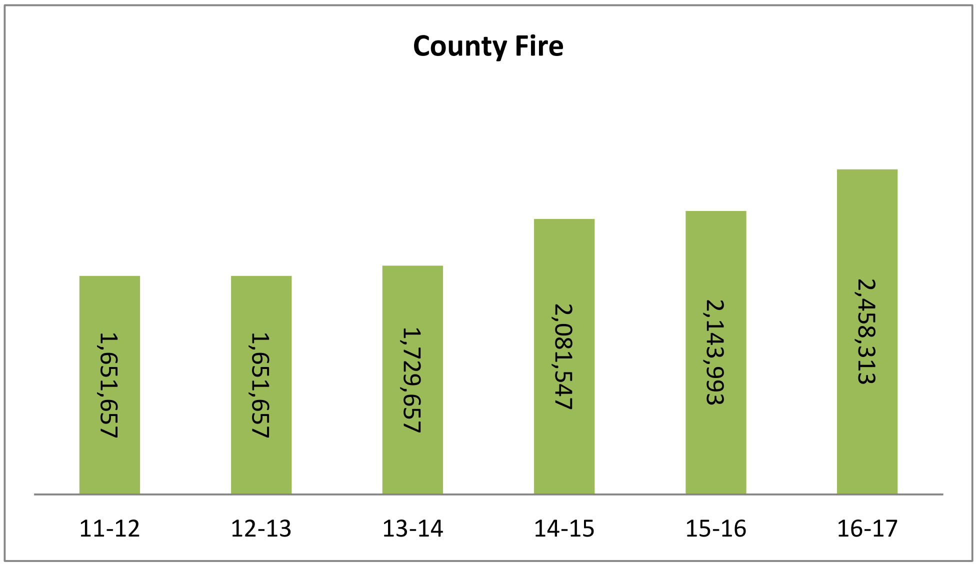


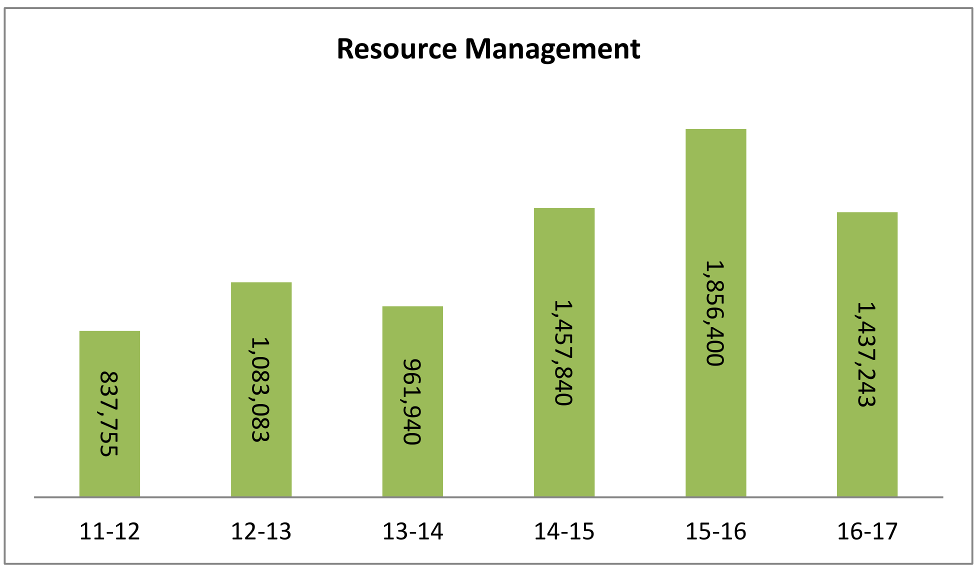
A comparative look at General Fund subsidies including the recommended subsidy for Fiscal Year 2016-17 is included below:





In FY 2015-16, the County Indigents budget unit moved to the General Fund; reducing the Transfer-in by $881,332.





Transfers flucuate with the cost of the General Plan update and Nuisance Abatement, including Marijuana Ordinance Enforcement.

OVERVIEW OF SELECT BUDGET UNITS

CAPITAL PROJECTS

A Five Year Capital Facilities Improvement Plan for Fiscal Years 2016-17 through 2021-22 may be found at the conclusion of this budget overview.

The following table illustrates the twenty projects included in the Land, Buildings, and Improvements FY 2016-17 requested budget:

Project Name	Requested	Recommended	Funding Source
MHSA Breslauer Remodel	$1,100,000	$1,100,000	MHSA Fund
Jail Upgrade HVAC Controls	853,523	853,523	Criminal Justice Trust
Jail Upgrade Security System	37,176	37,176	Criminal Justice Trust
2650 Breslauer Remodel	100,000	100,000	Realignment
2460 Breslauer Remodel	150,000	150,000	Realignment
2640 Breslauer Roof Replacement	1,021,196	1,021,196	Inter Govt Trf (IGT)
New Bldg Design Phase Breslauer	200,000	200,000	Realignment
2650 Breslauer Roof Replacement	248,000	248,000	Realignment
4216 Shasta Dam Blvd Remodel	150,000	150,000	Social Svcs Funding
2460 Breslauer Cascade Bldg Entry	150,000	150,000	Social Svcs Funding
2640 Breslauer Basement Remodel	50,000	50,000	Social Svcs Funding
Market St/Placer St Lease Remodel	100,000	100,000	Social Svcs Funding
2430 Breslauer Shop Remodel	45,000	45,000	Facilites Mgmt
Burney Transfer Stn Recycle Bldg.	325,000	325,000	Solid Waste User Fees
PW Corp Yard Roof Replacement	45,000	45,000	Roads Fund
1855 Placer HVAC Replacement	45,000	45,000	Roads Fund
1600 Court/1815 Yuba Roof/HVAC	373,980	373,980	Accum Capital Outlay
1626 Court Roof/HVAC	70,380	70,380	Accum Capital Outlay
4555 Veterans Coroner Addition	746,649	746,649	Accum Capital Outlay
Security Readers/Breslauer	100,000	100,000	Mental Health/Public Health/Realignment
Total Project Cost	***$5,910,904***	***$5,910,904***	

Additionally, planning is underway for a new Adult Rehabilitation Center (ARC). This multi-year project includes appropriations of $3 million in FY 2016-17. When fully built-out the project is estimated to cost $22.5 million, with a County-match and in-kind match of $2.5 million. The County-match has been fully appropriated.

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's requested budget includes one Fire Marshal (non-sworn) position. Currently, there is a Fire Marshal position provided for with the CAL FIRE contract. The Fire Marshal position under the CAL FIRE contract will be reclassified to a Fire Captain whose primary responsibilities will be fire investigations. The Fire Marshal (non-sworn) position will concentrate on building plan review. With the concentration of plan review duties, the department feels it is more appropriate that this position be a county position rather than a CAL FIRE position.

The department has requested five new capital assets: one fire engine, two trucks, and two water tenders. The total amount budgeted for capital assets is $1 million.

Intergovernmental revenues are decreasing by more than $600,000 compared to the FY 2015-16 adjusted budget due to the ending of the SAFER grant. Due to the funding loss from the ending of the SAFER grant, the department has requested $2.8 million in General Fund support, an increase of $630,320 compared to the FY 2015-16 Adjusted Budget. The County Executive Officer recommends County General Fund support in the amount of $2.4 million.

COUNTY CLERK/ELECTIONS

COUNTY CLERK

The net county cost is increasing by $5,121, or three percent, compared to the FY 2015-16 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.

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. Requested expenditures have increased due to the regularly scheduled Presidential General Election in November 2016. However, the department also anticipates ending FY 2015-16 under budget by $14,993. Governor Brown signed in to law Assembly Bill (AB) 120 on April 29, 2016 which allocates almost $16.2 million during FY 2015-16 for the support of counties that request assistance for costs incurred in conducting the June 7, 2016 Presidential Primary Election simultaneously with completing statewide initiative signature verifications in a timely manner. AB 120 requires the Secretary of State to establish an allocation formula based on the total number of signatures submitted to the requesting county (between April 26, 2016 and July 15, 2016) and the number of eligible voters as of April 8, 2016 in that county. After these numbers are known, counties have until August 1, 2016 to seek reimbursement for their proportional share.

HEALTH AND HUMAN SERVICES

In the aggregate, at June 30, 2016, Health and Human Services funds (Mental Health, Mental Health Services Act, Public Assistance, and Public Health) project a return to fund balance of almost $4 million. Recommended appropriations total $173.6 million, offset by revenue $161.3 million, leaving a structural imbalance of $12.2 million. This will be offset by fund balance available. At the end of FY 2016-17 the Health and Human Services Agency (HHSA) projects fund balance reserves in the amount of $29.3 million.

Included in the FY 2016-17 budget request are costs to implement the Assisted Outpatient

Treatment Program, or Laura's Law, as a three-year pilot. 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) have stayed at high levels. 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.

Medi-Cal Cost Settlements for expenses incurred as far back as 2010 are still pending and have not been included as part of this budget. Although $1.5 million in overdue cost settlement payments were received during FY 2015-16, an estimated $1 million total is owed for prior years for costs above the interim rate the state paid Shasta County. Payment for this is still held up by state negotiations with the federal government regarding the State Plan Amendment that has a retroactive effective date of January 1, 2009.

Intergovernmental transfer (IGT) revenue is included in the Budget request; these funds may not be available past federal fiscal year 2017 due to pending changes in Center for Medicare and Medicaid Services (CMS) regulations.

The May Revise includes a 1.4 percent increase to CalWORKs grants effective October 1, 2016. The County's share is approximately two and one-half percent. Additionally, Resolution No. 2013-149 (adopted by the Board on December 17, 2013) authorizes the Director of HHSA to implement changes to the County General Assistance maximum monthly grant to align with adjustments to the CalWORKs maximum monthly assistance payment. General Assistance is funded solely with County General funds.

Managed Care Organization (MCO) Financing

The Governor called a special session in June 2015 to address a proposed tax on health plans. Chapter 2, Statutes of 2016, Second Extraordinary Session (SBX2 2), authorized a tax on the enrollment of Medi-Cal managed care plans and commercial health plans for a three-year period. This reduces General Fund spending in the Medi-Cal program by approximately $1.1 billion in the budget year, and more than $1.7 billion in FY 2017-18 and FY 2018-19. Some health plans, including local health plans, would fall under the new tax although the exact cost to Shasta County is currently unknown. Without this continued revenue source (current MCO tax expired) the state would have had to make severe funding cuts to health and human services programs.

<u>HOUSING</u>

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.

Three additional social service programs are provided to clients: Family Self Sufficiency (FSS) provides mentoring and referral services to assist families in achieving economic self-sufficiency. The Family Unification Program (FUP) provides subsidized housing so that divided families can be reunited. 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).

Expenditures within this budget unit are funded by HUD. Payments of $4.9 million made by the Housing Authority directly to landlords are not reflected in this budget.

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.

The budget passed by Congress for Federal fiscal year 2016 requires HUD to continue to underfund administrative fees earned by housing authorities nationwide. As a result the department will delete 3.5 Full-Time Equivalent (FTE) vacant positions in FY 2016-17. 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.

PUBLIC SAFETY

Fiscal Year	**District Attorney**		**Probation-Combo**		**Sheriff-Combo**		**Grand Total**	
2016-17 Recommended Expenditures	7,564,223		16,846,195		45,485,092		69,895,510	
County Contribution (GF)	50.26%	3,801,832	23.83%	4,014,934	39.67%	18,042,795	37.00%	25,859,561
Prop. 172	14.42%	1,090,600	15.85%	2,669,800	22.51%	10,239,600	20.03%	14,000,000
Subtotal GF & Prop. 172	***64.68%***	***4,892,432***	***39.68%***	***6,684,734***	***62.18%***	***28,282,395***	***57.03%***	***39,859,561***
Other Revenue Sources	17.87%	1,351,674	47.41%	7,986,536	25.70%	11,690,787	30.09%	21,028,997
(Falls To) or Uses Fund Balance		1,320,117		2,174,925		5,511,910		9,006,952

The District Attorney, Chief Probation Officer, and the Sheriff have worked diligently to provide a FY 2016-17 budget that protects public safety and fulfills their core missions with consideration for the County's overall fiscal health. After initial budget submission, there was concern about the estimated June 30, 2017 fund balances of Proposition 172 Reserves and the Public Safety General Purpose Fund even with some projected carryover from FY 2015-16. The District Attorney, Chief Probation Officer, and the Sheriff were asked to review their submitted budgets again and propose reductions to keep the public safety funds more stable as anticipated revenues are declining or flat. For the most part, this meant considering and agreeing to hold several vacant positions vacant for all or part of FY 2016-17. They are to be commended for proposing additional reductions during the budget process.

Consistent with the Board's Budget Principles, Public Safety departments were provided a three percent increase of General Fund support. In addition, due to concerns over insurance rate increases and some A-87 cost increases, the County Administrative Office is recommending additional General Fund support. Total General Fund support, not including Civil, Animal Control, or Victim Witness, for FY 2016-17 is $25.8 million. Public Safety Augmentation (Prop. 172) revenue totals $14 million for FY 2016-17, which is flat compared to FY 2015-16.

Total Recommended FY 2016-17 appropriations for the public safety group are almost $70 million, an increase of $3.1 million from the current year. Appropriations include items such as: standard salary and benefits increases; services and supplies cost increases; $500,000 as part of the County's contribution to the Integrated Public Safety System upgrade (in collaboration with the cities of Anderson, Redding, and Shasta Lake); approximately $750,000 to expand the Coroner's building to accommodate staff efficiencies and address Americans With Disabilities Act issues; and approximately $850,000 to continue the Jail's Heating, Ventilation, and Air Conditioning Security Controls upgrade.

The net County cost for the public safety group is $9 million. After using an estimated $2.8 million in restricted funds, such as AB109, Consumer Fraud, and Youth Offender Block Grant, the adjusted net County cost is $6.1 million. Approximately $1.4 million will come from Prop. 172 Reserves and $4.7 million will come from the Public Safety General Purpose Fund.

PROBATION REVENUE CONCERNS (263)

The Chief Probation Officer is diligently addressing ongoing revenue concerns. SB678, the Community Corrections Performance Incentive Act of 2009 formula begins with a base of $200,000 then counties are eligible for additional monetary performance incentive grants for reducing the rate of the number of probation revocations to state prison. Unfortunately, Shasta County has a very high revocation rate and will only receive the $200,000 base allocation in FY 2016-17. This is an eighty-four percent decrease from the $1.2 million Shasta County received for FY 2012-13. A byproduct of receiving less revenue is that there are fewer staff and contracted service providers to implement evidence-based programs, processes, and services to reduce recidivism. To help offset this declining revenue, the local Community Corrections Partnership (CCP) Executive Committee voted to allow Probation to use some of its AB109 fund balance to fund eight positions in FY 2016-17.

Due to the significant decline in SB678 for Shasta County, Probation created a focus group in collaboration with its justice partners to determine the reasons for the continued high return to prison rate and to create a plan to work together to rehabilitate offenders. This collaboration is further challenged by the increased number of individuals being released from State prisons to meet federal requirements to reduce California's prison populations.

PUBLIC WORKS

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

The FY 2016-17 **Road Fund** includes expenditures in the amount of $19.4 million and revenues in the amount of $14.3 million. Expenditures exceed revenues by approximately $5.1 million and will be covered by fund balance. Some of the larger projects that the department plans to undertake in FY 2016-17 are: Gas Point Road Improvements, Deschutes Road Improvements, and Inwood Road at South Fork Bear Creek Bridge. The department continues to lose funding from State Highway User Tax. This year, the department expects that approximately $2.5 million in funding will be lost. The department is optimistic that funding will be restored in the future; however, it is not known when the funding will be restored.

As a result, prior to commencing the public budget hearing, the Board of Supervisors approved to transfer $1 million of Accumulated Capital Outlay to Public Works for road maintenance projects due to the loss of funding from the State Highway User Tax.

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 remodel of 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. The combined General Fund support to Resource Management is $1.4 million.

The **Building Department'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 Building Department additionally serves as the code enforcement arm of the Resource Management Department. This includes serving as the code enforcement officer for Medical Marijuana cultivation.

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 General Fund continues to support one full-time Senior Environmental Health Specialist position that works on un-reimbursed community Environmental Health programs.

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 $353,843 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.

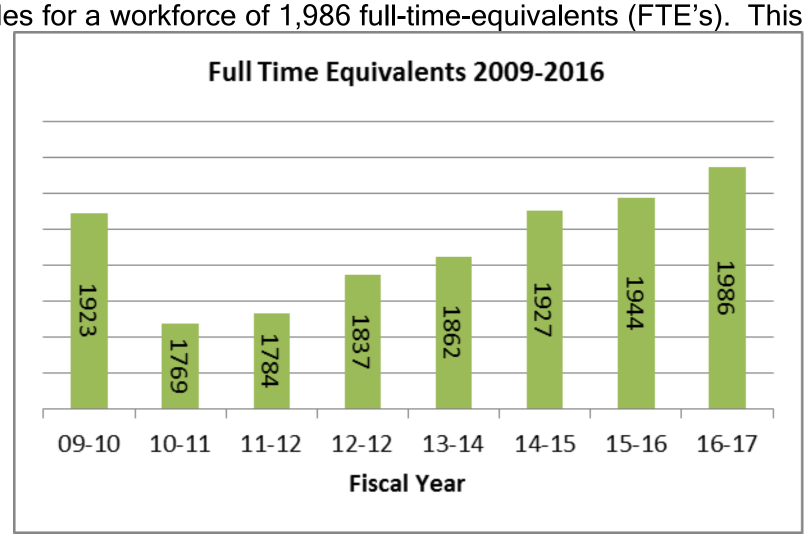
The continuing decline in forthwith payments for Court fines and fees is impacting the County General Fund. Certain Court fines and fees were pledged for the debt service on the Courthouse remodel long-term debt. The shortfall is made up by the General Fund. Once the debt is retired in 2023, any remaining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

<u>VETERANS HALLS</u>

Projects scheduled for FY 2016-17 include the sewer line replacement of the Anderson Veterans Hall and the replacement of the roof for the Fall River Mills Veterans Hall. Additional projects were requested (an HVAC replacement, painting, and loading ramp reconfiguration); however they will be postponed until next year.

COUNTY WORKFORCE

The Recommended Budget provides for a workforce of 1,986 full-time-equivalents (FTE's). This includes a net increase of 31.0 FTE's. The sunset date for three positions will be extended through June 30, 2017. Three (3) new position classifications are recommended, as follows: Office of Emergency Services (OES) Technician; Fire Marshal (Non-Sworn); and Peer Support Specialist.



As of February 10, 2016, total vacancies were 229, or 12.0 percent. Some of the vacancies may be due to the County's Controlled Hiring Process. 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 Equivalents (FTEs):

Position Changes Recommended 2016-17			
Departments	**Adds**	**Deletes**	**Net**
Child Support Services (228)	0	-4	-4

Position Changes Recommended 2016-17			
County Fire (0391)	1	0	1
HHSA Business & Support Svcs. (502)	5	-3	2
Housing Authority (543)	0	-3.5	-3.5
Housing-Cal Home (541)	0	-1	-1
Information Technology (925)	3	0	3
Mental Health (410)	2	-0.5	1.5
Mental Health-Alcohol & Drug (422)	0	-1	-1
Mental Health-Perinatal (425)	0	-2	-2
Mental Health Svcs Act (404)	8	0	8
Opportunity Center (530)	0	-1	-1
Public Health (411)	7	-4	3
Public Health CCS (417)	1	0	1
Resource Mgmt - Building (282)	2	0	2
Resource Mgmt - Envir. Health (402)	3	0	3
Sheriff-Patrol (235)	1	-1	0
Sheriff-Coroner (287)	1	-1	0
Social Services (501)	20	-1	19
	54	**-23**	**31**
Extend Sunset Dates			
Public Health (411)	3		
Remove Sunset Dates	0		

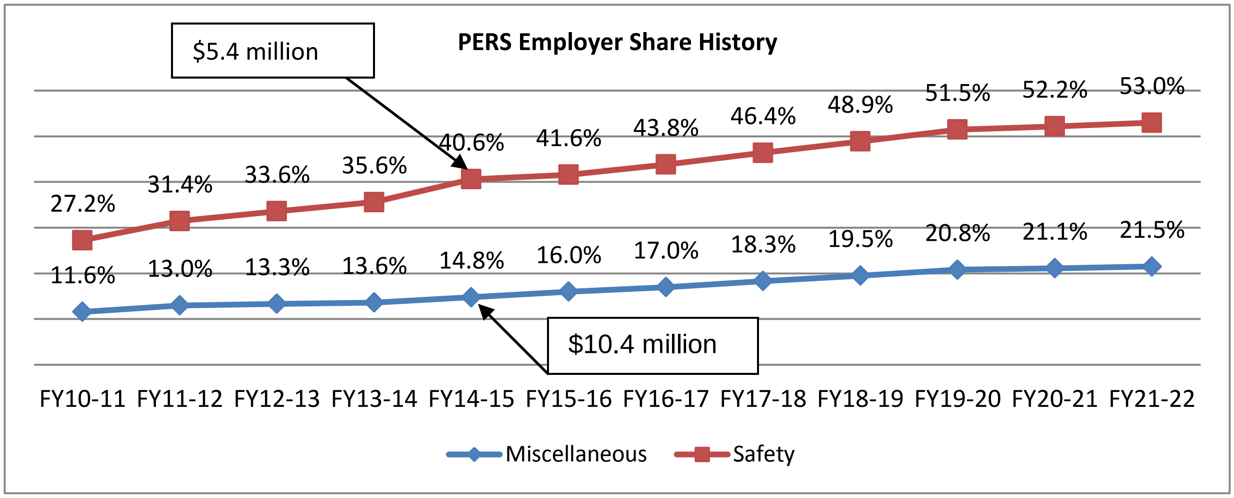
EMPLOYEE BENEFITS

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 2016-17 is 17.0 percent for Miscellaneous, and 43.8 percent for Safety. By FY 2021-22, PERS estimates these rates will be 21.5 percent for Miscellaneous, and 53.0 percent for Safety. 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 downtown in the market, and assumption changes. In April 2012, PERS announced an assumption change which included the reduction of the discount rate from 7.75 percent to 7.5 percent. 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 with the increases phased in over the first five years and ramped down over the last five years of the twenty year amortization period.

The County successfully negotiated with nine represented bargaining units and three 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, 2015, is $162 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, Shasta County is taking positive steps towards addressing OPEB. The County established two irrevocable OPEB Trusts with initial funding of $6 million each; and implemented a charge, as a percent of payroll, effective July 1, 2008. This percentage increased to three percent (3%) 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 three percent (3%) of gross salary in a 401(a) plan. If 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.

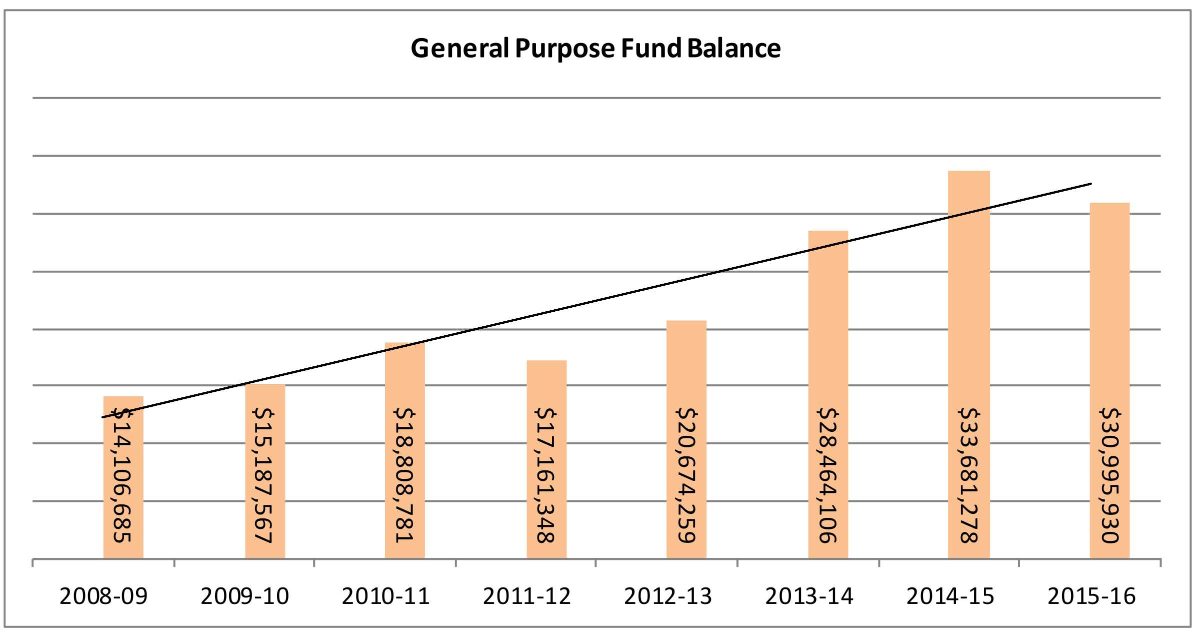
BONDED INDEBTEDNESS

As of June 30, 2015, the County had total debt obligation outstanding of $41.3 million. Of this amount, $34.6 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue, and $853,500 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 $30.9 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 13, 2016. 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 decreases revenue projection by $1.9 billion due to poor April income tax receipts.

On a positive note, due to fiscal conservatism, the State has eliminated its $26.6 budget deficit by a combination of budget cuts, temporary taxes and the recovering economy. Over the next two years the State budget will remain in balance. However, by as early as 2019 the Governor forecasts a return of budget deficits with shortfalls of $4 billion.

The May Revise has five focus areas: Investing in Education ($2.9 billion new funding, $25 million higher education system); Reducing Housing Costs ($3.2 billion in state and federal funding, $2 billion bond from Proposition 63); Counteracting Poverty ($19 billion, approximately $10.7 will come from Proposition 98 funds); Strengthening Infrastructure ($36 billion over the next decade to improve highways and roads, $737 million for critical deferred maintenance of levees and various state facilities); and Fighting Climate Change ($3.1 billion cap-and-trade expenditure plan).

The CEO will monitor the eventual adoption of a State spending plan for FY 2016-17, 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 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 2016-17. Departments were allowed to submit a budget request with a target of three percent growth in the General Fund contribution or net-county-cost; overages could be mitigated by spending reductions in FY 2015-16. Exceptions were made for those budgets with a minimum maintenance of effort (MOE), and for certain Board-approved projects. General Fund departments are projected to achieve a 9.38 percent expenditure reduction in the fiscal year ending June 30, 2016, which will result in a fund balance carryover of $7.7 million.

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is $77.4 million. This will be offset by revenue, $62.5 million, leaving a structural imbalance of $14.8. 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 2016-17 through 2021-22
Submitted: June 7, 2016

By
Lawrence G. Lees
County Executive Officer

Brian Muir
Auditor-Controller

Patrick Minturn
Public Works Director

Prepared By
Bebe Palin
County Chief Financial Officer

Date June 7, 2016

Honorable Board of Supervisors:

The Capital Facilities Improvement Plan (CIP) for FY 2016/17 through 2021/22 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 7, 2016

Project Description	Area	Estimated Cost	Other Funding	2016 2017	2017 2018	2018 2019	2019 2020	2021 2022
Detention Facilities								
Construct 64-bed Adult Rehabilitation Center (ARC)	Redding	$22,500,000	$20,000,000	$3,004,173	$19,495,827			
Remodel Shasta County Jail to add mental health pod	Redding	$2,300,000				$300,000	$2,000,000	
Shasta County Jail Upgrade HVAC System	Redding	$853,523	$853,523	$853,523				
Shasta County Jail Upgrade Security System	Redding	$37,176		$37,176				
County Offices								
Repurpose Main Courthouse and Annex	Redding	$8,000,000					$1,000,000	$7,000,000
Remodel Coroner's Office Building	Redding	$750,000		$750,000				
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	$3,945,556	$500,000	$500,000	$500,000	$500,000
Fire Protection Facilities								
Siting/construction of a South-County Station	Redding	$7,000,000			$500,000	$6,500,000		

Project Description	Area	Estimated Cost	Other Funding	2016 2017	2017 2018	2018 2019	2019 2020	2021 2022
Community Centers								
Veterans Hall	Redding Anderson FRM	$500,000		$100,000	$100,000	$100,000	$100,000	$100,000
Libraries	Burney	$970,000	$970,000	Pending				
Public Ways and Facilities								
Transfer Station Recycle Bldg.	Burney	$325,000	$325,000	$325,000				
West Central Landfill	Redding	$9,500,000	$9,500,000	$4,000,000	$5,500,000			
Americans with Disabilities Act Improvements (ADA)								
Identified ADA Improvements	Various Countywide	$515,000		$115,000	$100,000	$100,000	$100,000	$100,000
Total		$66,196,255	$37,149,719	$13,130,428	$26,195,827	$7,500,000	$4,700,000	$13,700,000