



**ADOPTED BUDGET
FISCAL YEAR 2016-2017**

Recommended by Lawrence G. Lees, County Executive Officer

Compiled By Brian Muir, Auditor-Controller

COUNTY OF SHASTA
BUDGET
FOR
FISCAL YEAR 2016 - 17



Recommended by
Lawrence G. Lees
County Executive Officer



Compiled by
Brian Muir
County Auditor-Controller



David A. Kehoe
District 1



Leonard Moty
District 2



Pam Giacomini
2016 Chair
District 3



Bill Schappell
District 4



Les Baugh
District 5

SHASTA COUNTY BOARD OF SUPERVISORS



SHASTA COUNTY OFFICIALS - FY 2016-17

ELECTED

Leslie Morgan	Assessor-Recorder
Brian Muir	Auditor-Controller
Catherine Darling Allen	County Clerk/Registrar of Voters
Stephen Carlton	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

Table of Contents

TABLE OF CONTENTS

	<u>Page</u>
Glossary of Budget Terms.....	569
Permanent Position Allocation	551
Budget Overview.....	i

INDEX TO SUMMARIES

All Funds Summary (Schedule 1).....	1
Governmental Funds Summary (Schedule 2).....	2
Fund Balance - Governmental Funds (Schedule 3).....	3
Reserves/Designations - By Governmental Fund (Schedule 4)	4
Summary of Additional Financing Sources by Source and Fund (Schedule 5)	10
Detail of Additional Financing Sources by Fund and Account (Schedule 6).....	11
Summary of Financing Uses by Function and Fund (Schedule 7)	24
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8).....	26

BUDGET UNITS

Accumulated Capital Outlay (161).....	78
Adult Rehabilitation Center Construction (16903).....	89
Agricultural Commissioner/Sealer Weights and Measures (280).....	175
Air Quality Management District (0373).....	535
Alcohol and Drug Program (422).....	257
Animal Control (297)	206
Assessor (112).....	53
Auditor-Controller (110).....	44
Board of Supervisors (101)	35
Boating Safety (236)	140
Building Inspection (282).....	179
Burney Station (261).....	160
Cal-Home (591)	305
California Children's Services (417)	253
Central Dispatch (288)	194
Central Service Costs A-87 (199).....	103
Child Support Services (228)	127
Clerk of the Board (103)	41
Community Action Agency (590).....	301
Conflict Public Defense (203).....	109
Coroner (287).....	190
County Administrative Office (102).....	38
County Clerk (221).....	119
County Counsel (120)	60
County Indigent Cases (540 - History).....	284
County Indigent Cases (542).....	290
County Service Area Administration (175).....	98

Debt Service Courthouse Bonds (803)	325
Debt Service Justice Center Bonds (804 - History)	327
Debt Service Administration Center Bonds (805)	329
Debt Service Energy Retrofit Administration (806)	331
Detention Annex/Work Release Program (246)	148
District Attorney (227)	122
Economic Development (165)	80
Election Administration (140)	68
Environmental Health (402)	223
Facilities Management Administration (0204)	344
Fall River Mills Airport (0200)	351
Farm Advisor (620)	315
Farm Advisor Joint Lassen/Shasta (621)	318
Fire Protection (0391)	539
Fleet Management (0201/BU 940)	338
General Reserve (160)	76
General Revenue and Transfers (100)	29
Grand Jury (208)	115
Health and Human Services Administration (502)	274
Health Services (412)	250
Housing Authority (543)	293
Housing Home IPP (592)	307
Housing Rehab. Admin. (596)	309
Impact Fee Administration (157)	72
Information Technology (0203/BU925)	335
In-Home Supportive Services Public Authority (0851)	545
Intermountain Fair (159)	74
Jail (260)	155
Juvenile Hall Construction (16902)	86
Juvenile Rehabilitation Facility (262)	164
Knighton Road Valley Elderberry Longhorn Beetle Mitigation (285)	184
Land, Buildings & Improvements (166)	82
Library (610 - History)	311
Library (611)	313
Mental Health (410)	234
Mental Health Services Act (404)	228
Miscellaneous General (173)	93
Opportunity Center (530)	279
Perinatal (425)	263
Personnel (130)	64
Planning (286)	186
Probation (263)	168

Public Administrator (299)	210
Public Defender (207)	111
Public Guardian (292)	200
Public Health (411)	242
Public Safety General Revenue (220)	117
Purchasing (113).....	57
Recorder (290).....	196
Recreation and Park Development (701)	321
Reserves for Contingencies-General Fund (900)	333
Resource Management General Revenue (400).....	221
Risk Management (0202/BU 950)	341
Roads (301)	213
Sacramento Valley Air Pollution Paving (302)	219
Secure Rural Schools & Community Self-Determination Act-Title III Administration (176).....	101
Sheriff (235)	132
Sheriff Civil Unit (237)	144
Social Services (501)	267
Solid Waste (0207).....	358
Surveyor (172)	91
Tobacco Settlement Funds (174)	96
Transit, Shasta County (0210).....	366
Treasurer/Tax Collector (111)	49
Trial Courts (201)	105
Utilities Admin. (0205)	347
Veterans Services (570).....	297
Veterans Halls (710)	323
Victim/Witness Assistance (256)	152
Welfare Cash Aid Payments (541)	286
West Central Landfill Replace/Imp. (0206)	355
West Central Landfill Close/Post Close (0209).....	363
Wildlife Control (294).....	204

SPECIAL DISTRICTS/OTHER AGENCIES

Fund 371 - Water Agency	532
Fund 373 - Air Quality Management District	535
Fund 391 - Fire Protection.....	539
Fund 851 - In-Home Supportive Services Public Authority	545
County Service Areas, Permanent Road Divisions and Other	
County Service Areas Operated as Enterprise Funds	370
Special Districts	425
Special Districts and Other Agencies Summary (Schedule 12).....	426
Fund Balance-Special Districts and Other Agencies (Schedule 13)	429
Special Districts and Other Agencies (Schedule 14)	432

Organizational Chart

County of Shasta
Organizational Chart
May 2016

Electorate

Board of Supervisors

Elected Department Heads

County Executive Officer
Clerk of the Board

County Counsel

Ag Commissioner
Sealer of Wgts. & Measures

Probation

Assessor-Recorder

Auditor-Controller

Child Support Services

Public Defender

County Clerk
Registrar of Voters

District Attorney

County Fire

Public Works

Sheriff-Coroner

Treasurer-Tax Collector
Public Administrator

Farm Advisor

Resource Management

Health and Human
Services Agency
(Mental Health, Public Health,
Social Services)

Support Services

Housing and Community
Action Agency

Veterans Service Office

Information Technology

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

Fiscal Year 2016-17

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

Members of the Board:

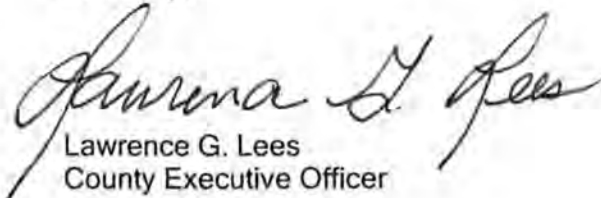
This document represents Shasta County's Recommended Fiscal Year 2016-17 Budget, pursuant to Section 29062 of the Government Code. The budget is created from a process that includes requests prepared by the operating and support departments of the County, review and recommendations from my office, and 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

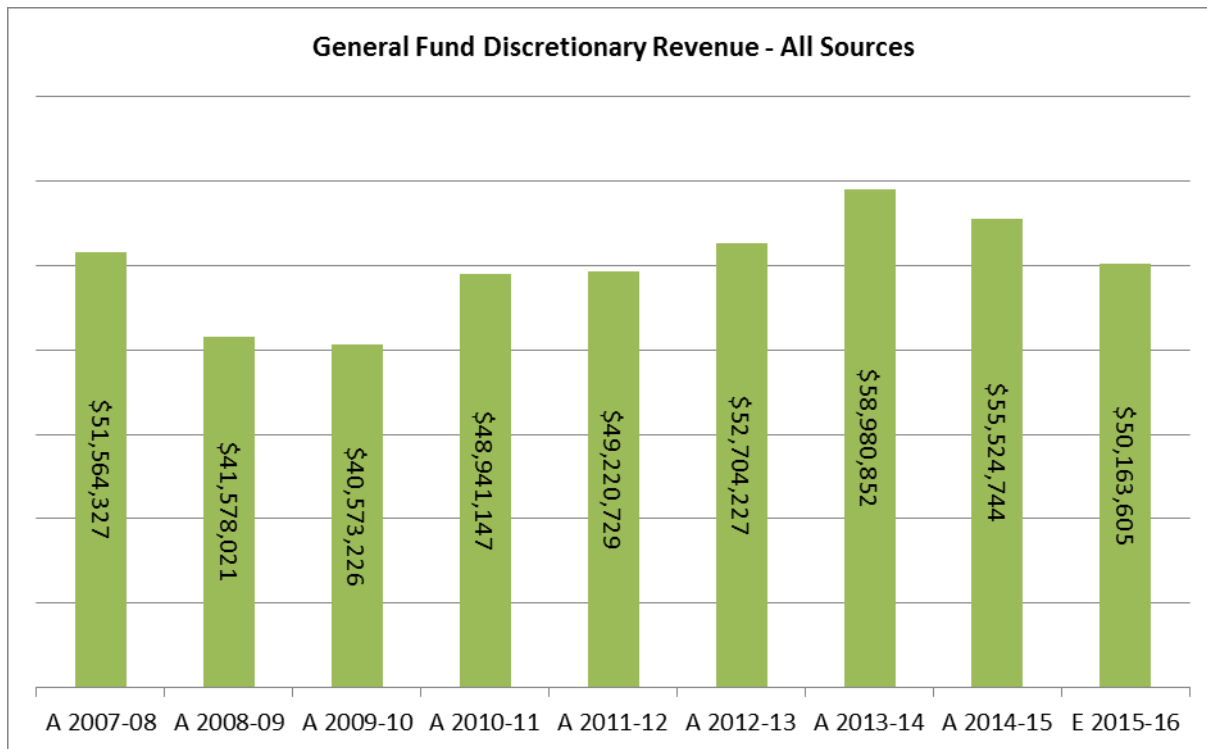
The national, state, and local economic downturn resulted in a decline in property values, lagging sales of consumer goods and services, and a steep decline in interest rates. Shasta County continues to experience the unprecedented loss of discretionary revenue.

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.

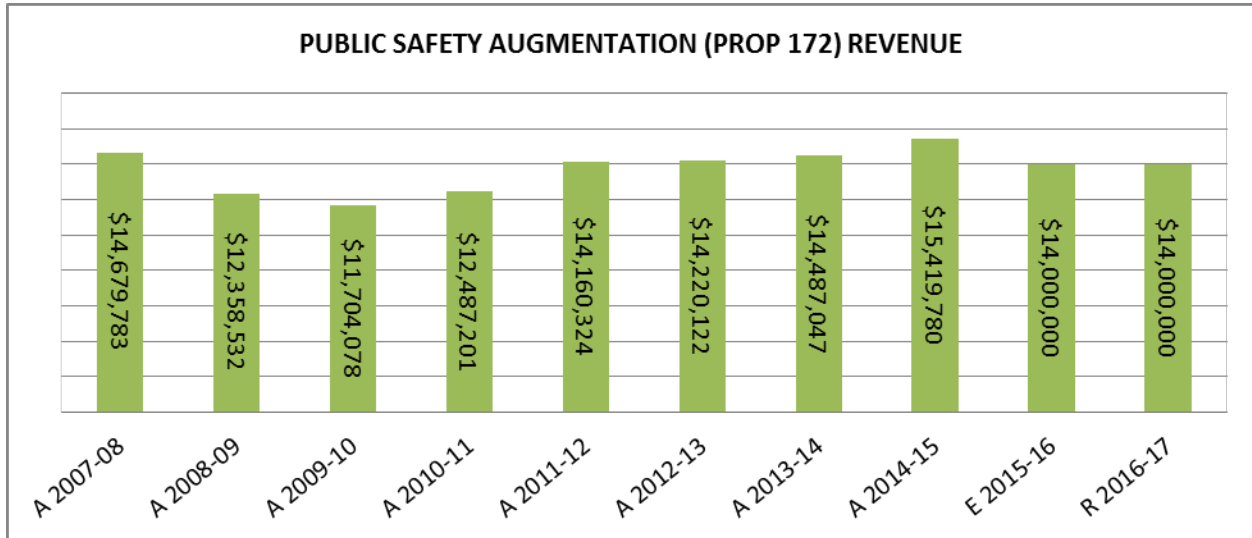
2011 Realignment (Health and Human Services) is funded through a State special fund sales tax and vehicle license fees (VLF). These revenue sources are decreasing slightly in the FY 2016-17 Governor's May Revise. Through 2011 Realignment, responsibility for mental health and alcohol and drug services 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	<u>\$7,148,178</u>
FY 2015-16, District Attorney 227	\$ 860,433
FY 2015-16, Juv. Hall 262	\$ 98,545
FY 2015-16, Probation 263	<u>\$ 529,674</u>
Total Used	\$1,488,652
Estimated Ending Balance, 6/30/2016	<u>\$5,659,526</u>
FY 2016-17, District Attorney 227	\$ 670,657
FY 2016-17, Probation 263	<u>\$ 744,178</u>
Total Used	\$1,414,835
Estimated Ending Balance, 6/30/2017	<u>\$4,244,691</u>

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%).

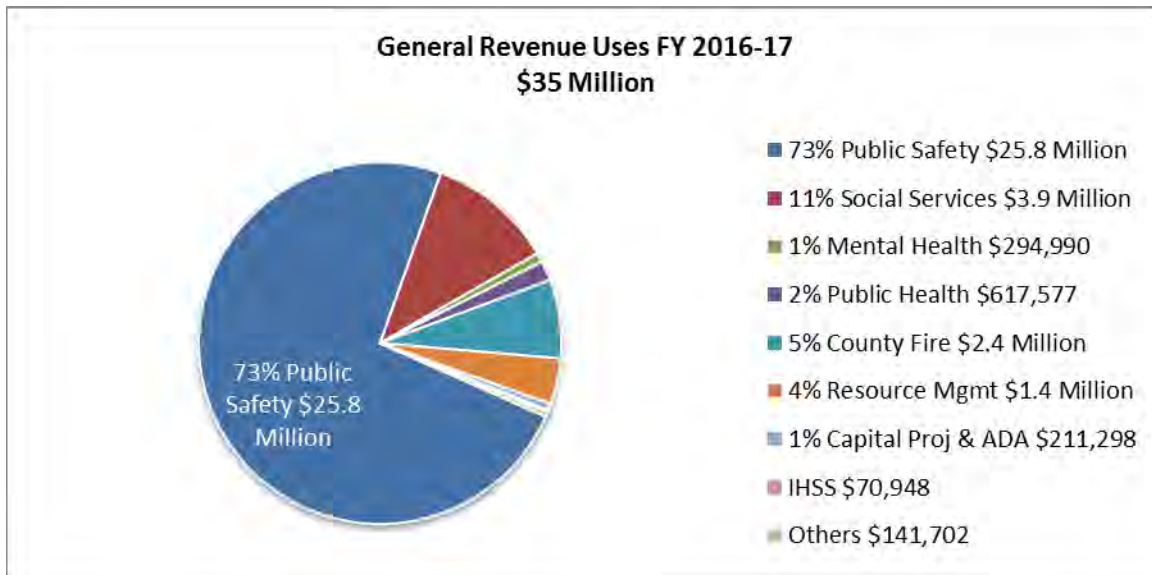
The following Table compares by Fund the FY 2015-16 Adjusted Budget (at 01/31/2016), versus estimated expenditures at 6/30/2016, with the FY 2016-17 Recommended Budget for *select* budget units.

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%

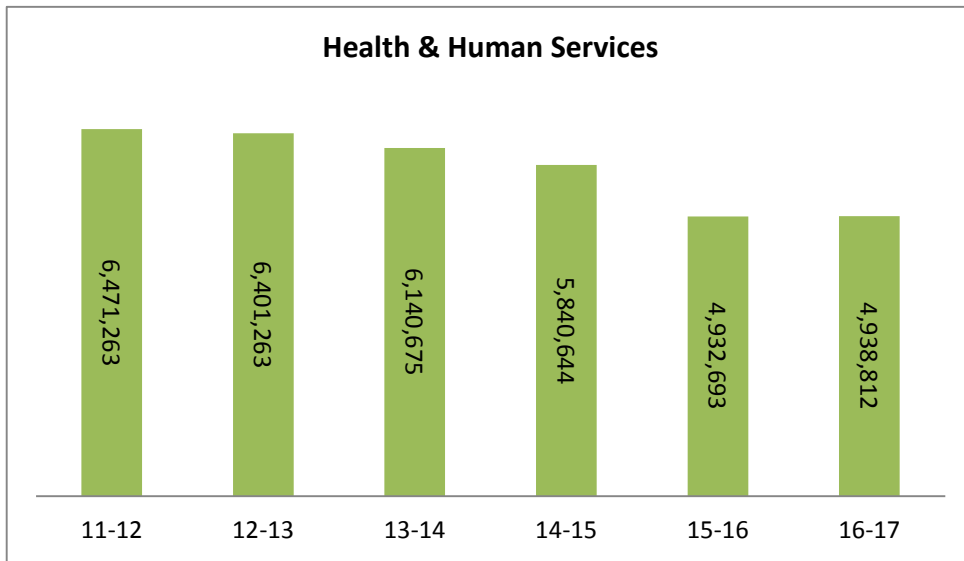
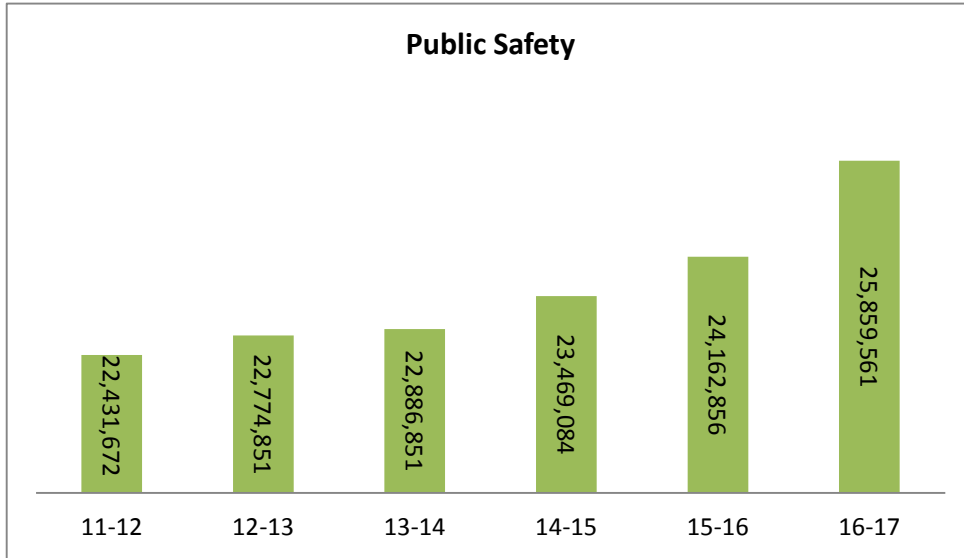
Functional Area	Adjusted 15-16	Estimate 6/30/16	% Inc/Dec	Recommend 16-17	% 16-17 vs 15-16
Opportunity Center	4,952,881	4,703,886	-5.03%	5,041,760	1.79%
Public Assistance	106,126,056	101,766,387	-4.11%	111,959,949	5.50%
Roads	17,967,677	15,048,414	-16.25%	19,370,561	7.81%
Child Support	8,062,828	7,302,959	-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:

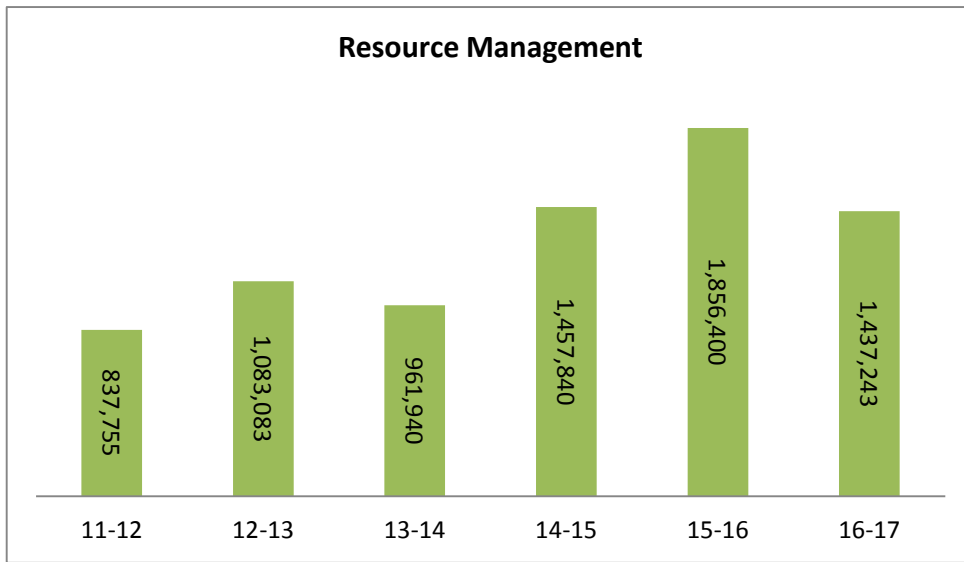
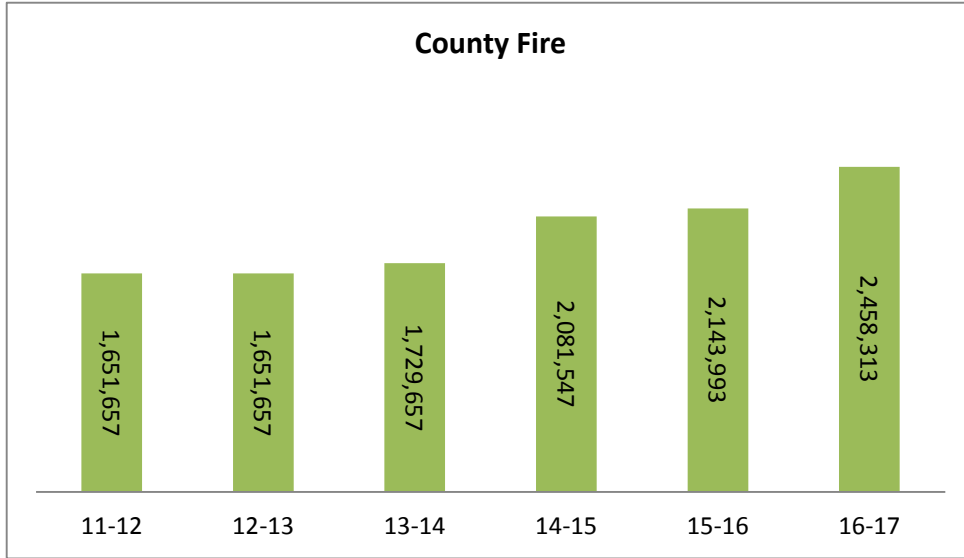
GENERAL REVENUE USES FY 2016-17		
Public Safety	\$ 25,859,561	73.79%
Social Services	3,955,297	11.29%
Mental Health	294,990	0.84%
Public Health	617,577	1.76%
County Fire	2,458,313	7.01%
Resource Management	1,437,243	4.10%
Capital Projects & ADA	211,298	0.60%
IHSS	70,948	0.20%
Others	141,702	0.40%
Total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

HOUSING

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.

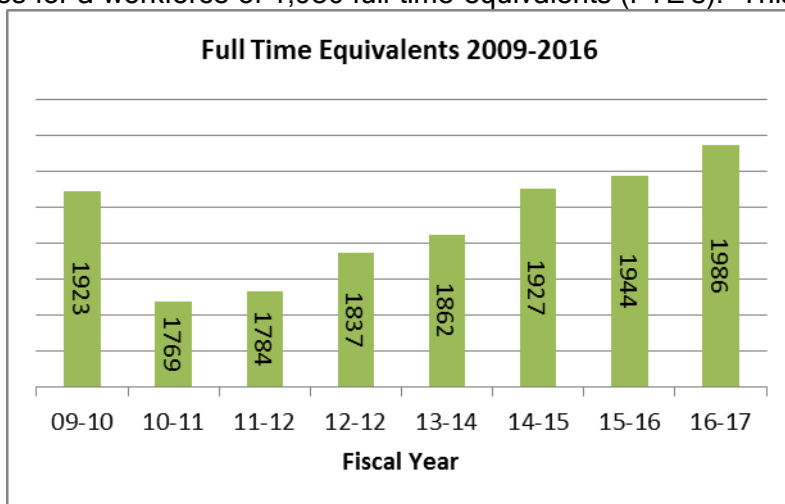
The continuing decline in forthwith payments for Court fines and fees is impacting the County General Fund. Certain Court fines and fees were pledged for the debt service on the Courthouse remodel long-term debt. The shortfall is made up by the General Fund. Once the debt is retired in 2023, any remaining 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.

VETERANS HALLS

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
HHS 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		

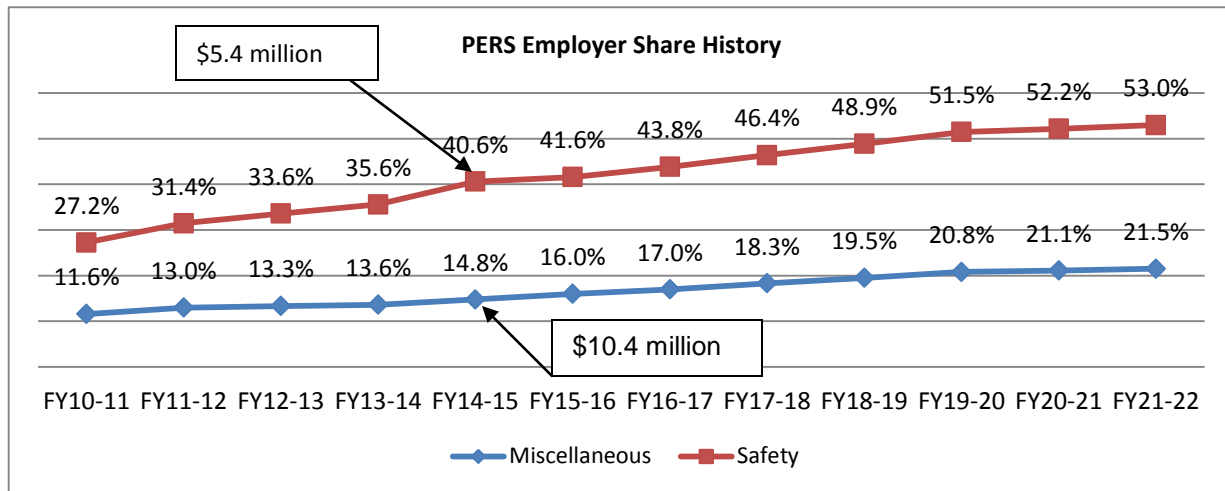
EMPLOYEE BENEFITS

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 downturn 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.

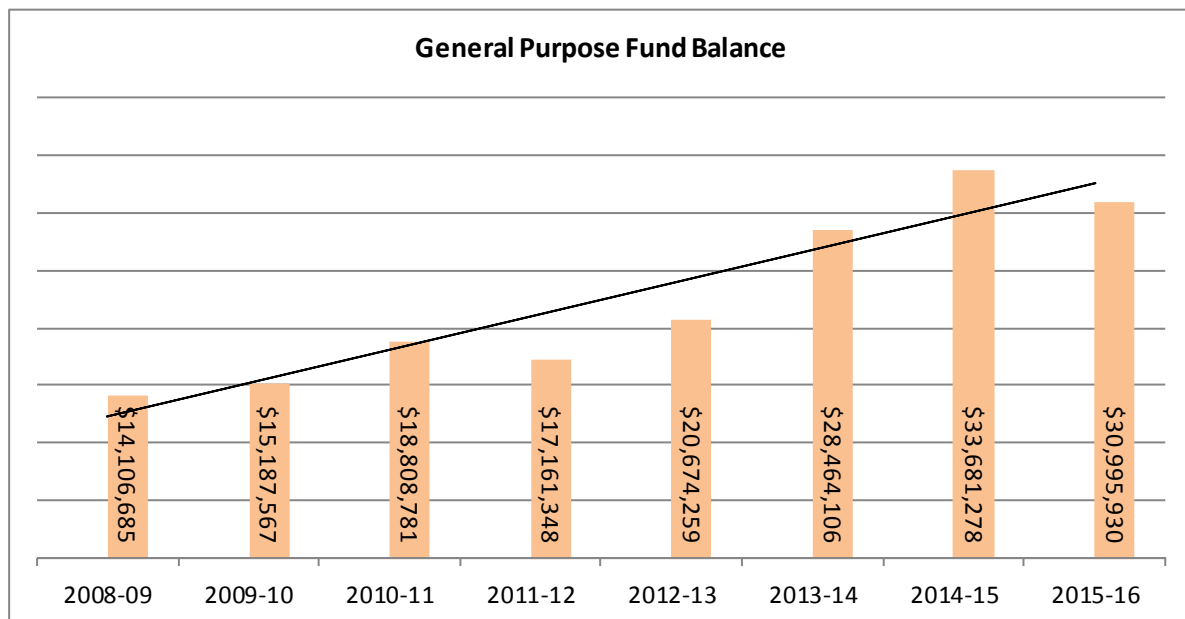
BONDED INDEBTEDNESS

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
<i>Total</i>		\$66,196,255	\$37,149,719	\$13,130,428	\$26,195,827	\$7,500,000	\$4,700,000	\$13,700,000

Summary Schedule

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	\$ 72,667,938	\$ 1,912,310	\$ 208,538,436	\$ 283,118,684	\$ 232,596,849	\$ 50,521,834	\$ 283,118,684
Special Revenue Funds	20,035,776	-	111,921,934	131,957,710	131,954,074	3,636	131,957,710
Capital Projects Funds	3,166,182	-	2,029,300	5,195,482	5,195,469	13	5,195,482
Debt Service Funds	-	-	2,957,172	2,957,172	2,957,172	-	2,957,172

Total Governmental Funds	\$ 95,869,896	\$ 1,912,310	\$ 325,446,842	\$ 423,229,048	\$ 372,703,564	\$ 50,525,483	\$ 423,229,048
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Other Funds

Internal Service Funds		\$ 1,920,127	\$ 26,291,301	\$ 28,211,428	\$ 26,714,956	\$ 1,496,472	\$ 28,211,428
Enterprise Funds		14,203,647	15,440,280	29,643,927	29,641,886	2,041	29,643,927
Special Districts and Other Agencies	4,132,403		7,746,872	11,879,275	11,879,275		11,879,275

Total Other Funds	\$ 4,132,403	\$ 16,123,774	\$ 49,478,453	\$ 69,734,630	\$ 68,236,117	\$ 1,498,513	\$ 69,734,630
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Total All Funds	\$ 100,002,299	\$ 18,036,084	\$ 374,925,295	\$ 492,963,676	\$ 440,939,681	\$ 52,023,996	\$ 492,963,678
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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 Governmental Funds Summary Fiscal Year 2016-17	Schedule 2
County Budget Act		
January 2010 Edition, revision #1		

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 7,000	\$ 393,000	\$ 400,000
0060 GENERAL	48,111,975	17,366	63,587,200	111,716,541	78,423,327	33,293,214	111,716,541
0061 GENERAL - CMSP	-	-	-	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	-	-	96,298	96,298	96,298	-	96,298
0064 GENERAL - RESOURCE MGMT	3,159,167	132,000	5,155,248	8,446,415	7,328,084	1,118,331	8,446,415
0065 GENERAL - FED FOREST TITLE III	186,627	41,650	250	228,527	93,342	135,185	228,527
0080 MENTAL HEALTH	13,027,800	62,845	25,040,739	38,131,384	29,625,785	8,505,599	38,131,384
0100 INTERMOUNTAIN FAIR	56,016	-	150	56,166	20,877	35,289	56,166
0110 LIBRARY	-	-	-	-	-	-	-
0120 OPPORTUNITY CENTER	1,186,865	-	4,547,817	5,734,682	5,041,760	692,922	5,734,682
0140 SOCIAL SERVICES	6,912,477	1,658,449	109,668,619	118,239,545	111,959,949	6,279,596	118,239,545
0150 WILDLIFE	27,011	-	2,115	29,126	427	28,699	29,126
0170 GENERAL RESERVES	-	-	40,000	40,000	-	40,000	40,000
Total General Fund	\$ 72,667,938	\$ 1,912,310	\$ 208,538,436	\$ 283,118,684	\$ 232,596,849	\$ 50,521,834	\$ 283,118,684
0081 MENTAL HEALTH SERVICES ACT	\$ 3,138,757	\$ -	\$ 9,698,340	\$ 12,837,097	\$ 12,837,097	\$ -	\$ 12,837,097
0186 HOUSING HOME IPP	150,000	-	479,042	629,042	629,042	-	629,042
0187 HOUSING CALHOME	-	-	6,185	6,185	6,185	-	6,185
0188 ENDANGERED SPECIES	191,431	-	500	191,931	191,931	-	191,931
0189 SUBSTANCE ABUSE CRIME PREV	-	-	-	-	-	-	-
0190 ROADS	5,058,659	-	15,311,902	20,370,561	20,370,561	-	20,370,561
0191 ROADS - DUST MITIGATION	14,500	-	5,500	20,000	20,000	-	20,000
0192 CHILD SUPPORT SERVICES	234,203	-	7,996,470	8,230,673	8,230,673	-	8,230,673
0193 SHASTA COUNTY TRANSIT	-	-	-	-	-	-	-
0195 PUBLIC SAFETY	8,956,952	-	60,938,558	69,895,510	69,895,510	-	69,895,510
0196 PUBLIC HEALTH	2,281,653	-	16,930,499	19,212,152	19,212,152	-	19,212,152
0197 SHASTA HOUSING REHAB	9,621	-	37,050	46,671	46,671	-	46,671
0851 IHSS PUBLIC AUTHORITY	-	-	517,888	517,888	514,252	3,636	517,888
Total Special Revenue Funds	\$ 20,035,776	\$ -	\$ 111,921,934	\$ 131,957,710	\$ 131,954,074	\$ 3,636	\$ 131,957,710
0040 ACCUM CAPITAL OUTLAY	\$ 2,166,009	\$ -	\$ 25,000	\$ 2,191,009	\$ 2,191,009	\$ -	\$ 2,191,009
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-	-	-	-
0046 CAPITAL PROJ JUVENILE HALL	-	-	300	300	287	13	300
0047 CAPITAL PROJ ADULT REHAB	1,000,173	-	2,004,000	3,004,173	3,004,173	-	3,004,173
Total Capital Project Funds	\$ 3,166,182	\$ -	\$ 2,029,300	\$ 5,195,482	\$ 5,195,469	\$ 13	\$ 5,195,482
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 531,788	\$ 531,788	\$ 531,788	\$ -	\$ 531,788
0071 JUSTICE CENTER BOND	-	-	-	-	-	-	-
0072 ADMIN CENTER BOND	-	-	2,373,600	2,373,600	2,373,600	-	2,373,600
0073 ENERGY RETROFIT	-	-	51,784	51,784	51,784	-	51,784
Total Debt Service Funds	\$ -	\$ -	\$ 2,957,172	\$ 2,957,172	\$ 2,957,172	\$ -	\$ 2,957,172
TOTAL GOVERNMENTAL FUNDS	\$ 95,869,896	\$ 1,912,310	\$ 325,446,842	\$ 423,229,048	\$ 372,703,564	\$ 50,525,484	\$ 423,229,048

APPROPRIATIONS LIMIT	\$ 175,408,479
APPROPRIATIONS SUBJECT TO LIMIT	\$ 27,796,588

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

Fund Name	Total Fund Balance June 30, 2016	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	\$ 2,137,696	\$ -	\$ 2,137,696	\$ -	\$ -
0060 GENERAL	52,702,241	-	1,445,750	3,144,516	48,111,975
0061 GENERAL CMSP	-	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	45,256	-	-	45,256	-
0064 GENERAL - RESOURCE MGMT	5,895,790	-	1,486,560	1,250,063	3,159,167
0065 GENERAL - FED FOREST TITLE III	316,346	-	129,719	-	186,627
0080 MENTAL HEALTH	13,319,345	-	291,445	100	13,027,800
0100 INTERMOUNTAIN FAIR	56,016	-	-	-	56,016
0110 LIBRARY	-	-	-	-	-
0120 OPPORTUNITY CENTER	1,232,242	-	45,327	50	1,186,865
0140 SOCIAL SERVICES	12,608,027	-	5,664,339	31,211	6,912,477
0150 WILDLIFE	27,011	-	-	-	27,011
0170 GENERAL RESERVES	10,675,619	-	10,675,619	-	-
Total General Fund	\$ 99,015,589	\$ -	\$ 21,876,455	\$ 4,471,196	\$ 72,667,938
Special Revenue Funds					
0081 MENTAL HEALTH SERVICES ACT	\$ 9,427,057	\$ -	\$ 6,288,300	\$ -	\$ 3,138,757
0186 HOUSING HOME IPP	5,158,444	-	5,008,444	-	150,000
0187 HOUSING CALHOME	1,052,788	-	1,052,788	-	-
0188 ENDANGERED SPECIES	192,966	-	1,535	-	191,431
0189 SUBSTANCE ABUSE CRIME PREV	-	-	-	-	-
0190 ROADS	10,549,215	-	5,490,556	-	5,058,659
0191 ROADS - DUST MITIGATION	1,077,089	-	1,062,589	-	14,500
0192 CHILD SUPPORT SERVICES	2,105,530	-	1,871,327	-	234,203
0193 SHASTA COUNTY TRANSIT	-	-	-	-	-
0195 PUBLIC SAFETY	26,871,443	-	17,914,491	-	8,956,952
0196 PUBLIC HEALTH	10,639,696	-	8,358,043	-	2,281,653
0197 SHASTA HOUSING REHAB	4,373,359	-	4,363,738	-	9,621
0851 IHSS PUBLIC AUTHORITY	143,078	-	143,078	-	-
Total Special Revenue Funds	\$ 71,590,665	\$ -	\$ 51,554,889	\$ -	\$ 20,035,776
Capital Project Funds					
0040 ACCUM CAPITAL OUTLAY	\$ 9,178,693	\$ -	\$ -	\$ 7,012,684	\$ 2,166,009
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-	-
0046 CAPITAL PROJ JUVENILE HALL	6,794	-	-	6,794	-
0047 CAPITAL PROJ ADULT REHAB CENTER	857,946	-	-	(142,227)	1,000,173
Total Capital Project Funds	\$ 10,043,433	\$ -	\$ -	\$ 6,877,251	\$ 3,166,182
Debt Service Funds					
0070 COURTHOUSE BOND	\$ 14,283	\$ -	\$ 14,283	\$ -	\$ -
0071 JUSTICE CENTER BOND	-	-	-	-	-
0072 ADMIN CENTER BOND	512	-	512	-	-
0073 ENERGY RETROFIT	76	-	76	-	-
Total Debt Service Funds	\$ 14,871	\$ -	\$ 14,871	\$ -	\$ -
TOTAL GOVERNMENTAL FUNDS	\$ 180,664,558	\$ -	\$ 73,446,215	\$ 11,348,447	\$ 95,869,896
Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2	
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	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

General Fund

0057 IMPACT MITIGATION FEE						
RESTRICTED - IMP FEE ANIMAL CONTROL	\$ 63,957	\$ -	\$ -	\$ -	\$ 10,300	\$ 74,257
RESTRICTED - IMP FEE FIRE PROTECTION	447,792	-	-	-	73,000	520,792
RESTRICTED - IMP FEE GENERAL GOVERNMENT	382,704	-	-	-	63,000	445,704
RESTRICTED - IMP FEE LIBRARY	38,726	-	-	-	6,200	44,926
RESTRICTED - IMP FEE PUBLIC HEALTH	218,632	-	-	-	35,000	253,632
RESTRICTED - IMP FEE PUBLIC PROTECTION	328,811	-	-	-	88,000	416,811
RESTRICTED - IMP FEE SHERIFF	258,996	-	-	-	42,500	301,496
RESTRICTED - IMP FEE TRAFFIC	383,545	-	-	-	74,000	457,545
RESTRICTED - IMP FEE-ADMINISTRATION	15,932	-	-	-	1,000	16,932
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	(1,399)	-	-	-	-	(1,399)
0057 IMPACT MITIGATION FEE TOTAL	\$ 2,137,696	\$ -	\$ -	\$ -	\$ 393,000	\$ 2,530,696
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 1,003,807	\$ -	\$ -	\$ -	\$ -	\$ 1,003,807
RESTRICTED - CLERK VITAL STATS	1,974	-	-	-	200	2,174
RESTRICTED - ANIMAL CNTRL SPAY/NEUTER	-	-	-	-	-	-
RESTRICTED - AG FED GRAZING	25,343	-	1,200	-	-	24,143
RESTRICTED - AG QUANTITY CONTROL	26,881	-	-	-	1,600	28,481
RESTRICTED - VETERANS HOME DONATION	-	-	-	-	-	-
RESTRICTED - R/F SSN REDACTION	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB109 20300	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB118 20700	85,243	-	-	-	2,606	87,849
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	116,445	-	-	-	-	116,445
RESTRICTED - R/F MICROGRAPHICS FEE	19,806	-	-	-	-	19,806
RESTRICTED - R/F MODERNIZATION FEE	70,233	-	-	-	-	70,233
RESTRICTED - R/F VITAL/HEALTH STATISTICS	6,974	-	-	-	-	6,974
RESTRICTED - ST REALIGN 2011 AB109 54200	89,044	-	16,166	-	-	72,878
ASSIGNED - IMPREST CASH	3,200	-	-	-	-	3,200
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - TRANSIENT OCCUPANCY	-	-	-	-	-	-
ASSIGNED - EQUIP REPLACEMENT AG	5,710	-	-	-	-	5,710
ASSIGNED - ANIMAL CNTRL SHELTER	-	-	-	-	-	-
ASSIGNED - SRMC SART	17,108	-	-	-	-	17,108
ASSIGNED - PARKS	-	-	-	-	-	-
ASSIGNED - NDTH CHAT	-	-	-	-	-	-
ASSIGNED - PROP TAX SB1096 ADMIN FEE	-	-	-	-	-	-
ASSIGNED - DEBT SERVICE - 1 YEAR	3,118,498	-	-	-	-	3,118,498
GENERAL PURPOSE	-	-	-	-	33,288,808	33,288,808
0060 GENERAL TOTAL	\$ 4,590,266	\$ -	\$ 17,366	\$ -	\$ 33,293,214	\$ 37,866,114
0061 GENERAL - CMSP						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 45,256	\$ -	\$ -	\$ -	\$ -	\$ 45,256
0062 CAP PROJECTS TOTAL	\$ 45,256	\$ -	\$ -	\$ -	\$ -	\$ 45,256
0064 GENERAL - RESOURCE MGMT						
NONSPENDABLE - PREPAID/OTHER	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ 1,325
RESTRICTED - SMARA	41,605	-	15,000	-	-	26,605
RESTRICTED - SOLID WASTE SURCHARGE	517,595	-	23,000	-	-	494,595
RESTRICTED - UGT PENALTIES	194,095	-	30,000	-	-	164,095
RESTRICTED - COMM EDUC SOLID WASTE	247,136	-	1,000	-	-	246,136
RESTRICTED - GEN PLAN MAINTENANCE	186,137	-	33,000	-	-	153,137
RESTRICTED - SAFE DRINKING WATER	298,667	-	30,000	-	-	268,667
ASSIGNED - IMPREST CASH	125	-	-	-	-	125
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - HATCHET COM BNFT AGRMT	449,938	-	-	-	-	449,938
ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY	400,000	-	-	-	-	400,000

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	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
ASSIGNED - HATCHET COM BNFT-MAYERS HOSPTL	400,000	-	-	-	-	400,000
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	1,118,331	1,118,331
0064 GEN RESOURCE MGMT TOTAL	\$ 2,736,623	\$ -	\$ 132,000	\$ -	\$ 1,118,331	\$ 3,722,954
0065 GENERAL - FED FOREST TITLE III						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE III EMERG RESPONSE ACTIVITIES	77,755	-	-	-	-	77,755
TITLE III CO FIRE MUTUAL AID	24,150	-	24,150	-	-	-
TITLE III WSRCD FIRE PROTECTION PLAN	27,814	-	17,500	-	-	10,314
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	135,185	135,185
0065 GEN FOREST TITLE III TOTAL	\$ 129,719	\$ -	\$ 41,650	\$ -	\$ 135,185	\$ 223,254
0080 MENTAL HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 2,249	\$ -	\$ -	\$ -	\$ -	2,249
RESTRICTED - ALCOHOL EDUC/PREVENTION	18,649	-	-	-	-	18,649
RESTRICTED - ALCOHOL PROGRAMS	183,751	-	45,000	-	-	138,751
RESTRICTED - ST REALIGNMENT AB109	86,796	-	17,845	-	-	68,951
ASSIGNED - IMPREST CASH	100	-	-	-	-	100
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	8,505,599	8,505,599
0080 MENTAL HEALTH TOTAL	\$ 291,545	\$ -	\$ 62,845	\$ -	\$ 8,505,599	\$ 8,734,299
0100 INTERMOUNTAIN FAIR						
NONSPENDABLE - PREPAID/OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED - IMPREST CASH	-	-	-	-	-	-
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	35,289	35,289
0100 INTERMOUNTAIN FAIR TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 35,289	\$ 35,289
0110 LIBRARY						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	-	-
0110 LIBRARY TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0120 OPPORTUNITY CENTER						
NONSPENDABLE - PREPAID/OTHER	\$ 45,327	\$ -	\$ -	\$ -	\$ -	45,327
ASSIGNED - IMPREST CASH	50	-	-	-	-	50
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	692,922	692,922
0120 OPPORTUNITY CNTR TOTAL	\$ 45,377	\$ -	\$ -	\$ -	\$ 692,922	\$ 738,299
0140 SOCIAL SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 54,133	\$ -	\$ -	\$ -	\$ -	54,133
RESTRICTED - CPS DONATIONS	3,735	-	2,000	-	-	1,735
RESTRICTED - ST REALIGN LCC AB109 (HHS GA)	47,036	-	9,225	-	-	37,811
RESTRICTED - ST REALIGN 1991/2011	5,449,369	-	1,647,224	-	-	3,802,145
RESTRICTED - CMSP ALLOCATION	110,066	-	-	-	-	110,066
ASSIGNED - IMPREST CASH	31,211	-	-	-	-	31,211
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	6,279,596	6,279,596
0140 SOCIAL SERVICES TOTAL	\$ 5,695,550	\$ -	\$ 1,658,449	\$ -	\$ 6,279,596	\$ 10,316,697
0150 WILDLIFE						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	28,699	28,699
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 28,699	\$ 28,699
0170 GENERAL RESERVES						
RESTRICTED - GENERAL	\$ 10,625,619	\$ -	\$ -	\$ -	40,000	10,665,619
RESTRICTED - CSA REVOLVING	50,000	-	-	-	-	50,000
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Obligated Fund Balances - By Governmental Funds
 Fiscal Year 2016-17

Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	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
0170 GENERAL RESERVES TOTAL	\$ 10,675,619	\$ -	\$ -	\$ -	\$ 40,000	\$ 10,715,619
Total General Fund	\$ 26,347,651	\$ -	\$ 1,912,310	\$ -	\$ 50,521,835	\$ 74,957,176

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds

0081 MENTAL HEALTH SERVICES ACT						
NONSPENDABLE - PREPAID/OTHER	\$ 1,353	\$ -	\$ -	\$ -	\$ -	1,353
RESTRICTED - IMPREST CASH	-	-	-	-	-	-
RESTRICTED - MHSA PRUDENT RESTRICTED	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	6,286,947	-	-	-	-	6,286,947
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0081 M H SERVICES ACT TOTAL	\$ 6,288,300	\$ -	\$ -	\$ -	\$ -	6,288,300
0186 HOUSING HOME IPP						
RESTRICTED - HOUSING HOME IPP	\$ 4,879,628	\$ -	\$ -	\$ -	\$ -	4,879,628
RESTRICTED - GENERAL PURPOSE	128,816	-	-	-	-	128,816
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0186 HOUSING HOME IPP TOTAL	\$ 5,008,444	\$ -	\$ -	\$ -	\$ -	5,008,444
0187 HOUSING CALHOME						
RESTRICTED - HOUSING CALHOME	\$ 1,052,538	\$ -	\$ -	\$ -	\$ -	1,052,538
RESTRICTED - GENERAL PURPOSE	250	-	-	-	-	250
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0187 HOUSING CALHOME TOTAL	\$ 1,052,788	\$ -	\$ -	\$ -	\$ -	1,052,788
0188 ENDANGERED SPECIES						
RESTRICTED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - KNIGHTEN RD BEETLE MITIG	1,535	-	-	-	-	1,535
0188 ENDANGERED SPECIES TOTAL	\$ 1,535	\$ -	\$ -	\$ -	\$ -	1,535
0189 SUBSTANCE ABUSE CRIME PREVENT						
RESTRICTED - IMPREST CASH	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0189 SUBSTANCE ABUSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	-
0190 ROADS						
NONSPENDABLE - INVENTORY	\$ 343,644	\$ -	\$ -	\$ -	\$ -	343,644
NONSPENDABLE - PREPAID/OTHER	115	-	-	-	-	115
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - GENERAL PURPOSE	4,037,045	-	-	-	-	4,037,045
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - ZOB TRAFFIC IMPACT	552,739	-	-	-	-	552,739
RESTRICTED - ANDERSON SOLID WASTE MITIG	556,913	-	-	-	-	556,913
ASSIGNED - ILLEGAL DUMPING	-	-	-	-	-	-
0190 ROADS TOTAL	\$ 5,490,556	\$ -	\$ -	\$ -	\$ -	5,490,556
0191 ROADS - DUST MITIGATION						
RESTRICTED GENERAL PURPOSE	\$ 1,062,589	\$ -	\$ -	\$ -	\$ -	1,062,589
0191 ROADS DUST MITIGATION TOTAL	\$ 1,062,589	\$ -	\$ -	\$ -	\$ -	1,062,589
0192 CHILD SUPPORT SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 2,589	\$ -	\$ -	\$ -	\$ -	2,589
RESTRICTED - IMPREST CASH	2,100	-	-	-	-	2,100
RESTRICTED - GENERAL PURPOSE	1,733,306	-	-	-	-	1,733,306
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
COMMITTED - LEASE AGREEMENT	133,332	-	-	-	-	133,332
0192 CHILD SUPPORT SVS TOTAL	\$ 1,871,327	\$ -	\$ -	\$ -	\$ -	1,871,327
0193 SHASTA COUNTY TRANSIT						
RESTRICTED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	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
0193 SHA COUNTY TRANSIT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0195 PUBLIC SAFETY						
NONSPENDABLE - PREPAID/OTHER	\$ 45,520	\$ -	\$ -	\$ -	\$ -	\$ 45,520
RESTRICTED - IMPREST CASH	68,370	-	-	-	-	68,370
RESTRICTED - GENERAL PURPOSE	1,598,878	-	-	-	-	1,598,878
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - PHOTO LAB	12,832	-	-	-	-	12,832
RESTRICTED - SHRF FED CALMMET ASSET FORF	8,895	-	-	-	-	8,895
RESTRICTED - SHRF ST CALMMET ASSET FORF	165,918	-	-	-	-	165,918
RESTRICTED - SHRF FED ASSET FORFEITURE	45,356	-	-	-	-	45,356
RESTRICTED - PROP 172 SALES TAX	6,341,791	-	-	-	-	6,341,791
RESTRICTED - SHRF STATE ASSET FORFEITURE	57,262	-	-	-	-	57,262
RESTRICTED - DMV REMOTE ACCESS	-	-	-	-	-	-
RESTRICTED - PROBATION DONATION	-	-	-	-	-	-
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	217,113	-	-	-	-	217,113
RESTRICTED - SHRF FED ASSET FORF MARIJUANA	13,789	-	-	-	-	13,789
RESTRICTED - SAFE GRANT	570,068	-	-	-	-	570,068
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	281,604	-	-	-	-	281,604
RESTRICTED - ST REALIGN JUVENILE JUSTICE	142,780	-	-	-	-	142,780
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	102,208	-	-	-	-	102,208
RESTRICTED - SB678 CCIPF (Comm Correction)	294,699	-	-	-	-	294,699
RESTRICTED - ST REALIGN LCC AB118 (DA)	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB109	6,917,451	-	-	-	-	6,917,451
RESTRICTED - ST REALIGN LCC AB118	11	-	-	-	-	11
RESTRICTED - CALMMET GRANT	23,321	-	-	-	-	23,321
RESTRICTED - DA CONSUMER PROT ENFORCE	980,643	-	-	-	-	980,643
RESTRICTED - DA REAL ESTATE FRAUD	25,982	-	-	-	-	25,982
0195 PUBLIC SAFETY TOTAL	\$ 17,914,491	\$ -	\$ -	\$ -	\$ -	\$ 17,888,509
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 5,618	\$ -	\$ -	\$ -	\$ -	\$ 5,618
RESTRICTED - IMPREST CASH	250	-	-	-	-	250
RESTRICTED - GENERAL PURPOSE	8,232,385	-	-	-	-	8,232,385
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - PH VITAL STATISTICS	-	-	-	-	-	-
RESTRICTED - PH CHILD CAR SEAT	-	-	-	-	-	-
RESTRICTED - CCS DONATION	6,079	-	-	-	-	6,079
COMMITTED - ER MEDICAL SRV COMM SYS	113,711	-	-	-	-	113,711
0196 PUBLIC HEALTH TOTAL	\$ 8,358,043	\$ -	\$ -	\$ -	\$ -	\$ 8,358,043
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 255
RESTRICTED - IMPREST CASH	7,871	-	-	-	-	7,871
RESTRICTED - GENERAL PURPOSE	196,061	-	-	-	-	196,061
RESTRICTED - NOTES RECEIVABLE	4,159,551	-	-	-	-	4,159,551
0197 SHA HOUSING REHAB TOTAL	\$ 4,363,738	\$ -	\$ -	\$ -	\$ -	\$ 4,363,738
0851 IHSS PUBLIC AUTHORITY						
RESTRICTED - GENERAL PURPOSE	\$ 143,078	\$ -	\$ -	\$ -	3,636	146,714
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 143,078	\$ -	\$ -	\$ -	3,636	\$ 146,714
Total Special Revenue Funds	\$ 51,554,889	\$ -	\$ -	\$ -	\$ 3,636	\$ 51,545,534
Capital Project Funds						
0040 ACCUM CAPITAL OUTLAY						
ASSIGNED - GENERAL PURPOSE	\$ 7,012,684	\$ -	\$ -	\$ -	\$ -	\$ 7,012,684
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - ANIMAL SHELTER	-	-	-	-	-	-
ASSIGNED - DESG ROOF	-	-	-	-	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2016	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
ASSIGNED - JUVENILE DETENTION	-	-	-	-	-	-
ASSIGNED - ADULT DETENTION	-	-	-	-	-	-
0040 ACCUM CAP OUTLAY TOTAL	\$ 7,012,684	\$ -	\$ -	\$ -	\$ -	\$ 7,012,684
0045 CAPITAL PROJ ANIMAL SHELTER						
ASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0045 CAP PROJ ANIMAL SHELTER TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0046 CAPITAL PROJ JUVENILE HALL BLDG						
ASSIGNED - GENERAL PURPOSE	\$ 6,794	\$ -	\$ -	\$ -	\$ 13	\$ 6,807
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0046 CAP PROJ JUVENILE HALL BLDG	\$ 6,794	\$ -	\$ -	\$ -	\$ 13	\$ 6,807
0047 CAPITAL PROJ ADULT REHAB CENTER						
ASSIGNED - GENERAL PURPOSE	\$ (142,227)	\$ -	\$ -	\$ -	\$ -	\$ (142,227)
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0047 CAP PROJ ADULT REHAB CENTER	\$ (142,227)	\$ -	\$ -	\$ -	\$ -	\$ (142,227)
Total Capital Project Funds	\$ 6,877,251	\$ -	\$ -	\$ -	\$ 13	\$ 6,877,264
Debt Service Funds						
0070 COURTHOUSE BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	14,283	-	-	-	-	14,283
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0070 COURTHOUSE BOND TOTAL	\$ 14,283	\$ -	\$ -	\$ -	\$ -	\$ 14,283
0071 JUSTICE CENTER BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0071 JUSTICE CENTER BOND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0072 ADMIN CENTER BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	512	-	-	-	-	512
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0072 ADMIN CENTER BOND TOTAL	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ 512
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 76
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0073 ENERGY RETROFIT TOTAL	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 76
Total Debt Service Funds	\$ 14,871	\$ -	\$ -	\$ -	\$ -	\$ 14,871
TOTAL GOVERNMENTAL FUNDS	\$ 84,794,662	\$ -	\$ 1,912,310	\$ -	\$ 50,525,484	\$ 133,394,845

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	County of Shasta Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2016-17	Schedule 5
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Description	2014-15 Actual	2015-16 Actual Estimated <input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source

TAXES	\$ 47,181,243	\$ 49,882,421	\$ 48,132,016	\$ 48,132,016
LICENSES, PERMITS & FRANCHISES	3,827,777	4,005,658	3,705,367	3,705,367
FINES, FORFEITURES & PENALTIES	7,096,128	4,887,492	3,559,074	3,559,074
REVENUE FROM MONEY & PROPERTY	1,396,678	1,598,246	987,315	987,315
INTERGOVERNMENTAL REVENUES	194,556,860	203,612,760	210,233,620	210,233,620
CHARGES FOR SERVICES	16,109,368	15,848,490	15,417,942	15,417,942
MISCELLANEOUS REVENUES	18,251,016	6,193,241	2,975,154	2,975,154
TOTAL REVENUES EXCL. OTHER SOURCES	\$ 288,419,070	\$ 286,028,308	\$ 285,010,488	\$ 285,010,488
OTHR FINANCING SOURCES TRAN IN	40,391,504	50,948,440	38,418,754	40,418,754
OTHER FINANCING SRCS SALE C/A	131,949	149,118	17,600	17,600
OTH FINANCE SRCS L/T DEBT PRCD	-	-	-	-
Total Summarization by Source	\$ 328,942,523	\$ 337,125,867	\$ 323,446,842	\$ 325,446,842

Summarization by Fund

0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 21,068	\$ 10,120,782	\$ 25,000	\$ 25,000
0046 CAPITAL PROJ JUV HALL ADM	477	72,238	300	300
0047 CAPITAL PROJ ADULT REHAB CNTR	11,449	7,007	2,004,000	2,004,000
0057 IMP MITIGATION FEE FND	525,550	396,874	400,000	400,000
0060 GENERAL	69,384,676	71,528,509	62,587,200	63,587,200
0062 GENERAL - CAPITAL PROJECTS	1,732,832	2,930,041	96,298	96,298
0064 GENERAL - RESOURCE MANAGEMENT	5,163,613	5,087,543	5,155,248	5,155,248
0065 GENERAL FED FOREST TITLE III	127,427	130,561	250	250
0070 CNTY CRTHSE BOND FUND	534,742	533,383	531,788	531,788
0071 JUSTICE CNTR BOND FUND	90,399	-	-	-
0072 ADMIN CNTR BOND FUND	2,298,414	2,373,877	2,373,600	2,373,600
0073 ENERGY RETROFIT FUND	192,434	51,792	51,784	51,784
0080 MENTAL HEALTH	26,823,762	29,801,607	25,040,739	25,040,739
0081 MENTAL HEALTH SERVICES ACT	10,333,772	8,407,368	9,698,340	9,698,340
0100 INTERMOUNTAIN FAIR	4,791	332	150	150
0110 LIBRARY	56	-	-	-
0120 OPPORTUNITY CENTER	5,059,517	4,457,050	4,547,817	4,547,817
0140 SOCIAL SERVICES	101,204,925	99,439,145	109,668,619	109,668,619
0150 WILDLIFE	2,788	2,422	2,115	2,115
0170 GENERAL RESERVES	52,344	51,362	40,000	40,000
0186 HOUSING HOME IPP	18,587	218,342	479,042	479,042
0187 HOUSING CALHOME	212,628	55,449	6,185	6,185
0188 ENDANGERED SPECIES	945	923	500	500
0190 ROADS	17,043,156	15,384,136	14,311,902	15,311,902
0191 ROADS DUST MITIGATION	4,000	6,400	5,500	5,500
0192 CHILD SUPPORT SERVICES	7,362,019	7,145,762	7,996,470	7,996,470
0195 PUBLIC SAFETY	63,918,423	62,601,616	60,938,558	60,938,558
0196 PUBLIC HEALTH	16,379,539	15,831,642	16,930,499	16,930,499
0197 SHASTA HOUSING REHAB	13,106	19,982	37,050	37,050
0851 IHSS PUBLIC AUTHORITY	425,085	469,720	517,888	517,888
Total Summarization By Fund	\$ 328,942,523	\$ 337,125,867	\$ 323,446,842	\$ 325,446,842

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

General Fund						
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Taxes

101000	CURRENT SECURED TAXES	\$ 14,978,543	\$ 15,620,396	\$ 16,000,000	\$ 16,000,000
101001	CURRENT UNITARY TAXES	2,436,094	2,545,555	2,400,000	2,400,000
101011	CURR SEC TAX DEL ADV TEETER	252,292	258,908	200,000	200,000
101012	RDA RESIDUAL PROPERTY TAX	49,606	79,785	-	-
101013	RDA 1290 PT PROPERTY TAX	3,059,758	3,265,035	3,000,000	3,000,000
101100	SUPPLEMENTAL TAXES CURRENT	170,943	193,426	125,000	125,000
101111	SUPPLEMENTAL TAXES CURR TEETER	60,055	21,849	40,000	40,000
102000	CURRENT UNSECURED TAXES	810,047	812,709	800,000	800,000
103010	SUPPLEMENTAL TAXES PRIOR	1,500	863	1,500	1,500
104000	PRIOR YEAR UNSECURED TAXES	7,498	9,010	7,000	7,000
106000	SALES & USE TAX	2,699,617	2,921,929	2,700,000	2,700,000
108000	DOCUMENTARY TRANSFER TAX	695,412	762,944	500,000	500,000
109000	TRANSIENT OCCUPANCY TAXES	852,736	901,299	700,000	700,000
109100	TIMBER YIELD TAXES	360,657	207,249	300,000	300,000
109101	PROPERTY TAX IN-LIEU OF VLF	18,571,946	19,301,461	19,000,000	19,000,000
Total Taxes		\$ 45,006,704	\$ 46,902,418	\$ 45,773,500	\$ 45,773,500

Licenses, Permits, and Franchises

210000	ANIMAL LICENSE	\$ 42,172	\$ 37,338	\$ 32,000	\$ 32,000
211040	UNDERGROUND STORAGE LICENSE	83,902	57,880	75,000	75,000
211050	HAZARDOUS MATERIALS STORAGE	500,306	450,098	450,000	450,000
211060	FOOD ESTABLISHMENT PERMIT	252,884	263,672	241,000	241,000
211080	RECREATION PERMITS	50,811	51,957	65,000	65,000
211300	DEVICE REPAIRMAN LICENSE	905	1,012	500	500
211320	WEIGH/MEASURE DEVICE REG	164,452	171,902	169,000	169,000
212020	HOUSING PERMITS	14,027	13,139	9,000	9,000
212030	WATER SYSTEMS PERMITS	68,736	75,193	80,000	80,000
212040	WELL PERMITS	68,675	57,982	75,000	75,000
212050	LIQUID WASTE PERMITS	70,006	92,813	80,000	80,000
212060	MEDICAL WASTE PERMITS	15,249	13,020	6,000	6,000
212100	APPLICATION FILING FEE	327,549	375,001	450,000	450,000
212200	BUILDING PERMIT FEES	593,634	724,799	650,000	650,000
212201	BUILDING STANDARD PERMIT FEES	2,039	2,877	2,300	2,300
212220	GRADING PERMIT	36,309	38,455	-	-
212250	PERMIT FEE RENEWAL	47,022	33,776	53,000	53,000
212300	ELECTRIC PERMIT FEES	96,305	97,758	50,000	50,000
212400	GAS PERMIT FEE	37,231	37,865	50,000	50,000
212500	PLUMBING PERMIT FEE	10,967	10,615	18,000	18,000
212600	STRONG MOTION INSTR PROG	8,278	11,876	4,100	4,100
212700	MOBILEHOME UTILITY	3,481	3,650	3,200	3,200
212800	MOBILEHOME INSTALLATION	12,964	6,547	8,000	8,000
212900	PLAN CHECK FEES	45,921	71,082	56,000	56,000
212901	FHA VA CAL VET	-	-	-	-
212904	CODE COMPLIANCE FEES	15,602	17,273	10,000	10,000
214000	ZONING APPLICATIONS	42,350	88,617	50,000	50,000
214050	ZONING PLAN REVIEW FEE	74,320	77,078	80,000	80,000
215000	FRANCHISES	733,289	752,177	600,000	600,000
216100	USE PERMITS	145,110	99,546	110,000	110,000
216300	MARRIAGE LICENSE	78,813	79,926	91,467	91,467
216900	OTHER LICENSES & PERMITS	5,871	6,690	5,000	5,000
Total Licenses, Permits, and Franchises		\$ 3,649,178	\$ 3,821,614	\$ 3,573,567	\$ 3,573,567

Fines, Forfeitures & Penalties

317500	VEHICLE CODE FINES	\$ 155,335	\$ 155,814	\$ 143,000	\$ 143,000
317504	VCF BASE FINES COUNTY	460,944	464,163	433,000	433,000

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		317531 VCF ALCOHOL PROGRAMS	21,868	22,240	20,000	20,000
		318500 COURT FINES	34,441	37,820	35,000	35,000
		318504 CF BASE FINES COUNTY	35,769	46,129	35,000	35,000
		318525 COURT FINE SARB TRUANCY	4	-	-	-
		318590 RESTITUTION FINES REBATE	22,208	10,979	20,000	20,000
		318600 AG COMM/SEALER FINES	5,681	5,063	2,500	2,500
		318700 FISH & GAME FINES	2,671	2,298	2,000	2,000
		318770 COURT FINES & PENALTIES	84,914	97,909	-	-
		319101 PENALTY ASSESSMENT	333,226	369,372	333,000	333,000
		319102 VCF ADDITIONAL PARKING PENALTY	5,585	4,306	3,000	3,000
		319104 CIVIL PENALTIES	544,116	37	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	546,755	533,315	-	-
		319150 PENALTIES ALCOHOL REHAB PROG	131	118	150	150
		323000 TAX DELINQUENT PENALTIES	733,537	656,791	200,000	200,000
		323001 TEETER DEL PEN & INT	1,377,161	1,331,788	1,200,000	1,200,000
		323002 PENALTIES FAILURE TO FILE CIO	8,920	444	3,000	3,000
		323004 TEETER REDEMPTION FEES	17,390	16,470	17,000	17,000
		323005 TEETER COSTS	76,654	73,360	65,000	65,000
		323006 PENALTY R&T 463	417	414	-	-
		Total Fines, Forfeitures & Penalties	\$ 4,467,727	\$ 3,828,830	\$ 2,511,650	\$ 2,511,650
		Revenue from Money & Property				
		420000 INTEREST	\$ 440,313	\$ 449,203	\$ 249,015	\$ 249,015
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		420050 INTEREST ON COLLECTIONS	-	-	-	-
		420110 INTEREST ON PAYMENTS	1,138	2,581	600	600
		420115 EARNINGS PERS PREPAY ER SHARE	596,316	673,166	500,000	500,000
		421100 LAND RENT	10,400	10,400	10,400	10,400
		421200 RENTS/LEASES OF BUILDINGS	7,153	6,541	4,900	4,900
		421431 SCAC PARKING METERS	9,295	10,751	9,500	9,500
		421601 INTERMOUNTAIN FAIR REVENUE	-	-	-	-
		421800 VENDING MACHINES	-	-	-	-
		Total Revenue from Money & Property	\$1,064,616	\$1,152,642	\$774,415	\$774,415
		Intergovernmental Revenues				
		526000 ST MOTOR VEHICLE IN-LIEU TAX	\$ 63,350	\$ 60,070	\$ 60,000	\$ 60,000
		529000 STATE LATOUR FOREST	6,376	6,372	-	-
		529200 STATE OTHER IN-LIEU TAX	4,020	7,467	-	-
		529201 ST IN-LIEU LOCAL SALES/USE TAX	1,027,547	637,828	-	-
		530200 ST LICENSING FOSTER FAM HOME	87,294	80,580	94,678	94,678
		530500 STATE ADOPTION PROGRAM ADMIN				
		530800 STATE FOSTER CARE WRAPAROUND				
		530900 ST CHILD WELFARE SERVICES	10,530	59,335	175,626	175,626
		530960 STATE ILSP ADMIN				
		530991 STATE CALWORKS	2,902,664	2,564,846	2,432,483	2,432,483
		530995 STATE F/C ELIGIBILITY				
		531200 ST AFDC FGU ASSIST AID	387,081	1,063,992	1,997,129	1,997,129
		531300 ST FOSTER CARE ASST	58,485	263,247	325,000	325,000
		531400 ST AID TO ADOPTIVE CHILDREN	-	-	-	-
		531500 STATE REALIGNMENT SOCIAL SVS	18,097,240	18,600,958	17,941,783	17,941,783
		531501 STATE REALIGNMENT FAMILY SUPPORT	4,905,776	5,107,572	4,350,345	4,350,345
		531700 STATE IHSS INHOME	1,476,365	1,537,682	2,137,136	2,137,136
		531800 STATE FOOD STAMPS	3,813,189	3,959,539	4,477,422	4,477,422
		531900 STATE OPTIONS FOR RECOVERY	-	5,830	276,501	276,501
		532100 STATE WIC SMOKING CESSATION	27,107	-	-	-
		533100 STATE MEDICAL MEDI CAL ADMIN	4,086,623	4,522,676	5,819,360	5,819,360
		533150 STATE CMSP	3,624	109,227	3,600	3,600

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		533202 STATE IGT	-	2,534,571	1,376,953	1,376,953
		536301 STATE FFS MEDI CAL ALLOCATION	-	-	50,000	50,000
		536310 STATE TOB ALLOCATION	52,442	-	-	-
		536401 STATE MH EPSDT ALLOCATION	-	-	-	-
		536500 STATE SHARE ALCOHOL	-	-	-	-
		536510 STATE REALIGNMENT MENTAL HLTH	6,485,025	7,559,786	6,310,616	6,310,616
		536630 STATE SCERP	-	-	-	-
		536650 STATE SED ASSESSMENT	-	-	-	-
		536691 ST CHILD SYSTEMS OF CARE GRANT	-	-	-	-
		536692 STATE DRUG COURT GRANT	-	-	-	-
		539130 STATE AGRICULTURAL/WTS & MEAS	8,475	7,845	8,925	8,925
		539140 STATE AG CERT FARMERS MKT INSPECTION	-	4,400	1,200	1,200
		539150 STATE DETECTION TRAPPING	54,916	57,211	51,900	51,900
		539160 STATE ORGANIC INSPECTIONS	-	480	1,800	1,800
		539170 STATE PESTICIDE ENFORCEMENT	1,215	2,025	1,800	1,800
		539180 STATE AID NURSERY INSPECTION	8,847	3,332	7,600	7,600
		539190 STATE HIGH RISK PEST EXCLUSION	11,353	17,973	15,950	15,950
		539200 STATE UNCLAIMED GAS TAXES	308,804	293,668	285,000	285,000
		542603 ST REALIGNMENT 2011 AB109	19,166,511	21,350,691	21,165,004	21,165,004
		542700 STATE VICTIM/WITNESS PROGRAM	188,571	234,890	293,369	293,369
		542701 STATE CALSRAP PROGRAM	631	-	-	-
		542710 STATE BOARD OF CONTROL GRANT	351,454	327,228	394,192	394,192
		542711 STATE BOC RESTITUTION	64,821	60,193	64,821	64,821
		542712 STATE BOC GRT VICTIM REIMB	23,245	44,187	52,500	52,500
		545000 STATE AID VETERAN AFFAIRS	166,784	101,212	110,000	110,000
		546000 STATE HOMEOWNERS EXEMPTION	287,328	285,866	250,000	250,000
		547500 STATE MANDATED COST REIMB	2,177,876	342,126	-	-
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549019 STATE CAPTA GRANT	-	91,719	-	-
		549130 STATE LOCAL ENFORCE AGCY GRT	18,551	18,458	19,000	19,000
		549151 STATE CIWMB TIRE GRANT	97,749	59,435	75,000	75,000
		549160 STATE CIWMB WASTE OIL GRANT				
		549161 STATE CIWMB WASTE OIL OPP GRT	29,067	33,604	33,000	33,000
		549162 ST EPA CONTRIBUTION	5,325	-	-	-
		549167 STATE DOC PAYMENT PROGRAM	43,141	28,350	30,000	30,000
		549170 ST HOUSEHOLD HAZARD WASTE GRT	-	-	85,000	85,000
		549360 STATE INDIAN GAMING				
		549621 STATE REV FOR SYSTEM UPGRADES	356	5,526	15,000	15,000
		549649 STATE INTEREST/PENALTY	-	522,216	-	-
		549701 STATE VOCATIONAL REHAB GRANT	1,950,256	1,924,900	1,946,000	1,946,000
		550210 FED LICENSE FOSTER FAM HOME	59,584	69,653	64,032	64,032
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	-	56,982	25,000	25,000
		550500 FEDERAL ADOPT PROGRAM ADMIN	351,738	344,002	359,866	359,866
		550900 FEDERAL FOOD STAMP PROG ADMIN	4,424,310	4,427,490	5,928,447	5,928,447
		550901 FEDERAL OPTIONS FOR RECOVERY	322,867	308,702	720,035	720,035
		550930 FEDERAL CWS IV E ADMIN	4,402,441	4,313,513	6,080,640	6,080,640
		550935 FED FAMILY PRESERVATION SUPPT	151,398	129,079	154,569	154,569
		550960 FED INDEPEND LIVING SKILL PLAN	85,515	88,204	87,879	87,879
		550980 FED FOOD STAMP EMP TRNG ADMIN	110,976	90,158	144,306	144,306
		550990 FED FOSTER CARE ELIGIBILITY	206,619	163,434	259,237	259,237
		550992 FED COM BASED FAMILY RSRC PGM	14,864	14,605	14,864	14,864
		550993 FED FGU WTW CAL LEARN	8,805,976	9,485,431	10,939,026	10,939,026
		551000 FEDERAL AID FAM W/DEP CHILDREN	4,362,742	3,011,096	3,607,583	3,607,583
		551001 FED SUPPLMNTL SECURITY INCOME	130,686	119,729	116,000	116,000
		551051 FEDERAL IHSS INHOME	-	-	-	-
		551100 FEDERAL FOSTER CARE ASST	4,189,222	4,367,659	4,073,144	4,073,144
		551410 FEDERAL AID TO ADOPTIVE CHILD	5,200,360	5,608,156	5,872,604	5,872,604
		552100 FEDERAL MEDI-CAL	7,131,402	8,474,438	9,533,152	9,533,152

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 2016-17

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1	2	3	4	5	6	7
552102	FED MEDICAL ASSISTANCE PROG		7,333,675	8,373,469	10,904,534	10,904,534
552104	FED IGT PHCP REVENUE		-	-	-	-
552110	FED SUBSTANCE ABUSE PREV/TREAT		1,007,175	1,784,138	1,014,310	1,014,310
552140	FEDERAL MCKINNEY HOMELESS		64,567	64,567	64,567	64,567
552151	FEDERAL SAMHSA BLOCK GRANT		356,120	352,488	385,412	385,412
553050	FEDERAL SAFE DRINKING GRANT		233,640	-	-	-
553100	FEDERAL BRIDGE REPLACEMENT		-	35,443	-	-
556000	FEDERAL GRAZING FEES		1,005	1,260	1,050	1,050
559100	FEDERAL LAND IN-LIEU TAXES		1,453,476	1,800,661	300,000	300,000
559200	FEDERAL HOUSING AUTHORITY		666,642	675,192	723,895	723,895
559201	FEDERAL HUD GRANT		14,380	30,783	34,218	34,218
559210	FED HUD RENT ASST PORTABILITY		-	-	20,000	20,000
560100	FED VOCATIONAL REHAB GRANT		282,595	271,998	273,500	273,500
560151	FED GLASSY WING SHARP SHOOT		55,087	53,046	54,000	54,000
560300	FEDERAL PERINATAL GRANT		282,514	376,502	376,396	376,396
560508	FED HELP AMERICA VOTE GRANT		-	-	-	-
560509	FED HAVA EAID		14,790	12,505	-	-
560516	FED HAVA VOTE CAL		-	7,569	-	-
560600	FEDERAL EMERGENCY MGMT AGENCY		-	-	-	-
560601	FED ARRA CAPITAL GRANT CONTR		-	-	-	-
560602	FEDERAL ARRA GRANTS		-	-	-	-
560621	FED REV FOR SYSTEM UPGRADES		1,975	13,014	15,000	15,000
560869	FEDERAL TRANSIT ACT REVENUES		118,208	-	-	-
560982	FED FOREST SVS TITLE III GRANT		126,673	129,400	-	-
561130	FEDERAL CAA GRANT		287,638	318,856	298,055	298,055
561180	FEDERAL FEMA HOMELESS GRANT		2,235	-	2,235	2,235
563002	SHASTA COLLEGE WORK STUDY		1,069	-	-	-
563160	ANDERSON HOME ADMIN		-	3,844	56,175	56,175
563163	CITY OF SHASTA LAKE CDBG ADMIN		-	7,303	-	-
563164	CITY OF ANDERSON CDBG ADMIN		1,972	3,026	13,500	13,500
563165	CITY OF REDDING CDBG		20,000	-	-	-
563174	RDA 1290 PASS THRU PT-FAC		-	-	-	-
563175	RDA PASS THRU		-	-	-	-
563176	ANDERSON RDA PASS THRU		-	-	-	-
563177	SHASTEC REDEVELOPMENT AGENCY		-	-	-	-
563250	ANDERSON RECAPTURED ADMIN		17,333	9,944	17,900	17,900
563400	OTHER CO INPATIENT FEES		3,052	24,777	10,000	10,000
563700	CONTRIBUTION FROM REDDING		-	-	-	-
563770	CONTRIBUTION FROM SCOE		11,780	11,780	11,780	11,780
563772	CONTRIBUTION SCOE GATEWAY		-	-	-	-
Total Intergovernmental Revenues			\$ 121,105,313	\$ 130,270,009	\$ 135,629,604	\$ 135,629,604
Charges for Services						
664000	TAX COLLECTION FEES		\$ 6,619	\$ 14,784	\$ 6,000	\$ 6,000
664002	TAX DEED REDEMPTION FEE		3,224	3,115	1,000	1,000
664003	COUNTY TAX SALE FEES		20,023	18,025	15,000	15,000
664004	SALE OF ROLL		13,349	13,559	7,000	7,000
664005	UNSECURED COLLECTION FEE		26,239	35,064	24,000	24,000
664060	SEGREGATION FEE		1,509	1,279	800	800
664080	PARCEL INFORMATION FEE		1,989	1,870	1,200	1,200
664081	PROPERTY CHARACTER INFO FEES		1,730	1,010	1,000	1,000
664100	S/A COLLECTION FEE REDDING		18,576	15,484	15,000	15,000
664300	S/A COLLECTION FEE ANDERSON		19,633	23,268	20,000	20,000
664310	S/A COLLECTION FEE OTHER DIST		39,202	41,504	35,000	35,000
664330	SUP ASMT ADMIN FEE SB813		128,468	130,755	136,833	136,833
664500	PROPERTY TAX ADMIN FEE		1,097,816	1,159,040	1,142,858	1,142,858
664502	PROPERTY TAX AB 1X 26		19,935	19,935	19,935	19,935
665001	AUDITORS FEES PAYROLL		962	827	650	650

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 2016-17	

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1	2	3	4	5	6	7
		667000 ELECTION SERVICES	1,318	949	2,000	2,000
		667100 CO CLERK SPECIAL ELECTION	135,590	6,487	175,000	175,000
		667200 CANDIDATE FILING FEES	-	8,507	-	-
		667300 STATEMENT FOR QUALIFICATIONS	13,582	9,104	11,000	11,000
		668120 S/A NUISANCE ABATEMENT CURR	95,481	193,889	-	-
		668317 S/A WILLIAMSON ACT GC51244.3	102,949	106,122	75,000	75,000
		669000 LEGAL SERVICES	2,020	1,360	500	500
		669100 PUBLIC DEFENDER FEES	52,548	59,732	35,000	35,000
		671100 PROP LINE ADJ/COMPL CERT	70,880	78,610	72,000	72,000
		671101 PUBLICATION FEES	138	25	1,500	1,500
		671102 RECLAMATION PLAN FEES	-	-	2,500	2,500
		671103 VARIANCE PERMIT FEES	-	1,709	2,200	2,200
		671104 ADDRESSING FEES	10,887	13,367	17,500	17,500
		671105 CDF PROJECT REVIEW FEE	187	240	500	500
		671230 CORNER SURVEY FEES	12,180	9,590	15,000	15,000
		671300 PARCEL & TRACT MAPS	94,422	71,948	65,000	65,000
		671710 SURFACE MINING & RECLM ACT FEE	82,569	85,693	85,000	85,000
		671800 GEN & SPECIFIC PLAN FEES	5,268	18,808	10,000	10,000
		671802 GEN PLAN MAINTENANCE FEES	27,930	27,918	33,000	33,000
		673100 LASSEN CO JT FARM ADVISOR	19,747	19,943	19,722	19,722
		673101 AG CERTIFICATE SURCHG CCR 4075	929	945	950	950
		673400 CONTROL A WEED PESTS	39,123	49,694	31,450	31,450
		673401 CDFA QUARANTINE	31	61	500	500
		673500 APIARY INSPECTION	-	-	2,000	2,000
		673600 PESTICIDE INSPECTION	103,499	121,365	113,000	113,000
		674250 CIVIL PROCESS FEES	84,543	86,502	85,000	85,000
		674260 CIVIL PROCESS FEE \$3	2,725	2,623	2,600	2,600
		674261 CIVIL PROCESS FEE 70% VEHICLE	22,462	19,345	20,000	20,000
		674262 CIVIL PROCESS FEE MAINT 30%	9,626	8,291	8,571	8,571
		674264 CIVIL PROCESS FEE GC26746	45,983	48,220	47,000	47,000
		675100 CLERK FILING FEES	7,287	11,950	11,000	11,000
		675101 RESTITUTION ADMIN FEE	19,010	17,709	15,000	15,000
		675260 FCS FILING FEES	5,710	5,610	5,000	5,000
		675500 COURT FEES	380	-	-	-
		675760 TRAFFIC SCHOOL ADMIN FEE	143,929	178,133	150,000	150,000
		675761 TRAFFIC VIOLATOR \(\$24\)	98,704	137,592	100,000	100,000
		675762 TRAFFIC VIOLATOR \(\$BAL\)	434,549	615,767	450,000	450,000
		675771 PROOF OF CORRECTION \(\$10\)	417	198	125	125
		675900 DUI SCHOOL ADMIN FEES	12,539	11,173	10,000	10,000
		676000 LPS PETITIONS	35,323	31,771	20,000	20,000
		676010 LPS ACCOUNTING FEES	1,708	2,870	1,200	1,200
		676020 LPS TRANSPORTATION TREATMENT	29,335	18,122	18,000	18,000
		676050 PROBATE PETITIONS	1,845	4,122	2,000	2,000
		676060 PROBATE ACCOUNTING FEES	3,444	1,722	6,000	6,000
		676070 PROBATE TRANSPORTATION REIMB	6,048	2,516	3,000	3,000
		676100 BOARD APPEALS	635	652	500	500
		676110 LPS TRANSPORTATION COURT	15,234	8,496	6,000	6,000
		676130 IMD MANAGEMENT FEES	13,187	13,366	15,000	15,000
		676140 STATUTORY BOND FEE	3,168	3,796	5,500	5,500
		676170 PERSONAL SERVICES FEES	18,000	15,780	15,000	15,000
		676600 PUBLIC ADMINISTRATOR FEES	38,943	57,735	42,000	42,000
		677110 COMMERCIAL KENNEL FEES	2,035	1,425	1,250	1,250
		677130 BOARDING FEES	3,900	4,719	4,250	4,250
		677180 VOLUNTARY IMPOUND FEES	4,115	4,835	4,000	4,000
		677220 DANGEROUS ANIMAL	650	600	150	150
		679200 RECORDERS FEES	652,359	689,902	625,000	625,000
		679201 RECORDER FEES DEPTS	587	(482)	-	-
		679202 RECORDER FEES ELECTRONIC PMTS	-	25,336	-	-

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 2016-17	

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1	2	3	4	5	6	7
		679210 RECORDERS MICROGRAPHICS FEES	37,476	39,759	25,000	25,000
		679220 RECORDERS MODERNIZATION FEES	150,367	162,655	106,000	106,000
		679230 RECORDERS VITAL/HLTH STATISTIC	21,963	21,512	15,500	15,500
		679300 R/F BIRTH CERT ABUSE CHILD	37,776	36,916	38,000	38,000
		679301 R/F SOCIAL SECURITY FEES	28,058	24,558	20,000	20,000
		679302 R/F REAL ESTATE FEES	-	-	-	-
		679304 R/F ELEC RECORD DELIVERY SYS	37,106	39,198	30,000	30,000
		679500 CERTIFIED COPIES	473	402	500	500
		679501 CERTFD COPIES VITAL HLTH STATS	219	186	200	200
		679800 FICTITIOUS BUSINESS NAME FEES	53,635	55,940	59,000	59,000
		679900 WILLIAMSON ACT HANDLING FEE	-	105	-	-
		679915 RECORDING & INDEXING FEE	105,752	117,947	100,000	100,000
		681030 WATER FEES	2,952	2,053	2,000	2,000
		681040 LAND USE FEES	8,790	11,166	8,000	8,000
		681050 LIQUID WASTE FEES	10,051	10,305	10,000	10,000
		681060 NEW HOME LOAN INSPECTION FEES	287	-	-	-
		681110 FOOD ESTABLISHMENT FEE	8,552	5,906	7,000	7,000
		681120 COMMERCIAL POOL FEE	943	511	800	800
		681125 CAFETERIA INSPECTION FEES	12,048	12,405	15,000	15,000
		682000 SELF PAY	71,311	106,790	60,000	60,000
		682001 CLIENT INSURANCE	30,604	25,126	60,000	60,000
		682002 MENTAL HEALTH SERVICES OTHER	10,320	10,905	12,000	12,000
		682007 MENTAL HEALTH MEDICARE	-	-	50,000	50,000
		682009 MH SVS SC COURT DRUG GRANT	2,245	6,264	6,000	6,000
		682015 MEDICAL MARIJUANA PGM ID FEES	700	666	1,200	1,200
		684700 COLLECTORS FEES	30,000	30,000	30,000	30,000
		684940 TIPPING FEES	94,867	96,477	90,000	90,000
		684941 COMMUNITY EDUCATION FEES	43,011	46,546	47,000	47,000
		684960 SOLID WASTE SURCHARGE	67,003	68,514	67,000	67,000
		684970 SALE OF RECYCLE MATERIALS	90	-	-	-
		684980 MITIGATION FEES	2,014	9,289	800	800
		685010 STEPPARENT ADOPTIONS FEES	1,963	7,868	2,500	2,500
		686001 REIMBURSE INSTITUTIONAL CARE	248,239	247,012	230,000	230,000
		692000 CHGS FOR PROFESSIONAL SVS	25,528	19,737	20,000	20,000
		692050 CSA ADMIN FEES	640,192	751,930	823,842	823,842
		692054 SHASTA LAKE CITY HOUSING ADMIN	-	-	28,200	28,200
		692100 PHOTOCOPIES	3,210	1,994	2,350	2,350
		692110 INVESTMENT SERVICE FEE	654,223	610,012	630,787	630,787
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692200 REIMBURSE TRAVEL	1,263	577	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	763,538	769,325	700,000	700,000
		692280 DOCUMENTARY HANDLING FEE	2,950	3,900	5,000	5,000
		692460 BOS PUBLIC HEARING PROCESS FEE	385	1,145	-	-
		692600 ALTERNATE PAYEE PROGRAM	12,136	15,088	13,500	13,500
		692700 REIMB MISC SERVICES	4,861	9,420	5,000	5,000
		692703 REIMB VEHICLE COSTS	4,222	3,810	4,000	4,000
		692704 REIMB CLEANING COSTS	4,848	2,183	850	850
		692730 REIMB ADMIN SERVICES	40,446	53,066	25,309	25,309
		692760 AQMD ADMINISTRATION	91,655	103,083	113,170	113,170
		692800 CHILDREN & FAM FIRST CONTRACT	1,000	127	-	-
		692900 PASSPORT FEES	49,975	51,200	62,196	62,196
		692910 MISC CLERKS FEES	12,104	11,818	16,000	16,000
		692920 CLERKS NOTARY FEE	8,437	10,148	13,000	13,000
		693001 CHARGES FOR SERVICES	335,149	313,191	309,065	309,065
		693006 CHGS FOR SVS COURT COLLECTIONS	188,153	196,283	175,000	175,000
		693010 RETURNED CHECK SERVICE CHARGE	1,912	4,856	1,800	1,800
		693030 CONTRACT SERVICES REVENUE	1,642,926	1,715,614	1,767,152	1,767,152
		693031 PRODUCTION SERVICES REVENUE	122,752	146,321	125,000	125,000

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		693032 FNRC MILEAGE REIMB	226,092	174,833	210,000	210,000
		693036 CHARGES FOR SVS ADMIN FEES	10,470	7,938	8,000	8,000
		693056 IMPACT FEE TRAFFIC FACILITIES	97,095	73,247	74,000	74,000
		693057 IMPACT FEE FIRE PROTECT FAC	95,942	69,864	73,000	73,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	13,459	9,943	10,300	10,300
		693059 IMPACT FEE GENERAL GOVT FAC	82,565	63,478	63,000	63,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	115,937	89,406	88,000	88,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	46,020	33,967	35,000	35,000
		693068 IMPACT FEE LIBRARY FACILITIES	8,154	6,027	6,200	6,200
		693069 IMPACT FEE SHERIFF FACILITIES	55,908	43,004	42,500	42,500
		693111 CHARGES FOR SERVICES A87	50,001	41,416	55,704	55,704
		Total Charges for Services	\$ 10,522,753	\$ 11,002,413	\$ 10,471,669	\$ 10,471,669
		Miscellaneous Revenues				
		792300 SEMINAR/CONFERENCE REIMB	\$ -	\$ -	\$ 1,000	\$ 1,000
		792500 DONATIONS/CONTRIBUTIONS	5,593	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	93,980	12,963	1,150	1,150
		795120 WELFARE REPAYMENTS	182,161	342,281	172,127	172,127
		795121 WELFARE RPYMT FR CHILD SUPPORT	386,643	378,381	-	-
		797200 SALE OF MAPS	40	101	35	35
		797441 SALE OF OFFICIAL RECORDS	50,400	49,800	50,000	50,000
		797600 MISCELLANEOUS SALES	3,621	2,239	4,500	4,500
		799215 UNCLAIMED MONEY	76,674	1,432	255	255
		799300 MISCELLANEOUS REVENUE	1,894	5,451	300	300
		799345 TOBACCO SETTLEMENT	1,544,886	1,527,517	1,500,000	1,500,000
		799352 MISC REV PERSONAL BENEFIT	11	-	-	-
		799390 PRIOR PERIOD EXP ADJUSTMENT	3,407,284	209,880	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	5,499,358	2,196,344	-	-
		799400 JURY & WITNESS FEES	3,221	1,235	900	900
		799600 INSURANCE LOSS & REFUNDS	107	1,000	-	-
		799601 INSURANCE PROCEEDS C/A	6,498	-	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	-	3	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	376,805	475,243	400,000	400,000
		799730 REIMB BANK CHARGES	47,779	56,276	58,844	58,844
		799731 MISC CREDIT CARD BANK REVENUES	11,710	19,004	55,000	55,000
		799850 REIMB MISC COSTS	730	116	-	-
		799900 CASH OVER/SHORT	595	(6,894)	(640)	(640)
		Total Miscellaneous Revenues	\$ 11,799,992	\$ 5,383,590	\$ 2,343,971	\$ 2,343,971
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ 6,523,073	\$ 5,387,623	\$ 5,783,828	\$ 5,783,828
		800161 TRANS IN ACCUM CAPITAL OUTLAY	1,500,000	3,365,605	267,732	1,267,732
		800199 TRANS IN CENTRAL SVS A87	69,047	-	-	-
		800260 TRANS IN JAIL	126,551	312,644	-	-
		800263 TRANS IN PROBATION	541,641	1,256,274	-	-
		800297 TRANS IN ANIMAL CONTROL	-	15,683	-	-
		800301 TRANS IN ROADS	87,683	-	-	-
		800404 TRANS IN M HLTH SERVICES ACT	716,968	142,204	-	-
		800411 TRANS IN PUBLIC HEALTH	-	156,184	-	-
		800501 TRANS IN SOCIAL SERVICES	2,660,941	803,998	400,000	400,000
		800530 TRANS IN OPPORTUNITY CENTER	106,745	-	-	-
		800610 TRANS IN LIBRARY	69,642	-	-	-
		800804 TRANS IN JUSTICE CTR BOND	7	-	-	-
		800955 TRANS IN FACILITIES MGMT	43,728	-	-	-
		Total Other Financing Sources Tran In	\$ 12,446,027	\$ 11,440,215	\$ 6,451,560	\$ 7,451,560

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
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Other Financing Sources Sale C/A

	896100	GAIN ON SALE OF CAPITAL ASSETS	\$ 19,508	\$ 22,122	\$ 8,500	\$ 8,500
	896101	SALE OF SURPLUS PROPERTY	466	1,597	-	-

		Total Other Financing Sources Sale F/A	\$ 19,973	\$ 23,719	\$ 8,500	\$ 8,500
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Total General Fund Financing Sources			\$ 210,082,281	\$ 213,825,447	\$ 207,538,436	\$ 208,538,436
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Special Revenue Funds

Taxes

	102000	CURRENT UNSECURED TAXES	\$ 73,959	\$ 82,022	\$ 78,737	\$ 78,737
	104000	PRIOR YEAR UNSECURED TAXES	436	816	-	-
	106500	LOCAL TRANSPORTATION FUNDS	2,100,144	2,897,164	2,279,779	2,279,779

		Total Taxes	\$ 2,174,538	\$ 2,980,002	\$ 2,358,516	\$ 2,358,516
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Licenses, Permits & Franchises

	211010	LICENSE TO SELL FIREARMS	\$ 350	\$ 294	\$ 200	\$ 200
	213000	TRANSPORTATION PERMITS	36,065	45,271	10,000	10,000
	216200	GUN PERMITS	88,380	84,780	70,000	70,000
	216210	GUN PERMIT RENEWALS	40,862	40,864	40,000	40,000
	216400	EXPLOSIVE PERMITS	500	375	300	300
	216600	BURIAL PERMITS	12,443	12,459	11,300	11,300

		Total Licenses, Permits & Franchises	\$ 178,601	\$ 184,043	\$ 131,800	\$ 131,800
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Fines, Forfeitures & Penalties

	317500	VEHICLE CODE FINES	\$ 22,026	\$ 22,313	\$ 20,000	\$ 20,000
	317530	VCF CHILD PASSENGER RESTRAINT	2,206	2,193	2,100	2,100
	317532	VCF UNATTENDED CHILDREN	-	17	-	-
	318500	COURT FINES	7,125	5,850	4,500	4,500
	318501	CF MISDEMEANOR DIVERSION PROG	1,700	600	1,000	1,000
	318510	CF CRIME PREVENTION PROGRAM	151	227	125	125
	318511	COURT FINES CRIMINALISTIC LAB	-	-	500	500
	318512	CF DNA ID PENALTIES	82,248	96,032	67,000	67,000
	318540	SUBSTANCE ABUSE ASMT FINE	3	-	-	-
	319104	CIVIL PENALTIES	2,007,810	261,955	-	-
	319110	CRTHSE/CRIM JUST CONSTRUCTION	204,432	312,644	890,699	890,699
	319180	ASSET SEIZURE AND FORFEITURE	6,169	13,297	13,000	13,000
	319181	ASSET SEIZURE/STATE	221,019	343,534	46,000	46,000
	319183	ASSET SEIZURE/FEDERAL	73,512	-	2,500	2,500

		Total Fines, Forfeitures & Penalties	\$ 2,628,401	\$ 1,058,662	\$ 1,047,424	\$ 1,047,424
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Revenue from Money & Property

	420000	INTEREST	\$ 241,076	\$ 252,638	\$ 80,600	\$ 80,600
	420001	CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
	420110	INTEREST ON PAYMENTS	30,682	48,209	12,000	12,000
	421200	RENTS/LEASES OF BUILDINGS	27,051	86,634	91,000	91,000

		Total Revenue from Money & Property	\$ 298,808	\$ 387,481	\$ 183,600	\$ 183,600
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Intergovernmental Revenues

	525000	STATE HIGHWAY USERS TAX	\$ 8,033,324	\$ 5,931,978	\$ 5,435,980	\$ 5,435,980
	530901	STATE MEDI CAL SERVICES	47,313	121,283	75,000	75,000
	531500	STATE REALIGNMENT SOCIAL SVS	555,746	527,693	787,098	787,098
	531710	STATE PUBLIC AUTHORITY	181,104	207,184	232,409	232,409
	531951	STATE CHILD SUPPORT ADMIN	2,332,934	2,285,618	2,512,043	2,512,043
	531952	STATE CHILD SUPPORT EDP	106,988	113,780	116,805	116,805
	532000	STATE AID WIC NUTRITION	1,626,303	1,528,485	1,650,000	1,650,000
	533003	ST BT PREPAREDNESS PAN FLU	66,011	71,831	66,039	66,039
	533010	STATE AID CHRONIC DISEASE	809,794	1,054,484	1,035,301	1,035,301
	533125	STATE CHLAMYDIA PREVENTION PRJ	12,941	10,264	16,493	16,493
	533202	STATE IGT	-	296,458	1,040,058	1,040,058

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 2016-17	

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		533210 STATE IMMUNIZATION GRANT	62,421	23,426	63,352	63,352
		533229 STATE OFFICE OF TRAFFIC SAFETY	110,762	115,272	129,136	129,136
		533240 STATE CHILD LEAD PREV GRANT	57,352	50,898	52,547	52,547
		533300 STATE AID CHILD HEALTH	38,224	33,644	27,876	27,876
		533301 STATE CHDP NO COUNTY MATCH	268,582	274,928	316,435	316,435
		533302 STATE CHDP FOSTER CARE	267,176	241,930	285,378	285,378
		533310 STATE MCH ALLOCATION	989,509	1,159,126	1,117,989	1,117,989
		533350 STATE AIDS BLOCK ALLOCATION	14,354	14,051	14,435	14,435
		533510 STATE SB99 PROGRAM TEP	132,416	149,629	150,000	150,000
		533523 STATE FOOD PROGRAM	-	-	-	-
		534000 STATE CALIF CHILDREN SERVICES	1,466,211	1,414,568	1,685,422	1,685,422
		536402 STATE PROP 63 MH SVS ACT	8,397,563	6,944,792	7,805,000	7,805,000
		537001 STATE TUBERCULOSIS HOUSES	12,160	31,177	10,000	10,000
		538500 STATE REALIGNMENT PUBLIC HLTH	6,922,096	6,386,815	6,249,697	6,249,697
		538602 STATE PHEH ASTHMA PROGRAMS	320	-	-	-
		542400 STATE POST REIMBURSEMENT	28,180	29,159	62,500	62,500
		542451 STATE REIMB BOOKING FEES	257,005	257,005	257,000	257,000
		542601 ST CSA JUV PROB CAMP JPCF	716,352	808,275	624,976	624,976
		542602 ST JUVENILE JUSTICE GRANT	455,630	444,325	544,937	544,937
		542603 ST REALIGNMENT 2011 AB109	6,463,153	9,162,998	7,322,987	7,322,987
		542604 ST CCP INCENTIVE ACT SB678	861,384	504,851	200,000	200,000
		542750 STATE MENTAL ILL CRIME RED GRT	-	24,130	-	-
		542800 STATE CORRECTIONS TRAINING GRT	94,320	104,000	100,640	100,640
		542801 ST BD OF CORRECTIONS PLAN GRT	169,935	477,048	768,270	768,270
		547500 STATE MANDATED COST REIMB	895	1,182	-	-
		549035 ST OFF HIGHWAY MOTOR VEHICLE	31,006	30,592	30,000	30,000
		549169 ST HOUSING & COMMUNITY DEV	212,628	54,754	6,185	6,185
		549251 STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	874,461	874,461
		549360 STATE INDIAN GAMING	50,672	-	-	-
		549400 STATE BOATING SAFETY	587,663	766,377	600,990	600,990
		549560 STATE OCPJ ANTI DRUG ABUSE	63,738	149,275	149,377	149,377
		549564 STATE RURAL CO LAW ENFORCEMENT	500,000	500,000	500,000	500,000
		549566 STATE COPS GRANT	258,601	349,032	243,800	243,800
		549571 STATE MATCHING FUNDS	672,168	672,168	672,168	672,168
		549575 STATE AUTO THEFT/DUI CRIME	185,328	186,623	180,000	180,000
		549576 STATE WORKERS COMP FRAUD GRANT	144,342	154,955	154,955	154,955
		549577 STATE AUTO INSUR FRAUD GRANT	53,689	53,689	53,689	53,689
		549592 STATE CRIME PREVENTION ACT	644,422	646,561	575,489	575,489
		549601 STATE PROP 172 PUBLIC SFTY FND	15,131,132	14,513,099	14,000,000	14,000,000
		549610 STATE ABANDONED VEHICLE	-	1,940	-	-
		549781 STATE WATER RESOURCES GRANT	-	555,189	1,200,000	1,200,000
		549961 STATE SB1435 EXCHANGE FUNDS	190,133	203,688	288,962	288,962
		550310 FEDERAL PUBLIC AUTHORITY	174,930	193,457	214,531	214,531
		550930 FEDERAL CWS IV E ADMIN	73,137	78,000	218,003	218,003
		550999 FED SB 933 PLACEMENT REIMB	60,043	50,222	46,000	46,000
		551401 FEDERAL CHILD SUPPORT ADMIN	4,528,637	4,436,786	4,876,319	4,876,319
		551402 FED CHILD SUPPORT MATCH	-	-	189,792	189,792
		551403 FEDERAL CHILD SUPPORT EDP	207,683	220,867	226,738	226,738
		552002 FED MAA MEDICAL ADMIN ACTIVITY	-	129,824	152,000	152,000
		552003 FED BIO TERRORISM PREPAREDNESS	532,663	533,789	528,000	528,000
		552006 FED BIO TERRORISM HPP BASE	186,774	130,775	161,853	161,853
		552100 FEDERAL MEDI-CAL	1,444,763	1,407,191	1,193,340	1,193,340
		552102 FED MEDICAL ASSISTANCE PROG	44,469	50,820	-	-
		552104 FEDERAL IGT PHCP REVENUE	-	-	93,600	93,600
		552153 FED COMMUNITY TRANSFRMATN GR	77,909	-	-	-
		552900 FEDERAL JUV HALL FOOD PROGRAM	45,219	30,612	30,630	30,630
		553100 FEDERAL BRIDGE REPLACEMENT	1,104,341	1,024,594	2,093,006	2,093,006
		553101 FED HI RISK RURAL ROADS PROG	1,819,780	968,398	544,500	544,500

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2016-17	

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1	2	3	4	5	6	7
		554100 FEDERAL DISASTER ASSISTANCE	110,634	16,173	-	-
		554101 FED EMERGENCY MGMT ASST \FEMA	193,159	209,754	257,726	257,726
		555000 FEDERAL FOREST RESERVE	768,565	786,153	-	-
		560600 FEDERAL EMERGENCY MGMT AGENCY	162,774	162,579	163,000	163,000
		560900 FED MARIJUANA SUPPRESSION GRT	154,582	47,839	-	-
		560903 FEDERAL BUREAU OF RECLAMATION	66,416	59,349	51,208	51,208
		560951 FEDERAL DOJ BLOCK GRANT	188	44,044	37,720	37,720
		560953 FEDERAL DOJ GRANT	235,506	243,021	259,193	259,193
		561163 FED HOME TENANT RENTAL ASSIST	-	190,375	439,950	439,950
		561164 FEDERAL HOME ADMINISTRATION	-	-	12,500	12,500
		562200 FEDERAL CDBG ADMIN	-	-	35,000	35,000
		563177 SHASTEC REDEVELOPMENT AGENCY	-	1,411,268	-	-
		563705 CONTRIB CHLD FAM 1ST	26,339	-	-	-
		563711 CONTRIB FRM SHASTA CO GEN FUND	68,882	68,882	70,948	70,948
		563775 CONTRIBUTIONS LOCAL SCHOOLS	92,073	220,896	213,470	213,470
		563777 CONTRIB FRM SHASTA COLLEGE	-	-	59,110	59,110
		563901 FED REGNL TRANS PLNG AGNCY REV	112,910	39,662	150,000	150,000
		Total Intergovernmental Revenues	\$ 73,451,548	\$ 73,270,753	\$ 72,604,016	\$ 72,604,016
		Charges for Services				
		671255 ENCROACHMENT PERMIT FEES	\$ 10,708	\$ 6,400	\$ 10,000	\$ 10,000
		671260 SUBDIVISION IMPROVE PLAN CHECK	3,202	17,462	5,000	5,000
		671600 PROBATION COSTS	158,435	168,165	147,000	147,000
		671670 CONDITIONAL SENTENCE RPT FEE	3,429	7,718	5,000	5,000
		674251 CIVIL PROC SVS SHRF SUBPOENAS	163	40	-	-
		675110 NOTARY FEES	30	-	-	-
		675450 DIVERSION PROGRAM FEE	19,105	12,826	14,000	14,000
		675801 BOOKING FEES RECOVERY	73,309	71,599	60,000	60,000
		676550 BURIAL SPACE CHARGE	1,325	1,375	750	750
		678110 FINGERPRINT PUBLIC ASSIST	42,448	39,403	37,500	37,500
		678112 FINGERPRINT LIVESCAN REPLC FEE	10,461	4,810	2,500	2,500
		678150 CHRISTMAS TREE TAGS	132	80	80	80
		678200 SHERIFF CRIME REPORTS	3,291	3,859	3,500	3,500
		678210 LOCAL CRIMINAL HISTORY	1,085	725	600	600
		678221 REG SEX NARCOTIC ARSON OFFNDRS	600	550	250	250
		678222 REPORT VEHICLE REPOSSESSION	795	870	600	600
		678250 COMMISSARY ADMIN FEE	36,123	-	35,000	35,000
		678300 EXTRADITION	30,367	12,704	10,000	10,000
		678400 USE CO CARS STATE TRIPS	4,246	2,831	3,600	3,600
		678600 USFS LAW ENFORCEMENT	13,314	11,164	15,000	15,000
		678620 LASSEN NATIONAL FOREST PATROL	6,863	8,625	9,000	9,000
		678640 SHASTA TRINITY MJ CONTRACT	47,085	23,096	28,000	28,000
		678720 FED MARIJUANA ERADICATION	183,658	102,828	146,387	146,387
		678740 SHASTA LAKE CITY PATROL	2,377,399	2,512,940	2,677,998	2,677,998
		679400 VITAL STATISTICS	127,421	126,994	105,000	105,000
		679501 CERTFD COPIES VITAL HLTH STATS	22,689	22,616	20,000	20,000
		680030 ROAD SVS ANDERSON SOLID WASTE	23,306	23,052	30,000	30,000
		680043 TENTATIVE MAP PROCESSING	3,280	2,560	2,000	2,000
		680046 DUST MITIGATION FEES	4,000	6,400	5,500	5,500
		680702 ZOB S CENTRAL URBAN REGION #1	4,800	22,377	-	-
		680703 ZOB S CENTRAL URBAN REGION #2	34,325	18,726	-	-
		680704 ZOB S CENTRAL URBAN REGION #3	8,800	12,981	-	-
		680705 ZOB S CENTRAL URBAN REGION E	22,325	7,200	-	-
		680706 ZOB S CENTRAL URBAN REGION W	800	4,000	-	-
		680710 ZOB REGION 3A SOUTH COTTONWOOD	29,414	48,702	-	-
		681040 LAND USE FEES	4,690	-	-	-
		681100 IMMUNIZATION FEES	153,891	125,131	125,000	125,000
		681250 REGIONAL LAB CONTRACT	32,004	32,004	32,000	32,000

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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	Fiscal Year 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		681260 TEHAMA CO LAB CONTRACT	1,207	492	1,000	1,000
		681270 SISKIYOU CO LAB CONTRACT	4,589	5,821	2,500	2,500
		681300 COMPREHENSIVE PERINATAL	3,508	3,145	4,500	4,500
		681400 LAB TESTS BACTERIOLOGY	36,174	36,901	40,000	40,000
		681402 PARASITOLOGY LAB FEES	24	96	-	-
		681502 BREAST PUMP RENTALS	1,390	2,466	2,000	2,000
		681512 LAB TESTING TUBERCULOSIS RMC	6,790	-	-	-
		681513 DRUG TESTING LAB FEES	222,186	274,303	157,000	157,000
		681520 RABIES TEST FEES	358	816	1,000	1,000
		681904 LAB FEES WATER SAMPLES	11,155	8,800	9,000	9,000
		681907 GENERAL REVENUE CLINIC	1,205	900	1,000	1,000
		681908 TUBERCULOUS CLINIC	108	1,098	500	500
		681909 TARGETED CASE MGMT ENCOUNTERS	114,742	79,596	100,000	100,000
		681912 SCHOOLS HLTH FITNESS/NUTRITION	114,159	-	-	-
		681914 LAB FEES EH WATER SAMPLES	400	270	300	300
		683001 CSS ENROLLMENT FEE	60	-	200	200
		684700 COLLECTORS FEES	20,000	20,000	20,000	20,000
		686100 JUVENILE DETENTION CHARGE	55,535	60,061	42,250	42,250
		686910 FEDERAL PRISONERS	7,230	9,727	5,000	5,000
		686950 HOUSING OF INMATES	2,076	644	500	500
		686951 INMATE MEDICAL COPAY	4,659	6,461	4,000	4,000
		686970 WORK RELEASE	406	750	-	-
		686971 HOME ELECTRONIC CONSTRAINT PGM	150	-	-	-
		692000 CHGS FOR PROFESSIONAL SVS	-	-	-	-
		692002 REIMBURSE COUNTY BURIALS	-	507	-	-
		692003 MORGUE FEES OTHER COUNTIES	-	5,200	750	750
		692010 X RAY FEES	-	630	270	270
		692014 EPIDEMIOLOGY SERVICES	46,490	46,490	46,000	46,000
		692030 SOCIAL SECURITY REPORTING FEE	37,000	57,000	40,000	40,000
		692100 PHOTOCOPIES	31,935	33,070	25,550	25,550
		692105 PHOTO LAB FEES	482	50	-	-
		692150 ADMIN FEES	13,091	14,938	13,500	13,500
		692151 DIVERSION FEES	5,057	4,513	4,000	4,000
		692153 ADMIN FEES COURTS	425	801	500	500
		692154 DIVERSION FEES COURTS	4	60	-	-
		692155 RESTITUTION ABDUCTION COSTS	(3)	-	-	-
		692200 REIMBURSE TRAVEL	2,759	1,741	-	-
		692320 REIMB PROBATION OFFICER SCHOOL	76,472	-	-	-
		692330 ADULT WORK PROGRAM FEES	36,933	41,140	34,000	34,000
		692340 RECORD SEAL/MODIFICATION	570	1,080	-	-
		692350 ELECTRONIC MONITORING FEE	872	1,178	500	500
		692352 JUVENILE WORK PROGRAM FEES	1,170	780	1,000	1,000
		692353 ELECTRONIC MONITOR STRAP FEE	9	19	-	-
		692361 TESTING REIMBURSEMENT	13,439	6,470	20,000	20,000
		692362 REIMBURSE DRUG TESTS AOP	4,262	6,264	-	-
		692420 REIMBURSE SALARY	2,469	1,116	1,000	1,000
		692500 REIMB FROM CONTRACTOR	1	-	-	-
		692690 FORENSIC PATHOLOGY SERVICES	-	480	-	-
		692700 REIMB MISC SERVICES	920,456	423,604	606,500	606,500
		692702 REIMB SUPPLIES & MAINT	400	550	500	500
		692703 REIMB VEHICLE COSTS	74,579	93,282	70,000	70,000
		692705 REIMB CONSULTING SVS	4,420	-	-	-
		692800 CHILDREN & FAM FIRST CONTRACT	68,166	-	-	-
		692950 REPLACEMENT FUND CHARGES	462	424	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	14,610	14,707	14,500	14,500
		693001 CHARGES FOR SERVICES	72,232	64,773	104,139	104,139
		693002 CHGS FOR SVS CITY OF ANDERSON	15,054	14,666	-	-
		693004 CHGS FOR SVS CITY OF REDDING	15,710	21,200	15,549	15,549

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		693030 CONTRACT SERVICES REVENUE	19,694	14,188	26,000	26,000
		693036 CHARGES FOR SVS ADMIN FEES	(33)	-	-	-
		Total Charges for Services	\$ 5,586,615	\$ 4,846,081	\$ 4,946,273	\$ 4,946,273
		Miscellaneous Revenues				
		792500 DONATIONS/CONTRIBUTIONS	\$ 4,020	\$ 13,073	\$ 4,100	\$ 4,100
		792512 CONTR FR CAREMARK RV SHR AGRMT	5,372	4,459	-	-
		792522 CONTRIBUTION FROM TRUST FUND	65,890	64,176	445,000	445,000
		792559 PUBLIC HEALTH INSTITUTE GRANT	15,000	29,000	34,000	34,000
		792566 CONTRIB CALIFORNIA ENDOWMENT	30,000	-	-	-
		792579 CONTRIB FROM COMMUNITY GRANTS	80,000	112,352	80,000	80,000
		792583 CONTRIB GRANT NON PROFIT	-	5,000	45,508	45,508
		795000 AUDITOR VOID/STALE DATED CHECK	314	1,175	50	50
		797600 MISCELLANEOUS SALES	3,118	397	-	-
		797710 JUVENILE PROGRAMMING SALES	16,279	2,858	21,000	21,000
		798670 LEGAL ADVERTISING	-	20	-	-
		799300 MISCELLANEOUS REVENUE	12,550	8,375	1,475	1,475
		799390 PRIOR PERIOD EXP ADJUSTMENT	5,677,379	150,776	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	500,454	344,570	-	-
		799400 JURY & WITNESS FEES	1,440	799	-	-
		799600 INSURANCE LOSS & REFUNDS	1,200	43,232	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	324	549	-	-
		799750 PARENT PROPERTY DAMAGE REIMB	-	1	-	-
		799850 REIMB MISC COSTS	-	282	-	-
		799851 REIMB DAMAGES COUNTY PROPERTY	37,679	30,234	-	-
		799900 CASH OVER/SHORT	5	(1,677)	50	50
		799930 OVER/SHORT TREASURER	-	-	-	-
		799999 UNIDENTIFIED DEPOSITS	-	-	-	-
		Total Miscellaneous Revenues	\$ 6,451,024	\$ 809,651	\$ 631,183	\$ 631,183
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ 23,763,329	\$ 24,823,336	\$ 26,493,680	\$ 27,493,680
		800161 TRANS IN ACCUM CAPITAL OUTLAY	541,603	1,326,274	923,277	923,277
		800169 TRANS IN MAJOR BLDG CAP PROJ	45,000	-	-	-
		800176 TRAN IN TITLE III PROJ \GRT\	46,802	-	-	-
		800199 TRANS IN CENTRAL SVS A87	66,355	-	-	-
		800235 TRANS IN SHERIFF	71,281	183,514	291,523	291,523
		800282 TRANS IN BUILDING	56,691	53,370	100,000	100,000
		800287 TRANS IN CORONER	179,158	-	-	-
		800411 TRANS IN PUBLIC HEALTH	59,532	41,218	201,035	201,035
		800950 TRANS IN RISK MGMT	-	51,557	-	-
		806207 TRANS IN SOLID WASTE DISPOSAL	0	0	1,000,000	1,000,000
		806310 T/I DEER FLAT RD PRD	0	0	507	507
		Total Other Financing Sources Tran In	\$ 24,829,752	\$ 26,479,269	\$ 29,010,022	\$ 30,010,022
		Other Financing Sources Sale F/A				
		896100 SALE OF CAPITAL ASSETS	\$ 54,055	\$ 70,464	\$ -	\$ -
		896101 SALE OF SURPLUS PROPERTY	57,920	54,936	9,100	9,100
		Total Other Financing Sources Sale F/A	\$ 111,976	\$ 125,400	\$ 9,100	\$ 9,100
Total Special Revenue Funds Financing Sources			\$ 115,711,261	\$ 110,141,343	\$ 110,921,934	\$ 111,921,934
Capital Project Funds						
		Fines, Forfeitures & Penalties				
		319110 CRTHSE/CRIM JUST CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
		Total Revenue from Fines, Forfeitures & Penalties	\$ -	\$ -	\$ -	\$ -
		Revenue from Money & Property				

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 2016-17	

Fund Name	Financing Source Category	Financing Source Account	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		420000 INTEREST	\$ 32,993	\$ 58,026	\$ 29,300	\$ 29,300
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		Total Revenue from Money & Property	\$ 32,993	\$ 58,026	\$ 29,300	\$ 29,300
		Intergovernmental Revenues				
		541000 STATE FACILITY GRANT	\$ -	\$ 72,000	\$ 2,000,000	\$ 2,000,000
		563706 CONTRIB CITY RDG CAP ASSET	-	-	-	-
		Total Intergovernmental Revenues	\$ -	\$ 72,000	\$ 2,000,000	\$ 2,000,000
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ -	\$ 10,000,000	\$ -	\$ -
		800157 TRANS IN IMPACT FEES	-	-	-	-
		800161 TRANS IN ACCUM CAPITAL OUTLAY	-	-	-	-
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	70,000	-	-
		Total Other Financing Sources Tran In	\$ -	\$ 10,070,000	\$ -	\$ -
		Total Capital Project Funds Financing Sources	\$ 32,993	\$ 10,200,026	\$ 2,029,300	\$ 2,029,300
		Debt Service Funds				
		Fines, Forfeitures & Penalties				
		319110 CRTHSE/CRIM JUST CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
		Total Revenue from Fines, Forfeitures & Penalties	\$ -	\$ -	\$ -	\$ -
		Revenue from Money & Property				
		420000 INTEREST	\$ 261	\$ 95	\$ -	\$ -
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		Total Revenue from Money & Property	\$ 261	\$ 95	\$ -	\$ -
		Other Financing Sources Tran In				
		800174 TRANS IN TOBACCO SETTLEMENT	\$ 2,298,282	\$ 2,373,858	\$ 2,373,600	\$ 2,373,600
		800201 TRANS IN TRIAL COURTS	546,755	533,315	531,788	531,788
		800260 TRANS IN JAIL	78,271	-	-	-
		806050 TRANS IN SHAS CO UTILITIES ISF	-	-	-	-
		806205 TRANS IN SHAS CO UTILITIES ISF	192,419	51,784	51,784	51,784
		Total Other Financing Sources Tran In	\$ 3,115,727	\$ 2,958,957	\$ 2,957,172	\$ 2,957,172
		Other Financing Sources L/T Debt Proceeds				
		850000 LONG TERM DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ -
		Total Other Financing Sources L/T Debt Proceeds	\$ -	\$ -	\$ -	\$ -
		Total Debt Service Funds Financing Sources	\$ 3,115,988	\$ 2,959,052	\$ 2,957,172	\$ 2,957,172
		TOTAL ALL FUNDS	\$ 328,942,523	\$ 337,125,867	\$ 323,446,842	\$ 325,446,842

Total All Funds Transferred To	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
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State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2016-17	Schedule 7
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Description	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Function

GENERAL FUNCTION	\$ 44,204,954	\$ 56,464,083	\$ 49,482,997	\$ 50,482,997
GENERAL - CAPITAL PROJECTS	4,415,247	8,738,177	4,291,767	5,291,767
GENERAL - PROMOTION	12,888	28,402	20,877	20,877
PUBLIC PROTECTION	81,845,596	86,290,830	98,957,077	98,957,077
PUBLIC WAYS & FACILITIES	18,228,067	14,382,419	19,090,561	20,090,561
HEALTH & SANITATION	49,086,844	48,201,609	64,293,803	64,293,803
PUBLIC ASSISTANCE	108,607,539	107,869,415	122,103,836	122,103,836
EDUCATION	1,659,303	1,538,464	1,689,556	1,689,556
RECREATION	154,629	140,753	235,918	235,918
DEBT SERVICE	3,771,353	2,960,950	2,957,172	2,957,172

Total Financing Uses by Function	\$ 311,986,420	\$ 326,615,102	\$ 363,123,564	\$ 366,123,564
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Appropriations for Contingencies

GENERAL	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
PUBLIC PROTECTION	-	-	250,000	250,000
PUBLIC WAYS & FACILITIES	-	-	300,000	300,000
HEALTH & SANITATION	-	-	30,000	30,000

Total Appropriations for Contingencies	\$ -	\$ -	\$ 6,580,000	\$ 6,580,000
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Subtotal Financing Uses	\$ 311,986,420	\$ 326,615,102	\$ 369,703,564	\$ 372,703,564
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Provisions for Obligated Fund Balances

GENERAL	\$ -	\$ -	\$ 25,761,174	\$ 33,896,688
PUBLIC ASSISTANCE	-	-	3,636	6,976,154
PUBLIC PROTECTION	-	-	1,737,062	1,147,030
PUBLIC WAYS & FACILITIES	-	-	-	-
HEALTH & SANITATION	-	-	150	8,505,599
CAPITAL PROJECTS	-	-	-	13
EDUCATION	-	-	13	-
DEBT SERVICE	-	-	-	-

Total Obligated Fund Balances	\$ -	\$ -	\$ 27,502,035	\$ 50,525,484
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Total Financing Uses	\$ 311,986,420	\$ 326,615,102	\$ 397,205,599	\$ 423,229,048
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Summarization by Fund

0040 ACCUM CAPITAL OUTLAY	\$ 2,041,603	\$ 4,691,879	\$ 1,191,009	\$ 2,221,009
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-
0046 CAPITAL PROJ JUV HALL ADM	45,000	134,999	300	300
0047 CAPITAL PROJ ADULT REHAB CENTER	587,139	1,003,043	3,004,173	3,004,173
0057 IMPACT MITIGATION FEE	4,841	6,485	400,000	400,000
0060 GENERAL	60,862,042	75,787,181	93,609,256	111,130,311
0061 GENERAL - CMSP	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	1,741,505	2,908,257	96,298	96,298
0064 GENERAL - RESOURCE MGMT	4,570,325	6,505,766	9,065,146	8,446,415
0065 GENERAL - FED FOREST TITLE III	70,837	29,204	9,235,586	228,527
0070 CNTY CRTHSE BOND FUND	534,644	533,315	531,788	531,788
0071 JUSTICE CNTR BOND FUND	662,077	-	-	-

County of Shasta
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2016-17

Description	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
0072 ADMIN CNTR BOND FUND	2,382,214	2,375,851	2,373,600	2,373,600
0073 ENERGY RETROFIT FUND	192,419	51,784	51,784	51,784
0080 MENTAL HEALTH	24,303,326	22,630,432	29,625,935	38,131,384
0081 MENTAL HEALTH SERVICES ACT	9,388,266	8,310,414	12,837,097	12,837,097
0100 INTERMOUNTAIN FAIR	12,888	28,402	20,877	56,166
0110 LIBRARY	69,642	-	-	-
0120 OPPORTUNITY CENTER	4,890,067	4,768,287	5,041,760	5,734,682
0140 SOCIAL SERVICES	101,175,792	98,743,783	111,959,949	118,239,545
0150 WILDLIFE	623	(8)	427	29,126
0170 GENERAL RESERVES	-	-	40,000	40,000
0186 HOUSING HOME IPP ADMIN	242,314	425,996	629,042	629,042
0187 HOUSING CALHOME ADMIN	2,578	1,424	6,185	6,185
0188 ENDANGERED SPECIES	214	185	191,931	191,931
0190 ROADS	18,228,067	14,382,419	19,370,561	20,370,561
0191 ROAD - DUST MITIGATION	-	-	20,000	20,000
0192 CHILD SUPPORT SVS	7,388,715	7,202,038	8,230,673	8,230,673
0195 PUBLIC SAFETY	58,463,238	61,495,904	69,895,510	70,481,740
0196 PUBLIC HEALTH	13,638,201	14,120,332	19,212,152	19,182,152
0197 SHASTA HOUSING REHAB	(3,266)	16,710	46,671	46,671
0851 IHSS PUBLIC AUTHORITY	491,109	461,022	517,888	517,888
Total Financing Uses	\$ 311,986,420	\$ 326,615,104	\$ 397,205,598	\$ 423,229,048
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 2016-17				
Function, Activity and Budget Unit	2014-15 Actual	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3		4	5
General					
100 NON-PROG REV/TRANS OUT	\$ 32,467,355	42,466,220	\$	35,046,929	\$ 36,046,929
101 BOARD OF SUPERVISORS	580,037	512,903		576,652	576,652
102 COUNTY ADMIN OFFICE	(62,134)	138,079		216,409	216,409
103 CLERK OF THE BOARD	381,450	290,378		341,787	341,787
110 AUDITOR CONTROLLER	672,444	466,783		828,843	828,843
111 TREASURER TAX COLLECTOR	1,654,257	1,589,484		1,851,252	1,851,252
112 ASSESSOR	4,119,613	3,671,832		4,190,692	4,190,692
113 PURCHASING	(4,931)	110,017		22,321	22,321
120 COUNTY COUNSEL	120,475	(22,478)		237,863	237,863
130 PERSONNEL	(415,522)	326,240		606,870	606,870
140 ELECTION ADMIN & REGISTRATION	1,327,452	1,466,859		1,730,406	1,730,406
157 IMPACT FEE ADMIN	4,841	6,485		7,000	7,000
160 GENERAL RESERVES	-	-		-	-
165 ECONOMIC DEVELOPMENT	46,683	49,239		70,500	70,500
172 SURVEYOR	14,113	12,425		26,321	26,321
173 MISCELLANEOUS GENERAL 1	1,927,961	3,304,711		1,284,794	1,284,794
174 TOBACCO SETTLEMENT GRANTS	2,452,771	2,526,610		2,573,600	2,573,600
175 CSA ADMINISTRATION	682,036	751,930		823,843	823,843
176 TITLE III PROJECTS	70,837	29,204		93,342	93,342
199 CENTRAL SERVICE COST A-87	(1,834,783)	(1,232,836)		(1,046,427)	(1,046,427)
900 RESERVES FOR CONTINGENCIES	-	-		-	-
Total General	\$ 44,204,954	\$ 56,464,084	\$	\$ 49,482,997	\$ 50,482,997
General - Capital Projects					
161 ACCUMULATED CAPITAL OUTLAY	\$ 2,041,603	4,691,879	\$	1,191,009	\$ 2,191,009
166 LAND BUILDINGS & IMPROVEMENTS	1,741,505	2,908,257		96,298	96,298
16A ANIMAL CONTROL FACILITY	-	-		-	-
16B JUVENILE HALL FACILITY	45,000	134,999		287	287
16C ADULT REHAB CENTER	587,139	1,003,043		3,004,173	3,004,173
Total General - Capital Projects	\$ 4,415,247	\$ 8,738,178	\$	\$ 4,291,767	\$ 5,291,767
General Promotion					
159 INTERMOUNTAIN FAIR	\$ 12,888	28,402	\$	20,877	\$ 20,877
Total General Promotion	\$ 12,888	\$ 28,402	\$	\$ 20,877	\$ 20,877
Public Protection					
201 TRIAL COURTS	\$ 2,402,067	2,705,367	\$	2,798,542	\$ 2,798,542
203 CONFL PUBLIC DEFENDER	1,941,954	2,099,496		2,437,682	2,437,682
207 PUBLIC DEFENDER	3,301,800	3,520,179		4,078,619	4,078,619
208 GRAND JURY	86,934	86,080		113,309	113,309
220 PUBLIC SAFETY GEN REVENUES	-	-		-	-
221 COUNTY CLERK	342,350	361,359		393,813	393,813
227 DISTRICT ATTORNEY	6,669,579	6,778,900		7,564,223	7,564,223
228 CHILD SUPPORT SERVICES	7,388,715	7,202,038		8,230,673	8,230,673
235 SHERIFF	17,516,086	18,637,036		21,821,097	21,821,097
236 BOATING SAFETY	732,421	937,199		877,048	877,048
237 SHERIFF CIVIL UNIT	541,360	543,889		586,230	586,230
246 DETENTION ANNEX/WORK FACILITY	601,375	583,528		675,847	675,847
256 VICTIM WITNESS ASSISTANCE	839,299	880,775		1,074,486	1,074,486
260 JAIL	13,806,767	14,607,790		16,426,640	16,426,640
261 BURNEY SUBSTATION	1,817,966	2,008,919		2,413,252	2,413,252
262 JUVENILE HALL	4,828,168	4,955,796		5,068,230	5,068,230
263 PROBATION	10,010,522	10,659,502		11,777,965	11,777,965
280 AG COMM & SEALER OF WTS	1,428,074	1,490,556		1,626,898	1,626,898

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 2016-17				
Function, Activity and Budget Unit	2014-15 Actual	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1	2	3		4	5	
282 BUILDING INSPECTION	1,595,066	1,897,193		2,574,300	2,574,300	
285 KNIGHTON RD BEETLE MITIGATION	214	185		191,931	191,931	
286 PLANNING	1,218,209	1,468,142		2,105,015	2,105,015	
287 CORONER	1,195,097	1,061,808		1,960,548	1,960,548	
288 DISPATCH	1,285,258	1,265,426		1,310,660	1,310,660	
290 RECORDER	1,093,989	970,205		1,140,765	1,140,765	
292 PUBLIC GUARDIAN	532,662	829,890		876,468	876,468	
294 WILDLIFE CONTROL	623	(8)		427	427	
297 ANIMAL CONTROL	571,960	565,014		586,146	586,146	
299 PUBLIC ADMINISTRATOR	97,081	174,566		246,263	246,263	
Total Public Protection	\$ 81,845,596	\$ 86,290,830		\$ 98,957,077	\$ 98,957,077	
Public Ways & Facilities						
301 ROADS	\$ 18,228,067	14,382,419	\$	19,070,561	\$ 20,070,561	
302 SACTO VLY AIR POLLUTION PAVING	-	-		20,000	20,000	
Total Public Ways & Facilities	\$ 18,228,067	\$ 14,382,419		\$ 19,090,561	\$ 20,090,561	
Health & Sanitation						
402 ENVIRONMENTAL HEALTH	\$ 1,757,050	3,140,431	\$	2,648,769	\$ 2,648,769	
404 MENTAL HEALTH SERVICES ADMIN	9,388,266	8,310,414		12,837,097	12,837,097	
410 MENTAL HEALTH	20,435,809	19,515,478		25,755,437	25,755,437	
411 PUBLIC HEALTH	11,503,814	12,019,368		15,895,293	15,895,293	
412 SHASTA COUNTY HEALTH CARE	145,202	156,135		497,746	497,746	
417 CALIFORNIA CHILDRENS SERVICES	1,989,184	1,944,829		2,789,113	2,789,113	
422 ALCOHOL & DRUG PROGRAMS	3,161,933	2,376,133		2,976,647	2,976,647	
425 PERINATAL	705,584	738,821		893,701	893,701	
Total Health & Sanitation	\$ 49,086,844	\$ 48,201,611		\$ 64,293,803	\$ 64,293,803	
Public Assistance						
501 SOCIAL SERVICES ADMINISTRATION	\$ 55,138,253	52,410,441	\$	65,838,549	\$ 65,838,549	
502 HEALTH & HUMAN SVS AGENCY ADM	88,949	71,892		13,309	13,309	
530 OPPORTUNITY CENTER	4,890,067	4,768,287		5,041,760	5,041,760	
540 COUNTY INDIGENT CASES	1,758,549	-		-	-	
541 WELFARE CASH AID PAYMENTS	44,190,041	46,261,449		46,108,091	46,108,091	
542 COUNTY INDIGENT CASES-GEN FND	-	1,872,085		2,100,035	2,100,035	
543 HOUSING AUTHORITY	881,769	773,724		844,544	844,544	
570 VETERANS SERVICE OFFICER	457,043	378,518		441,851	441,851	
590 COMMUNITY ACTION AGENCY	470,134	427,866		519,547	519,547	
591 HOUSING CALHOME	2,578	1,424		6,185	6,185	
592 HOUSING HOME IPP	242,314	425,996		629,042	629,042	
596 CDBG ADMIN/REHAB	(3,266)	16,710		46,671	46,671	
H51 IHSS PUBL AUTH ADMIN	491,109	461,022		514,252	514,252	
Total Public Assistance	\$ 108,607,539	\$ 107,869,413		\$ 122,103,836	\$ 122,103,836	
Education						
610 COUNTY LIBRARY	\$ 69,642	\$ -	\$	\$ -	\$ -	
611 LIBRARY ADMINISTRATION	1,346,898	1,318,442		1,419,310	1,419,310	
620 AGRIC EXT SERVICE FARM ADVISOR	192,908	171,686		216,747	216,747	
621 FARM ADVISOR JT LASSEN SHASTA	49,855	48,336		53,499	53,499	
622 COOPERATIVE EXTENSION FORESTRY	-	-		-	-	
Total Education	\$ 1,659,303	\$ 1,538,464		\$ 1,689,556	\$ 1,689,556	
Recreation						
701 RECREATION & PARK DEVELOPMENT	\$ 34,553	29,248	\$	46,578	\$ 46,578	
710 VETERANS HALLS	120,076	111,505		189,340	189,340	
Total Recreation	\$ 154,629	\$ 140,753		\$ 235,918	\$ 235,918	

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 2016-17			
Function, Activity and Budget Unit	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Debt Service				
803 1998 CRTHSE BOND	\$ 534,644	533,315	\$ 531,788	\$ 531,788
804 2003 JUSTICE CTR BOND	662,077	-	-	-
805 2003 ADM CTR BOND	2,382,214	2,375,851	2,373,600	2,373,600
806 ENERGY RETROFIT	192,419	51,784	51,784	51,784
Total Debt Service	\$ 3,771,353	\$ 2,960,949	\$ 2,957,172	\$ 2,957,172
Grand Total Financing Uses by Function	\$ 311,986,420	\$ 326,615,102	\$ 363,123,564	\$ 366,123,564
Total Financing Uses by Function Transferred To	SCH 7, COL 2	SCH 7, COL 3	SCH 7, COL 4	SCH 7, COL 5

**General Government
and
Support Services**

GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Public Safety and Resource Management. 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 budgets that increased the General Fund contribution by 3 percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE, or to offset the expense for Board approved programming. Recommended appropriations total \$35.0 million, a decrease of \$8.2 million (19 percent) when compared with the adjusted FY 2015-16 budget.

In the past ten years, the General Fund has expended approximately \$1 million to upgrade facilities for handicapped access (ADA). In FY 2016-17, appropriations include \$115,000 for various other ADA projects as recommended by the ADA committee.

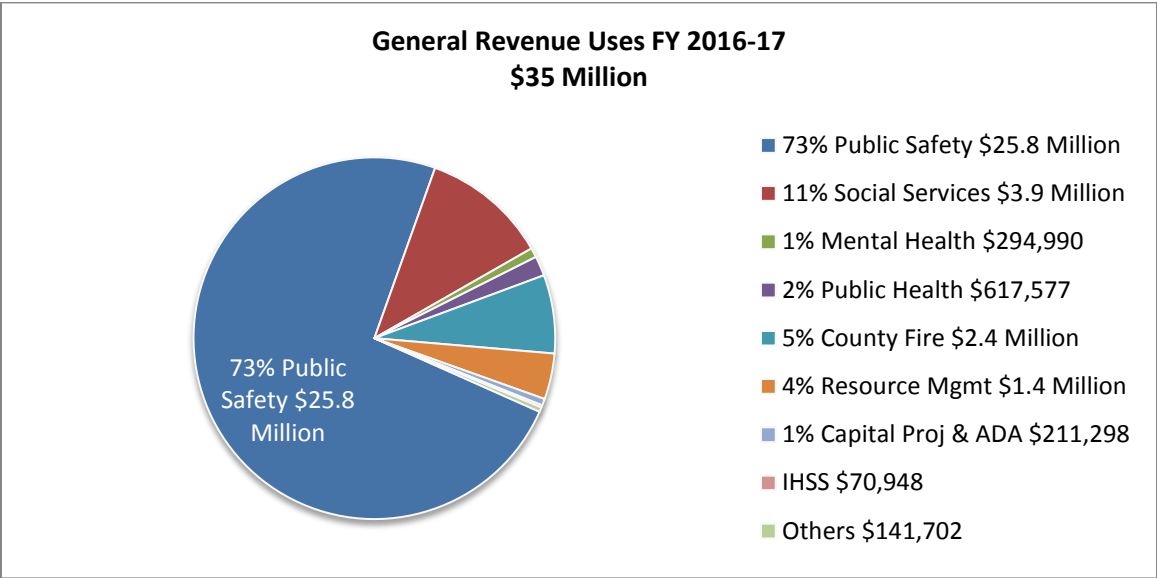
Also recommended is \$125,160 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

Transfers Out to operating departments total \$34.7 million, a decrease of \$8.2 million, primarily because there is no transfer-out to Accumulated Capital Outlay.

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.)

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%



REVENUES

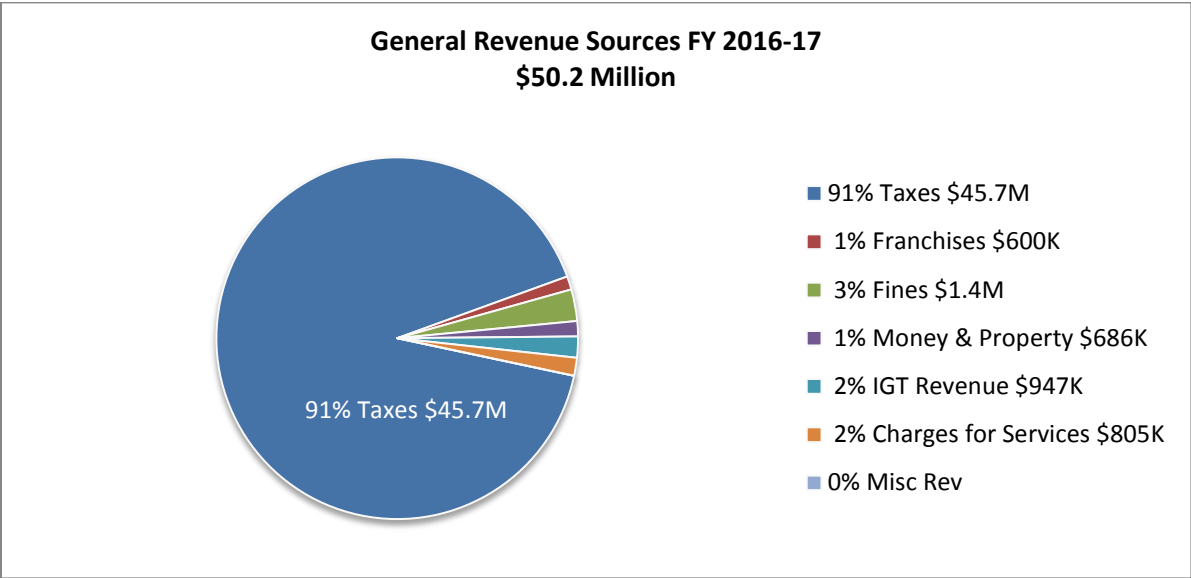
Total recommended General Fund discretionary revenue is \$50.2 million, an increase of \$253,300, or less than one percent compared to the FY 2015-16 adjusted budget. Total revenue continues to underperform in all aspects; Interest earnings are still weak, \$175,000 is anticipated on investments, and \$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:

General Revenue Sources FY 2016-17		
Taxes	\$ 45,773,500	91.12%
Franchises	600,000	1.19%
Fines	1,420,000	2.83%
Money & Property	686,300	1.37%
Inter-Govt Revenue	947,000	1.89%
Charges for Services	805,000	1.60%
Misc Rev	0	0.00%
Grand Total	\$ 50,231,800	100.00%

Select Revenues FY 2016-17	
Property Tax	\$ 16,000,000
Property Tax in Lieu of VLF	19,000,000
Sales Tax	2,700,000
Interest	175,000
TOT	700,000
Sales Tax in Lieu of VLF	0
All Others	11,656,800
Total	\$ 50,231,800
Plus <Minus>	\$ 253,300
Percent Change	0.51%



PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2016-17 Recommended Budget relies on use of General Fund/fund balance carryover (\$8.8 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget and as amended by the Board (Board) of Supervisors prior to commencement of the Budget Hearing. The Board voted unanimously to make a one-time transfer-of \$1 million to Roads for road improvements in the unincorporated areas of the County, to be offset by a transfer-in from Accumulated Capital Outlay.

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$14,978,542	\$15,620,395	\$16,000,000	\$16,000,000	\$16,000,000
101001 CURRENT UNITARY TAXES	\$2,436,094	\$2,545,554	\$2,400,000	\$2,400,000	\$2,400,000
101011 CURR SEC TAX DEL ADV TEETER	\$252,292	\$258,908	\$200,000	\$200,000	\$200,000
101012 RDA RESIDUAL PROP TAX HS34188	\$49,605	\$79,785	\$0	\$0	\$0
101013 RDA 1290 PT PROP TX HS33607.5	\$3,059,758	\$3,265,035	\$3,000,000	\$3,000,000	\$3,000,000
101100 SUPPLEMENTAL TAXES CURRENT	\$170,942	\$193,426	\$125,000	\$125,000	\$125,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$60,054	\$21,849	\$40,000	\$40,000	\$40,000
102000 CURRENT UNSECURED TAXES	\$810,047	\$812,708	\$800,000	\$800,000	\$800,000
103010 SUPPLEMENTAL TAXES PRIOR	\$1,499	\$863	\$1,500	\$1,500	\$1,500
104000 PRIOR YEAR UNSECURED TAXES	\$7,497	\$9,009	\$7,000	\$7,000	\$7,000
106000 SALES & USE TAX	\$2,699,617	\$2,921,929	\$2,700,000	\$2,700,000	\$2,700,000
108000 DOCUMENTARY TRANSFER TAX	\$695,412	\$762,943	\$500,000	\$500,000	\$500,000
109000 TRANSIENT OCCUPANCY TAXES	\$852,736	\$901,299	\$700,000	\$700,000	\$700,000
109100 TIMBER YIELD TAXES	\$360,656	\$207,249	\$300,000	\$300,000	\$300,000
109101 PROPERTY TAX IN-LIEU OF VLF	\$18,571,945	\$19,301,461	\$19,000,000	\$19,000,000	\$19,000,000
TAXES	\$45,006,704	\$46,902,418	\$45,773,500	\$45,773,500	\$45,773,500
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$733,288	\$752,177	\$600,000	\$600,000	\$600,000
LICENSES, PERMITS & FRANCHISES	\$733,288	\$752,177	\$600,000	\$600,000	\$600,000
Category: 300 FINES, FORFEITURES & PENALTIES					
319104 CIVIL PENALTIES	\$544,115	\$36	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$733,536	\$656,791	\$200,000	\$200,000	\$200,000
323001 TEETER DEL PEN & INT	\$1,377,161	\$1,331,787	\$1,200,000	\$1,200,000	\$1,200,000
323002 PENALTIES FAILURE TO FILE CIO	\$8,919	\$443	\$3,000	\$3,000	\$3,000
323004 TEETER REDEMPTION FEES	\$17,390	\$16,470	\$17,000	\$17,000	\$17,000
323006 PENALTY R&T 463	\$417	\$414	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$2,681,540	\$2,005,943	\$1,420,000	\$1,420,000	\$1,420,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$320,786	\$292,705	\$175,000	\$175,000	\$175,000
420115 EARNINGS PERS PREPAY ER SHARE	\$596,316	\$673,166	\$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	\$900	\$900	\$900	\$900
REVENUE FROM MONEY & PROPERTY	\$928,402	\$977,171	\$686,300	\$686,300	\$686,300
Category: 500 INTERGOVERNMENTAL REVENUES					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$63,349	\$60,069	\$60,000	\$60,000	\$60,000
529000 STATE LATOUR FOREST	\$6,376	\$6,371	\$0	\$0	\$0
529200 STATE OTHER IN-LIEU TAX	\$4,020	\$7,467	\$0	\$0	\$0
529201 ST IN-LIEU LOCAL SALES/USE TAX	\$1,027,547	\$637,827	\$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		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
546000	STATE HOMEOWNERS EXEMPTION	\$287,327	\$285,865	\$250,000	\$250,000
547500	STATE MANDATED COST REIMB	\$1,952,315	\$342,126	\$0	\$0
547800	STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
549649	STATE INTEREST/PENALTY	\$0	\$522,216	\$0	\$0
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$1,453,475	\$1,800,660	\$300,000	\$300,000
INTERGOVERNMENTAL REVENUES		\$5,131,411	\$3,999,604	\$947,000	\$947,000
Category: 600 CHARGES FOR SERVICES					
668317	S/A WILLIAMSON ACT GC51244.3	\$102,948	\$106,121	\$75,000	\$75,000
684700	COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000
692220	EMPLOYEE RETIRE ADMIN FEE	\$763,538	\$769,325	\$700,000	\$700,000
CHARGES FOR SERVICES		\$896,487	\$905,446	\$805,000	\$805,000
Category: 700 MISCELLANEOUS REVENUES					
799215	UNCLAIMED MONEY	\$76,365	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$900	\$2,661	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$72,923	\$0	\$0
MISCELLANEOUS REVENUES		\$77,265	\$75,584	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$0	\$1,000,000
800610	TRANS IN LIBRARY	\$69,642	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$69,642	\$0	\$0	\$1,000,000
Total Revenues:		\$55,524,743	\$55,618,347	\$50,231,800	\$51,231,800
Category: 030 SERVICES AND SUPPLIES					
033727	MNT STR ADA	\$22,532	\$12,048	\$115,000	\$115,000
034300	MISCELLANEOUS EXPENSE	\$0	\$19,009	\$100,000	\$100,000
034806	PROF AUDIT SVS	\$7,744	\$10,819	\$25,000	\$25,000
SERVICES AND SUPPLIES		\$30,276	\$41,877	\$240,000	\$240,000
Category: 050 OTHER CHARGES					
050800	TAXES & ASSESSMENTS	\$246	\$509	\$160	\$160
051388	CONTR TO IHSS	\$68,882	\$68,882	\$70,948	\$70,948
OTHER CHARGES		\$69,128	\$69,391	\$71,108	\$71,108
Category: 095 OTHER FINANCING USES					
095161	TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$10,000,000	\$0	\$0
095166	TRANS OUT CAPITAL PROJECTS	\$63,691	\$79,133	\$96,298	\$96,298
095227	TRAN OUT DISTRICT ATTORNEY	\$3,508,631	\$3,587,866	\$3,801,832	\$3,801,832
095235	TRAN OUT SHERIFF	\$4,527,150	\$4,984,045	\$5,334,622	\$5,334,622

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095236 TRAN OUT BOATING SAFETY	\$86,747	\$103,599	\$124,130	\$124,130	
095246 TRAN OUT DETENTION ANNEX	\$14,781	\$15,224	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,498,834	\$8,753,799	\$9,162,475	\$9,162,475	
095261 TRAN OUT BURNEY SUBSTATION	\$1,364,454	\$1,405,389	\$1,500,286	\$1,500,286	
095262 TRAN OUT JUVENILE HALL	\$2,513,496	\$2,588,901	\$2,684,264	\$2,684,264	
095263 TRAN OUT PROBATION	\$1,170,072	\$1,248,497	\$1,330,670	\$1,330,670	
095282 TRAN OUT BUILDING INSPECTION	\$264,011	\$298,570	\$323,769	\$323,769	
095286 TRAN OUT PLANNING	\$615,478	\$633,942	\$987,785	\$987,785	
095287 TRAN OUT CORONER	\$891,866	\$918,621	\$977,555	\$977,555	
095288 TRAN OUT CENTRAL DISPATCH	\$872,076	\$898,238	\$928,503	\$928,503	
095301 TRAN OUT ROADS	\$0	\$0	\$0	\$1,000,000	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$123,351	\$125,689	\$125,689	\$125,689	
095410 TRAN OUT MENTAL HEALTH	\$534,656	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$36,125	\$28,986	\$34,111	\$34,111	
095412 TRAN OUT SCHC CMSP	\$147,924	\$155,063	\$444,307	\$444,307	
095417 TRAN OUT CA CHILD SERVICES	\$131,171	\$135,105	\$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	\$1,216,397	\$1,038,735	\$1,038,735	\$1,038,735	
095540 TRAN OUT COUNTY INDIGENTS	\$855,662	\$0	\$0	\$0	
095541 TRAN OUT CASH AID GRANTS	\$2,831,613	\$2,916,561	\$2,916,562	\$2,916,562	
095592 TRAN OUT HOUSING HOME IPP	\$0	\$0	\$16,542	\$16,542	
096391 TRAN OUT FIRE ZONE #1	\$2,081,547	\$2,143,993	\$2,458,313	\$2,458,313	
OTHER FINANCING USES	\$32,367,949	\$42,354,951	\$34,735,821	\$35,735,821	
Total Expenditures/Appropriations:	\$32,467,354	\$42,466,220	\$35,046,929	\$36,046,929	
Net Cost:	(\$23,057,388)	(\$13,152,127)	(\$15,184,871)	(\$15,184,871)	

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Pam Giacomini; Chair, Board of Supervisors

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 2016-17 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 \$27,471 compared to their 2015-16 adjusted budget, primarily due to an increase in Central Service Cost A-87. It is anticipated that the Board will end the FY 2015-16 budget with a savings of \$28,653.

Board memberships requested for FY 2016-17 total \$36,000, 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692200 REIMBURSE TRAVEL	\$1,262	\$577	\$0	\$0	
CHARGES FOR SERVICES	\$1,262	\$577	\$0	\$0	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,487	\$428	\$0	\$0	
799850 REIMB MISC COSTS	\$509	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$11,996	\$428	\$0	\$0	
Total Revenues:					
	\$13,258	\$1,005	\$0	\$0	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$268,569	\$269,598	\$272,737	\$272,737	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,058	\$5,078	\$5,079	\$5,079	
018100 EMPLOYER SHARE OASDI	\$20,399	\$20,399	\$21,252	\$21,252	
018201 EMPLOYER SHARE RETIREMENT	\$31,751	\$34,461	\$37,038	\$37,038	
018300 EMPLOYER SHARE HEALTH INSUR	\$53,834	\$59,084	\$65,877	\$65,877	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$24,230	\$8,087	\$8,183	\$8,183	
018500 WORKERS COMP EXPOSURE	\$2,460	\$3,477	\$3,834	\$3,834	
018501 WORKERS COMP EXPERIENCE	\$2,904	\$1,176	\$0	\$0	
SALARIES AND BENEFITS	\$409,209	\$401,362	\$414,000	\$414,000	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,096	\$1,957	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$38	\$45	\$46	\$46	
032591 CHGS IT COMM	\$1,361	\$1,402	\$1,490	\$1,490	
032700 FOOD EXPENSE	\$363	\$0	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$44	\$47	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$3,121	\$3,470	\$3,666	\$3,666	
033102 INSUR XP LIABILITY EXPOSURE	\$292	\$1,047	\$1,139	\$1,139	
033103 INSUR XP MISCELLANEOUS	\$708	\$576	\$580	\$580	
033592 CHGS IT MNT HARD/SOFTWARE	\$756	\$598	\$10,776	\$10,776	
033791 CHGS FAC MGMT MAINT STR	\$5,133	\$3,491	\$6,500	\$6,500	
034100 MEMBERSHIPS	\$31,767	\$40,960	\$36,000	\$36,000	
034500 OFFICE EXPENSE	\$2,936	\$1,296	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$231	\$54	\$300	\$300	
034592 CHGS OC OTHER MAIL SVS	\$946	\$956	\$1,500	\$1,500	
034800 PROF & SPECIAL SERVICES	\$0	\$1,145	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$106	\$188	\$50	\$50	
034892 CHGS IT PROFESSIONAL SVS	\$12,199	\$11,383	\$15,000	\$15,000	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$80	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$846	\$690	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$23	\$136	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$490	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$2,708	\$530	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$43	\$93	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$11,669	\$12,969	\$20,000	\$20,000	\$20,000
036100 UTILITIES	\$6,876	\$6,225	\$9,000	\$9,000	\$9,000
SERVICES AND SUPPLIES	\$84,762	\$89,349	\$122,497	\$122,497	\$122,497
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$27,985	\$9,699	\$32,049	\$32,049	\$32,049
050003 BUILDING & EQUIPMENT USE A-87	\$58,079	\$12,483	\$8,086	\$8,086	\$8,086
050800 TAXES & ASSESSMENTS	\$0	\$7	\$20	\$20	\$20
OTHER CHARGES	\$86,064	\$22,190	\$40,155	\$40,155	\$40,155
Total Expenditures/Appropriations:	\$580,037	\$512,903	\$576,652	\$576,652	\$576,652
Net Cost:	\$566,778	\$511,897	\$576,652	\$576,652	\$576,652

COUNTY ADMINISTRATIVE OFFICE
Fund 0060 General, Budget Unit 102
Lawrence G. Lees, County Executive Officer

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 2016-17 request is for a Net County Cost (NCC) of \$216,409, an 11 percent reduction. Salaries and Benefits include a collateral-fill position and termination pay due to a planned retirement. 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$8	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$27,293	\$1,533	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$95	\$40	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$27,396	\$1,573	\$0	\$0	\$0
Total Revenues:	\$27,396	\$1,573	\$0	\$0	\$0

Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$638,744	\$692,807	\$801,778	\$801,778	\$801,778
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$15,000	\$15,000	\$15,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$2,059	\$2,289	\$2,289	\$2,289
018100 EMPLOYER SHARE OASDI	\$42,518	\$45,775	\$56,755	\$56,755	\$56,755
018201 EMPLOYER SHARE RETIREMENT	\$93,531	\$108,888	\$131,872	\$131,872	\$131,872
018204 EMPLOYER SHARE DEFERRED COMP	\$8,808	\$9,117	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$83,685	\$91,302	\$112,450	\$112,450	\$112,450
018307 EMPLOYR SHR OTHER POST EMP BEN	\$56,672	\$20,783	\$24,054	\$24,054	\$24,054
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,654	\$3,894	\$3,412	\$3,412	\$3,412
018500 WORKERS COMP EXPOSURE	\$5,803	\$8,866	\$10,656	\$10,656	\$10,656
018501 WORKERS COMP EXPERIENCE	\$2,520	\$1,920	\$0	\$0	\$0
SALARIES AND BENEFITS	\$938,384	\$985,416	\$1,167,266	\$1,167,266	\$1,167,266

Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,127	\$2,849	\$3,000	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$132	\$154	\$156	\$156	\$156
032591 CHGS IT COMM	\$1,379	\$1,430	\$1,548	\$1,548	\$1,548
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$70	\$55	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$10,638	\$11,829	\$13,000	\$13,000	\$13,000
033102 INSUR XP LIABILITY EXPOSURE	\$690	\$2,670	\$3,359	\$3,359	\$3,359
033103 INSUR XP MISCELLANEOUS	\$1,968	\$1,704	\$1,747	\$1,747	\$1,747
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$756	\$598	\$976	\$976	\$976
033791 CHGS FAC MGMT MAINT STR	\$11,265	\$11,322	\$15,000	\$15,000	\$15,000
034100 MEMBERSHIPS	\$1,438	\$1,438	\$1,500	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$4,045	\$3,983	\$5,000	\$5,000	\$5,000
034527 OFFICE XP PRINTING	\$1,667	\$1,318	\$2,000	\$2,000	\$2,000
034590 CHGS OC PHOTOCOPY SVS	\$900	\$1,374	\$825	\$825	\$825
034591 CHGS OC POSTAGE SVS	\$1,249	\$1,365	\$2,107	\$2,107	\$2,107
034592 CHGS OC OTHER MAIL SVS	\$1,136	\$1,118	\$1,200	\$1,200	\$1,200

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$21,483	\$20,388	\$20,600	\$20,600	\$20,600
034837 PROF PREEMPLOYMENT SVS	\$173	\$2,760	\$200	\$200	\$200
034890 CHGS FAC MGMT PROF SVS	\$363	\$643	\$500	\$500	\$500
034892 CHGS IT PROFESSIONAL SVS	\$14,572	\$15,127	\$18,000	\$18,000	\$18,000
034900 PUBLICATIONS & LEGAL NOTICES	\$199	\$166	\$300	\$300	\$300
035100 RENTS & LEASES OF EQUIPMENT	\$1,676	\$1,367	\$2,000	\$2,000	\$2,000
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
035500 MINOR EQUIPMENT	\$90	\$596	\$200	\$200	\$200
035590 CHGS IT SOFTWARE EQP	\$0	\$1,011	\$1,200	\$1,200	\$1,200
035591 CHGS IT HARDWARE EQP	\$0	\$5,340	\$5,000	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$0	\$55	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$419	\$1,040	\$500	\$500	\$500
035900 TRANSPORTATION & TRAVEL	\$9,574	\$10,598	\$12,000	\$12,000	\$12,000
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	\$200
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$331	\$500	\$500	\$500
036100 UTILITIES	\$23,444	\$21,227	\$30,000	\$30,000	\$30,000
SERVICES AND SUPPLIES	\$112,662	\$125,070	\$144,118	\$144,118	\$144,118
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$27	\$50	\$50	\$50
OTHER CHARGES	\$0	\$27	\$50	\$50	\$50
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,113,180)	(\$972,435)	(\$1,095,025)	(\$1,095,025)	(\$1,095,025)
INTRAFUND TRANSFERS	(\$1,113,180)	(\$972,435)	(\$1,095,025)	(\$1,095,025)	(\$1,095,025)
Total Expenditures/Appropriations:	(\$62,133)	\$138,078	\$216,409	\$216,409	\$216,409
Net Cost:	(\$89,530)	\$136,505	\$216,409	\$216,409	\$216,409

CLERK OF THE BOARD
Fund 0060 General, Budget Unit 103
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

The Clerk has contact with County departments that prepare items for consideration by the Board of Supervisors during regular and special meetings. The Clerk provides copies of records to the public, performs research of archival records, and provides verbatim transcripts of meetings upon request and payment of a fee. Other functions of the Clerk include maintaining the Roster of Public Agencies, the County Code and a record of County committees, commissions, and boards.

The Clerk of the Board is the filing officer for Conflict of Interest Code forms, and notices of determination. The Clerk of the Board serves as the clerk of the Assessment Appeals Board, the Air Pollution Control Board, Employee Appeals Board, Mayors' City Selection Committee, and Nuisance Abatement Hearings.

BUDGET REQUESTS

This budget unit's net county cost is decreasing \$8,060 when compared to the FY 2015-16 Adjusted Budget. The reduction is primarily due to reduced costs in salaries and benefits due to the retirement of the Chief Deputy Clerk of the Board in August 2015. Services and Supplies are increasing by \$11,108 due to the department going to an automated online system to prepare the agendas for the Board of Supervisors meetings. The Clerk of the Board anticipates ending FY 2015-16 under budget by approximately \$43,783.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664500	PROPERTY TAX ADMIN FEE	\$3,388	\$2,834	\$2,500	\$2,500
676100	BOARD APPEALS	\$635	\$100	\$0	\$0
679900	WILLIAMSON ACT HANDLING FEE	\$0	\$105	\$0	\$0
692100	PHOTOCOPIES	\$264	\$2	\$0	\$0
692460	BOS PUBLIC HEARING PROCESS FEE	\$385	\$1,145	\$0	\$0
CHARGES FOR SERVICES		\$4,673	\$4,187	\$2,500	\$2,500
Category: 700 MISCELLANEOUS REVENUES					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$8,723	\$974	\$0	\$0
MISCELLANEOUS REVENUES		\$8,723	\$974	\$0	\$0
Total Revenues:		\$13,396	\$5,161	\$2,500	\$2,500
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$126,323	\$113,365	\$112,181	\$112,181
011200	TERMINATION/SPECIAL PAY	\$0	\$2,228	\$0	\$0
018100	EMPLOYER SHARE OASDI	\$9,354	\$8,515	\$8,582	\$8,582
018201	EMPLOYER SHARE RETIREMENT	\$18,591	\$18,115	\$18,867	\$18,867
018300	EMPLOYER SHARE HEALTH INSUR	\$33,969	\$27,113	\$31,528	\$31,528
018307	EMPLYR SHR OTHER POST EMP BEN	\$11,171	\$3,400	\$3,366	\$3,366
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$916	\$637	\$477	\$477
018500	WORKERS COMP EXPOSURE	\$1,136	\$1,462	\$1,549	\$1,549
018501	WORKERS COMP EXPERIENCE	\$1,044	\$888	\$352	\$352
SALARIES AND BENEFITS		\$202,507	\$175,726	\$176,902	\$176,902
Category: 030 SERVICES AND SUPPLIES					
032500	COMMUNICATIONS EXPENSE	\$1,243	\$1,887	\$1,800	\$1,800
032590	CHGS FAC MGMT COMM	\$67	\$78	\$80	\$80
032591	CHGS IT COMM	\$581	\$603	\$655	\$655
032900	HOUSEHOLD EXPENSE	\$42	\$63	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$5,432	\$6,040	\$6,400	\$6,400
033102	INSUR XP LIABILITY EXPOSURE	\$135	\$440	\$460	\$460
033103	INSUR XP MISCELLANEOUS	\$924	\$816	\$823	\$823
033592	CHGS IT MNT HARD/SOFTWARE	\$378	\$299	\$388	\$388
033791	CHGS FAC MGMT MAINT STR	\$5,795	\$5,561	\$7,000	\$7,000
034100	MEMBERSHIPS	\$300	\$250	\$300	\$300
034500	OFFICE EXPENSE	\$4,607	\$2,510	\$5,500	\$5,500
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$150	\$150
034591	CHGS OC POSTAGE SVS	\$1,405	\$976	\$1,400	\$1,400
034592	CHGS OC OTHER MAIL SVS	\$990	\$954	\$1,188	\$1,188

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$50	\$1,600	\$1,000	\$1,000	\$1,000
034837 PROF PREEMPLOYMENT SVS	\$592	\$182	\$200	\$200	\$200
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$8,000	\$20,000	\$20,000	\$20,000
034890 CHGS FAC MGMT PROF SVS	\$185	\$328	\$200	\$200	\$200
034892 CHGS IT PROFESSIONAL SVS	\$12,521	\$10,588	\$13,505	\$13,505	\$13,505
034900 PUBLICATIONS & LEGAL NOTICES	\$2,029	\$1,390	\$5,000	\$5,000	\$5,000
035100 RENTS & LEASES OF EQUIPMENT	\$933	\$761	\$1,000	\$1,000	\$1,000
035300 RENTS & LEASES OF STRUCTURES	\$2,297	\$1,981	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$120	\$157	\$150	\$150	\$150
035528 MINOR EQP SOFTWARE	\$1,475	\$3,499	\$3,500	\$3,500	\$3,500
035590 CHGS IT SOFTWARE EQP	\$0	\$606	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$1,744	\$1,871	\$2,500	\$2,500	\$2,500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$3,000	\$3,000	\$3,000
035900 TRANSPORTATION & TRAVEL	\$149	\$0	\$2,000	\$2,000	\$2,000
035941 TRANS/TRVL MILEAGE	\$46	\$0	\$500	\$500	\$500
036100 UTILITIES	\$11,970	\$10,838	\$15,000	\$15,000	\$15,000
SERVICES AND SUPPLIES	\$64,021	\$62,288	\$95,099	\$95,099	\$95,099
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$31,077	\$28,944	\$54,417	\$54,417	\$54,417
050003 BUILDING & EQUIPMENT USE A-87	\$83,843	\$23,404	\$15,349	\$15,349	\$15,349
050800 TAXES & ASSESSMENTS	\$0	\$13	\$20	\$20	\$20
OTHER CHARGES	\$114,920	\$52,363	\$69,786	\$69,786	\$69,786
Total Expenditures/Appropriations:	\$381,450	\$290,377	\$341,787	\$341,787	\$341,787
Net Cost:	\$368,053	\$285,215	\$339,287	\$339,287	\$339,287

AUDITOR-CONTROLLER
Fund 0060 General, Budget Unit 110
Brian Muir, Auditor - Controller

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 2016-17 budget request for the Auditor-Controller reflects a Net-County-Cost of \$588,322, a 17 percent reduction from the prior year. There are no new positions requested or any unfunded vacancies in the total Salaries and Benefits projections.

The request includes several personnel changes to better reflect the business needs of the Auditor's Office, as follows: a reclassification - from 1.0 full-time-equivalent (FTE) Accounting Technician, to 1.0 FTE Accountant Auditor I/II; delete 1.0 FTE Accounting Technician, add 1.0 FTE Accountant Auditor I/II; add a lead-worker stipend to the Accounting Assistant classification when designated by the Auditor-Controller to serve as the lead worker in the Accounts Payable/Receivable area of the Systems and Accounting Unit; revise Footnote 047 to include the classification of Accountant Auditor III to those positions eligible for a stipend for a Certified Public Accountant Certificate; and lastly, to adjust the salary structure of the Auditor-Controller's management team to reflect the complexity and level of responsibility required.

The Services and Supplies category includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (OneSolution). In total, Services and Supplies as requested are four percent lower than the prior fiscal year. Revenues are increasing 94 percent, due in part to collection of bank credit card service fees.

The Auditor-Controller's FY 2016-17 budget request includes appropriations of \$3.2 million, offset by A-87 cost reimbursement (\$2.4 million) and revenue (\$240,521).

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 \$216,938. 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664100 S/A COLLECTION FEE REDDING	\$18,575	\$15,483	\$15,000	\$15,000	
664300 S/A COLLECTION FEE ANDERSON	\$19,633	\$23,268	\$20,000	\$20,000	
664310 S/A COLLECTION FEE OTHER DIST	\$39,201	\$41,503	\$35,000	\$35,000	
664330 SUP ASMT ADMIN FEE SB813	\$14,685	\$14,171	\$18,037	\$18,037	
664500 PROPERTY TAX ADMIN FEE	\$20,039	\$24,482	\$25,358	\$25,358	
664502 PROPERTY TAX AB 1X 26	\$19,935	\$19,935	\$19,935	\$19,935	
665001 AUDITORS FEES PAYROLL	\$961	\$827	\$650	\$650	
693111 CHARGES FOR SERVICES A87	\$49,782	\$43,296	\$51,541	\$51,541	
CHARGES FOR SERVICES	\$182,814	\$182,968	\$185,521	\$185,521	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$53	\$0	\$0	
799352 MISC REV PERSONAL BENEFIT	\$10	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$51,474	\$2,383	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$123	\$0	\$0	\$0	
799731 MISC CREDIT CARD BANK REVENUES	\$11,710	\$19,003	\$55,000	\$55,000	
799850 REIMB MISC COSTS	\$125	\$75	\$0	\$0	
799900 CASH OVER/SHORT	\$0	\$7,056	\$0	\$0	
MISCELLANEOUS REVENUES	\$63,445	\$28,573	\$55,000	\$55,000	
Total Revenues:					
	\$246,259	\$211,541	\$240,521	\$240,521	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,208,493	\$1,271,194	\$1,410,658	\$1,410,658	
011200 TERMINATION/SPECIAL PAY	\$3,354	\$8,468	\$0	\$0	
017000 EXTRA HELP	\$25,858	\$22,934	\$18,500	\$18,500	
017502 OVERTIME PAY	\$18,866	\$10,284	\$5,000	\$5,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,671	\$3,991	\$3,976	\$3,976	
018100 EMPLOYER SHARE OASDI	\$88,452	\$92,774	\$108,017	\$108,017	
018201 EMPLOYER SHARE RETIREMENT	\$158,012	\$180,395	\$214,660	\$214,660	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,179	\$9,115	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$266,061	\$291,485	\$317,012	\$317,012	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$98,483	\$38,132	\$42,320	\$42,320	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,230	\$6,613	\$5,550	\$5,550	
018500 WORKERS COMP EXPOSURE	\$11,346	\$16,677	\$19,847	\$19,847	
018501 WORKERS COMP EXPERIENCE	\$4,740	\$3,984	\$3,750	\$3,750	
SALARIES AND BENEFITS	\$1,903,750	\$1,956,053	\$2,158,290	\$2,158,290	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$29	\$12	\$0	\$0	

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$5,336	\$6,123	\$6,000	\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$216	\$252	\$255	\$255	\$255
032591 CHGS IT COMM	\$6,703	\$6,446	\$4,387	\$4,387	\$4,387
032700 FOOD EXPENSE	\$304	\$323	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$3	\$41	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$18,418	\$19,701	\$21,081	\$21,081	\$21,081
033100 INSURANCE EXPENSE	\$33	\$33	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,357	\$5,022	\$5,843	\$5,843	\$5,843
033103 INSUR XP MISCELLANEOUS	\$7,320	\$7,008	\$7,007	\$7,007	\$7,007
033500 MAINTENANCE OF EQUIPMENT	\$92,448	\$93,223	\$145,000	\$145,000	\$145,000
033528 MNT EQP SOFTWARE	\$4,413	\$4,413	\$0	\$0	\$0
033531 MNT EQP IT APRV	\$17,667	\$17,808	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$3,685	\$2,918	\$3,785	\$3,785	\$3,785
033791 CHGS FAC MGMT MAINT STR	\$24,246	\$18,827	\$17,944	\$17,944	\$17,944
034100 MEMBERSHIPS	\$2,933	\$2,085	\$4,000	\$4,000	\$4,000
034102 MEMBER PROF ORGANIZATIONS	\$0	\$671	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$28,871	\$21,001	\$36,000	\$36,000	\$36,000
034526 OFFICE XP POSTAGE	\$19,119	\$17,347	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$185	\$1,318	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$7	\$3	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$60	\$125	\$50	\$50	\$50
034592 CHGS OC OTHER MAIL SVS	\$1,638	\$2,430	\$1,460	\$1,460	\$1,460
034800 PROF & SPECIAL SERVICES	\$9,056	\$7,762	\$8,500	\$8,500	\$8,500
034807 PROF BANK SVS	\$108	\$136	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$2,712	\$2,979	\$0	\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$12,024	\$0	\$242,500	\$242,500	\$242,500
034890 CHGS FAC MGMT PROF SVS	\$593	\$1,051	\$130	\$130	\$130
034892 CHGS IT PROFESSIONAL SVS	\$468,074	\$453,161	\$470,009	\$470,009	\$470,009
035100 RENTS & LEASES OF EQUIPMENT	\$4,015	\$7,154	\$5,000	\$5,000	\$5,000
035300 RENTS & LEASES OF STRUCTURES	\$4,320	\$4,308	\$2,200	\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$1,470	\$2,690	\$30,000	\$30,000	\$30,000
035590 CHGS IT SOFTWARE EQP	\$6,009	\$9,133	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$21,940	\$39,394	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$204	\$20	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,134	\$5,339	\$6,610	\$6,610	\$6,610
035900 TRANSPORTATION & TRAVEL	\$20,150	\$26,630	\$32,000	\$32,000	\$32,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$353	\$468	\$0	\$0	\$0
036100 UTILITIES	\$38,315	\$34,691	\$39,816	\$39,816	\$39,816
SERVICES AND SUPPLIES	\$837,483	\$822,062	\$1,089,577	\$1,089,577	\$1,089,577

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$44	\$45	\$45	\$45
OTHER CHARGES	\$0	\$44	\$45	\$45	\$45
Category: 070 CAPITAL ASSETS					
065018 1 COPIER	\$0	\$8,193	\$0	\$0	\$0
CAPITAL ASSETS	\$0	\$8,193	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$2,068,789)	(\$2,319,571)	(\$2,419,069)	(\$2,419,069)	(\$2,419,069)
INTRAFUND TRANSFERS	(\$2,068,789)	(\$2,319,571)	(\$2,419,069)	(\$2,419,069)	(\$2,419,069)
Total Expenditures/Appropriations:	\$672,444	\$466,782	\$828,843	\$828,843	\$828,843
Net Cost:	\$426,184	\$255,241	\$588,322	\$588,322	\$588,322

TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

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

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 2016-17 requested net-county-cost for this department is \$830,543, an increase of \$24,140 (3 percent). The County is moving away from record storage on film and microfiche; this budget includes \$10,000 to convert rolled film and microfiche to BMI, a system selected by Information Technology. Requested Salaries and Benefits are declining six percent due to the retirement of long-time employees. One capital asset is requested, a remittance processing scanner and software. This total processing solution will enable payment processing at an increased speed, maintain a high level of accuracy and security, and lower bank costs. Rents and leases of equipment includes a new printer for tax bills.

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: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 300 FINES, FORFEITURES & PENALTIES
 323005 TEETER COSTS \$76,653 \$73,360 \$65,000 \$65,000

FINES, FORFEITURES & PENALTIES \$76,653 \$73,360 \$65,000 \$65,000

Category: 600 CHARGES FOR SERVICES

664000 TAX COLLECTION FEES \$6,619 \$14,784 \$6,000 \$6,000
 664002 TAX DEED REDEMPTION FEE \$3,223 \$3,115 \$1,000 \$1,000
 664003 COUNTY TAX SALE FEES \$20,023 \$18,025 \$15,000 \$15,000
 664005 UNSECURED COLLECTION FEE \$26,239 \$35,064 \$24,000 \$24,000
 664330 SUP ASMT ADMIN FEE SB813 \$33,209 \$33,798 \$38,796 \$38,796
 664500 PROPERTY TAX ADMIN FEE \$183,221 \$179,573 \$180,000 \$180,000
 692110 INVESTMENT SERVICE FEE \$654,223 \$610,012 \$630,787 \$630,787
 692120 FISCAL AGENT FEE SHASTA LK CTY \$1,500 \$1,500 \$1,500 \$1,500
 693010 RETURNED CHECK SERVICE CHARGE \$0 \$3,015 \$800 \$800
 693111 CHARGES FOR SERVICES A87 \$17 \$8 \$18 \$18

CHARGES FOR SERVICES \$928,277 \$898,896 \$897,901 \$897,901

Category: 700 MISCELLANEOUS REVENUES

799215 UNCLAIMED MONEY \$15 \$0 \$0 \$0
 799300 MISCELLANEOUS REVENUE \$4 \$200 \$0 \$0
 799390 PRIOR PERIOD EXP ADJUSTMENT \$44,382 \$2,037 \$0 \$0
 799730 REIMB BANK CHARGES \$47,778 \$56,275 \$58,844 \$58,844
 799900 CASH OVER/SHORT (\$374) (\$209) (\$1,000) (\$1,000)

MISCELLANEOUS REVENUES \$91,806 \$58,304 \$57,844 \$57,844

Total Revenues:	\$1,096,737	\$1,030,560	\$1,020,745	\$1,020,745
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$679,507 \$609,793 \$652,693 \$652,693
 011200 TERMINATION/SPECIAL PAY \$22,086 \$23,055 \$0 \$0
 017000 EXTRA HELP \$14,436 \$16,106 \$20,000 \$20,000
 017502 OVERTIME PAY \$56 \$0 \$0 \$0
 017509 HOLIDAY OVERTIME PAY \$127 \$0 \$0 \$0
 017517 CELL/PDA COMM ALLOWANCE PROG \$1,300 \$1,305 \$1,301 \$1,301
 018100 EMPLOYER SHARE OASDI \$51,911 \$45,127 \$51,213 \$51,213
 018201 EMPLOYER SHARE RETIREMENT \$98,700 \$96,147 \$109,147 \$109,147
 018204 EMPLOYER SHARE DEFERRED COMP \$11,704 \$8,100 \$8,100 \$8,100
 018300 EMPLOYER SHARE HEALTH INSUR \$159,303 \$161,291 \$186,310 \$186,310
 018307 EMPLOYR SHR OTHER POST EMP BEN \$61,321 \$18,292 \$19,581 \$19,581
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$4,216 \$2,930 \$2,408 \$2,408
 018500 WORKERS COMP EXPOSURE \$6,428 \$8,228 \$9,302 \$9,302

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

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$4,968	\$3,540		\$996	\$996
SALARIES AND BENEFITS	\$1,116,072	\$993,920		\$1,061,051	\$1,061,051
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$127		\$200	\$200
032500 COMMUNICATIONS EXPENSE	\$4,272	\$3,836		\$5,000	\$5,000
032590 CHGS FAC MGMT COMM	\$184	\$215		\$218	\$218
032591 CHGS IT COMM	\$1,924	\$1,776		\$2,043	\$2,043
032900 HOUSEHOLD EXPENSE	\$119	\$93		\$500	\$500
032992 CHGS FAC MGMT HSHLD XP	\$15,152	\$16,899		\$17,438	\$17,438
033102 INSUR XP LIABILITY EXPOSURE	\$750	\$2,478		\$2,764	\$2,764
033103 INSUR XP MISCELLANEOUS	\$2,880	\$2,460		\$2,514	\$2,514
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0		\$420	\$420
033500 MAINTENANCE OF EQUIPMENT	\$6,849	\$6,093		\$10,159	\$10,159
033531 MNT EQP IT APRV	\$53,269	\$53,696		\$54,072	\$54,072
033592 CHGS IT MNT HARD/SOFTWARE	\$2,268	\$2,028		\$2,329	\$2,329
033791 CHGS FAC MGMT MAINT STR	\$20,699	\$17,511		\$15,322	\$15,322
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$9		\$0	\$0
034100 MEMBERSHIPS	\$575	\$575		\$575	\$575
034500 OFFICE EXPENSE	\$18,423	\$25,218		\$28,000	\$28,000
034526 OFFICE XP POSTAGE	\$58,356	\$58,566		\$67,000	\$67,000
034527 OFFICE XP PRINTING	\$1,530	\$3,803		\$1,300	\$1,300
034530 OFFICE XP SPEC FORMS	\$5,764	\$6,775		\$22,950	\$22,950
034532 OFFICE XP ENVELOPES	\$4,540	\$726		\$12,362	\$12,362
034590 CHGS OC PHOTOCOPY SVS	\$1,765	\$1,809		\$3,000	\$3,000
034592 CHGS OC OTHER MAIL SVS	\$713	\$760		\$794	\$794
034800 PROF & SPECIAL SERVICES	\$601	\$14,008		\$10,000	\$10,000
034813 PROF CONSULTING SVS	\$780	\$703		\$800	\$800
034825 PROF INVESTMENT SVS	\$190,876	\$207,897		\$250,000	\$250,000
034837 PROF PREEMPLOYMENT SVS	\$736	\$3,208		\$2,700	\$2,700
034843 PROF RESEARCH SVS	\$13,262	\$19,780		\$39,000	\$39,000
034890 CHGS FAC MGMT PROF SVS	\$506	\$897		\$1,111	\$1,111
034892 CHGS IT PROFESSIONAL SVS	\$69,698	\$83,736		\$100,244	\$100,244
034900 PUBLICATIONS & LEGAL NOTICES	\$7,319	\$7,188		\$10,500	\$10,500
035100 RENTS & LEASES OF EQUIPMENT	\$5,794	\$10,837		\$14,300	\$14,300
035300 RENTS & LEASES OF STRUCTURES	\$3,266	\$3,344		\$3,427	\$3,427
035500 MINOR EQUIPMENT	\$5,654	\$1,107		\$2,000	\$2,000
035590 CHGS IT SOFTWARE EQP	\$803	\$310		\$5,500	\$5,500
035591 CHGS IT HARDWARE EQP	\$5,831	\$4,902		\$12,000	\$12,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,244	\$822		\$1,500	\$1,500

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

Detail By Revenue Category and Expenditure Object 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$1,812		\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$6,107	\$5,277		\$8,000	\$8,000
036100 UTILITIES	\$32,682	\$29,590		\$34,011	\$34,011
SERVICES AND SUPPLIES	\$546,206	\$600,889		\$748,053	\$748,053
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$37		\$50	\$50
OTHER CHARGES	\$0	\$37		\$50	\$50
Category: 070 CAPITAL ASSETS					
065337 1 SCANNER W/SOFTWARE	\$0	\$0		\$51,405	\$51,405
CAPITAL ASSETS	\$0	\$0		\$51,405	\$51,405
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$7,494)	(\$6,410)		(\$7,250)	(\$7,250)
088001 C/A A-87	(\$418)	\$1,137		(\$1,952)	(\$1,952)
088110 C/A AUDITOR-CONTROLLER	(\$108)	(\$91)		(\$105)	(\$105)
INTRAFUND TRANSFERS	(\$8,021)	(\$5,363)		(\$9,307)	(\$9,307)
Total Expenditures/Appropriations:	\$1,654,256	\$1,589,483		\$1,851,252	\$1,851,252
Net Cost:	\$557,519	\$558,923		\$830,507	\$830,507

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

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 2016-17 Requested Budget includes expenditures in the amount of \$4.2 million and revenues in the amount of \$1 million which results in a net County cost of \$3.2 million. Compared to the prior year, the FY 2016-17 expenditures increased by four percent, largely due to standard salary and benefits increases, and revenues will increase by seven percent. The net County cost increased by three percent. The department also anticipated ending FY 2015-16 under budget by \$240,292.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES

664004	SALE OF ROLL	\$13,349	\$13,559	\$7,000	\$7,000
664060	SEGREGATION FEE	\$1,509	\$1,279	\$800	\$800
664080	PARCEL INFORMATION FEE	\$1,989	\$1,870	\$1,200	\$1,200
664081	PROPERTY CHARACTER INFO FEES	\$1,730	\$1,010	\$1,000	\$1,000
664330	SUP ASMT ADMIN FEE SB813	\$80,572	\$82,785	\$80,000	\$80,000
664500	PROPERTY TAX ADMIN FEE	\$890,686	\$952,033	\$935,000	\$935,000
692100	PHOTOCOPIES	\$660	\$677	\$500	\$500
693001	CHARGES FOR SERVICES	\$4,535	\$5,367	\$100	\$100

CHARGES FOR SERVICES \$995,031 \$1,058,581 \$1,025,600 \$1,025,600

Category: 700 MISCELLANEOUS REVENUES

799215	UNCLAIMED MONEY	\$0	\$934	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$54,142	\$3,855	\$0	\$0
799900	CASH OVER/SHORT	(\$2)	\$3	\$10	\$10

MISCELLANEOUS REVENUES \$54,139 \$4,793 \$10 \$10

Total Revenues:	\$1,049,171	\$1,063,374	\$1,025,610	\$1,025,610
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Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$1,988,532	\$2,004,624	\$2,288,907	\$2,288,907
011200	TERMINATION/SPECIAL PAY	\$87,012	\$20,648	\$0	\$0
017000	EXTRA HELP	\$9,065	(\$199)	\$0	\$0
017502	OVERTIME PAY	\$0	\$5,701	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$4,511	\$4,922	\$4,820	\$4,820
018100	EMPLOYER SHARE OASDI	\$150,950	\$147,307	\$174,386	\$174,386
018201	EMPLOYER SHARE RETIREMENT	\$292,209	\$315,035	\$383,962	\$383,962
018204	EMPLOYER SHARE DEFERRED COMP	\$7,770	\$7,800	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$448,020	\$477,409	\$600,079	\$600,079
018307	EMPLYR SHR OTHER POST EMP BEN	\$178,331	\$60,133	\$68,668	\$68,668
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$13,705	\$10,589	\$9,171	\$9,171
018500	WORKERS COMP EXPOSURE	\$18,767	\$25,773	\$31,654	\$31,654
018501	WORKERS COMP EXPERIENCE	\$6,924	\$8,796	\$6,973	\$6,973

SALARIES AND BENEFITS \$3,205,801 \$3,088,543 \$3,577,620 \$3,577,620

Category: 030 SERVICES AND SUPPLIES

032500	COMMUNICATIONS EXPENSE	\$8,005	\$10,778	\$10,840	\$10,840
032590	CHGS FAC MGMT COMM	\$350	\$408	\$412	\$412
032591	CHGS IT COMM	\$6,200	\$6,354	\$6,908	\$6,908
032900	HOUSEHOLD EXPENSE	\$51	\$80	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$28,642	\$31,457	\$33,694	\$33,694

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$2,221	\$7,763	\$9,405	\$9,405	
033103 INSUR XP MISCELLANEOUS	\$6,156	\$5,028	\$5,125	\$5,125	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,068	\$2,412	\$1,954	\$1,954	
033500 MAINTENANCE OF EQUIPMENT	\$43	\$8	\$500	\$500	
033531 MNT EQP IT APRV	\$104,986	\$114,731	\$125,642	\$125,642	
033532 MNT EQP FAC MGMT APRV	\$8,833	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,667	\$6,570	\$5,240	\$5,240	
033791 CHGS FAC MGMT MAINT STR	\$30,585	\$31,611	\$27,191	\$27,191	
034100 MEMBERSHIPS	\$1,245	\$1,030	\$1,085	\$1,085	
034500 OFFICE EXPENSE	\$17,721	\$21,463	\$19,450	\$19,450	
034526 OFFICE XP POSTAGE	\$0	\$128	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$6,302	\$5,866	\$10,686	\$10,686	
034591 CHGS OC POSTAGE SVS	\$19,398	\$22,705	\$29,614	\$29,614	
034592 CHGS OC OTHER MAIL SVS	\$1,045	\$980	\$1,479	\$1,479	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$1,409	\$4,203	\$3,900	\$3,900	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034837 PROF PREEMPLOYMENT SVS	\$1,323	\$1,106	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$958	\$1,700	\$210	\$210	
034892 CHGS IT PROFESSIONAL SVS	\$125,753	\$130,980	\$146,470	\$146,470	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,336	\$2,456	\$4,162	\$4,162	
035500 MINOR EQUIPMENT	\$404	\$323	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$16,331	\$10,533	\$17,100	\$17,100	
035591 CHGS IT HARDWARE EQP	\$19,476	\$22,035	\$15,000	\$15,000	
035592 CHGS IT TELECOMM EQP	\$166	\$181	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,155	\$6,046	\$4,245	\$4,245	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$347	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$18,509	\$15,972	\$21,935	\$21,935	
035940 TRANS/TRVL FUEL	\$8,392	\$7,168	\$14,500	\$14,500	
035990 CHGS FLEET TRANS/TRVL	\$20,826	\$30,315	\$44,964	\$44,964	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$36	\$800	\$800	
036100 UTILITIES	\$61,925	\$56,069	\$65,359	\$65,359	
SERVICES AND SUPPLIES	\$528,495	\$558,854	\$635,520	\$635,520	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$92,036	\$51,545	\$61,049	\$61,049	
050003 BUILDING & EQUIPMENT USE A-87	\$456,154	\$139,008	\$97,544	\$97,544	
050800 TAXES & ASSESSMENTS	\$0	\$71	\$100	\$100	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$548,190	\$190,625		\$158,693	\$158,693
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$162,874)	(\$166,193)		(\$181,141)	(\$181,141)
INTRAFUND TRANSFERS	(\$162,874)	(\$166,193)		(\$181,141)	(\$181,141)
Total Expenditures/Appropriations:	\$4,119,612	\$3,671,831		\$4,190,692	\$4,190,692
Net Cost:	\$3,070,441	\$2,608,457		\$3,165,082	\$3,165,082

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

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 requests expenditures in the amount of \$22,321. The department's A-87 reimbursement increased by \$121,397 compared to FY 2015-16. The department plans to end FY 2015-16 under budget by \$5,885.

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: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 700	MISCELLANEOUS REVENUES				
799300	MISCELLANEOUS REVENUE	\$0	\$15	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$4,211	\$652	\$0	\$0
MISCELLANEOUS REVENUES		\$4,211	\$667	\$0	\$0

Category: 802	OTHER FINANCING SRCS SALE C/A				
896101	SALE OF SURPLUS PROPERTY	\$0	\$420	\$0	\$0
OTHER FINANCING SRCS SALE C/A		\$0	\$420	\$0	\$0

Total Revenues:		\$4,211	\$1,088	\$0	\$0
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$66,205	\$99,689	\$110,517	\$110,517
011200	TERMINATION/SPECIAL PAY	\$191	\$0	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$86	\$86	\$87	\$87
018100	EMPLOYER SHARE OASDI	\$4,845	\$7,266	\$8,356	\$8,356
018201	EMPLOYER SHARE RETIREMENT	\$9,774	\$15,844	\$18,588	\$18,588
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$540	\$540
018300	EMPLOYER SHARE HEALTH INSUR	\$20,412	\$31,582	\$35,791	\$35,791
018307	EMPLYR SHR OTHER POST EMP BEN	\$4,395	\$2,990	\$3,316	\$3,316
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$436	\$560	\$470	\$470
018500	WORKERS COMP EXPOSURE	\$602	\$1,264	\$1,526	\$1,526
018501	WORKERS COMP EXPERIENCE	\$4,776	\$7,368	\$8,555	\$8,555
SALARIES AND BENEFITS		\$111,727	\$166,654	\$187,746	\$187,746

Category: 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$16	\$19	\$35	\$35
032500	COMMUNICATIONS EXPENSE	\$606	\$847	\$900	\$900
032590	CHGS FAC MGMT COMM	\$59	\$69	\$70	\$70
032591	CHGS IT COMM	\$391	\$445	\$476	\$476
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$300	\$300
032992	CHGS FAC MGMT HSHLD XP	\$4,754	\$5,287	\$6,576	\$6,576
033102	INSUR XP LIABILITY EXPOSURE	\$74	\$380	\$454	\$454
033103	INSUR XP MISCELLANEOUS	\$768	\$672	\$701	\$701
033592	CHGS IT MNT HARD/SOFTWARE	\$189	\$149	\$854	\$854
033791	CHGS FAC MGMT MAINT STR	\$5,101	\$5,282	\$7,765	\$7,765
034100	MEMBERSHIPS	\$260	\$260	\$260	\$260
034500	OFFICE EXPENSE	\$216	\$440	\$1,200	\$1,200
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100
034591	CHGS OC POSTAGE SVS	\$320	\$213	\$449	\$449

Budget Unit: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$946	\$971	\$1,731	\$1,731	
034800 PROF & SPECIAL SERVICES	\$0	\$28	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$385	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$162	\$287	\$35	\$35	
034892 CHGS IT PROFESSIONAL SVS	\$5,219	\$5,795	\$5,471	\$5,471	
034900 PUBLICATIONS & LEGAL NOTICES	\$353	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$243	\$243	
035500 MINOR EQUIPMENT	\$186	\$36	\$200	\$200	
035591 CHGS IT HARDWARE EQP	\$2,694	\$0	\$1,300	\$1,300	
035592 CHGS IT TELECOMM EQP	\$0	\$155	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$618	\$439	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$2,484	\$3,615	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$63	\$0	\$0	\$0	
036100 UTILITIES	\$10,479	\$9,488	\$12,375	\$12,375	
SERVICES AND SUPPLIES	\$36,349	\$34,886	\$47,495	\$47,495	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$12	\$14	\$14	
OTHER CHARGES	\$0	\$12	\$14	\$14	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$153,008)	(\$91,536)	(\$212,934)	(\$212,934)	
INTRAFUND TRANSFERS	(\$153,008)	(\$91,536)	(\$212,934)	(\$212,934)	
Total Expenditures/Appropriations:	(\$4,931)	\$110,016	\$22,321	\$22,321	
Net Cost:	(\$9,142)	\$108,928	\$22,321	\$22,321	

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

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 2016-17 Requested Budget is just under the three percent allowed increase over the FY 2015-16 Adjusted Budget. Salaries and benefits are increasing at three percent due to standard increases. The remaining budget activity is flat compared to the FY 2015-16 Adjusted Budget. This budget does receive A-87 cost-applied offsets annually. In the FY 2015-16 Adjusted Budget this amount was \$1.3 million and remains flat for FY 2016-17. The net County cost is \$231,218, 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES					
669000	LEGAL SERVICES	\$2,020	\$1,360	\$500	\$500
676600	PUBLIC ADMINISTRATOR FEES	\$8,281	\$12,359	\$2,000	\$2,000
693111	CHARGES FOR SERVICES A87	\$201	(\$1,890)	\$4,145	\$4,145
CHARGES FOR SERVICES		\$10,502	\$11,829	\$6,645	\$6,645

Category: 700 MISCELLANEOUS REVENUES					
799300	MISCELLANEOUS REVENUE	\$14	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$23,229	\$1,372	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$1,000	\$0	\$0	\$0
MISCELLANEOUS REVENUES		\$24,243	\$1,372	\$0	\$0

Total Revenues:		\$34,745	\$13,201	\$6,645	\$6,645
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Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$1,042,694	\$1,062,518	\$1,149,924	\$1,149,924
011200	TERMINATION/SPECIAL PAY	\$12,860	\$34,418	\$20,000	\$20,000
017000	EXTRA HELP	\$661	\$1,940	\$15,000	\$15,000
017502	OVERTIME PAY	\$0	\$15	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,450	\$1,446	\$1,446
018100	EMPLOYER SHARE OASDI	\$71,998	\$75,536	\$87,011	\$87,011
018201	EMPLOYER SHARE RETIREMENT	\$151,524	\$167,473	\$191,534	\$191,534
018204	EMPLOYER SHARE DEFERRED COMP	\$8,910	\$9,069	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$137,189	\$144,193	\$174,904	\$174,904
018307	EMPLYR SHR OTHER POST EMP BEN	\$87,766	\$31,874	\$34,498	\$34,498
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$7,598	\$5,983	\$4,888	\$4,888
018500	WORKERS COMP EXPOSURE	\$9,511	\$13,933	\$15,889	\$15,889
018501	WORKERS COMP EXPERIENCE	\$1,992	\$3,048	\$3,516	\$3,516
SALARIES AND BENEFITS		\$1,534,152	\$1,551,457	\$1,707,610	\$1,707,610

Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$4,050	\$4,229	\$8,200	\$8,200
032590	CHGS FAC MGMT COMM	\$124	\$145	\$370	\$370
032591	CHGS IT COMM	\$1,650	\$1,715	\$2,150	\$2,150
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$0	\$139	\$155	\$155
032992	CHGS FAC MGMT HSHLD XP	\$10,000	\$11,120	\$16,000	\$16,000
033102	INSUR XP LIABILITY EXPOSURE	\$1,131	\$4,197	\$5,000	\$5,000
033103	INSUR XP MISCELLANEOUS	\$2,088	\$1,788	\$2,410	\$2,410
033500	MAINTENANCE OF EQUIPMENT	\$0	\$220	\$515	\$515

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$945	\$867	\$5,050	\$5,050	
033791 CHGS FAC MGMT MAINT STR	\$10,495	\$11,262	\$14,000	\$14,000	
034100 MEMBERSHIPS	\$10,357	\$10,457	\$14,400	\$14,400	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$800	\$0	\$0	
034500 OFFICE EXPENSE	\$5,575	\$11,905	\$20,300	\$20,300	
034529 OFFICE XP PUBLICATIONS	\$17,274	\$16,546	\$39,000	\$39,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$1,000	\$1,000	
034591 CHGS OC POSTAGE SVS	\$527	\$883	\$1,600	\$1,600	
034592 CHGS OC OTHER MAIL SVS	\$979	\$1,052	\$1,400	\$1,400	
034800 PROF & SPECIAL SERVICES	\$1,089	\$2,094	\$15,000	\$15,000	
034837 PROF PREEMPLOYMENT SVS	\$365	\$435	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$376	\$605	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$19,396	\$36,110	\$32,500	\$32,500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,546	\$2,142	\$6,100	\$6,100	
035300 RENTS & LEASES OF STRUCTURES	\$2,459	\$2,523	\$2,700	\$2,700	
035500 MINOR EQUIPMENT	\$429	\$1,084	\$850	\$850	
035590 CHGS IT SOFTWARE EQP	\$9,846	\$760	\$24,500	\$24,500	
035591 CHGS IT HARDWARE EQP	\$4,576	\$2,426	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$34	\$783	\$6,145	\$6,145	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$177	\$259	\$1,100	\$1,100	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$34,176	\$27,446	\$40,000	\$40,000	
035900 TRANSPORTATION & TRAVEL	\$143	\$416	\$500	\$500	
035943 TRANS/TRVL CONFERENCES	\$18,951	\$21,826	\$38,145	\$38,145	
035990 CHGS FLEET TRANS/TRVL	\$1,033	\$1,215	\$1,500	\$1,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$29	\$440	\$400	\$400	
036100 UTILITIES	\$22,062	\$19,952	\$25,200	\$25,200	
SERVICES AND SUPPLIES	\$182,894	\$197,854	\$339,340	\$339,340	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$25	\$28	\$28	
OTHER CHARGES	\$0	\$25	\$28	\$28	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,160,356)	(\$1,331,835)	(\$1,333,897)	(\$1,333,897)	
088501 C/A SOCIAL SERVICES	(\$436,215)	(\$439,981)	(\$475,218)	(\$475,218)	
INTRAFUND TRANSFERS	(\$1,596,572)	(\$1,771,816)	(\$1,809,115)	(\$1,809,115)	
Total Expenditures/Appropriations:	\$120,474	(\$22,478)	\$237,863	\$237,863	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$85,728	(\$35,680)	\$231,218	\$231,218

SUPPORT SERVICES-PERSONNEL DIVISION
Budget Unit 130
Angela Davis, Director of Support Services

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 2016-17 requested budget includes expenditures in the amount of \$606,870. The department's net county cost has increased by \$203,992. This increase is caused by a decrease in A-87 cost reimbursement, Salaries and Benefits are increasing by \$50,108 and Services and Supplies are increasing by \$62,606 compared to the FY 2015-16 adjusted budget. Due to labor negotiations, the department will experience additional expenses for professional labor services.

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: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$603	\$90	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$26,268	\$1,585	\$0	\$0	
MISCELLANEOUS REVENUES	\$26,871	\$1,675	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$10	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$10	\$0	\$0	
Total Revenues:	\$26,871	\$1,685	\$0	\$0	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$523,708	\$595,163	\$703,116	\$703,116	
011200 TERMINATION/SPECIAL PAY	\$4,569	\$10,308	\$0	\$0	
017502 OVERTIME PAY	\$3,999	\$9,099	\$10,417	\$10,417	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,084	\$1,088	\$1,085	\$1,085	
018100 EMPLOYER SHARE OASDI	\$37,342	\$42,787	\$53,346	\$53,346	
018201 EMPLOYER SHARE RETIREMENT	\$76,313	\$93,666	\$117,594	\$117,594	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,750	\$6,750	
018300 EMPLOYER SHARE HEALTH INSUR	\$131,027	\$152,369	\$184,981	\$184,981	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$41,506	\$17,853	\$21,094	\$21,094	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,843	\$3,395	\$3,033	\$3,033	
018500 WORKERS COMP EXPOSURE	\$4,801	\$7,794	\$9,862	\$9,862	
018501 WORKERS COMP EXPERIENCE	\$27,804	\$39,984	\$43,829	\$43,829	
SALARIES AND BENEFITS	\$856,000	\$973,511	\$1,155,107	\$1,155,107	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$16	\$19	\$20	\$20	
032500 COMMUNICATIONS EXPENSE	\$4,033	\$4,760	\$4,200	\$4,200	
032590 CHGS FAC MGMT COMM	\$128	\$149	\$200	\$200	
032591 CHGS IT COMM	\$1,870	\$2,055	\$2,203	\$2,203	
032700 FOOD EXPENSE	\$6,150	\$8,457	\$8,500	\$8,500	
032900 HOUSEHOLD EXPENSE	\$35	\$0	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$10,283	\$12,190	\$13,086	\$13,086	
033102 INSUR XP LIABILITY EXPOSURE	\$574	\$2,347	\$2,930	\$2,930	
033103 INSUR XP MISCELLANEOUS	\$1,920	\$1,704	\$1,801	\$1,801	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,417	\$1,197	\$1,553	\$1,553	
033791 CHGS FAC MGMT MAINT STR	\$11,229	\$20,165	\$13,227	\$13,227	
034100 MEMBERSHIPS	\$4,534	\$3,633	\$1,094	\$1,094	

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$11,248	\$11,186	\$11,960	\$11,960	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,025	\$1,572	\$2,400	\$2,400	
034592 CHGS OC OTHER MAIL SVS	\$992	\$966	\$1,221	\$1,221	
034594 CHGS IT OFFICE EXP	(\$19)	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$654	\$1,835	\$58,090	\$58,090	
034827 PROF LABOR MGMT SVS	\$39,492	\$144,057	\$199,500	\$199,500	
034835 PROF PHOTO/FILMING SVS	\$1,655	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$82,895	\$116,284	\$120,000	\$120,000	
034850 PROF TESTING SVS	\$16,869	\$16,005	\$18,000	\$18,000	
034851 PROF TRAINING SVS	\$0	\$0	\$2,000	\$2,000	
034855 PROF INVESTIGATION SVS	\$0	\$600	\$8,000	\$8,000	
034858 PROF FINGERPRINTING SVS	\$31,594	\$42,010	\$44,227	\$44,227	
034890 CHGS FAC MGMT PROF SVS	\$350	\$622	\$77	\$77	
034892 CHGS IT PROFESSIONAL SVS	\$39,416	\$45,698	\$46,728	\$46,728	
034900 PUBLICATIONS & LEGAL NOTICES	\$21,635	\$26,126	\$50,000	\$50,000	
035100 RENTS & LEASES OF EQUIPMENT	\$7,157	\$6,865	\$7,684	\$7,684	
035300 RENTS & LEASES OF STRUCTURES	\$4,655	\$3,792	\$6,000	\$6,000	
035500 MINOR EQUIPMENT	\$661	\$555	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$1,693	\$606	\$2,450	\$2,450	
035591 CHGS IT HARDWARE EQP	\$2,407	\$5,683	\$3,000	\$3,000	
035592 CHGS IT TELECOMM EQP	\$61	\$187	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$22,991	\$22,082	\$28,995	\$28,995	
035900 TRANSPORTATION & TRAVEL	\$8,024	\$18,836	\$21,500	\$21,500	
035940 TRANS/TRVL FUEL	\$98	\$61	\$0	\$0	
036100 UTILITIES	\$22,657	\$20,514	\$26,667	\$26,667	
SERVICES AND SUPPLIES	\$360,414	\$542,832	\$709,213	\$709,213	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$26	\$30	\$30	
OTHER CHARGES	\$0	\$26	\$30	\$30	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$150,931)	(\$198,360)	(\$232,227)	(\$232,227)	
088001 C/A A-87	(\$1,284,119)	(\$832,798)	(\$797,628)	(\$797,628)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$196,887)	(\$158,969)	(\$227,625)	(\$227,625)	
INTRAFUND TRANSFERS	(\$1,631,937)	(\$1,190,129)	(\$1,257,480)	(\$1,257,480)	
Total Expenditures/Appropriations:	(\$415,522)	\$326,240	\$606,870	\$606,870	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	(\$442,393)	\$324,554	\$606,870	\$606,870

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

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 2016-17 requested budget includes expenditures in the amount of \$1.7 million and revenues in the amount of \$193,000 which results in a net-county-cost of \$1.53 million, a 3.0 percent increase compared to the FY 2015-16 adjusted budget. Requested expenditures have increased due to the regularly scheduled Presidential General Election in November 2016. The department also anticipates ending FY 2015-16 under budget by \$14,993.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549047 STATE ELECTION REVENUE OTHER	\$0	\$91,719	\$0	\$0	\$0
560509 FED HAVA EAID	\$14,790	\$12,504	\$0	\$0	\$0
560516 FED HAVA VOTE CAL	\$0	\$7,569	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$14,790	\$111,792	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
667000 ELECTION SERVICES	\$1,318	\$949	\$2,000	\$2,000	\$2,000
667100 CO CLERK SPECIAL ELECTION	\$135,590	\$6,487	\$175,000	\$175,000	\$175,000
667200 CANDIDATE FILING FEES	\$0	\$8,507	\$0	\$0	\$0
667300 STATEMENT FOR QUALIFICATIONS	\$13,582	\$9,104	\$11,000	\$11,000	\$11,000
692700 REIMB MISC SERVICES	\$4,861	\$9,419	\$5,000	\$5,000	\$5,000
CHARGES FOR SERVICES	\$155,351	\$34,467	\$193,000	\$193,000	\$193,000
Category: 700 MISCELLANEOUS REVENUES					
792583 CONTRIB GRANT NON PROFIT	\$0	\$11,000	\$0	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	(\$231)	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,599	\$29,891	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$11,367	\$40,891	\$0	\$0	\$0
Total Revenues:	\$181,509	\$187,151	\$193,000	\$193,000	\$193,000
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$294,516	\$338,738	\$357,889	\$357,889	\$357,889
011200 TERMINATION/SPECIAL PAY	\$1,780	\$14,610	\$14,000	\$14,000	\$14,000
017000 EXTRA HELP	\$117,305	\$117,328	\$205,625	\$205,625	\$205,625
017502 OVERTIME PAY	\$5,263	\$14,236	\$17,500	\$17,500	\$17,500
017509 HOLIDAY OVERTIME PAY	\$1,185	\$0	\$2,000	\$2,000	\$2,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,450	\$723	\$723	\$723
018100 EMPLOYER SHARE OASDI	\$24,253	\$28,811	\$33,323	\$33,323	\$33,323
018201 EMPLOYER SHARE RETIREMENT	\$43,033	\$53,239	\$60,212	\$60,212	\$60,212
018204 EMPLOYER SHARE DEFERRED COMP	\$4,528	\$4,547	\$4,500	\$4,500	\$4,500
018300 EMPLOYER SHARE HEALTH INSUR	\$68,992	\$90,895	\$109,057	\$109,057	\$109,057
018307 EMPLOYR SHR OTHER POST EMP BEN	\$29,584	\$10,161	\$10,737	\$10,737	\$10,737
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,921	\$2,352	\$2,261	\$2,261	\$2,261
018500 WORKERS COMP EXPOSURE	\$3,809	\$6,219	\$8,249	\$8,249	\$8,249
018501 WORKERS COMP EXPERIENCE	\$6,636	\$10,956	\$13,242	\$13,242	\$13,242
SALARIES AND BENEFITS	\$605,256	\$693,549	\$839,318	\$839,318	\$839,318
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$41	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$5,730	\$5,205	\$6,500	\$6,500	
032591 CHGS IT COMM	\$3,038	\$2,926	\$3,500	\$3,500	
032700 FOOD EXPENSE	\$0	\$57	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$126	\$153	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$4,978	\$5,888	\$14,000	\$14,000	
033102 INSUR XP LIABILITY EXPOSURE	\$444	\$1,871	\$2,451	\$2,451	
033103 INSUR XP MISCELLANEOUS	\$5,100	\$5,136	\$4,629	\$4,629	
033105 INSUR XP LIABILITY EXPERIENCE	\$168	\$588	\$821	\$821	
033500 MAINTENANCE OF EQUIPMENT	\$132,346	\$135,086	\$135,000	\$135,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,024	\$5,449	\$6,300	\$6,300	
033700 MAINTENANCE OF STRUCTURES	\$0	\$20	\$0	\$0	
033727 MNT STR ADA	\$0	\$0	\$3,200	\$3,200	
033791 CHGS FAC MGMT MAINT STR	\$3,494	\$3,576	\$5,000	\$5,000	
034100 MEMBERSHIPS	\$1,318	\$945	\$1,700	\$1,700	
034500 OFFICE EXPENSE	\$22,021	\$44,628	\$53,000	\$53,000	
034526 OFFICE XP POSTAGE	\$9,894	\$25,227	\$38,585	\$38,585	
034527 OFFICE XP PRINTING	\$8,865	\$10,835	\$10,500	\$10,500	
034591 CHGS OC POSTAGE SVS	\$1,969	\$2,361	\$3,000	\$3,000	
034592 CHGS OC OTHER MAIL SVS	\$1,587	\$1,562	\$2,000	\$2,000	
034800 PROF & SPECIAL SERVICES	\$2,766	\$12,480	\$15,000	\$15,000	
034818 PROF ELECTION SVS	\$22,635	\$21,650	\$25,000	\$25,000	
034837 PROF PREEMPLOYMENT SVS	\$636	\$941	\$1,500	\$1,500	
034892 CHGS IT PROFESSIONAL SVS	\$70,673	\$72,962	\$84,000	\$84,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,327	\$1,012	\$3,000	\$3,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,319	\$3,855	\$3,500	\$3,500	
035300 RENTS & LEASES OF STRUCTURES	\$111,876	\$111,876	\$112,186	\$112,186	
035500 MINOR EQUIPMENT	\$3,593	\$809	\$6,000	\$6,000	
035526 MNR EQP VOTING EQP	\$4,549	\$5,876	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$490	\$3,077	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$8,555	\$4,076	\$14,000	\$14,000	
035592 CHGS IT TELECOMM EQP	\$361	\$55	\$1,000	\$1,000	
035744 SP DEPT XP ELECTION EXPENSES	\$133,792	\$147,123	\$178,000	\$178,000	
035745 SP DEPT XP ELECTION WORKER FEE	\$44,012	\$41,905	\$54,000	\$54,000	
035900 TRANSPORTATION & TRAVEL	\$35,866	\$20,100	\$40,000	\$40,000	
035940 TRANS/TRVL FUEL	\$52	\$437	\$1,150	\$1,150	
035941 TRANS/TRVL MILEAGE	\$0	\$21	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$59	\$65	\$0	\$0	
036100 UTILITIES	\$16,230	\$17,344	\$19,500	\$19,500	
SERVICES AND SUPPLIES	\$665,908	\$717,230	\$850,522	\$850,522	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$57,315	\$57,106	\$40,566	\$40,566	
050003 BUILDING & EQUIPMENT USE A-87	(\$1,028)	(\$1,027)	\$0	\$0	
OTHER CHARGES	\$56,286	\$56,079	\$40,566	\$40,566	
Total Expenditures/Appropriations:	\$1,327,451	\$1,466,858	\$1,730,406	\$1,730,406	
Net Cost:	\$1,145,942	\$1,279,707	\$1,537,406	\$1,537,406	

IMPACT FEE ADMINISTRATION
Fund 0057 General, Budget Unit 157
Richard Simon, Director of Resource Management

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 2016-17 requested budget includes \$400,000 in revenue and \$7,000 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
693036 CHARGES FOR SVS ADMIN FEES	\$10,469	\$7,938	\$8,000	\$8,000	\$8,000
693056 IMPACT FEE TRAFFIC FACILITIES	\$97,094	\$73,246	\$74,000	\$74,000	\$74,000
693057 IMPACT FEE FIRE PROTECT FAC	\$95,942	\$69,864	\$73,000	\$73,000	\$73,000
693058 IMPACT FEE ANIMAL CONTROL FAC	\$13,459	\$9,942	\$10,300	\$10,300	\$10,300
693059 IMPACT FEE GENERAL GOVT FAC	\$82,564	\$63,477	\$63,000	\$63,000	\$63,000
693066 IMPACT FEE PUBLIC PROTECT FAC	\$115,937	\$89,405	\$88,000	\$88,000	\$88,000
693067 IMPACT FEE PUBLIC HEALTH FAC	\$46,020	\$33,966	\$35,000	\$35,000	\$35,000
693068 IMPACT FEE LIBRARY FACILITIES	\$8,153	\$6,027	\$6,200	\$6,200	\$6,200
693069 IMPACT FEE SHERIFF FACILITIES	\$55,908	\$43,004	\$42,500	\$42,500	\$42,500
CHARGES FOR SERVICES	\$525,549	\$396,874	\$400,000	\$400,000	\$400,000
Total Revenues:	\$525,549	\$396,874	\$400,000	\$400,000	\$400,000
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$500	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$4,841	\$6,415	\$6,500	\$6,500	\$6,500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$69	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$4,841	\$6,484	\$7,000	\$7,000	\$7,000
Total Expenditures/Appropriations:	\$4,841	\$6,484	\$7,000	\$7,000	\$7,000
Net Cost:	(\$520,708)	(\$390,389)	(\$393,000)	(\$393,000)	(\$393,000)

INTERMOUNTAIN FAIR

Fund 0100 Intermountain Fair, Budget Unit 159

Lawrence G. Lees, County Executive Officer

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.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$20,877 and revenues in the amount of \$150.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$442	\$332	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$442	\$332	\$150	\$150	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,349	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$4,349	\$0	\$0	\$0	
Total Revenues:	\$4,791	\$332	\$150	\$150	
Category: 010 SALARIES AND BENEFITS					
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,054	\$0	\$0	\$0	
018501 WORKERS COMP EXPERIENCE	\$96	\$884	\$5,332	\$5,332	
SALARIES AND BENEFITS	\$3,150	\$884	\$5,332	\$5,332	
Category: 030 SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$6,576	\$6,192	\$6,234	\$6,234	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,292	\$8,112	\$4,311	\$4,311	
033700 MAINTENANCE OF STRUCTURES	\$869	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$9,737	\$14,304	\$15,545	\$15,545	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$13,214	\$0	\$0	
OTHER CHARGES	\$0	\$13,214	\$0	\$0	
Total Expenditures/Appropriations:	\$12,887	\$28,402	\$20,877	\$20,877	
Net Cost:	\$8,096	\$28,070	\$20,727	\$20,727	

GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, County Executive Officer

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 (\$369.7 million).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$52,343	\$51,362	\$40,000	\$40,000	
REVENUE FROM MONEY & PROPERTY	\$52,343	\$51,362	\$40,000	\$40,000	
Total Revenues:	\$52,343	\$51,362	\$40,000	\$40,000	
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	
Net Cost:	(\$52,343)	(\$51,362)	(\$40,000)	(\$40,000)	

ACCUMULATED CAPITAL OUTLAY
Fund 0040 Accumulative Capital Outlay, Budget Unit 161
Lawrence G. Lees, County Executive Officer

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 2016-17 requested budget appropriates \$1.1 million, a transfer-out for the following projects:

Roof and HVAC replacement - 1600 Court Street/1815 Yuba Street	\$373,980
Roof and HVAC replacement - 1626 Court Street	\$ 70,380
Coroner's Office Remodel - 4555 Veteran's Lane	\$746,649

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget and as amended by the Board (Board) of Supervisors prior to commencement of the Budget Hearing. The Board voted unanimously to make a one-time transfer-of \$1 million to Roads for road improvements in the unincorporated areas of the County, to be offset by a transfer-in from Accumulated Capital Outlay.

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$21,067	\$50,782	\$25,000	\$25,000	
REVENUE FROM MONEY & PROPERTY	\$21,067	\$50,782	\$25,000	\$25,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$10,000,000	\$0	\$0	
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$70,000	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$0	\$10,070,000	\$0	\$0	
Total Revenues:	\$21,067	\$10,120,782	\$25,000	\$25,000	
Category: 095 OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$0	\$0	\$0	\$1,000,000	
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$565,604	\$0	\$0	
095173 TRANS OUT MISC GENERAL	\$1,500,000	\$2,800,000	\$0	\$0	
095207 TRANS OUT PUBLIC DEFENDER	\$0	\$0	\$267,732	\$267,732	
095262 TRAN OUT JUVENILE HALL	\$0	\$70,000	\$0	\$0	
095263 TRAN OUT PROBATION	\$541,603	\$1,256,273	\$176,628	\$176,628	
095287 TRAN OUT CORONER	\$0	\$0	\$746,649	\$746,649	
OTHER FINANCING USES	\$2,041,603	\$4,691,878	\$1,191,009	\$2,191,009	
Total Expenditures/Appropriations:	\$2,041,603	\$4,691,878	\$1,191,009	\$2,191,009	
Net Cost:	\$2,020,535	(\$5,428,903)	\$1,166,009	\$2,166,009	

ECONOMIC DEVELOPMENT
Fund 0060 General, Budget Unit 165
Lawrence G. Lees, County Executive Officer

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 2016-17 is \$70,500, an increase of \$21,000 when compared to the adjusted FY 2015-16 budget. This budget will end FY 2015-16 under budget by \$761. The breakdown of this budget unit is as follows:

\$57,500 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services, an increase of \$20,000 when compared to FY 2014-15; and

\$11,239 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$46,683	\$49,239	\$70,500	\$70,500	
SERVICES AND SUPPLIES	\$46,683	\$49,239	\$70,500	\$70,500	
Total Expenditures/Appropriations:	\$46,683	\$49,239	\$70,500	\$70,500	
Net Cost:	\$46,683	\$49,239	\$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

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 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	Facilities 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	

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 2016-17. 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 \$14,609.

The Cost Applied amount of \$5.9 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 \$96,298 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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 800	OTHR FINANCING SOURCES TRAN IN				
800100	TRANS IN GENERAL FUND	\$63,691	\$79,133	\$96,298	\$96,298
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$565,604	\$0	\$0
800260	TRANS IN JAIL	\$126,550	\$312,644	\$0	\$0
800263	TRANS IN PROBATION	\$541,641	\$1,256,273	\$0	\$0
800301	TRANS IN ROADS	\$87,682	\$0	\$0	\$0
800404	TRANS IN M HLTH SERVICES ACT	\$716,967	\$142,204	\$0	\$0
800411	TRANS IN PUBLIC HEALTH	\$0	\$156,183	\$0	\$0
800501	TRANS IN SOCIAL SERVICES	\$45,825	\$417,996	\$0	\$0
800530	TRANS IN OPPORTUNITY CENTER	\$106,745	\$0	\$0	\$0
800955	TRANS IN FACILITIES MGMT	\$43,727	\$0	\$0	\$0

OTHR FINANCING SOURCES TRAN IN \$1,732,831 \$2,930,041 \$96,298 \$96,298

Total Revenues:		\$1,732,831	\$2,930,041	\$96,298	\$96,298
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Category: 030	SERVICES AND SUPPLIES				
034800	PROF & SPECIAL SERVICES	\$37,821	\$126,934	\$53,045	\$53,045
034802	PROF ADMIN SVS	\$23,771	\$18,264	\$28,644	\$28,644
SERVICES AND SUPPLIES		\$61,593	\$145,199	\$81,689	\$81,689

Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST A-87	\$5,959	\$6,397	\$14,609	\$14,609
OTHER CHARGES		\$5,959	\$6,397	\$14,609	\$14,609

Category: 070	CAPITAL ASSETS				
061056	MHSA BRESLAUER REMODEL	\$716,967	\$129,092	\$1,100,000	\$1,100,000
061059	PLACER DPW UPPER N REMODEL	\$87,682	\$0	\$0	\$0
061062	REDWOOD TRANSIT SHELTER	\$106,745	\$0	\$0	\$0
061068	JAIL PHASE1 HOT WTR SYS UPGRD	\$126,550	\$0	\$0	\$0
061080	SOCSVS 2460 BRESLAUER ADDITION	\$45,825	\$0	\$0	\$0
061081	FAC MGMNT 1958 PLACER ROOF	\$43,727	\$0	\$0	\$0
061084	1600/1626 COURT ST REMODEL	\$546,404	\$1,251,510	\$0	\$0
061085	JAIL UPGRADE HVAC CONTROLS	\$0	\$301,260	\$853,523	\$853,523
061086	JAIL UPGRADE SECURITY SYSTEM	\$47	\$11,336	\$37,176	\$37,176
061087	PH 2650 BRESLAUER REMODEL	\$0	\$156,183	\$100,000	\$100,000
061088	300 PARK MARINA CIRCLE	\$0	\$489,279	\$0	\$0
061089	SS 2460 BRESLAUER REMODEL	\$0	\$417,996	\$150,000	\$150,000
061090	MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$1,021,196	\$1,021,196
061091	PH/SS 2017 NEW BRESLAUER BLDG	\$0	\$0	\$200,000	\$200,000
061093	PH 2650 BRES ROOF REPLCMENT	\$0	\$0	\$248,000	\$248,000
061094	SS 4216 SHASTA DAM BLVD REMDL	\$0	\$0	\$150,000	\$150,000

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

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061095 SS 2460 BRES CASCADE BLDG ENTR	\$0	\$0	\$150,000	\$150,000	
061097 SS 2640 BRES BASEMENT REMODEL	\$0	\$0	\$50,000	\$50,000	
061098 SS MARKET OR PLACR LEASE REMDL	\$0	\$0	\$100,000	\$100,000	
061099 FAC 2430 BRES SHOP REMODEL	\$0	\$0	\$45,000	\$45,000	
061100 BRNY TRNSFR STN RECYCLE BLDG	\$0	\$0	\$325,000	\$325,000	
061101 PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$45,000	\$45,000	
061102 RDS 1855 PLACER 2 HVAC UNITS	\$0	\$0	\$45,000	\$45,000	
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$0	\$373,980	\$373,980	
061105 1626 COURT ST ROOF-HVAC	\$0	\$0	\$70,380	\$70,380	
061106 4555 VETERANS LN CORONER ADDTN	\$0	\$0	\$746,649	\$746,649	
065062 1 READER (CARD/SCANTRON/FILM)	\$0	\$0	\$100,000	\$100,000	
CAPITAL ASSETS	\$1,673,951	\$2,756,659	\$5,910,904	\$5,910,904	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	\$0	\$0	(\$5,910,904)	(\$5,910,904)	
INTRAFUND TRANSFERS	\$0	\$0	(\$5,910,904)	(\$5,910,904)	
Total Expenditures/Appropriations:	\$1,741,504	\$2,908,256	\$96,298	\$96,298	
Net Cost:	\$8,672	(\$21,784)	\$0	\$0	

JUVENILE HALL CONSTRUCTION

Fund 0046 Public Safety, Budget Unit 16902
Patrick J. Minturn, Director Public Works

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.

BUDGET REQUESTS

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.

The requested budget appropriations in FY 2016-17 are \$7,180 and requested revenue is project fund interest earnings in the amount of \$300, offset by remaining fund balance. Expenditures are A-87 Central Services charges (\$287) and a Trans-out to Probation (\$6,893). This cost center will be inactive after FY 2016-17 and will be closed by the Auditor-Controller.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the Trans-out to Probation be reduced to zero as the remaining funds are residual General Fund match dollars and will appropriately accrue to the General Fund. Furthermore, Probation received a Trans-out from the remaining project funds in FY 2015-16 in the amount of \$70,000 for some small remaining JRF project work.

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: 16B - JUVENILE HALL FACILITY (FUND 0046)

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$477	\$237	\$300	\$300	
REVENUE FROM MONEY & PROPERTY	\$477	\$237	\$300	\$300	
Category: 500 INTERGOVERNMENTAL REVENUES					
541000 STATE FACILITY GRANT	\$0	\$72,000	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$0	\$72,000	\$0	\$0	
Total Revenues:	\$477	\$72,237	\$300	\$300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$64,999	\$287	\$287	
OTHER CHARGES	\$0	\$64,999	\$287	\$287	
Category: 095 OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$70,000	\$0	\$0	
095263 TRAN OUT PROBATION	\$45,000	\$0	\$0	\$0	
OTHER FINANCING USES	\$45,000	\$70,000	\$0	\$0	
Total Expenditures/Appropriations:	\$45,000	\$134,999	\$287	\$287	
Net Cost:	\$44,522	\$62,761	(\$13)	(\$13)	

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

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) and plans to construct a new 36,000 sf 64-bed dormitory-style medium-security adult rehabilitation center. The total construction project is estimated to cost \$22.5 million, with a County cash and in-kind match, along with costs not eligible for state funding, in the amount of \$2.5 million. The ARC will house laundry and kitchen facilities in addition to providing program space. The ARC is tentatively scheduled to open in December of 2018.

BUDGET REQUESTS

The FY 2016-17 request includes \$3 million in expenditures, offset with the use of project fund balance and anticipated grant revenue. Construction is scheduled to begin in March 2017.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

Annual staff and operating costs for a 64-bed facility are estimated to start at \$5.5 million in 2018 and projected to increase by approximately three percent (standard inflation) per year. These costs are offset by reducing the Jail budget by \$1.1 million due to the transfer of the kitchen and laundry facilities, as well as food costs for both facilities. Costs are further offset by transferring the Sheriff's current Work Release budget and related AB 109/2011 Realignment revenue. The County planned to fund the net increase of \$2.1 million per year from General Funds and Proposition 172 (Public Safety Augmentation) funds; however, updated operational costs from September 2015 reflect a net increase of \$3.1 million the first year of operation. The Board will need to approve a funding source for the increase.

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$11,448	\$7,006	\$4,000	\$4,000	
REVENUE FROM MONEY & PROPERTY	\$11,448	\$7,006	\$4,000	\$4,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
541000 STATE FACILITY GRANT	\$0	\$0	\$2,000,000	\$2,000,000	
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$2,000,000	\$2,000,000	
Total Revenues:	\$11,448	\$7,006	\$2,004,000	\$2,004,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$817	\$4,173	\$4,173	
OTHER CHARGES	\$0	\$817	\$4,173	\$4,173	
Category: 070 CAPITAL ASSETS					
061070 SH ADULT REHAB CENTER BLDG	\$587,139	\$1,002,224	\$3,000,000	\$3,000,000	
CAPITAL ASSETS	\$587,139	\$1,002,224	\$3,000,000	\$3,000,000	
Total Expenditures/Appropriations:	\$587,139	\$1,003,042	\$3,004,173	\$3,004,173	
Net Cost:	\$575,690	\$996,035	\$1,000,173	\$1,000,173	

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

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 2016-17 requested budget includes revenue in the amount of \$20,000 and expenditures in the amount of \$26,321. Revenues are anticipated to increase by \$121 compared to the FY 2015-16 adjusted 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
671230 CORNER SURVEY FEES	\$12,180	\$9,590	\$15,000	\$15,000	
671300 PARCEL & TRACT MAPS	\$3,850	\$2,575	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$16,030	\$12,165	\$20,000	\$20,000	
Total Revenues:	\$16,030	\$12,165	\$20,000	\$20,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$14,032	\$12,225	\$20,000	\$20,000	
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$14,032	\$12,225	\$26,000	\$26,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$80	\$199	\$321	\$321	
OTHER CHARGES	\$80	\$199	\$321	\$321	
Total Expenditures/Appropriations:	\$14,112	\$12,425	\$26,321	\$26,321	
Net Cost:	(\$1,917)	\$260	\$6,321	\$6,321	

MISCELLANEOUS GENERAL
Fund 0060 General, Budget Unit 173
Lawrence G. Lees, County Executive Officer

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 \$925,294, an increase of 14 percent. The Salaries and Benefits object level includes an appropriation for unallocated salaries of \$150,000. 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 (\$78,460); nuisance abatement clean-up (\$75,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$140,000); the actuarial for Other Post-Employment Benefits (\$40,000); 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 (\$77,565) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$9,500 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head, with an increase to the appropriation for unallocated salaries, for a new total of \$500,000. The revised Net County Cost is \$1.2 million.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421431 SCAC PARKING METERS	\$9,295	\$10,751		\$9,500	\$9,500
REVENUE FROM MONEY & PROPERTY	\$9,295	\$10,751		\$9,500	\$9,500
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$480	\$116		\$0	\$0
CHARGES FOR SERVICES	\$480	\$116		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$1,500,000	\$2,800,000		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,500,000	\$2,800,000		\$0	\$0
Total Revenues:					
	\$1,509,775	\$2,810,867		\$9,500	\$9,500
Category: 010 SALARIES AND BENEFITS					
011202 UNALLOCATED SALARY SAVINGS	\$0	\$0		\$500,000	\$500,000
SALARIES AND BENEFITS	\$0	\$0		\$500,000	\$500,000
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$0	\$35		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$318	\$745		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$15,533	\$15,925		\$5,000	\$5,000
034800 PROF & SPECIAL SERVICES	\$98,800	\$103,369		\$177,199	\$177,199
034803 PROF ADVERTISING & MKTG SVS	\$0	\$7,973		\$10,000	\$10,000
034806 PROF AUDIT SVS	\$76,350	\$79,800		\$78,460	\$78,460
034810 PROF CLEANUP SVS	\$29,518	\$0		\$75,000	\$75,000
034828 PROF LEGAL SVS	\$48,578	\$53,159		\$140,000	\$140,000
034839 PROF PROGRAM SVS	\$24,300	\$24,300		\$24,300	\$24,300
034857 PROF BOARD/PANEL SVS	\$80	\$80		\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$0	\$602		\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$114		\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0		\$10,000	\$10,000
036100 UTILITIES	\$27,518	\$12,652		\$5,000	\$5,000
SERVICES AND SUPPLIES	\$320,998	\$298,758		\$527,359	\$527,359
Category: 050 OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$200,894	\$165,347		\$250,000	\$250,000
051351 CONTR TO CITY OF REDDING	\$0	\$50,000		\$0	\$0
051387 CONTR TO LAFCO	\$62,000	\$62,000		\$85,000	\$85,000
OTHER CHARGES	\$262,894	\$277,347		\$335,000	\$335,000

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 070 CAPITAL ASSETS					
060000 CAPITAL ASSET LAND	\$0	\$622,700		\$0	\$0
061083 1600 COURT/1815 YUBA BUILDING	\$1,415,124	\$0		\$0	\$0
061088 300 PARK MARINA CIRCLE	\$0	\$2,177,300		\$0	\$0
CAPITAL ASSETS	\$1,415,124	\$2,800,000		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$71,055)	(\$71,394)		(\$77,565)	(\$77,565)
INTRAFUND TRANSFERS	(\$71,055)	(\$71,394)		(\$77,565)	(\$77,565)
Total Expenditures/Appropriations:	\$1,927,961	\$3,304,710		\$1,284,794	\$1,284,794
Net Cost:	\$418,186	\$493,842		\$1,275,294	\$1,275,294

TOBACCO SETTLEMENT FUNDS
Fund 0060 General, Budget Unit 174
Lawrence G. Lees, County Executive Officer

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 2016-17 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 \$1.07 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799345 TOBACCO SETTLEMENT	\$1,544,886	\$1,527,517	\$1,500,000	\$1,500,000	\$1,500,000
MISCELLANEOUS REVENUES	\$1,544,886	\$1,527,517	\$1,500,000	\$1,500,000	\$1,500,000
Total Revenues:	\$1,544,886	\$1,527,517	\$1,500,000	\$1,500,000	\$1,500,000
Category: 030 SERVICES AND SUPPLIES					
034823 PROF HEALTH SVS	\$154,488	\$152,751	\$200,000	\$200,000	\$200,000
SERVICES AND SUPPLIES	\$154,488	\$152,751	\$200,000	\$200,000	\$200,000
Category: 095 OTHER FINANCING USES					
095805 TRAN OUT ADMIN CTR BOND	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	\$2,373,600
OTHER FINANCING USES	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	\$2,373,600
Total Expenditures/Appropriations:	\$2,452,771	\$2,526,609	\$2,573,600	\$2,573,600	\$2,573,600
Net Cost:	\$907,884	\$999,092	\$1,073,600	\$1,073,600	\$1,073,600

PUBLIC WORKS-CSA ADMINISTRATION
Fund 00060 General, Budget Unit 175
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to eleven active County Service Areas (CSA), four Street Lighting Districts and 88 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 2016-17 requested budget includes \$823,843 in expenditures and \$823,842 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692050 CSA ADMIN FEES	\$640,192	\$751,930	\$823,842	\$823,842	
CHARGES FOR SERVICES	\$640,192	\$751,930	\$823,842	\$823,842	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$41,663	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$41,663	\$0	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$180	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$180	\$0	\$0	\$0	
Total Revenues:	\$682,035	\$751,930	\$823,842	\$823,842	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$269,810	\$318,195	\$342,324	\$342,324	
011200 TERMINATION/SPECIAL PAY	\$450	\$0	\$0	\$0	
017000 EXTRA HELP	\$55,228	\$49,509	\$47,988	\$47,988	
017502 OVERTIME PAY	\$24,993	\$22,736	\$33,000	\$33,000	
017505 STANDBY PAY	\$15,355	\$15,562	\$15,500	\$15,500	
017509 HOLIDAY OVERTIME PAY	\$1,922	\$1,766	\$1,500	\$1,500	
018100 EMPLOYER SHARE OASDI	\$23,928	\$27,421	\$30,900	\$30,900	
018201 EMPLOYER SHARE RETIREMENT	\$40,080	\$51,108	\$57,991	\$57,991	
018300 EMPLOYER SHARE HEALTH INSUR	\$68,593	\$76,493	\$83,406	\$83,406	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$26,117	\$9,545	\$10,270	\$10,270	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,669	\$2,288	\$1,878	\$1,878	
018500 WORKERS COMP EXPOSURE	\$3,314	\$5,177	\$6,111	\$6,111	
018501 WORKERS COMP EXPERIENCE	\$18,792	\$28,392	\$43,360	\$43,360	
SALARIES AND BENEFITS	\$551,256	\$608,196	\$674,228	\$674,228	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,000	\$1,000	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$3,521	\$3,096	\$3,600	\$3,600	
032591 CHGS IT COMM	\$459	\$476	\$516	\$516	
032700 FOOD EXPENSE	\$34	\$72	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$709	\$14	\$150	\$150	
033102 INSUR XP LIABILITY EXPOSURE	\$392	\$1,559	\$1,816	\$1,816	
033103 INSUR XP MISCELLANEOUS	\$336	\$216	\$211	\$211	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,056	\$4,824	\$39,922	\$39,922	
033500 MAINTENANCE OF EQUIPMENT	\$1,005	\$1,092	\$500	\$500	
033547 MAINT EQP TRUCKS	\$33,994	\$34,575	\$34,000	\$34,000	

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$378	\$224	\$291	\$291	
033700 MAINTENANCE OF STRUCTURES	\$694	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$3,125	\$1,388	\$2,000	\$2,000	
034500 OFFICE EXPENSE	\$611	\$1,523	\$1,000	\$1,000	
034592 CHGS OC OTHER MAIL SVS	\$39	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$3,583	\$4,246	\$3,500	\$3,500	
034802 PROF ADMIN SVS	\$24,000	\$15,425	\$14,000	\$14,000	
034831 PROF MEDICAL SVS	\$0	\$0	\$250	\$250	
034837 PROF PREEMPLOYMENT SVS	\$451	\$349	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$7,004	\$5,649	\$5,130	\$5,130	
034900 PUBLICATIONS & LEGAL NOTICES	\$552	\$228	\$250	\$250	
035500 MINOR EQUIPMENT	\$334	\$590	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$1,566	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,418	\$470	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$0	\$1,000	\$1,500	\$1,500	
035940 TRANS/TRVL FUEL	\$28,366	\$22,826	\$28,000	\$28,000	
SERVICES AND SUPPLIES	\$114,635	\$100,850	\$140,136	\$140,136	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$16,144	\$9,891	\$9,479	\$9,479	
OTHER CHARGES	\$16,144	\$9,891	\$9,479	\$9,479	
Category: 070 CAPITAL ASSETS					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$32,991	\$0	\$0	
CAPITAL ASSETS	\$0	\$32,991	\$0	\$0	
Total Expenditures/Appropriations:	\$682,035	\$751,930	\$823,843	\$823,843	
Net Cost:	(\$0)	(\$0)	\$1	\$1	

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

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 2016-17 requested budget includes expenditures in the amount of \$93,342 and revenues in the amount of \$250. 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$754	\$1,161	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$754	\$1,161	\$250	\$250	
Category: 500 INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$126,673	\$129,400	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$126,673	\$129,400	\$0	\$0	
Total Revenues:	\$127,427	\$130,561	\$250	\$250	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$593	\$25,685	\$17,500	\$17,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$108	\$500	\$500	
SERVICES AND SUPPLIES	\$593	\$25,794	\$18,000	\$18,000	
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$41,612	\$0	\$0	\$0	
095301 TRAN OUT ROADS	\$5,190	\$0	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$23,441	\$3,408	\$75,342	\$75,342	
OTHER FINANCING USES	\$70,243	\$3,408	\$75,342	\$75,342	
Total Expenditures/Appropriations:	\$70,836	\$29,203	\$93,342	\$93,342	
Net Cost:	(\$56,590)	(\$101,357)	\$93,092	\$93,092	

CENTRAL SERVICE COSTS (A-87)

Fund 0060 General, Budget Unit 199

Brian Muir, Auditor - Controller

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 \$1.05 million for FY 2016-17 as calculated by the Auditor-Controller's Office, which includes a negative roll-forward of \$725,000. After a two year swing in the Cost Plan due to refinancing of the administrative building, charges are expected to normalize next year and are roughly estimated at \$1.7 million for FY 2017-18.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:		\$0	\$0	\$0	\$0
Category: 080	INTRAFUND TRANSFERS				
088001 C/A A-87	(\$2,456,208)	(\$1,232,835)	(\$1,046,427)	(\$1,046,427)	(\$1,046,427)
INTRAFUND TRANSFERS		(\$2,456,208)	(\$1,232,835)	(\$1,046,427)	(\$1,046,427)
Category: 095	OTHER FINANCING USES				
095227	TRAN OUT DISTRICT ATTORNEY	\$9,651	\$0	\$0	\$0
095228	TRAN OUT CHILD SUPPORT SVS	\$17,811	\$0	\$0	\$0
095235	TRAN OUT SHERIFF	\$19,386	\$0	\$0	\$0
095260	TRAN OUT JAIL	\$9,731	\$0	\$0	\$0
095262	TRAN OUT JUVENILE HALL	\$3,458	\$0	\$0	\$0
095263	TRAN OUT PROBATION	\$6,317	\$0	\$0	\$0
095286	TRAN OUT PLANNING	\$1,823	\$0	\$0	\$0
095530	TRAN OUT OPPORTUNITY CENTER	\$67,224	\$0	\$0	\$0
095925	TRAN OUT INFORMATION TECH	\$480,695	\$0	\$0	\$0
095955	TRAN OUT FACILITIES MGMT	\$5,328	\$0	\$0	\$0
OTHER FINANCING USES		\$621,425	\$0	\$0	\$0
Total Expenditures/Appropriations:		(\$1,834,782)	(\$1,232,835)	(\$1,046,427)	(\$1,046,427)
Net Cost:		(\$1,834,782)	(\$1,232,835)	(\$1,046,427)	(\$1,046,427)

Public Protection

TRIAL COURTS

Fund 0060 General, Department 201

Lawrence G. Lees, County Executive Officer

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 2016-17 are \$2.8 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 \$2.0 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 \$725,417.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$155,335	\$155,814	\$143,000	\$143,000	
317504 VCF BASE FINES COUNTY	\$460,943	\$464,162	\$433,000	\$433,000	
318500 COURT FINES	\$34,440	\$37,820	\$35,000	\$35,000	
318504 CF BASE FINES COUNTY	\$35,768	\$46,128	\$35,000	\$35,000	
318525 COURT FINE SARB TRUANCY	\$4	\$0	\$0	\$0	
318590 RESTITUTION FINES REBATE	\$22,207	\$10,979	\$20,000	\$20,000	
319101 PENALTY ASSESSMENT	\$333,226	\$369,372	\$333,000	\$333,000	
319102 VCF ADDITIONAL PARKING PENALTY	\$5,585	\$4,306	\$3,000	\$3,000	
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$546,754	\$533,315	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$1,594,266	\$1,621,898	\$1,002,000	\$1,002,000	
Category: 600 CHARGES FOR SERVICES					
675100 CLERK FILING FEES	\$0	\$1,446	\$0	\$0	
675101 RESTITUTION ADMIN FEE	\$19,010	\$17,708	\$15,000	\$15,000	
675260 FCS FILING FEES	\$5,710	\$5,610	\$5,000	\$5,000	
675500 COURT FEES	\$379	\$0	\$0	\$0	
675760 TRAFFIC SCHOOL ADMIN FEE	\$143,928	\$178,133	\$150,000	\$150,000	
675761 TRAFFIC VIOLATOR (\$24)	\$98,703	\$137,592	\$100,000	\$100,000	
675762 TRAFFIC VIOLATOR (BAL)	\$434,549	\$615,766	\$450,000	\$450,000	
675771 PROOF OF CORRECTION (\$10)	\$416	\$198	\$125	\$125	
675900 DUI SCHOOL ADMIN FEES	\$12,539	\$11,173	\$10,000	\$10,000	
679915 RECORDING & INDEXING FEE	\$105,752	\$117,947	\$100,000	\$100,000	
693001 CHARGES FOR SERVICES	\$81,679	\$67,748	\$65,000	\$65,000	
693006 CHGS FOR SVS COURT COLLECTIONS	\$188,152	\$196,283	\$175,000	\$175,000	
693010 RETURNED CHECK SERVICE CHARGE	\$1,911	\$1,840	\$1,000	\$1,000	
CHARGES FOR SERVICES	\$1,092,734	\$1,351,447	\$1,071,125	\$1,071,125	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	(\$0)	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$18,293	\$375	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$11,708	\$42,878	\$0	\$0	
799900 CASH OVER/SHORT	\$4	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$30,006	\$43,254	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800804 TRANS IN JUSTICE CTR BOND	\$6	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$6	\$0	\$0	\$0	
Total Revenues:	\$2,717,013	\$3,016,600	\$2,073,125	\$2,073,125	

Category: 010 SALARIES AND BENEFITS

Budget Unit: 201 - TRIAL COURTS (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	(\$9,048)	\$16,210		\$20,684	\$20,684
SALARIES AND BENEFITS	(\$9,048)	\$16,210		\$20,684	\$20,684
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$4	\$4		\$4	\$4
032992 CHGS FAC MGMT HSHLD XP	\$6	(\$929)		\$4	\$4
033103 INSUR XP MISCELLANEOUS	\$10,668	\$10,140		\$10,210	\$10,210
033700 MAINTENANCE OF STRUCTURES	\$47,104	\$50,408		\$71,000	\$71,000
033791 CHGS FAC MGMT MAINT STR	\$78,459	\$63,927		\$86,000	\$86,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$151,605		\$25,000	\$25,000
034800 PROF & SPECIAL SERVICES	\$97,438	\$101,471		\$109,000	\$109,000
034811 PROF COLLECTIONS SVS	\$188,152	\$196,283		\$185,000	\$185,000
034890 CHGS FAC MGMT PROF SVS	\$103	\$105		\$125	\$125
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,044	\$4,007		\$100,000	\$100,000
035940 TRANS/TRVL FUEL	\$1,910	\$2,420		\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$12,992	\$19,152		\$18,792	\$18,792
036100 UTILITIES	\$169,110	\$138,721		\$150,000	\$150,000
SERVICES AND SUPPLIES	\$607,994	\$737,318		\$758,135	\$758,135
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,831	\$26,609		\$27,327	\$27,327
050003 BUILDING & EQUIPMENT USE A-87	\$2,315	\$2,315		\$2,038	\$2,038
050800 TAXES & ASSESSMENTS	\$0	\$1,018		\$1,200	\$1,200
051391 CONTR TO STATE OF CALIFORNIA	\$1,244,217	\$1,388,579		\$1,457,370	\$1,457,370
OTHER CHARGES	\$1,256,365	\$1,418,523		\$1,487,935	\$1,487,935
Category: 095 OTHER FINANCING USES					
095803 TRAN OUT COURTHOUSE BOND	\$534,643	\$533,315		\$531,788	\$531,788
095804 TRAN OUT JUSTICE CTR BOND	\$12,111	\$0		\$0	\$0
OTHER FINANCING USES	\$546,754	\$533,315		\$531,788	\$531,788
Total Expenditures/Appropriations:	\$2,402,067	\$2,705,366		\$2,798,542	\$2,798,542
Net Cost:	(\$314,946)	(\$311,233)		\$725,417	\$725,417

CONFLICT PUBLIC DEFENSE
Fund 0060 General, Budget Unit 203
Lawrence G. Lees, County Executive Officer

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 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 2016-17 budget request is status quo with appropriations of almost \$2.7 million. The Board approved a Conflict Public Defender contract extension and cost increase on August 9, 2014. The Requested Budget also includes a roll-over of the \$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 2016-17 is almost \$2.7 million which is flat compared to the FY 2015-16 Adjusted Budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$14,336	\$18,666	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$14,336	\$18,666	\$5,000	\$5,000	
Total Revenues:	\$14,336	\$18,666	\$5,000	\$5,000	
Category: 030 SERVICES AND SUPPLIES					
034828 PROF LEGAL SVS	\$1,563,749	\$1,703,629	\$1,741,696	\$1,741,696	
034855 PROF INVESTIGATION SVS	\$248,722	\$291,037	\$360,000	\$360,000	
034856 PROF HOMICIDE SVS	\$97,850	\$59,418	\$290,000	\$290,000	
SERVICES AND SUPPLIES	\$1,910,322	\$2,054,084	\$2,391,696	\$2,391,696	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$31,631	\$45,411	\$45,986	\$45,986	
OTHER CHARGES	\$31,631	\$45,411	\$45,986	\$45,986	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$250,000	\$250,000	
APPROP FOR CONTINGENCY	\$0	\$0	\$250,000	\$250,000	
Total Expenditures/Appropriations:	\$1,941,953	\$2,099,496	\$2,687,682	\$2,687,682	
Net Cost:	\$1,927,617	\$2,080,829	\$2,682,682	\$2,682,682	

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

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 2016-17 budget requests appropriations in the amount of \$4 million, which includes a roof/HVAC project in an estimated amount of \$267,732. Without the project, the appropriations have increased 5.6 percent from the FY 15-16 Adjusted Budget. This includes one new Social Worker position (sunset of 6/30/17 as supported by AB109 funds) which was approved by the Board of Supervisors on March 2, 2016, standard salaries and benefits increases, and a \$35,000 increase in A-87 costs. Revenue is requested at \$512,597 which includes \$267,732 in revenue from Accumulated Capital Outlay for the roof/HVAC project. The net County cost is offset by use of \$67,856 in AB109 fund balance bringing the General Fund net cost to \$3.5 million which is a three percent increase from the FY 15-16 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 the CEO recommendation.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$136,387	\$192,296		\$214,865	\$214,865
INTERGOVERNMENTAL REVENUES	\$136,387	\$192,296		\$214,865	\$214,865
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$38,211	\$41,065		\$30,000	\$30,000
CHARGES FOR SERVICES	\$38,211	\$41,065		\$30,000	\$30,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$1,400		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$61,433	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$61,433	\$1,400		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0		\$267,732	\$267,732
OTHR FINANCING SOURCES TRAN IN	\$0	\$0		\$267,732	\$267,732
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$31	\$0		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$31	\$0		\$0	\$0
Total Revenues:	\$236,063	\$234,761		\$512,597	\$512,597
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,815,487	\$1,993,858		\$2,205,726	\$2,205,726
011200 TERMINATION/SPECIAL PAY	\$23,583	\$30,808		\$0	\$0
017000 EXTRA HELP	\$50,676	\$33,347		\$15,000	\$15,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,390	\$1,450		\$1,446	\$1,446
018100 EMPLOYER SHARE OASDI	\$132,246	\$145,410		\$162,358	\$162,358
018201 EMPLOYER SHARE RETIREMENT	\$257,009	\$308,291		\$358,355	\$358,355
018204 EMPLOYER SHARE DEFERRED COMP	\$9,000	\$9,000		\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$322,528	\$346,074		\$405,258	\$405,258
018307 EMPLOYR SHR OTHER POST EMP BEN	\$169,107	\$59,812		\$66,172	\$66,172
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$13,617	\$11,409		\$9,274	\$9,274
018500 WORKERS COMP EXPOSURE	\$17,028	\$26,065		\$30,666	\$30,666
018501 WORKERS COMP EXPERIENCE	\$17,052	\$22,896		\$22,383	\$22,383
SALARIES AND BENEFITS	\$2,828,729	\$2,988,426		\$3,285,638	\$3,285,638
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$283	\$90		\$250	\$250
032500 COMMUNICATIONS EXPENSE	\$4,810	\$6,707		\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$7	\$8		\$9	\$9

Budget Unit: 207 - PUBLIC DEFENDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$4,124	\$4,368	\$4,705	\$4,705	
032900 HOUSEHOLD EXPENSE	\$4,170	\$1,898	\$3,000	\$3,000	
032992 CHGS FAC MGMT HSHLD XP	\$14,778	\$14,588	\$15,780	\$15,780	
033102 INSUR XP LIABILITY EXPOSURE	\$2,039	\$7,852	\$9,110	\$9,110	
033103 INSUR XP MISCELLANEOUS	\$2,688	\$2,064	\$2,120	\$2,120	
033105 INSUR XP LIABILITY EXPERIENCE	\$576	\$852	\$1,297	\$1,297	
033300 JURY & WITNESS EXPENSE	\$2,381	\$132	\$1,875	\$1,875	
033500 MAINTENANCE OF EQUIPMENT	\$73	\$0	\$300	\$300	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,023	\$2,445	\$3,105	\$3,105	
033791 CHGS FAC MGMT MAINT STR	\$16,256	\$15,709	\$17,230	\$17,230	
034100 MEMBERSHIPS	\$6,248	\$6,810	\$7,000	\$7,000	
034500 OFFICE EXPENSE	\$15,184	\$19,052	\$17,500	\$17,500	
034535 OFFICE XP EDUCATIONAL ITEMS	\$4,277	\$3,179	\$3,000	\$3,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,260	\$2,655	\$2,640	\$2,640	
034591 CHGS OC POSTAGE SVS	\$1,745	\$1,428	\$1,667	\$1,667	
034592 CHGS OC OTHER MAIL SVS	\$1,895	\$1,740	\$1,910	\$1,910	
034800 PROF & SPECIAL SERVICES	\$113,682	\$125,772	\$112,557	\$112,557	
034837 PROF PREEMPLOYMENT SVS	\$2,023	\$1,128	\$2,000	\$2,000	
034855 PROF INVESTIGATION SVS	\$35,795	\$116,810	\$75,000	\$75,000	
034892 CHGS IT PROFESSIONAL SVS	\$60,566	\$57,886	\$56,085	\$56,085	
034900 PUBLICATIONS & LEGAL NOTICES	\$99	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$4,164	\$5,646	\$6,150	\$6,150	
035300 RENTS & LEASES OF STRUCTURES	\$11,120	\$1,706	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$1,920	\$3,081	\$3,500	\$3,500	
035590 CHGS IT SOFTWARE EQP	\$3,464	\$0	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$13,355	\$8,270	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$85	\$42	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,399	\$11,398	\$20,000	\$20,000	
035900 TRANSPORTATION & TRAVEL	\$13,418	\$15,212	\$15,000	\$15,000	
035940 TRANS/TRVL FUEL	\$6,637	\$5,088	\$5,000	\$5,000	
035941 TRANS/TRVL MILEAGE	\$1,095	\$1,444	\$1,200	\$1,200	
035990 CHGS FLEET TRANS/TRVL	\$23,812	\$33,888	\$27,948	\$27,948	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$130	\$152	\$250	\$250	
036100 UTILITIES	\$15,760	\$13,966	\$19,609	\$19,609	
SERVICES AND SUPPLIES	\$406,355	\$493,079	\$451,797	\$451,797	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$69,199	\$35,324	\$36,866	\$36,866	
050003 BUILDING & EQUIPMENT USE A-87	\$3,237	\$3,237	\$36,461	\$36,461	
050800 TAXES & ASSESSMENTS	\$0	\$110	\$125	\$125	

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

Detail By Revenue Category and Expenditure Object 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
OTHER CHARGES	\$72,436	\$38,672		\$73,452	\$73,452
Category: 070 CAPITAL ASSETS					
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$0		\$267,732	\$267,732
CAPITAL ASSETS	\$0	\$0		\$267,732	\$267,732
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$5,720)	\$0		\$0	\$0
INTRAFUND TRANSFERS	(\$5,720)	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$3,301,800	\$3,520,178		\$4,078,619	\$4,078,619
Net Cost:	\$3,065,736	\$3,285,416		\$3,566,022	\$3,566,022

GRAND JURY
Fund 0060 General, Budget Unit 208
Lawrence G. Lees, County Executive Officer

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 2016-17 requested budget is essentially a status quo budget with services and supplies increasing \$686 compared to the FY 2015-16 adjusted budget. A-87 Central Service Costs increased by \$15,858. The increase in A-87 coupled with the increase in services and supplies provides for a total increase of \$16,544. The Grand Jury anticipates ending FY 2015-16 under budget by \$13,456.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:					
	\$0	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$163	\$336	\$210	\$210	\$210
032591 CHGS IT COMM	\$121	\$142	\$139	\$139	\$139
032900 HOUSEHOLD EXPENSE	\$12	\$0	\$100	\$100	\$100
033306 JRY & WTNS MILEAGE	\$20,945	\$16,765	\$25,000	\$25,000	\$25,000
033307 JRY & WTNS PER DIEM	\$25,320	\$23,190	\$25,000	\$25,000	\$25,000
033309 JRY & WTNS TRAINING	\$2,610	\$2,910	\$3,000	\$3,000	\$3,000
033592 CHGS IT MNT HARD/SOFTWARE	\$189	\$149	\$194	\$194	\$194
033791 CHGS FAC MGMT MAINT STR	\$214	\$180	\$626	\$626	\$626
034500 OFFICE EXPENSE	\$1,817	\$1,750	\$1,200	\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$493	\$0	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$460	\$2,556	\$850	\$850	\$850
034800 PROF & SPECIAL SERVICES	\$0	\$391	\$500	\$500	\$500
034892 CHGS IT PROFESSIONAL SVS	\$4,111	\$4,079	\$4,300	\$4,300	\$4,300
034900 PUBLICATIONS & LEGAL NOTICES	\$5,897	\$6,104	\$7,200	\$7,200	\$7,200
035100 RENTS & LEASES OF EQUIPMENT	\$1,719	\$1,505	\$1,380	\$1,380	\$1,380
035300 RENTS & LEASES OF STRUCTURES	\$10,862	\$11,188	\$11,525	\$11,525	\$11,525
035500 MINOR EQUIPMENT	\$23	\$151	\$50	\$50	\$50
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,500	\$1,500	\$1,500
SERVICES AND SUPPLIES	\$74,961	\$71,403	\$82,774	\$82,774	\$82,774
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$11,972	\$14,676	\$30,535	\$30,535	\$30,535
OTHER CHARGES	\$11,972	\$14,676	\$30,535	\$30,535	\$30,535
Total Expenditures/Appropriations:					
	\$86,933	\$86,079	\$113,309	\$113,309	\$113,309
Net Cost:					
	\$86,933	\$86,079	\$113,309	\$113,309	\$113,309

PUBLIC SAFETY-GENERAL REVENUE

Fund 0195 Public Safety, Budget Unit 220

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 2016-17.

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, 2015 was \$7.1 million. FY 2015-16 and FY 2016-17 will draw down the reserve by \$1.4 million each. The estimated ending reserve balance at June 30, 2017 is \$4.2 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, 7/1/2015 \$7,148,178

FY 2015-16, District Attorney 227	\$ 860,433
FY 2015-16, Juv. Hall 262	\$ 98,545
FY 2015-16, Probation 263	<u>\$ 529,674</u>
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	<u>\$ 744,178</u>
Total Used	\$1,414,835

Estimated Ending Balance, 6/30/2017 \$4,244,691

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$107,439	\$111,042		\$50,000	\$50,000
REVENUE FROM MONEY & PROPERTY	\$107,439	\$111,042		\$50,000	\$50,000
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$4,293,149	\$513,098		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$4,293,149	\$513,098		\$0	\$0
Total Revenues:	\$4,400,589	\$624,140		\$50,000	\$50,000
Total Expenditures/Appropriations:	\$0	\$0		\$0	\$0
Net Cost:	(\$4,400,589)	(\$624,140)		(\$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

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 2016-17 requested budget includes expenditures in the amount of \$393,813 and revenues in the amount of \$217,996 which results in a net county cost of \$175,817. The net county cost is increasing by \$5,121, or 3.0 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.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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 \$45,800 \$44,990 \$51,000 \$51,000

LICENSES, PERMITS & FRANCHISES \$45,800 \$44,990 \$51,000 \$51,000

Category: 600 CHARGES FOR SERVICES

675100 CLERK FILING FEES \$7,287 \$10,503 \$11,000 \$11,000
 679500 CERTIFIED COPIES \$473 \$401 \$500 \$500
 679501 CERTFD COPIES VITAL HLTH STATS \$219 \$186 \$200 \$200
 679800 FICTITIOUS BUSINESS NAME FEES \$53,635 \$55,940 \$59,000 \$59,000
 692280 DOCUMENTARY HANDLING FEE \$2,950 \$3,900 \$5,000 \$5,000
 692900 PASSPORT FEES \$49,975 \$51,200 \$62,196 \$62,196
 692910 MISC CLERKS FEES \$12,104 \$11,817 \$16,000 \$16,000
 692920 CLERKS NOTARY FEE \$8,437 \$10,148 \$13,000 \$13,000

CHARGES FOR SERVICES \$135,080 \$144,097 \$166,896 \$166,896

Category: 700 MISCELLANEOUS REVENUES

799390 PRIOR PERIOD EXP ADJUSTMENT \$5,114 \$0 \$0 \$0
 799900 CASH OVER/SHORT \$7 (\$29) \$100 \$100

MISCELLANEOUS REVENUES \$5,121 (\$29) \$100 \$100

Total Revenues:	\$186,001	\$189,058	\$217,996	\$217,996
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$146,749 \$162,321 \$169,097 \$169,097
 011200 TERMINATION/SPECIAL PAY \$0 \$0 \$7,000 \$7,000
 017000 EXTRA HELP \$13,131 \$7,125 \$10,300 \$10,300
 017502 OVERTIME PAY \$139 \$107 \$0 \$0
 017509 HOLIDAY OVERTIME PAY \$0 \$25 \$0 \$0
 017517 CELL/PDA COMM ALLOWANCE PROG \$0 \$0 \$723 \$723
 018100 EMPLOYER SHARE OASDI \$10,928 \$11,904 \$14,021 \$14,021
 018201 EMPLOYER SHARE RETIREMENT \$21,536 \$25,740 \$28,226 \$28,226
 018204 EMPLOYER SHARE DEFERRED COMP \$4,269 \$4,294 \$4,500 \$4,500
 018300 EMPLOYER SHARE HEALTH INSUR \$39,130 \$46,745 \$49,341 \$49,341
 018307 EMPLOYR SHR OTHER POST EMP BEN \$11,975 \$4,869 \$5,073 \$5,073
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$780 \$674 \$546 \$546
 018500 WORKERS COMP EXPOSURE \$1,440 \$2,144 \$2,583 \$2,583

SALARIES AND BENEFITS \$250,082 \$265,954 \$291,410 \$291,410

Category: 030 SERVICES AND SUPPLIES

032500 COMMUNICATIONS EXPENSE \$1,910 \$1,748 \$2,000 \$2,000
 032591 CHGS IT COMM \$121 \$126 \$200 \$200

Budget Unit: 221 - COUNTY CLERK (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$27	\$0	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$1,659	\$1,963	\$2,600	\$2,600	
033102 INSUR XP LIABILITY EXPOSURE	\$171	\$645	\$768	\$768	
033103 INSUR XP MISCELLANEOUS	\$120	\$72	\$77	\$77	
033500 MAINTENANCE OF EQUIPMENT	\$5,768	\$5,837	\$6,000	\$6,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$283	\$224	\$300	\$300	
033700 MAINTENANCE OF STRUCTURES	\$0	\$6	\$0	\$0	
033727 MNT STR ADA	\$0	\$0	\$1,100	\$1,100	
033791 CHGS FAC MGMT MAINT STR	\$767	\$1,192	\$1,500	\$1,500	
034100 MEMBERSHIPS	\$300	\$200	\$250	\$250	
034500 OFFICE EXPENSE	\$3,333	\$2,813	\$2,900	\$2,900	
034591 CHGS OC POSTAGE SVS	\$3,852	\$4,235	\$4,451	\$4,451	
034592 CHGS OC OTHER MAIL SVS	\$676	\$704	\$1,200	\$1,200	
034800 PROF & SPECIAL SERVICES	\$35	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$74	\$0	\$250	\$250	
034892 CHGS IT PROFESSIONAL SVS	\$10,590	\$10,427	\$11,500	\$11,500	
035100 RENTS & LEASES OF EQUIPMENT	\$1,439	\$1,276	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$37,284	\$37,284	\$37,290	\$37,290	
035500 MINOR EQUIPMENT	\$430	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$300	\$300	
035591 CHGS IT HARDWARE EQP	\$1,928	\$1,024	\$1,400	\$1,400	
035900 TRANSPORTATION & TRAVEL	\$684	\$731	\$1,400	\$1,400	
036100 UTILITIES	\$5,409	\$5,649	\$6,500	\$6,500	
SERVICES AND SUPPLIES	\$76,870	\$76,163	\$83,286	\$83,286	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$15,398	\$19,240	\$19,117	\$19,117	
OTHER CHARGES	\$15,398	\$19,240	\$19,117	\$19,117	
Total Expenditures/Appropriations:	\$342,350	\$361,359	\$393,813	\$393,813	
Net Cost:	\$156,348	\$172,301	\$175,817	\$175,817	

DISTRICT ATTORNEY
Fund 0195 Public Safety, Budget Unit 227
Steven S. Carlton, District Attorney

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 2016-17 requested appropriations are \$7.7 million which is a 3.5 percent increase from the FY 2015-16 Adjusted Budget. This is primarily attributed to standard wage and benefits increases and Workers Compensation rates. Included in the appropriations is an offset of General Fund in the amount which provides support for the Illegal Dumping Program.

The General Fund revenue contribution has increased three percent for FY 2016-17, from \$3.6 million to \$3.7 million, and includes funding for the state mandated Child Abduction program. Proposition 172 revenue remains flat. Total revenues increased by 3.7 percent primarily due to the General Fund Contribution. This cost center has a budget deficit in the amount of \$1.5 million, of which \$649,460 is funded with Consumer Fraud civil penalties restricted fund balance, leaving a net County cost of \$855,023, which will come from Prop. 172 Reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a few adjustments relative to General Fund support. The Illegal Dumping support is limited to a three percent increase from FY 15-16 Adjusted Budget. Due to unanticipated increases in insurance rates and A-87 costs, the General Fund is supporting the increased cost of \$66,195 from FY 2015-16. In addition, in order to support future demands of fund balance, the District Attorney proposed unfunding one vacant Supervising District Attorney Investigator position; the CEO recommends unfunding this position. The District Attorney and his staff are to be commended for supporting the future needs of public safety. The overall expenditure reductions in combination with use of Consumer Fraud civil penalties restricted fund balance reduce the net County cost to \$670,657 which will come from Prop. 172 Reserves.

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: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$22,026	\$22,312	\$20,000	\$20,000	
318500 COURT FINES	\$7,125	\$5,850	\$4,500	\$4,500	
318501 CF MISDEMEANOR DIVERSION PROG	\$1,700	\$600	\$1,000	\$1,000	
318511 COURT FINES CRIMINALISTIC LAB	\$0	\$0	\$500	\$500	
319104 CIVIL PENALTIES	\$2,007,810	\$261,954	\$0	\$0	
319180 ASSET SEIZURE AND FORFEITURE	\$6,168	\$13,297	\$13,000	\$13,000	
319181 ASSET SEIZURE/STATE	\$42,189	\$86,817	\$46,000	\$46,000	
319183 ASSET SEIZURE/FEDERAL	\$3,675	\$0	\$2,500	\$2,500	
FINES, FORFEITURES & PENALTIES	\$2,090,694	\$390,831	\$87,500	\$87,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230	
542400 STATE POST REIMBURSEMENT	\$2,186	\$1,609	\$2,500	\$2,500	
542603 ST REALIGNMENT 2011 AB109	\$130,966	\$181,742	\$210,501	\$210,501	
549566 STATE COPS GRANT	\$62,399	\$61,514	\$62,300	\$62,300	
549575 STATE AUTO THEFT/DUI CRIME	\$185,327	\$186,623	\$180,000	\$180,000	
549576 STATE WORKERS COMP FRAUD GRANT	\$144,342	\$154,955	\$154,955	\$154,955	
549577 STATE AUTO INSUR FRAUD GRANT	\$53,689	\$53,689	\$53,689	\$53,689	
549601 STATE PROP 172 PUBLIC SFTY FND	\$844,641	\$1,090,600	\$1,090,600	\$1,090,600	
560953 FEDERAL DOJ GRANT	\$233,412	\$243,021	\$259,193	\$259,193	
INTERGOVERNMENTAL REVENUES	\$1,712,196	\$2,028,984	\$2,068,968	\$2,068,968	
Category: 600 CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$30,122	\$30,851	\$24,000	\$24,000	
692150 ADMIN FEES	\$13,090	\$14,938	\$13,500	\$13,500	
692151 DIVERSION FEES	\$5,057	\$4,513	\$4,000	\$4,000	
692153 ADMIN FEES COURTS	\$424	\$801	\$500	\$500	
692154 DIVERSION FEES COURTS	\$4	\$59	\$0	\$0	
692155 RESTITUTION ABDUCTION COSTS	(\$2)	\$0	\$0	\$0	
692361 TESTING REIMBURSEMENT	\$13,439	\$6,470	\$20,000	\$20,000	
CHARGES FOR SERVICES	\$62,135	\$57,633	\$62,000	\$62,000	
Category: 700 MISCELLANEOUS REVENUES					
792522 CONTRIBUTION FROM TRUST FUND	\$33,669	\$64,176	\$75,000	\$75,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$58	\$246	\$50	\$50	
799300 MISCELLANEOUS REVENUE	\$246	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$275,260	\$8,506	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$114,710	\$0	\$0	\$0	
799900 CASH OVER/SHORT	\$4	\$2	\$50	\$50	
MISCELLANEOUS REVENUES	\$423,947	\$72,931	\$75,100	\$75,100	
Category: 800 OTHR FINANCING SOURCES TRAN IN					

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
800100	TRANS IN GENERAL FUND	\$3,508,631	\$3,587,866	\$3,801,832	\$3,801,832
800199	TRANS IN CENTRAL SVS A87	\$9,651	\$0	\$0	\$0
800235	TRANS IN SHERIFF	\$27,917	\$75,722	\$148,706	\$148,706
OTHR FINANCING SOURCES TRAN IN		\$3,546,199	\$3,663,589	\$3,950,538	\$3,950,538
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100	SALE OF CAPITAL ASSETS	\$510	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A		\$510	\$0	\$0	\$0
Total Revenues:		\$7,835,683	\$6,213,971	\$6,244,106	\$6,244,106
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$3,695,334	\$3,896,559	\$4,463,547	\$4,463,547
011200	TERMINATION/SPECIAL PAY	\$136,109	\$9,151	\$0	\$0
017000	EXTRA HELP	\$229,952	\$185,913	\$50,000	\$50,000
017502	OVERTIME PAY	\$20,975	\$26,584	\$10,000	\$10,000
017509	HOLIDAY OVERTIME PAY	\$448	\$848	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$2,269	\$2,289	\$2,289
018100	EMPLOYER SHARE OASDI	\$236,200	\$246,147	\$281,996	\$281,996
018201	EMPLOYER SHARE RETIREMENT	\$720,688	\$793,738	\$994,115	\$994,115
018204	EMPLOYER SHARE DEFERRED COMP	\$8,796	\$9,092	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$718,255	\$637,008	\$799,441	\$799,441
018301	EMPLOYER SHARE HEALTH INS PERS	\$31,284	\$145,703	\$171,000	\$171,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$324,301	\$116,890	\$133,906	\$133,906
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$27,720	\$22,164	\$18,517	\$18,517
018500	WORKERS COMP EXPOSURE	\$36,733	\$52,248	\$62,520	\$62,520
018501	WORKERS COMP EXPERIENCE	\$19,308	\$43,224	\$103,888	\$103,888
SALARIES AND BENEFITS		\$6,207,553	\$6,187,545	\$7,100,219	\$7,100,219
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$5,107	\$6,931	\$5,700	\$5,700
032328	CLTHG/PERS SAFETY CLOTHING	\$8	\$0	\$5,000	\$5,000
032500	COMMUNICATIONS EXPENSE	\$24,047	\$28,160	\$26,000	\$26,000
032590	CHGS FAC MGMT COMM	\$916	\$952	\$960	\$960
032591	CHGS IT COMM	\$12,883	\$12,553	\$14,500	\$14,500
032700	FOOD EXPENSE	\$173	\$1,182	\$1,500	\$1,500
032900	HOUSEHOLD EXPENSE	\$373	\$1,791	\$200	\$200
032992	CHGS FAC MGMT HSHLD XP	\$52,770	\$58,671	\$50,000	\$50,000
033102	INSUR XP LIABILITY EXPOSURE	\$4,354	\$15,736	\$18,576	\$18,576
033103	INSUR XP MISCELLANEOUS	\$6,192	\$4,800	\$5,020	\$5,020

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$40,824	\$160,692	\$188,610	\$188,610	
033300	JURY & WITNESS EXPENSE	\$21,207	\$10,404	\$35,000	\$35,000	
033310	JRY & WTNS PROF WITNESS FEES	\$12,959	\$21,487	\$20,000	\$20,000	
033500	MAINTENANCE OF EQUIPMENT	\$1,815	\$1,843	\$3,000	\$3,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$10,013	\$8,622	\$11,532	\$11,532	
033791	CHGS FAC MGMT MAINT STR	\$58,193	\$48,074	\$48,000	\$48,000	
034100	MEMBERSHIPS	\$17,947	\$16,020	\$20,000	\$20,000	
034309	MISC XP PRIOR PERIOD REV ADJ	\$27,395	\$1,633	\$0	\$0	
034395	MISC XP PR PER STL DTE REISSUE	\$0	\$48	\$0	\$0	
034500	OFFICE EXPENSE	\$57,926	\$74,443	\$61,000	\$61,000	
034527	OFFICE XP PRINTING	\$731	\$8,121	\$6,000	\$6,000	
034529	OFFICE XP PUBLICATIONS	\$8,375	\$13,734	\$8,000	\$8,000	
034535	OFFICE XP EDUCATIONAL ITEMS	\$0	\$1,278	\$0	\$0	
034537	OFFICE XP BOOKS	\$5,471	\$44	\$1,500	\$1,500	
034590	CHGS OC PHOTOCOPY SVS	\$2,551	\$613	\$1,000	\$1,000	
034591	CHGS OC POSTAGE SVS	\$9,700	\$9,992	\$10,000	\$10,000	
034592	CHGS OC OTHER MAIL SVS	\$5,582	\$5,068	\$5,500	\$5,500	
034800	PROF & SPECIAL SERVICES	\$12,939	\$4,433	\$18,000	\$18,000	
034807	PROF BANK SVS	\$288	\$227	\$355	\$355	
034810	PROF CLEANUP SVS	\$10,000	\$7,713	\$10,000	\$10,000	
034826	PROF LAB SVS	\$47,354	\$35,552	\$80,000	\$80,000	
034835	PROF PHOTO/FILMING SVS	\$24,142	\$20,346	\$24,500	\$24,500	
034837	PROF PREEMPLOYMENT SVS	\$4,158	\$6,505	\$2,500	\$2,500	
034851	PROF TRAINING SVS	\$175	\$350	\$0	\$0	
034852	PROF TRANSCRIBING SVS	\$25,176	\$20,425	\$22,000	\$22,000	
034854	PROF INTERPRETING SVS	\$0	\$0	\$300	\$300	
034860	PROF BENEFITS ADMIN SVS	\$106,048	\$105,984	\$103,551	\$103,551	
034864	PROF CAPITL ASSET DISPOSAL SVS	\$25	\$0	\$0	\$0	
034890	CHGS FAC MGMT PROF SVS	\$2,213	\$3,963	\$3,158	\$3,158	
034892	CHGS IT PROFESSIONAL SVS	\$196,456	\$190,856	\$206,859	\$206,859	
034900	PUBLICATIONS & LEGAL NOTICES	\$7,563	\$6,955	\$3,900	\$3,900	
035100	RENTS & LEASES OF EQUIPMENT	\$8,474	\$11,917	\$13,000	\$13,000	
035300	RENTS & LEASES OF STRUCTURES	\$205	\$1,567	\$2,000	\$2,000	
035329	R/L STR STORAGE FACILITIE	\$782	\$676	\$930	\$930	
035500	MINOR EQUIPMENT	\$6,798	\$17,625	\$24,155	\$24,155	
035590	CHGS IT SOFTWARE EQP	\$9,457	\$7,174	\$15,000	\$15,000	
035591	CHGS IT HARDWARE EQP	\$38,011	\$29,571	\$65,000	\$65,000	
035592	CHGS IT TELECOMM EQP	\$303	\$528	\$1,400	\$1,400	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$10,773	\$17,638	\$20,497	\$20,497	

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035740 SP DEPT XP GUN SUPPLIES	\$4,370	\$2,390	\$5,300	\$5,300	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$16,941	\$12,074	\$17,500	\$17,500	
035900 TRANSPORTATION & TRAVEL	\$53,230	\$63,313	\$76,000	\$76,000	
035940 TRANS/TRVL FUEL	\$24,149	\$19,417	\$30,500	\$30,500	
035990 CHGS FLEET TRANS/TRVL	\$51,812	\$71,469	\$80,000	\$80,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$500	\$724	\$500	\$500	
036100 UTILITIES	\$43,229	\$40,120	\$52,000	\$52,000	
SERVICES AND SUPPLIES	\$1,093,104	\$1,212,429	\$1,425,503	\$1,425,503	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$173,151	\$114,462	\$98,501	\$98,501	
050003 BUILDING & EQUIPMENT USE A-87	\$86,184	\$86,528	\$90,309	\$90,309	
050800 TAXES & ASSESSMENTS	\$0	\$192	\$200	\$200	
OTHER CHARGES	\$259,335	\$201,183	\$189,010	\$189,010	
Category: 070 CAPITAL ASSETS					
065070 1 SCANNER	\$0	\$6,169	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$17,826	\$34,142	\$25,897	\$25,897	
065334 1 LAMINATOR MACHINE	\$0	\$0	\$6,235	\$6,235	
CAPITAL ASSETS	\$17,826	\$40,312	\$32,132	\$32,132	
Category: 080 INTRAFUND TRANSFERS					
088173 C/A MISCELLANEOUS GENERAL	(\$98,080)	(\$102,699)	(\$136,499)	(\$136,499)	
088235 C/A SHERIFF	(\$11,293)	(\$5,000)	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$798,868)	(\$754,870)	(\$1,031,142)	(\$1,031,142)	
INTRAFUND TRANSFERS	(\$908,241)	(\$862,570)	(\$1,182,641)	(\$1,182,641)	
Total Expenditures/Appropriations:	\$6,669,579	\$6,778,899	\$7,564,223	\$7,564,223	
Net Cost:	(\$1,166,104)	\$564,928	\$1,320,117	\$1,320,117	

CHILD SUPPORT SERVICES

Fund 0192 Child Support Services, Budget Unit 228
Terri M. Morelock, Director of Child Support Services

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.

This year the department implemented child support staff in the courtroom to prepare orders on the spot. This allows the clerk to obtain the judge's signature when in court, and serve the parties immediately in many cases. The court orders are scanned into the California Child Support Enforcement System (CSE) and are ready for enforcement. Additionally, the deputized local child support agency (LCSA) staff electronically transfer other necessary documents from the court files to the LCSA. This promotes quicker access to documents needed to move cases forward.

It is now possible for parents to pay their child support through MoneyGram, with many locations throughout Shasta County, including Walmart, CVS, Winco, Food Maxx, and Raleys.

Appearances in Tribal Court are made by the lead DCSS attorney, who has received special permission from this court. 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 74 percent of collections are through wage withholding orders.

This past year the department continued to use a simplified application to open new cases or modify existing orders, offered as an online service through Turbo Court. Personal service of legal documents are transmitted through encrypted email, eliminating the need for a courier service and reducing the time period required to complete the service process.

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. Credit card payments are accepted over the phone, in person, or may be made directly to the State Distribution Unit. Shasta DCSS is a regional call center and a regional training center.

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 2016-17 requested appropriations are \$8.2 million, an increase of \$167,845 (2.1 percent) compared to the previous year's adjusted budget appropriation. Salaries and Benefits are requested at a status quo \$6.2 million; achieved in part by the request to delete 4 vacant positions and a decrease in the Extra Help budget. Services and Supplies are requested at \$1.86 million, an increase of 11.4 percent compared to the FY 2015-16 Adjusted Budget primarily due to increased IT and phone costs associated with transitioning some IT support from the department to the County. Central Service A-87 costs have increased 2.8 percent. Revenues are estimated at a little over \$7.9 million at the approved Federal and State share ratios. No County General Fund support is requested. The department will balance its 2016-

17 Requested Budget with the use of \$234,203 from fund balance. It is likely the department's net county cost will be \$612,305 less than the 2015-16 Adjusted Budget.

In FY 2014-15 the department collected and distributed over \$19.5 million in current child support and arrears payments. The department has an open caseload of over 11,990 cases; of these 23 percent are active Temporary Assistance to Needy Families (TANF) cases, 60 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 late 2015, the state DCSS, along with the Local Child Support Directors Association, embarked on a task to update the state budget allocation methodology for LCSAs; the current methodology dates back to the 2000s. It is likely Shasta County, along with other medium and small-sized local county agencies, will experience a funding decrease, while the larger-sized agencies could receive more funding. A local share of cost for this program, which has never had one, is also being discussed.

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: 228 - CHILD SUPPORT SERVICES (FUND 0192)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$17,199	\$16,923	\$10,000	\$10,000	\$10,000
421200 RENTS/LEASES OF BUILDINGS	\$0	\$61,068	\$64,773	\$64,773	\$64,773
REVENUE FROM MONEY & PROPERTY	\$17,199	\$77,991	\$74,773	\$74,773	\$74,773
Category: 500 INTERGOVERNMENTAL REVENUES					
531951 STATE CHILD SUPPORT ADMIN	\$2,332,933	\$2,285,618	\$2,512,043	\$2,512,043	\$2,512,043
531952 STATE CHILD SUPPORT EDP	\$106,987	\$113,780	\$116,805	\$116,805	\$116,805
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,528,636	\$4,436,786	\$4,876,319	\$4,876,319	\$4,876,319
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$189,792	\$189,792	\$189,792
551403 FEDERAL CHILD SUPPORT EDP	\$207,683	\$220,867	\$226,738	\$226,738	\$226,738
INTERGOVERNMENTAL REVENUES	\$7,176,241	\$7,057,051	\$7,921,697	\$7,921,697	\$7,921,697
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$600	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$192	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$150,574	\$11,222	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$1,680)	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$150,766	\$10,142	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800199 TRANS IN CENTRAL SVS A87	\$17,811	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$17,811	\$0	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$577	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$577	\$0	\$0	\$0
Total Revenues:	\$7,362,019	\$7,145,762	\$7,996,470	\$7,996,470	\$7,996,470
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,421,167	\$3,385,553	\$3,828,054	\$3,828,054	\$3,828,054
011200 TERMINATION/SPECIAL PAY	\$35,109	\$20,547	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$52,534	\$35,796	\$49,444	\$49,444	\$49,444
017502 OVERTIME PAY	\$16,305	\$10,019	\$10,000	\$10,000	\$10,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,450	\$1,446	\$1,446	\$1,446
018100 EMPLOYER SHARE OASDI	\$249,196	\$244,669	\$294,522	\$294,522	\$294,522
018201 EMPLOYER SHARE RETIREMENT	\$502,955	\$537,240	\$642,454	\$642,454	\$642,454
018204 EMPLOYER SHARE DEFERRED COMP	\$8,800	\$9,100	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$906,958	\$916,415	\$1,156,973	\$1,156,973	\$1,156,973
018307 EMPLOYR SHR OTHER POST EMP BEN	\$306,683	\$101,558	\$114,843	\$114,843	\$114,843
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$25,468	\$19,287	\$16,526	\$16,526	\$16,526

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$31,694	\$43,725	\$53,816	\$53,816	
018501 WORKERS COMP EXPERIENCE	\$35,184	\$66,012	\$71,309	\$71,309	
SALARIES AND BENEFITS	\$5,593,503	\$5,391,376	\$6,258,387	\$6,258,387	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$62	\$225	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$31,525	\$25,438	\$29,389	\$29,389	
032591 CHGS IT COMM	\$23,618	\$14,473	\$42,513	\$42,513	
032900 HOUSEHOLD EXPENSE	\$107	\$136	\$200	\$200	
032992 CHGS FAC MGMT HSHLD XP	\$90,377	\$89,569	\$93,068	\$93,068	
033102 INSUR XP LIABILITY EXPOSURE	\$3,757	\$13,169	\$15,988	\$15,988	
033103 INSUR XP MISCELLANEOUS	\$6,418	\$4,102	\$4,503	\$4,503	
033105 INSUR XP LIABILITY EXPERIENCE	\$60	\$204	\$293	\$293	
033500 MAINTENANCE OF EQUIPMENT	\$497	\$1,422	\$600	\$600	
033592 CHGS IT MNT HARD/SOFTWARE	\$27,863	\$16,758	\$21,326	\$21,326	
033700 MAINTENANCE OF STRUCTURES	\$25	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$8,995	\$9,422	\$4,800	\$4,800	
034100 MEMBERSHIPS	\$11,741	\$11,682	\$11,761	\$11,761	
034500 OFFICE EXPENSE	\$18,789	\$20,622	\$23,660	\$23,660	
034526 OFFICE XP POSTAGE	\$1,835	\$2,040	\$2,242	\$2,242	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$235	\$235	
034591 CHGS OC POSTAGE SVS	\$44,652	\$42,145	\$43,143	\$43,143	
034592 CHGS OC OTHER MAIL SVS	\$4,141	\$4,150	\$5,438	\$5,438	
034594 CHGS IT OFFICE EXP	\$17,950	\$9,559	\$12,278	\$12,278	
034800 PROF & SPECIAL SERVICES	\$23,028	\$11,759	\$13,375	\$13,375	
034807 PROF BANK SVS	\$248	\$247	\$254	\$254	
034833 PROF PATERNITY TESTING SVS	\$7,542	\$6,620	\$10,500	\$10,500	
034837 PROF PREEMPLOYMENT SVS	\$5,124	\$4,821	\$2,695	\$2,695	
034838 PROF PROCESSING SVS	\$8,832	\$6,976	\$18,000	\$18,000	
034859 PROF LEGAL PROCESS SVS	\$35,403	\$32,359	\$47,410	\$47,410	
034892 CHGS IT PROFESSIONAL SVS	\$110,741	\$161,314	\$205,401	\$205,401	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100	
035100 RENTS & LEASES OF EQUIPMENT	\$9,938	\$9,981	\$7,485	\$7,485	
035300 RENTS & LEASES OF STRUCTURES	\$1,019,537	\$1,055,221	\$1,092,154	\$1,092,154	
035500 MINOR EQUIPMENT	\$0	\$1,611	\$0	\$0	
035527 MINOR EQP OFFICE EQUIPMENT	\$321	\$2,201	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$1,078	\$1,877	\$6,652	\$6,652	
035591 CHGS IT HARDWARE EQP	\$7,701	\$25,550	\$5,375	\$5,375	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,682	\$5,149	\$5,596	\$5,596	
035900 TRANSPORTATION & TRAVEL	\$33,774	\$31,172	\$42,697	\$42,697	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035940 TRANS/TRVL FUEL	\$1,306	\$645		\$1,412	\$1,412
035990 CHGS FLEET TRANS/TRVL	\$340	\$4,763		\$5,040	\$5,040
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$179	\$1,062		\$655	\$655
036100 UTILITIES	\$69,137	\$76,153		\$85,931	\$85,931
SERVICES AND SUPPLIES	\$1,631,340	\$1,704,614		\$1,863,269	\$1,863,269
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$163,872	\$106,047		\$109,017	\$109,017
OTHER CHARGES	\$163,872	\$106,047		\$109,017	\$109,017
Total Expenditures/Appropriations:	\$7,388,715	\$7,202,037		\$8,230,673	\$8,230,673
Net Cost:	\$26,696	\$56,275		\$234,203	\$234,203

SHERIFF/CORONER-SHERIFF PATROL/ADMINISTRATION

Fund 0195 Public Safety, Budget Unit 235
Tom Bosenko, Sheriff/Coroner

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 2016-17 requested appropriations are just over \$22 million, a twelve percent increase or \$2.3 million. Approximately \$1.4 million is due to standard salaries and benefits increases as well as increases in workers' compensation costs. In services and supplies, there's a \$431,144 increase including higher costs for liability insurance, maintenance of equipment, and Facilities charges. Other Charges has increased by a net amount of \$347,616. This includes increased A-87 costs and \$500,000 for a portion of the Integrated Public Safety System upgrade.

Even with a three percent increase in General Fund support, overall, requested revenues for FY 2016-17 are \$17.4 million which is flat compared to the FY 2015-16 Adjusted Budget. This cost center has a budget deficit of \$4.6 million, of which \$502,082 is funded with restricted fund balance (AB109, SAFE Grant, and various Asset Forfeiture), leaving a net County cost of \$3.6 million, which will come from Public Safety General Purpose Fund balance. There is projected fund balance carryover from FY 2015-16 of \$471,819 for this cost center; however, if there's a major public safety event in our community, it could expend a significant portion of these savings.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a few corrections to this budget due to inadvertent errors in data entry for a net increase to expenditures of \$413,145. Due to unanticipated increases in insurance rates and A-87 costs, the CEO recommends increasing the General Fund to support the increased cost of \$528,261 from FY 2015-16. In addition, in order to support future demands of fund balance, the Sheriff proposed reducing staff-related expenditures by \$532,763 by holding additional positions vacant for a longer period of time and by \$92,294 in IT hardware, Facilities charges, and transportation/travel. These reductions do not occur without consequences. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions in combination with use of \$502,082 of various restricted fund balances yields a new net County cost of \$3.3 million, which will come from Public Safety General

Purpose Fund balance.

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 department head concurs with this budget as recommended.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
211010 LICENSE TO SELL FIREARMS	\$350	\$294	\$200	\$200	
216200 GUN PERMITS	\$88,380	\$84,780	\$70,000	\$70,000	
216210 GUN PERMIT RENEWALS	\$40,862	\$40,864	\$40,000	\$40,000	
216400 EXPLOSIVE PERMITS	\$500	\$375	\$300	\$300	
LICENSES, PERMITS & FRANCHISES	\$130,092	\$126,313	\$110,500	\$110,500	
Category: 300 FINES, FORFEITURES & PENALTIES					
318510 CF CRIME PREVENTION PROGRAM	\$150	\$227	\$125	\$125	
319181 ASSET SEIZURE/STATE	\$178,829	\$256,717	\$0	\$0	
319183 ASSET SEIZURE/FEDERAL	\$69,836	\$0	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$248,816	\$256,944	\$125	\$125	
Category: 500 INTERGOVERNMENTAL REVENUES					
542400 STATE POST REIMBURSEMENT	\$25,992	\$27,549	\$60,000	\$60,000	
542603 ST REALIGNMENT 2011 AB109	\$530,585	\$818,569	\$610,851	\$610,851	
547500 STATE MANDATED COST REIMB	\$895	\$1,181	\$0	\$0	
549251 STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$874,461	\$874,461	
549360 STATE INDIAN GAMING	\$50,672	\$0	\$0	\$0	
549560 STATE OCJP ANTI DRUG ABUSE	\$63,738	\$149,275	\$149,377	\$149,377	
549564 STATE RURAL CO LAW ENFORCEMENT	\$500,000	\$500,000	\$500,000	\$500,000	
549566 STATE COPS GRANT	\$133,800	\$226,002	\$128,000	\$128,000	
549601 STATE PROP 172 PUBLIC SFTY FND	\$4,808,388	\$6,211,800	\$6,211,800	\$6,211,800	
549610 STATE ABANDONED VEHICLE	\$0	\$1,940	\$0	\$0	
554100 FEDERAL DISASTER ASSISTANCE	\$95,064	\$16,173	\$0	\$0	
560600 FEDERAL EMERGENCY MGMT AGENCY	\$162,774	\$162,579	\$163,000	\$163,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$154,582	\$46,692	\$0	\$0	
560903 FEDERAL BUREAU OF RECLAMATION	\$66,416	\$59,349	\$51,208	\$51,208	
560951 FEDERAL DOJ BLOCK GRANT	\$188	\$44,044	\$37,720	\$37,720	
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$92,073	\$220,896	\$213,470	\$213,470	
INTERGOVERNMENTAL REVENUES	\$7,560,365	\$9,361,246	\$8,999,887	\$8,999,887	
Category: 600 CHARGES FOR SERVICES					
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$163	\$40	\$0	\$0	
675110 NOTARY FEES	\$30	\$0	\$0	\$0	
678110 FINGERPRINT PUBLIC ASSIST	\$42,448	\$39,403	\$37,500	\$37,500	
678112 FINGERPRINT LIVESCAN REPLC FEE	\$10,460	\$4,809	\$2,500	\$2,500	
678150 CHRISTMAS TREE TAGS	\$132	\$80	\$80	\$80	
678200 SHERIFF CRIME REPORTS	\$3,290	\$3,858	\$3,500	\$3,500	
678210 LOCAL CRIMINAL HISTORY	\$1,085	\$725	\$600	\$600	
678221 REG SEX NARCOTIC ARSON OFFNDRS	\$600	\$550	\$250	\$250	
678222 REPORT VEHICLE REPOSSESSION	\$795	\$870	\$600	\$600	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
678600	USFS LAW ENFORCEMENT	\$13,314	\$11,163	\$15,000	\$15,000	
678640	SHASTA TRINITY MJ CONTRACT	\$47,085	\$23,095	\$28,000	\$28,000	
678720	FED MARIJUANA ERADICATION	\$183,657	\$102,827	\$146,387	\$146,387	
678740	SHASTA LAKE CITY PATROL	\$2,377,399	\$2,512,939	\$2,677,998	\$2,677,998	
692105	PHOTO LAB FEES	\$482	\$50	\$0	\$0	
692200	REIMBURSE TRAVEL	\$0	\$749	\$0	\$0	
692500	REIMB FROM CONTRACTOR	\$0	\$0	\$0	\$0	
692705	REIMB CONSULTING SVS	\$4,420	\$0	\$0	\$0	
692950	REPLACEMENT FUND CHARGES	\$644	\$423	\$0	\$0	
693000	CHGS FOR SVS REGULAR EMPLOYEES	\$14,500	\$14,500	\$14,500	\$14,500	
693001	CHARGES FOR SERVICES	\$24,429	\$6,157	\$4,150	\$4,150	
693002	CHGS FOR SVS CITY OF ANDERSON	\$15,053	\$14,665	\$0	\$0	
693004	CHGS FOR SVS CITY OF REDDING	\$15,709	\$21,200	\$15,549	\$15,549	
CHARGES FOR SERVICES		\$2,755,702	\$2,758,110	\$2,946,614	\$2,946,614	
Category: 700 MISCELLANEOUS REVENUES						
792522	CONTRIBUTION FROM TRUST FUND	\$32,221	\$0	\$370,000	\$370,000	
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$199	\$0	\$0	
797600	MISCELLANEOUS SALES	\$95	\$40	\$0	\$0	
798670	LEGAL ADVERTISING	\$0	\$20	\$0	\$0	
799300	MISCELLANEOUS REVENUE	\$5,567	\$124	\$0	\$0	
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,982,501	\$19,855	\$0	\$0	
799391	PRIOR PERIOD REV ADJUSTMENT	\$89	\$2,379	\$0	\$0	
799400	JURY & WITNESS FEES	\$1,439	\$798	\$0	\$0	
799600	INSURANCE LOSS & REFUNDS	\$700	\$9,000	\$0	\$0	
799850	REIMB MISC COSTS	\$0	\$15	\$0	\$0	
799900	CASH OVER/SHORT	\$1	\$0	\$0	\$0	
799999	UNIDENTIFIED DEPOSITS	\$0	\$0	\$0	\$0	
MISCELLANEOUS REVENUES		\$2,022,615	\$32,433	\$370,000	\$370,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN						
800100	TRANS IN GENERAL FUND	\$4,527,150	\$4,984,045	\$5,334,622	\$5,334,622	
800176	TRAN IN TITLE III PROJ (GRT)	\$41,612	\$0	\$0	\$0	
800199	TRANS IN CENTRAL SVS A87	\$19,386	\$0	\$0	\$0	
800287	TRANS IN CORONER	\$179,158	\$0	\$0	\$0	
800411	TRANS IN PUBLIC HEALTH	\$59,532	\$41,218	\$201,035	\$201,035	
OTHR FINANCING SOURCES TRAN IN		\$4,826,838	\$5,025,263	\$5,535,657	\$5,535,657	
Category: 802 OTHER FINANCING SRCS SALE C/A						
896100	SALE OF CAPITAL ASSETS	\$3,600	\$9,015	\$0	\$0	
896101	SALE OF SURPLUS PROPERTY	\$44,210	\$40,047	\$9,100	\$9,100	
OTHER FINANCING SRCS SALE C/A		\$47,810	\$49,062	\$9,100	\$9,100	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$17,592,240	\$17,609,372	\$17,971,883	\$17,971,883	

Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$6,139,526	\$6,023,445	\$6,767,872	\$6,767,872
011200	TERMINATION/SPECIAL PAY	\$78,245	\$198,977	\$144,877	\$144,877
017000	EXTRA HELP	\$360,415	\$365,358	\$385,523	\$385,523
017501	SEARCH & RESCUE OVERTIME	\$75	\$65	\$0	\$0
017502	OVERTIME PAY	\$930,254	\$820,106	\$849,677	\$849,677
017503	SHIFT DIFFERENTIAL	\$36,803	\$35,587	\$35,555	\$35,555
017504	DOG PAY	\$17,622	\$16,350	\$12,600	\$12,600
017505	STANDBY PAY	\$17,200	\$17,324	\$20,200	\$20,200
017509	HOLIDAY OVERTIME PAY	\$124,784	\$116,240	\$126,743	\$126,743
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,288	\$2,297	\$2,290	\$2,290
017519	EMPLOYEE AWARDS	\$1,500	\$1,000	\$0	\$0
018100	EMPLOYER SHARE OASDI	\$194,953	\$181,272	\$220,820	\$220,820
018201	EMPLOYER SHARE RETIREMENT	\$2,171,579	\$2,242,949	\$2,605,705	\$2,605,705
018204	EMPLOYER SHARE DEFERRED COMP	\$12,769	\$4,977	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$1,220,878	\$1,253,535	\$1,561,890	\$1,561,890
018301	EMPLOYER SHARE HEALTH INS PERS	\$831,165	\$950,211	\$1,110,914	\$1,110,914
018307	EMPLYR SHR OTHER POST EMP BEN	\$512,968	\$180,691	\$202,128	\$202,128
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$54,509	\$40,591	\$33,993	\$33,993
018500	WORKERS COMP EXPOSURE	\$69,582	\$96,771	\$115,633	\$115,633
018501	WORKERS COMP EXPERIENCE	\$838,560	\$1,266,504	\$1,540,914	\$1,540,914
SALARIES AND BENEFITS		\$13,615,683	\$13,814,259	\$15,746,334	\$15,746,334

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$46,249	\$49,709	\$53,717	\$53,717
032328	CLTHG/PERS SAFETY CLOTHING	\$25,677	\$12,615	\$14,000	\$14,000
032329	CLTHG/PERS UNIFORMS	\$21,311	\$14,069	\$14,850	\$14,850
032500	COMMUNICATIONS EXPENSE	\$90,183	\$94,979	\$96,850	\$96,850
032526	COMM CELL PHONES	\$58,050	\$61,533	\$58,850	\$58,850
032590	CHGS FAC MGMT COMM	\$238	\$710	\$180	\$180
032591	CHGS IT COMM	\$24,548	\$26,324	\$39,183	\$39,183
032700	FOOD EXPENSE	\$4,126	\$9,870	\$4,000	\$4,000
032900	HOUSEHOLD EXPENSE	\$11,175	\$6,207	\$10,050	\$10,050
032992	CHGS FAC MGMT HSHLD XP	\$27,351	\$30,215	\$66,466	\$66,466
033102	INSUR XP LIABILITY EXPOSURE	\$8,227	\$29,151	\$34,692	\$34,692
033103	INSUR XP MISCELLANEOUS	\$42,107	\$39,813	\$41,710	\$41,710
033105	INSUR XP LIABILITY EXPERIENCE	\$31,200	\$224,184	\$353,838	\$353,838
033500	MAINTENANCE OF EQUIPMENT	\$64,135	\$32,655	\$385,225	\$385,225

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033526 MNT EQP VEHICLES	\$1,978	\$1,205	\$2,325	\$2,325	
033528 MNT EQP SOFTWARE	\$3,418	\$2,310	\$2,600	\$2,600	
033529 MNT EQP COMPUTERS	\$1,550	\$0	\$300	\$300	
033530 MNT EQP RADIOS	\$9,232	\$8,782	\$4,100	\$4,100	
033531 MNT EQP IT APRV	\$780	\$677	\$200	\$200	
033537 MNT EQP RESCUE VEHICLES	\$166	\$57	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$13,340	\$14,330	\$16,468	\$16,468	
033700 MAINTENANCE OF STRUCTURES	\$388	\$3,032	\$700	\$700	
033729 MNT STR FAC MGMT APRV	\$841	\$3,010	\$1,200	\$1,200	
033791 CHGS FAC MGMT MAINT STR	\$59,259	\$268,153	\$190,470	\$190,470	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6,613	\$4,419	\$2,735	\$2,735	
034100 MEMBERSHIPS	\$11,909	\$11,959	\$10,935	\$10,935	
034300 MISCELLANEOUS EXPENSE	\$239	\$0	\$0	\$0	
034309 MISC XP PRIOR PERIOD REV ADJ	(\$2,032)	\$153,780	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$4,853	(\$290)	\$200	\$200	
034395 MISC XP PR PER STL DTE REISSUE	\$6	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$49,852	\$60,089	\$47,500	\$47,500	
034531 OFFICE XP PROMOTIONAL ITEMS	\$483	\$0	\$0	\$0	
034536 OFFICE XP OFFICE FURNITURE	\$322	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$524	\$1,887	\$165	\$165	
034591 CHGS OC POSTAGE SVS	\$6,595	\$4,990	\$4,598	\$4,598	
034592 CHGS OC OTHER MAIL SVS	\$4,182	\$7,807	\$9,393	\$9,393	
034800 PROF & SPECIAL SERVICES	\$99,671	\$109,642	\$135,703	\$135,703	
034806 PROF AUDIT SVS	\$0	\$2,500	\$0	\$0	
034807 PROF BANK SVS	\$261	\$215	\$250	\$250	
034814 PROF COUNSELING SVS	\$500	\$1,000	\$1,450	\$1,450	
034817 PROF DRUG TESTING SVS	\$0	\$1,000	\$1,000	\$1,000	
034821 PROF EVALUATION SVS	\$0	\$2,250	\$1,500	\$1,500	
034823 PROF HEALTH SVS	\$0	\$0	\$765	\$765	
034834 PROF PATHOLOGY SVS	\$1,368	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$24,812	\$22,639	\$21,550	\$21,550	
034838 PROF PROCESSING SVS	\$73	\$0	\$0	\$0	
034839 PROF PROGRAM SVS	\$0	\$10,000	\$0	\$0	
034851 PROF TRAINING SVS	\$0	\$2,500	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$15,841	\$18,967	\$17,310	\$17,310	
034853 PROF VETERINARY_ANIMAL SVS	\$2,784	\$3,214	\$4,500	\$4,500	
034854 PROF INTERPRETING SVS	\$0	\$70	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$180	\$421	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$963	\$2,056	\$16,099	\$16,099	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$219,171	\$265,474	\$215,931	\$215,931	
034900 PUBLICATIONS & LEGAL NOTICES	\$49	\$73	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$27,568	\$23,509	\$27,430	\$27,430	
035300 RENTS & LEASES OF STRUCTURES	\$91,107	\$79,665	\$81,000	\$81,000	
035325 R/L STR REDDING	\$36,588	\$37,404	\$38,131	\$38,131	
035329 R/L STR STORAGE FACILITIE	\$3,516	\$3,096	\$3,200	\$3,200	
035500 MINOR EQUIPMENT	\$78,199	\$180,585	\$103,300	\$103,300	
035528 MINOR EQP SOFTWARE	\$427	\$0	\$0	\$0	
035530 MNR EQP IT APRV	\$0	\$66	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,840	\$1,362	\$1,050	\$1,050	
035591 CHGS IT HARDWARE EQP	\$19,523	\$59,378	\$39,250	\$39,250	
035592 CHGS IT TELECOMM EQP	\$183	\$774	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$24,203	\$20,222	\$20,400	\$20,400	
035740 SP DEPT XP GUN SUPPLIES	\$43,650	\$30,565	\$46,000	\$46,000	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$4,398	\$4,404	\$5,250	\$5,250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$14,034	\$13,775	\$9,101	\$9,101	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$107	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$14,322	\$28,044	\$34,440	\$34,440	
035940 TRANS/TRVL FUEL	\$235,874	\$174,915	\$239,025	\$239,025	
035941 TRANS/TRVL MILEAGE	\$109	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$83,442	\$93,758	\$132,900	\$132,900	
035945 TRANS/TRVL BOAT	\$104	\$0	\$0	\$0	
035947 TRANS/TRVL VOLUNTEER	\$7,652	\$4,751	\$10,000	\$10,000	
035950 TRANS/TRVL LODGING	\$0	\$1,888	\$13,000	\$13,000	
035990 CHGS FLEET TRANS/TRVL	\$639,469	\$668,236	\$775,797	\$775,797	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,329	\$3,606	\$1,254	\$1,254	
036100 UTILITIES	\$121,072	\$101,591	\$147,962	\$147,962	
036125 UTIL ELECTRIC	\$13,061	\$16,344	\$14,250	\$14,250	
SERVICES AND SUPPLIES	\$2,456,446	\$3,168,324	\$3,627,498	\$3,627,498	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$449,336	\$302,241	\$430,662	\$430,662	
050003 BUILDING & EQUIPMENT USE A-87	\$22,299	\$164,378	\$158,383	\$158,383	
050800 TAXES & ASSESSMENTS	\$0	\$103	\$110	\$110	
051300 CONTRIB NON COUNTY GOV AGENCY	\$24,376	\$23,387	\$0	\$0	
051351 CONTR TO CITY OF REDDING	\$460,713	\$616,863	\$1,239,700	\$1,239,700	
051352 CONTR TO CITY OF ANDERSON	\$0	\$2,428	\$5,369	\$5,369	
051360 CONTR TO TEHAMA COUNTY	\$146,853	\$141,223	\$56,000	\$56,000	
051361 CONTR TO TRINITY COUNTY	\$0	\$64,194	\$0	\$0	
051362 CONTR TO SISKIYOU COUNTY	\$22,000	\$0	\$0	\$0	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051363 CONTR TO BUTTE COUNTY	\$22,614	\$25,614	\$69,000	\$69,000	
051364 CONTR TO GLENN COUNTY	\$15,397	\$13,777	\$27,000	\$27,000	
051365 CONTR TO LASSEN COUNTY	\$15,472	\$36,970	\$29,000	\$29,000	
051366 CONTR TO PLUMAS COUNTY	\$12,934	\$9,647	\$17,000	\$17,000	
051367 CONTR TO OTHER COUNTIES	\$132,229	\$74,225	\$138,000	\$138,000	
OTHER CHARGES	\$1,324,228	\$1,475,055	\$2,170,224	\$2,170,224	
Category: 070 CAPITAL ASSETS					
065256 1 BASE RADIO	\$0	\$10,874	\$0	\$0	
065304 1 REMOTE FIRING DEVICE W/ACC	\$13,303	\$0	\$0	\$0	
065315 1 TRANSMITTER COMBINER	\$13,190	\$0	\$0	\$0	
CAPITAL ASSETS	\$26,493	\$10,874	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$253)	(\$558)	\$0	\$0	
088112 C/A ASSESSOR	(\$54)	(\$36)	\$0	\$0	
088130 C/A PERSONNEL	(\$7,902)	(\$10,494)	(\$10,982)	(\$10,982)	
088227 C/A DISTRICT ATTORNEY	(\$5,236)	(\$3,681)	(\$3,500)	(\$3,500)	
088263 C/A PROBATION	(\$442)	(\$100)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$88)	(\$81)	\$0	\$0	
088928 C/A SHASCOM OPERATIONS	(\$69)	(\$40)	\$0	\$0	
INTRAFUND TRANSFERS	(\$14,046)	(\$14,992)	(\$14,482)	(\$14,482)	
Category: 095 OTHER FINANCING USES					
095227 TRAN OUT DISTRICT ATTORNEY	\$27,917	\$75,722	\$148,706	\$148,706	
095236 TRAN OUT BOATING SAFETY	\$0	\$0	\$36,791	\$36,791	
095263 TRAN OUT PROBATION	\$43,364	\$107,791	\$106,026	\$106,026	
095940 TRAN OUT FLEET MGMT	\$36,000	\$0	\$0	\$0	
OTHER FINANCING USES	\$107,281	\$183,514	\$291,523	\$291,523	
Total Expenditures/Appropriations:	\$17,516,086	\$18,637,035	\$21,821,097	\$21,821,097	
Net Cost:	(\$76,153)	\$1,027,663	\$3,849,214	\$3,849,214	

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

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 2016-17 are \$931,648, a decrease of \$91,136, or nine percent, compared to the FY 2015-16 Adjusted Budget. Although Salaries and Benefits have standard increases, there are no new positions or capital assets requested for FY 2016-17 and A-87 Central Services charges have decreased by \$10,000. Funding for this program comes from these sources: State Boating Safety funds (decreasing by \$161,500 to \$600,900); unsecured property tax levied on boats (decreasing by \$1,558 to \$78,737); Proposition 172 sales tax revenue dedicated to public safety (remains flat at \$36,400); and General Fund (increased by three percent to \$106,707). Overall there is a deficit in this budget in the amount of \$72,023 which will come from Public Safety General Purpose Fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends correcting an inadvertent error in the OPEB account. In addition, due to unanticipated increases in insurance rates, the General Fund is supporting the increased cost of \$17,423 from FY 2015-16. These modifications reduce the deficit to zero.

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: 236 - BOATING SAFETY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
102000 CURRENT UNSECURED TAXES	\$73,958	\$82,022	\$78,737	\$78,737	
104000 PRIOR YEAR UNSECURED TAXES	\$436	\$815	\$0	\$0	
TAXES	\$74,394	\$82,837	\$78,737	\$78,737	
Category: 500 INTERGOVERNMENTAL REVENUES					
549400 STATE BOATING SAFETY	\$587,662	\$766,376	\$600,990	\$600,990	
549601 STATE PROP 172 PUBLIC SFTY FND	\$28,155	\$36,400	\$36,400	\$36,400	
INTERGOVERNMENTAL REVENUES	\$615,817	\$802,776	\$637,390	\$637,390	
Category: 700 MISCELLANEOUS REVENUES					
792583 CONTRIB GRANT NON PROFIT	\$0	\$5,000	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,110	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$4,841	\$0	\$0	
799850 REIMB MISC COSTS	\$0	\$190	\$0	\$0	
MISCELLANEOUS REVENUES	\$9,110	\$10,032	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$86,747	\$103,599	\$124,130	\$124,130	
800235 TRANS IN SHERIFF	\$0	\$0	\$36,791	\$36,791	
800950 TRANS IN RISK MGMT	\$0	\$30,000	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$86,747	\$133,599	\$160,921	\$160,921	
Total Revenues:	\$786,069	\$1,029,245	\$877,048	\$877,048	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$190,199	\$160,476	\$203,293	\$203,293	
011200 TERMINATION/SPECIAL PAY	\$2,395	\$1,360	\$4,346	\$4,346	
017000 EXTRA HELP	\$129,779	\$145,712	\$124,453	\$124,453	
017502 OVERTIME PAY	\$33,510	\$48,630	\$23,994	\$23,994	
017503 SHIFT DIFFERENTIAL	\$114	\$155	\$537	\$537	
017509 HOLIDAY OVERTIME PAY	\$5,184	\$6,683	\$6,760	\$6,760	
018100 EMPLOYER SHARE OASDI	\$8,216	\$7,319	\$8,619	\$8,619	
018201 EMPLOYER SHARE RETIREMENT	\$67,660	\$61,151	\$79,865	\$79,865	
018300 EMPLOYER SHARE HEALTH INSUR	\$41,453	\$37,675	\$48,900	\$48,900	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$14,833	\$4,813	\$6,099	\$6,099	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,637	\$2,026	\$1,527	\$1,527	
018500 WORKERS COMP EXPOSURE	\$3,301	\$4,621	\$5,038	\$5,038	
018501 WORKERS COMP EXPERIENCE	\$8,760	\$27,264	\$94,337	\$94,337	
SALARIES AND BENEFITS	\$508,046	\$507,891	\$607,768	\$607,768	
Category: 030 SERVICES AND SUPPLIES					

Budget Unit: 236 - BOATING SAFETY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$1,400	\$1,846	\$1,600	\$1,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$1,127	\$2,266	\$6,500	\$6,500	
032329 CLTHG/PERS UNIFORMS	\$198	\$3,415	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$5,344	\$5,069	\$5,400	\$5,400	
032526 COMM CELL PHONES	\$861	\$766	\$800	\$800	
032591 CHGS IT COMM	\$797	\$445	\$476	\$476	
032700 FOOD EXPENSE	\$17	\$0	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$258	\$282	\$200	\$200	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$42	\$50	\$50	
033102 INSUR XP LIABILITY EXPOSURE	\$418	\$1,391	\$1,497	\$1,497	
033103 INSUR XP MISCELLANEOUS	\$3,000	\$3,384	\$3,062	\$3,062	
033105 INSUR XP LIABILITY EXPERIENCE	\$876	\$816	\$1,085	\$1,085	
033500 MAINTENANCE OF EQUIPMENT	\$1,166	\$3,968	\$2,500	\$2,500	
033526 MNT EQP VEHICLES	\$1,002	\$34	\$625	\$625	
033530 MNT EQP RADIOS	\$1,163	\$51	\$350	\$350	
033531 MNT EQP IT APRV	\$25	\$21	\$25	\$25	
033536 MNT EQP BOATS	\$8,316	\$18,938	\$20,000	\$20,000	
033538 MNT EQP SAFETY EQP	\$0	\$880	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$378	\$299	\$388	\$388	
033700 MAINTENANCE OF STRUCTURES	\$39	\$247	\$35	\$35	
033729 MNT STR FAC MGMT APRV	\$0	\$25	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$585	\$0	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$16	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$957	\$1,000	\$1,000	\$1,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$56)	\$0	\$0	
034500 OFFICE EXPENSE	\$859	\$1,175	\$2,150	\$2,150	
034800 PROF & SPECIAL SERVICES	\$0	\$700	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$1,445	\$1,372	\$1,372	
034852 PROF TRANSCRIBING SVS	\$64	\$102	\$160	\$160	
034892 CHGS IT PROFESSIONAL SVS	\$8,474	\$7,342	\$7,662	\$7,662	
035100 RENTS & LEASES OF EQUIPMENT	\$818	\$584	\$675	\$675	
035300 RENTS & LEASES OF STRUCTURES	\$28,328	\$27,225	\$27,227	\$27,227	
035329 R/L STR STORAGE FACILITIE	\$16,243	\$18,360	\$19,050	\$19,050	
035500 MINOR EQUIPMENT	\$7,094	\$8,923	\$5,500	\$5,500	
035591 CHGS IT HARDWARE EQP	\$36	\$0	\$50	\$50	
035592 CHGS IT TELECOMM EQP	\$42	\$378	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$96	\$385	\$1,453	\$1,453	
035900 TRANSPORTATION & TRAVEL	\$13	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$22,764	\$22,457	\$32,500	\$32,500	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$6,676	\$13,387	\$17,000	\$17,000	
035945 TRANS/TRVL BOAT	\$52,425	\$25,161	\$53,000	\$53,000	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$427	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$21,070	\$21,408	\$43,412	\$43,412	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$101	\$14	\$82	\$82	
036100 UTILITIES	\$201	\$0	\$0	\$0	
036125 UTIL ELECTRIC	\$2,400	\$2,400	\$2,400	\$2,400	
SERVICES AND SUPPLIES	\$195,662	\$197,016	\$260,786	\$260,786	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$28,712	\$18,380	\$8,494	\$8,494	
OTHER CHARGES	\$28,712	\$18,380	\$8,494	\$8,494	
Category: 070 CAPITAL ASSETS					
065011 1 BOAT W/ACCESSORIES	\$0	\$72,992	\$0	\$0	
065081 1 TRAILER	\$0	\$6,987	\$0	\$0	
065327 1 REMOTELY OPERATED VEHICLE	\$0	\$133,930	\$0	\$0	
CAPITAL ASSETS	\$0	\$213,910	\$0	\$0	
Total Expenditures/Appropriations:	\$732,420	\$937,199	\$877,048	\$877,048	
Net Cost:	(\$53,649)	(\$92,045)	\$0	\$0	

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

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 2016-17 requested appropriations are \$586,230 which is a seven percent increase from the FY 2015-16 Adjusted Budget. This is attributed to standard wage and benefits increases and a slight increase in A-87 costs. The only revenues for this budget are civil process fees; overall, revenue is anticipated to decrease by eight percent. The net County cost is \$423,059, which is borne entirely by the General Fund.

SUMMARY OF RECOMMENDATIONS

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

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 department head concurs with this budget as recommended.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
674250 CIVIL PROCESS FEES	\$84,543	\$86,502	\$85,000	\$85,000	\$85,000
674260 CIVIL PROCESS FEE \$3	\$2,725	\$2,622	\$2,600	\$2,600	\$2,600
674261 CIVIL PROCESS FEE 70% VEHICLE	\$22,461	\$19,345	\$20,000	\$20,000	\$20,000
674262 CIVIL PROCESS FEE MAINT 30%	\$9,626	\$8,290	\$8,571	\$8,571	\$8,571
674264 CIVIL PROCESS FEE GC26746	\$45,982	\$48,220	\$47,000	\$47,000	\$47,000
CHARGES FOR SERVICES	\$165,339	\$164,981	\$163,171	\$163,171	\$163,171
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$26,327	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$26,327	\$0	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800297 TRANS IN ANIMAL CONTROL	\$0	\$15,683	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$15,683	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$10	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$10	\$0	\$0	\$0
Total Revenues:	\$191,666	\$180,674	\$163,171	\$163,171	\$163,171
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$241,802	\$254,125	\$266,160	\$266,160	\$266,160
011200 TERMINATION/SPECIAL PAY	\$1,571	\$2,358	\$2,633	\$2,633	\$2,633
017502 OVERTIME PAY	\$143	\$0	\$1,495	\$1,495	\$1,495
018100 EMPLOYER SHARE OASDI	\$8,698	\$9,324	\$10,886	\$10,886	\$10,886
018201 EMPLOYER SHARE RETIREMENT	\$73,720	\$79,516	\$86,964	\$86,964	\$86,964
018300 EMPLOYER SHARE HEALTH INSUR	\$45,299	\$50,184	\$57,372	\$57,372	\$57,372
018307 EMPLOYR SHR OTHER POST EMP BEN	\$20,553	\$7,623	\$7,985	\$7,985	\$7,985
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,759	\$1,427	\$1,138	\$1,138	\$1,138
018500 WORKERS COMP EXPOSURE	\$2,202	\$3,267	\$3,754	\$3,754	\$3,754
018501 WORKERS COMP EXPERIENCE	\$21,564	\$31,488	\$36,211	\$36,211	\$36,211
SALARIES AND BENEFITS	\$417,315	\$439,316	\$474,598	\$474,598	\$474,598
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,413	\$1,605	\$1,600	\$1,600	\$1,600
032500 COMMUNICATIONS EXPENSE	\$945	\$1,044	\$984	\$984	\$984
032526 COMM CELL PHONES	\$2,195	\$2,014	\$2,244	\$2,244	\$2,244
032590 CHGS FAC MGMT COMM	\$2	\$2	\$3	\$3	\$3
032591 CHGS IT COMM	\$675	\$699	\$754	\$754	\$754

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

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$25	\$159	\$250	\$250	\$250
032992 CHGS FAC MGMT HSHLD XP	\$5,408	\$5,369	\$5,356	\$5,356	\$5,356
033102 INSUR XP LIABILITY EXPOSURE	\$261	\$984	\$1,116	\$1,116	\$1,116
033103 INSUR XP MISCELLANEOUS	\$732	\$552	\$564	\$564	\$564
033105 INSUR XP LIABILITY EXPERIENCE	\$180	\$636	\$889	\$889	\$889
033500 MAINTENANCE OF EQUIPMENT	\$36	\$36	\$0	\$0	\$0
033528 MNT EQP SOFTWARE	\$4,426	\$5,725	\$6,012	\$6,012	\$6,012
033531 MNT EQP IT APRV	\$29	\$21	\$30	\$30	\$30
033592 CHGS IT MNT HARD/SOFTWARE	\$932	\$523	\$679	\$679	\$679
033791 CHGS FAC MGMT MAINT STR	\$1,119	\$947	\$974	\$974	\$974
034100 MEMBERSHIPS	\$146	\$159	\$160	\$160	\$160
034500 OFFICE EXPENSE	\$2,056	\$2,427	\$2,733	\$2,733	\$2,733
034591 CHGS OC POSTAGE SVS	\$4,171	\$4,164	\$4,095	\$4,095	\$4,095
034592 CHGS OC OTHER MAIL SVS	\$572	\$897	\$719	\$719	\$719
034800 PROF & SPECIAL SERVICES	\$260	\$1,500	\$0	\$0	\$0
034852 PROF TRANSCRIBING SVS	\$68	\$30	\$62	\$62	\$62
034892 CHGS IT PROFESSIONAL SVS	\$11,487	\$10,637	\$12,177	\$12,177	\$12,177
035100 RENTS & LEASES OF EQUIPMENT	\$2,060	\$2,060	\$2,123	\$2,123	\$2,123
035500 MINOR EQUIPMENT	\$291	\$515	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$100	\$100	\$100
035591 CHGS IT HARDWARE EQP	\$1,417	\$429	\$1,200	\$1,200	\$1,200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$49	\$0	\$0	\$0	\$0
035754 SP DEPT XP ONLINE DATA SUBSCR	\$43	\$16	\$50	\$50	\$50
035900 TRANSPORTATION & TRAVEL	\$0	\$156	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$7,568	\$6,003	\$8,500	\$8,500	\$8,500
035942 TRANS/TRVL TRAINING	\$2,835	\$4,429	\$4,000	\$4,000	\$4,000
035990 CHGS FLEET TRANS/TRVL	\$52,451	\$44,237	\$43,220	\$43,220	\$43,220
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	\$82
SERVICES AND SUPPLIES	\$103,864	\$97,989	\$101,676	\$101,676	\$101,676
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$13,547	\$5,012	\$7,710	\$7,710	\$7,710
050003 BUILDING & EQUIPMENT USE A-87	\$1,570	\$1,570	\$2,246	\$2,246	\$2,246
OTHER CHARGES	\$15,117	\$6,583	\$9,956	\$9,956	\$9,956
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$5,062	\$0	\$0	\$0	\$0
CAPITAL ASSETS	\$5,062	\$0	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$541,360	\$543,888	\$586,230	\$586,230
Net Cost:	\$349,694	\$363,214	\$423,059	\$423,059

SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM

Fund 0195 Public Safety, Budget Unit 246

Tom Bosenko, Sheriff/Coroner

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 2016-17 are \$678,253, an increase of \$38,051, or six percent, compared to the FY 2015-16 Adjusted Budget. This is primarily due to standard increases in salaries and benefits. Revenue, mostly from AB109 is decreasing by eleven percent. Overall there is a deficit in this budget in the amount of \$75,675, which will come from use of AB109 fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net zero adjustment to compensate for increased Facilities and utilities costs as Sheriff's staff from other budgets moved to different County-owned buildings, leaving the work release budget to pay for the current office space. When the Adult Rehabilitation Center is built, work release staff will relocate to it. In addition, in order to support future demands of fund balance, the Sheriff proposed some additional modifications; the CEO recommends incorporating those modifications. The result is a deficit of \$73,269, which will come from use of AB109 fund balance.

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$608,790	\$732,141	\$584,554	\$584,554	
542800 STATE CORRECTIONS TRAINING GRT	\$0	\$0	\$2,800	\$2,800	
INTERGOVERNMENTAL REVENUES	\$608,790	\$732,141	\$587,354	\$587,354	
Category: 600 CHARGES FOR SERVICES					
686970 WORK RELEASE	\$406	\$750	\$0	\$0	
686971 HOME ELECTRONIC CONSTRAINT PGM	\$150	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$556	\$750	\$0	\$0	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$557	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$16,150	\$0	\$0	\$0	
799610 RESTITUTION DAMAGE PAYMENTS	\$0	\$87	\$0	\$0	
MISCELLANEOUS REVENUES	\$16,707	\$87	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$14,781	\$15,224	\$15,224	\$15,224	
OTHR FINANCING SOURCES TRAN IN	\$14,781	\$15,224	\$15,224	\$15,224	
Total Revenues:					
	\$640,835	\$748,203	\$602,578	\$602,578	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$297,177	\$279,311	\$318,500	\$318,500	
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$700	\$700	
017502 OVERTIME PAY	\$3,270	\$2,839	\$4,139	\$4,139	
017509 HOLIDAY OVERTIME PAY	\$363	\$136	\$364	\$364	
018100 EMPLOYER SHARE OASDI	\$8,144	\$6,694	\$9,728	\$9,728	
018201 EMPLOYER SHARE RETIREMENT	\$104,128	\$104,009	\$118,780	\$118,780	
018300 EMPLOYER SHARE HEALTH INSUR	\$67,616	\$71,980	\$87,490	\$87,490	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$11,262	\$8,378	\$9,555	\$9,555	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,207	\$1,588	\$1,416	\$1,416	
018500 WORKERS COMP EXPOSURE	\$2,725	\$3,602	\$4,503	\$4,503	
018501 WORKERS COMP EXPERIENCE	\$6,636	\$9,084	\$10,723	\$10,723	
SALARIES AND BENEFITS	\$503,532	\$487,625	\$565,898	\$565,898	
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$956	\$284	\$1,800	\$1,800	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$3,000	\$2,400	\$2,950	\$2,950	
032326 CLTHG/PERS INMATES	\$163	\$0	\$1,000	\$1,000	
032328 CLTHG/PERS SAFETY CLOTHING	\$5,987	\$124	\$2,000	\$2,000	

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032329 CLTHG/PERS UNIFORMS	\$0	\$0	\$800	\$800	
032500 COMMUNICATIONS EXPENSE	\$66	\$738	\$1,050	\$1,050	
032526 COMM CELL PHONES	\$1,875	\$1,837	\$2,011	\$2,011	
032591 CHGS IT COMM	\$93	\$219	\$198	\$198	
032900 HOUSEHOLD EXPENSE	\$399	\$48	\$1,500	\$1,500	
032992 CHGS FAC MGMT HSHLD XP	\$208	\$266	\$533	\$533	
033102 INSUR XP LIABILITY EXPOSURE	\$320	\$1,085	\$1,338	\$1,338	
033103 INSUR XP MISCELLANEOUS	\$7,872	\$8,400	\$7,203	\$7,203	
033105 INSUR XP LIABILITY EXPERIENCE	\$120	\$0	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$3,597	\$1,165	\$2,817	\$2,817	
033526 MNT EQP VEHICLES	\$54	\$0	\$500	\$500	
033530 MNT EQP RADIOS	\$70	\$0	\$350	\$350	
033531 MNT EQP IT APRV	\$0	\$43	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$472	\$374	\$485	\$485	
033729 MNT STR FAC MGMT APRV	\$568	\$191	\$1,300	\$1,300	
033791 CHGS FAC MGMT MAINT STR	\$7,115	\$7,994	\$3,572	\$3,572	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$100	\$100	
034100 MEMBERSHIPS	\$367	\$320	\$400	\$400	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$300	\$300	
034500 OFFICE EXPENSE	\$1,079	\$1,015	\$1,500	\$1,500	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$250	\$250	
034800 PROF & SPECIAL SERVICES	\$1,671	\$395	\$3,500	\$3,500	
034892 CHGS IT PROFESSIONAL SVS	\$10,271	\$9,527	\$9,827	\$9,827	
035100 RENTS & LEASES OF EQUIPMENT	\$5,304	\$6,944	\$8,496	\$8,496	
035500 MINOR EQUIPMENT	\$6,849	\$4,077	\$3,800	\$3,800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,720	\$2,031	\$7,500	\$7,500	
035940 TRANS/TRVL FUEL	\$3,763	\$2,117	\$4,900	\$4,900	
035942 TRANS/TRVL TRAINING	\$287	\$0	\$4,977	\$4,977	
035990 CHGS FLEET TRANS/TRVL	\$1,709	\$8,331	\$12,060	\$12,060	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$164	\$164	
036100 UTILITIES	\$5,748	\$4,453	\$5,390	\$5,390	
SERVICES AND SUPPLIES	\$71,714	\$64,387	\$94,571	\$94,571	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$26,127	\$30,270	\$14,108	\$14,108	
050003 BUILDING & EQUIPMENT USE A-87	\$0	\$1,244	\$1,245	\$1,245	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$25	\$25	
OTHER CHARGES	\$26,127	\$31,515	\$15,378	\$15,378	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Expenditures/Appropriations:	\$601,374	\$583,527	\$675,847	\$675,847	
Net Cost:	(\$39,461)	(\$164,675)	\$73,269	\$73,269	

VICTIM / WITNESS ASSISTANCE
Fund 0060 General, Budget Unit 256
Steven S. Carlton, District Attorney

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 the state programs and grants, and County General Fund.

BUDGET REQUESTS

Total FY 2016-17 requested appropriations of \$1 million reflect a 9.5 percent increase, or \$93,345, from the FY 2015-16 Adjusted Budget. This is primarily due to standard wage and benefits increases. Appropriations are offset by a 7.7 percent increase in revenue, or \$57,625, for a net cost of \$269,604 which is borne by 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
542700 STATE VICTIM/WITNESS PROGRAM	\$188,571	\$234,890	\$293,369	\$293,369	
542701 STATE CALWRAP PROGRAM	\$630	\$0	\$0	\$0	
542710 STATE BOARD OF CONTROL GRANT	\$351,453	\$327,228	\$394,192	\$394,192	
542711 STATE BOC RESTITUTION	\$64,821	\$60,193	\$64,821	\$64,821	
542712 STATE BOC GRT VICTIM REIMB	\$23,244	\$44,187	\$52,500	\$52,500	
INTERGOVERNMENTAL REVENUES	\$628,721	\$666,498	\$804,882	\$804,882	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,239	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$22,197	\$514	\$0	\$0	
MISCELLANEOUS REVENUES	\$23,436	\$514	\$0	\$0	
Total Revenues:	\$652,157	\$667,013	\$804,882	\$804,882	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$416,075	\$418,710	\$530,702	\$530,702	
011200 TERMINATION/SPECIAL PAY	\$0	\$3,871	\$0	\$0	
017000 EXTRA HELP	\$6,957	\$2,929	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$462	\$847	\$844	\$844	
018100 EMPLOYER SHARE OASDI	\$30,388	\$31,149	\$40,683	\$40,683	
018201 EMPLOYER SHARE RETIREMENT	\$61,145	\$66,460	\$89,194	\$89,194	
018300 EMPLOYER SHARE HEALTH INSUR	\$105,864	\$106,735	\$153,058	\$153,058	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$39,349	\$12,559	\$15,922	\$15,922	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,049	\$2,373	\$2,261	\$2,261	
018500 WORKERS COMP EXPOSURE	\$3,812	\$5,405	\$7,339	\$7,339	
018501 WORKERS COMP EXPERIENCE	\$6,240	\$11,592	\$15,938	\$15,938	
SALARIES AND BENEFITS	\$673,343	\$662,633	\$855,941	\$855,941	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$143	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$2,147	\$2,465	\$2,750	\$2,750	
032590 CHGS FAC MGMT COMM	\$0	\$131	\$183	\$183	
032591 CHGS IT COMM	\$1,442	\$1,891	\$2,300	\$2,300	
032700 FOOD EXPENSE	\$89	\$119	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$94	\$169	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$9,433	\$8,598	\$9,337	\$9,337	
033102 INSUR XP LIABILITY EXPOSURE	\$455	\$1,627	\$2,181	\$2,181	
033103 INSUR XP MISCELLANEOUS	\$732	\$420	\$462	\$462	
033300 JURY & WITNESS EXPENSE	\$40	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,228	\$1,425	\$1,982	\$1,982	

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$5,315	\$5,166	\$5,677	\$5,677	
034100 MEMBERSHIPS	\$250	\$155	\$250	\$250	
034500 OFFICE EXPENSE	\$3,085	\$4,330	\$6,050	\$6,050	
034527 OFFICE XP PRINTING	\$261	\$4,960	\$4,300	\$4,300	
034531 OFFICE XP PROMOTIONAL ITEMS	\$2,635	\$891	\$3,500	\$3,500	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$369	\$740	\$740	
034591 CHGS OC POSTAGE SVS	\$4,583	\$5,519	\$5,612	\$5,612	
034809 PROF BURIAL/FUNERAL SVS	\$0	\$9,900	\$22,500	\$22,500	
034837 PROF PREEMPLOYMENT SVS	\$202	\$521	\$250	\$250	
034852 PROF TRANSCRIBING SVS	\$0	\$273	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$18,775	\$18,495	\$20,043	\$20,043	
034890 CHGS FAC MGMT PROF SVS	\$0	\$534	\$601	\$601	
034892 CHGS IT PROFESSIONAL SVS	\$36,225	\$49,004	\$40,500	\$40,500	
035100 RENTS & LEASES OF EQUIPMENT	\$1,252	\$1,872	\$1,900	\$1,900	
035500 MINOR EQUIPMENT	\$381	\$427	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$13	\$0	\$2,500	\$2,500	
035592 CHGS IT TELECOMM EQP	\$64	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$81	\$410	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$9,762	\$8,678	\$8,500	\$8,500	
035940 TRANS/TRVL FUEL	\$181	\$30	\$600	\$600	
035990 CHGS FLEET TRANS/TRVL	\$0	\$261	\$1,440	\$1,440	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$110	\$344	\$250	\$250	
036100 UTILITIES	\$6,323	\$6,592	\$8,500	\$8,500	
SERVICES AND SUPPLIES	\$105,169	\$135,730	\$154,508	\$154,508	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$20,403	\$10,619	\$14,835	\$14,835	
050003 BUILDING & EQUIPMENT USE A-87	\$14,932	\$15,108	\$17,202	\$17,202	
052010 SUPP/CARE VICTIMS	\$24,556	\$34,688	\$32,000	\$32,000	
052011 SUPP/CARE RECIPIENT HOUSING	\$893	\$0	\$0	\$0	
OTHER CHARGES	\$60,786	\$60,416	\$64,037	\$64,037	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$21,995	\$0	\$0	
CAPITAL ASSETS	\$0	\$21,995	\$0	\$0	
Total Expenditures/Appropriations:	\$839,298	\$880,775	\$1,074,486	\$1,074,486	
Net Cost:	\$187,141	\$213,762	\$269,604	\$269,604	

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

PROGRAM DESCRIPTION

The Main Jail is a maximum security structure 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 2016-17 requested appropriations are just over \$16.8 million, a four percent increase of \$667,942. This is primarily due to standard salaries and benefits increases, fleet costs, and standard facility operating cost increases. The Heating, Ventilation, and Air Conditioning Security Controls upgrade (\$853,523) and a Security System upgrade study (\$37,176) Public Works projects are offset by revenue from the Criminal Justice Construction trust fund. Even with a three percent increase in General Fund support, overall, requested revenues for FY 2016-17 are \$15 million which is flat compared to the FY 2015-16 Adjusted Budget. This cost center has a budget deficit of \$1.6 million, of which \$201,820 is funded with AB109 restricted fund balance, leaving a net County cost of \$1.4 million, which will come from Public Safety General Purpose Fund balance.

SUMMARY OF RECOMMENDATIONS

Due to unanticipated increases in insurance rates and A-87 building and equipment use costs, the CEO recommends increasing the General Fund to support the increased cost of \$146,062 from FY 2015-16. In addition, in order to support future demands of fund balance, the Sheriff proposed reducing the professional health and medical services appropriations based on current negotiations with the medical services provider. Also, the Sheriff proposed reducing salaries and benefits and associated services and supplies by moving personnel or anticipating vacant positions to be filled later in the fiscal year. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The overall reductions in combination with use of \$201,820 of AB109 restricted fund balance yields a new net County cost of \$880,710, which will come from Public Safety General Purpose Fund balance.

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: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$41,124	\$48,015	\$35,000	\$35,000	\$35,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$204,432	\$312,644	\$890,699	\$890,699	\$890,699
FINES, FORFEITURES & PENALTIES	\$245,556	\$360,660	\$925,699	\$925,699	\$925,699
Category: 400 REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$25,550	\$24,066	\$26,227	\$26,227	\$26,227
REVENUE FROM MONEY & PROPERTY	\$25,550	\$24,066	\$26,227	\$26,227	\$26,227
Category: 500 INTERGOVERNMENTAL REVENUES					
542451 STATE REIMB BOOKING FEES	\$257,005	\$257,005	\$257,000	\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$1,338,261	\$1,961,007	\$1,612,319	\$1,612,319	\$1,612,319
542800 STATE CORRECTIONS TRAINING GRT	\$48,085	\$50,960	\$47,840	\$47,840	\$47,840
549566 STATE COPS GRANT	\$62,399	\$61,514	\$53,500	\$53,500	\$53,500
549601 STATE PROP 172 PUBLIC SFTY FND	\$2,399,183	\$3,099,600	\$3,099,600	\$3,099,600	\$3,099,600
INTERGOVERNMENTAL REVENUES	\$4,104,934	\$5,430,087	\$5,070,259	\$5,070,259	\$5,070,259
Category: 600 CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$73,308	\$71,599	\$60,000	\$60,000	\$60,000
678250 COMMISSARY ADMIN FEE	\$36,122	\$0	\$35,000	\$35,000	\$35,000
678300 EXTRADITION	\$30,367	\$12,703	\$10,000	\$10,000	\$10,000
678400 USE CO CARS STATE TRIPS	\$4,245	\$2,830	\$3,600	\$3,600	\$3,600
686910 FEDERAL PRISONERS	\$7,229	\$9,726	\$5,000	\$5,000	\$5,000
686950 HOUSING OF INMATES	\$2,075	\$644	\$500	\$500	\$500
686951 INMATE MEDICAL COPAY	\$4,659	\$6,461	\$4,000	\$4,000	\$4,000
692030 SOCIAL SECURITY REPORTING FEE	\$37,000	\$57,000	\$40,000	\$40,000	\$40,000
692100 PHOTOCOPIES	\$547	\$902	\$350	\$350	\$350
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$110	\$74	\$0	\$0	\$0
693001 CHARGES FOR SERVICES	\$0	\$1,317	\$0	\$0	\$0
CHARGES FOR SERVICES	\$195,666	\$163,259	\$158,450	\$158,450	\$158,450
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$235	\$91	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,519	\$1,241	\$1,000	\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$780,584	\$47	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$28,390	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$324	\$267	\$0	\$0	\$0
799930 OVER/SHORT TREASURER	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$782,663	\$30,038	\$1,000	\$1,000	\$1,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$8,498,834	\$8,753,799	\$9,162,475	\$9,162,475	\$9,162,475
800199 TRANS IN CENTRAL SVS A87	\$9,731	\$0	\$0	\$0	\$0

Budget Unit: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

OTHR FINANCING SOURCES TRAN IN \$8,508,565 \$8,753,799 \$9,162,475 \$9,162,475

Category: 802 OTHER FINANCING SRCS SALE C/A

896101 SALE OF SURPLUS PROPERTY \$0 \$2,158 \$0 \$0

OTHER FINANCING SRCS SALE C/A \$0 \$2,158 \$0 \$0

Total Revenues:	\$13,862,936	\$14,764,068	\$15,344,110	\$15,344,110
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$3,670,664 \$3,727,102 \$3,984,384 \$3,984,384

011200 TERMINATION/SPECIAL PAY \$72,047 \$138,710 \$105,483 \$105,483

017000 EXTRA HELP \$40,671 \$34,876 \$43,166 \$43,166

017502 OVERTIME PAY \$840,623 \$1,032,349 \$949,990 \$949,990

017503 SHIFT DIFFERENTIAL \$50,191 \$50,053 \$55,000 \$55,000

017509 HOLIDAY OVERTIME PAY \$101,344 \$102,566 \$117,733 \$117,733

017511 PSSO TRAIN DIFF \$1,260 \$445 \$2,000 \$2,000

018100 EMPLOYER SHARE OASDI \$142,616 \$144,765 \$139,437 \$139,437

018201 EMPLOYER SHARE RETIREMENT \$1,270,269 \$1,412,062 \$1,588,485 \$1,588,485

018300 EMPLOYER SHARE HEALTH INSUR \$977,382 \$1,035,852 \$1,237,486 \$1,237,486

018307 EMPLOYR SHR OTHER POST EMP BEN \$341,755 \$111,801 \$119,532 \$119,532

018400 EMPLOYER SHR UNEMPLOYMENT INS \$34,519 \$27,832 \$21,921 \$21,921

018500 WORKERS COMP EXPOSURE \$43,324 \$64,800 \$73,183 \$73,183

018501 WORKERS COMP EXPERIENCE \$183,972 \$329,400 \$398,676 \$398,676

SALARIES AND BENEFITS \$7,770,642 \$8,212,619 \$8,836,476 \$8,836,476

Category: 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP \$33,912 \$33,003 \$41,600 \$41,600

032326 CLTHG/PERS INMATES \$40,685 \$53,172 \$80,000 \$80,000

032328 CLTHG/PERS SAFETY CLOTHING \$880 \$2,520 \$8,000 \$8,000

032329 CLTHG/PERS UNIFORMS \$6,127 \$13,682 \$18,000 \$18,000

032500 COMMUNICATIONS EXPENSE \$7,787 \$8,858 \$8,352 \$8,352

032526 COMM CELL PHONES \$1,893 \$2,314 \$2,209 \$2,209

032591 CHGS IT COMM \$11,516 \$10,879 \$11,229 \$11,229

032700 FOOD EXPENSE \$519,062 \$546,293 \$598,643 \$598,643

032900 HOUSEHOLD EXPENSE \$178,369 \$128,984 \$190,000 \$190,000

032990 CHGS OC HSHLD SVS \$12 \$0 \$0 \$0

032992 CHGS FAC MGMT HSHLD XP \$13,495 \$13,566 \$14,357 \$14,357

033102 INSUR XP LIABILITY EXPOSURE \$5,168 \$19,514 \$21,743 \$21,743

033103 INSUR XP MISCELLANEOUS \$37,884 \$33,948 \$34,425 \$34,425

033105 INSUR XP LIABILITY EXPERIENCE \$52,044 \$211,296 \$320,412 \$320,412

Budget Unit: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$14,537	\$11,517	\$18,000	\$18,000	
033528 MNT EQP SOFTWARE	\$0	\$1,690	\$1,700	\$1,700	
033530 MNT EQP RADIOS	\$128	\$0	\$2,500	\$2,500	
033531 MNT EQP IT APRV	\$428	\$537	\$560	\$560	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,754	\$2,020	\$2,620	\$2,620	
033700 MAINTENANCE OF STRUCTURES	\$7,593	(\$23)	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$70,622	\$189,829	\$328,046	\$328,046	
033791 CHGS FAC MGMT MAINT STR	\$433,329	\$531,405	\$433,181	\$433,181	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$7	\$767	\$775	\$775	
034100 MEMBERSHIPS	\$5,153	\$5,129	\$6,000	\$6,000	
034102 MEMBER PROF ORGANIZATIONS	\$299	\$314	\$300	\$300	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$336)	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,755	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$28,127	\$34,055	\$34,000	\$34,000	
034590 CHGS OC PHOTOCOPY SVS	\$2,641	\$1,217	\$2,000	\$2,000	
034591 CHGS OC POSTAGE SVS	\$2,034	\$2,031	\$2,500	\$2,500	
034592 CHGS OC OTHER MAIL SVS	\$1,517	\$742	\$1,500	\$1,500	
034800 PROF & SPECIAL SERVICES	\$564,608	\$496,686	\$565,000	\$565,000	
034807 PROF BANK SVS	\$57	\$0	\$58	\$58	
034823 PROF HEALTH SVS	\$24,350	\$1,976	\$50,000	\$50,000	
034831 PROF MEDICAL SVS	\$2,579,896	\$2,657,293	\$2,637,013	\$2,637,013	
034832 PROF MONITORING SVS	\$19,493	\$4,250	\$30,000	\$30,000	
034837 PROF PREEMPLOYMENT SVS	\$5,803	\$12,640	\$10,000	\$10,000	
034892 CHGS IT PROFESSIONAL SVS	\$52,310	\$56,491	\$62,470	\$62,470	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$713	\$600	\$600	
035100 RENTS & LEASES OF EQUIPMENT	\$4,623	\$6,284	\$6,500	\$6,500	
035500 MINOR EQUIPMENT	\$17,046	\$16,418	\$21,000	\$21,000	
035528 MINOR EQP SOFTWARE	\$104	\$0	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$534	\$445	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$1,368	\$525	\$3,000	\$3,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,973	\$4,075	\$7,000	\$7,000	
035740 SP DEPT XP GUN SUPPLIES	\$2,206	\$248	\$7,000	\$7,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$193	\$143	\$350	\$350	
035900 TRANSPORTATION & TRAVEL	\$16,940	\$14,835	\$20,000	\$20,000	
035940 TRANS/TRVL FUEL	\$33,731	\$23,498	\$48,500	\$48,500	
035942 TRANS/TRVL TRAINING	\$38,803	\$62,214	\$56,000	\$56,000	
035949 TRANS/TRVL MEALS	\$2,463	\$3,505	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$53,496	\$54,431	\$83,232	\$83,232	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$5,753	\$4,607	\$5,500	\$5,500	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$577,078	\$530,748	\$660,000	\$660,000	
SERVICES AND SUPPLIES	\$5,485,610	\$5,810,965	\$6,459,875	\$6,459,875	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$319,570	\$241,135	\$205,049	\$205,049	
050003 BUILDING & EQUIPMENT USE A-87	\$7,593	\$10,143	\$13,425	\$13,425	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$25	\$25	
051383 CONTR TO COURTS	\$18,437	\$20,281	\$20,891	\$20,891	
052002 SUPP/CARE INMATES	\$89	\$0	\$200	\$200	
OTHER CHARGES	\$345,691	\$271,561	\$239,590	\$239,590	
Category: 070 CAPITAL ASSETS					
061085 JAIL UPGRADE HVAC CONTROLS	\$0	\$0	\$853,523	\$853,523	
061086 JAIL UPGRADE SECURITY SYSTEM	\$0	\$0	\$37,176	\$37,176	
CAPITAL ASSETS	\$0	\$0	\$890,699	\$890,699	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$126,550	\$312,644	\$0	\$0	
095804 TRAN OUT JUSTICE CTR BOND	\$78,271	\$0	\$0	\$0	
OTHER FINANCING USES	\$204,822	\$312,644	\$0	\$0	
Total Expenditures/Appropriations:	\$13,806,767	\$14,607,790	\$16,426,640	\$16,426,640	
Net Cost:	(\$56,169)	(\$156,278)	\$1,082,530	\$1,082,530	

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

PROGRAM DESCRIPTION

The Burney Enforcement Division of the Sheriff's Department provides law enforcement and other public services to residents in Eastern Shasta County. From 2009 through part of 2015, services were reduced due to budgetary concerns and Burney Station was closed to the public. In late 2015, the Burney Station was reopened to the public and staffed with two Public Safety Service Officers due to Board of Supervisors action on March 17, 2015. The Board also approved funding two additional deputies and a new patrol vehicle.

BUDGET REQUESTS

Total FY 2016-17 requested appropriations have increased by \$96,349 to \$2.4 million. This is due to standard increases in salaries and benefits and increased A-87 costs. Prop. 172 (Public Safety Augmentation) revenue is flat and there's a minimal increase in charges for services. There is a three percent increase in General Fund. Overall, there is a deficit in this budget in the amount of \$548,849, which will come from use of Public Safety General Purpose Fund balance.

SUMMARY OF RECOMMENDATIONS

Due to unanticipated increases in insurance rates and A-87 costs, the CEO recommends increasing the General Fund to support the increased cost of \$52,735 from FY 2015-16. In addition, in order to support future demands of fund balance, the Sheriff proposed reducing some services and supplies accounts. Due to a reassignment of a higher-step Deputy to Burney, there is an increase in salaries and benefits. Overall, the CEO recommended modifications create a decrease in net County cost of \$33,783 to \$515,066, which will come from Public Safety General Purpose Fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

Although the Board of Supervisors approved additional funding (public safety general purpose funds and Hatchet Ridge Community Benefit Fund) to support reopening the Burney Station and to fund Deputy positions, there's an ongoing challenge to fill the Deputy positions. Deputies assigned to and living in the area of Burney are eligible to receive a resident deputy stipend of five percent.

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: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBL C SFTY FND	\$218,199	\$281,400	\$281,400	\$281,400	\$281,400
INTERGOVERNMENTAL REVENUES	\$218,199	\$281,400	\$281,400	\$281,400	\$281,400
Category: 600 CHARGES FOR SERVICES					
678620 LASSEN NATIONAL FOREST PATROL	\$6,863	\$8,625	\$9,000	\$9,000	\$9,000
693001 CHARGES FOR SERVICES	\$6,250	\$7,500	\$7,500	\$7,500	\$7,500
CHARGES FOR SERVICES	\$13,113	\$16,125	\$16,500	\$16,500	\$16,500
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$172,738	\$0	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$0	\$195	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$172,738	\$195	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,364,454	\$1,405,389	\$1,500,286	\$1,500,286	\$1,500,286
800282 TRANS IN BUILDING	\$56,691	\$53,370	\$100,000	\$100,000	\$100,000
OTHR FINANCING SOURCES TRAN IN	\$1,421,146	\$1,458,759	\$1,600,286	\$1,600,286	\$1,600,286
Total Revenues:					
	\$1,825,196	\$1,756,479	\$1,898,186	\$1,898,186	\$1,898,186
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$671,050	\$793,858	\$957,579	\$957,579	\$957,579
011200 TERMINATION/SPECIAL PAY	\$23,867	\$25,446	\$33,722	\$33,722	\$33,722
017502 OVERTIME PAY	\$162,784	\$203,651	\$162,434	\$162,434	\$162,434
017503 SHIFT DIFFERENTIAL	\$5,085	\$6,825	\$6,316	\$6,316	\$6,316
017504 DOG PAY	\$3,525	\$3,753	\$4,119	\$4,119	\$4,119
017505 STANDBY PAY	\$14,363	\$8,391	\$10,153	\$10,153	\$10,153
017509 HOLIDAY OVERTIME PAY	\$23,382	\$29,086	\$33,679	\$33,679	\$33,679
018100 EMPLOYER SHARE OASDI	\$12,633	\$18,325	\$21,878	\$21,878	\$21,878
018201 EMPLOYER SHARE RETIREMENT	\$286,013	\$336,251	\$422,270	\$422,270	\$422,270
018300 EMPLOYER SHARE HEALTH INSUR	\$116,413	\$153,299	\$193,562	\$193,562	\$193,562
018307 EMPLOYR SHR OTHER POST EMP BEN	\$60,850	\$23,812	\$28,728	\$28,728	\$28,728
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,425	\$5,850	\$4,931	\$4,931	\$4,931
018500 WORKERS COMP EXPOSURE	\$8,207	\$13,665	\$16,724	\$16,724	\$16,724
018501 WORKERS COMP EXPERIENCE	\$27,444	\$29,664	\$74,005	\$74,005	\$74,005
SALARIES AND BENEFITS	\$1,422,046	\$1,651,881	\$1,970,100	\$1,970,100	\$1,970,100
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,309	\$7,237	\$10,400	\$10,400	\$10,400
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$3,351	\$2,900	\$2,900	\$2,900

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032329 CLTHG/PERS UNIFORMS	\$1,608	\$2,121	\$6,100	\$6,100	
032500 COMMUNICATIONS EXPENSE	\$5,824	\$1,253	\$1,215	\$1,215	
032526 COMM CELL PHONES	\$8,043	\$9,164	\$9,350	\$9,350	
032591 CHGS IT COMM	\$15,547	\$16,932	\$18,177	\$18,177	
032900 HOUSEHOLD EXPENSE	\$148	\$1,018	\$800	\$800	
032992 CHGS FAC MGMT HSHLD XP	\$8,384	\$7,677	\$5,131	\$5,131	
033102 INSUR XP LIABILITY EXPOSURE	\$983	\$4,116	\$4,994	\$4,994	
033103 INSUR XP MISCELLANEOUS	\$1,232	\$835	\$828	\$828	
033105 INSUR XP LIABILITY EXPERIENCE	\$12,444	\$28,188	\$31,975	\$31,975	
033500 MAINTENANCE OF EQUIPMENT	\$186	\$297	\$250	\$250	
033526 MNT EQP VEHICLES	\$216	\$0	\$250	\$250	
033530 MNT EQP RADIOS	\$855	\$190	\$850	\$850	
033531 MNT EQP IT APRV	\$109	\$96	\$100	\$100	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,323	\$1,519	\$1,650	\$1,650	
033700 MAINTENANCE OF STRUCTURES	\$53	\$2,660	\$1,000	\$1,000	
033729 MNT STR FAC MGMT APRV	\$245	\$548	\$250	\$250	
033791 CHGS FAC MGMT MAINT STR	\$4,553	\$8,977	\$8,419	\$8,419	
034100 MEMBERSHIPS	\$1,211	\$1,284	\$1,290	\$1,290	
034500 OFFICE EXPENSE	\$2,231	\$7,041	\$2,990	\$2,990	
034800 PROF & SPECIAL SERVICES	\$910	\$575	\$0	\$0	
034831 PROF MEDICAL SVS	\$0	\$0	\$510	\$510	
034836 PROF PHSYC CONSULTING SVS	\$4,190	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$1,380	\$1,380	
034852 PROF TRANSCRIBING SVS	\$1,995	\$2,594	\$3,200	\$3,200	
034892 CHGS IT PROFESSIONAL SVS	\$16,841	\$21,735	\$18,806	\$18,806	
035100 RENTS & LEASES OF EQUIPMENT	\$553	\$671	\$580	\$580	
035500 MINOR EQUIPMENT	\$11,387	\$3,867	\$12,500	\$12,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$350	\$350	
035591 CHGS IT HARDWARE EQP	\$0	\$55	\$7,450	\$7,450	
035592 CHGS IT TELECOMM EQP	\$0	\$20	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$116	\$0	\$150	\$150	
035740 SP DEPT XP GUN SUPPLIES	\$264	\$0	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$84	\$0	\$25	\$25	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$208	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$192	\$121	\$0	\$0	
035940 TRANS/TRVL FUEL	\$56,409	\$54,523	\$62,000	\$62,000	
035941 TRANS/TRVL MILEAGE	\$0	\$121	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$2,978	\$11,290	\$8,400	\$8,400	
035990 CHGS FLEET TRANS/TRVL	\$136,105	\$131,780	\$188,651	\$188,651	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$0	\$425	\$200	\$200	
036100 UTILITIES	\$8,027	\$8,086	\$8,890	\$8,890	
SERVICES AND SUPPLIES	\$312,569	\$340,590	\$422,261	\$422,261	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$36,599	\$14,613	\$18,671	\$18,671	
050003 BUILDING & EQUIPMENT USE A-87	\$769	\$1,833	\$2,220	\$2,220	
OTHER CHARGES	\$37,368	\$16,447	\$20,891	\$20,891	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$45,981	\$0	\$0	\$0	
CAPITAL ASSETS	\$45,981	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,817,965	\$2,008,919	\$2,413,252	\$2,413,252	
Net Cost:	(\$7,230)	\$252,439	\$515,066	\$515,066	

PROBATION-JUVENILE REHABILITATION FACILITY

Fund 0195 Public Safety, Budget Unit 262

Tracie Neal, Chief Probation Officer

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 2016-17 requested appropriations are \$5 million which is a 3.4 percent decrease from the FY 2015-16 Adjusted Budget. Although there are standard wage and benefits increases, they are offset by anticipated decreases in medical services costs due to the JRF daily population. A-87 decreased; however, there is an increase in insurance rates.

The General Fund revenue contribution has increased three percent for FY 2016-17, from \$2.6 million to \$2.7 million. Proposition 172 revenue and State Juvenile Justice Grant funds remain flat. This cost center has a budget deficit in the amount of \$64,732 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 correction adjustments in Salaries and Benefits. Due to unanticipated increases in insurance rates, the General Fund is supporting the increased cost of \$17,696 from FY 2015-16. The new deficit is \$47,036 which is funded with Youth Offender Block Grant restricted fund balance, leaving no net County cost.

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: 262 - JUVENILE REHAB FACILITY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
542602 ST JUVENILE JUSTICE GRANT	\$414,380	\$444,325	\$532,250	\$532,250	
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,340,831	\$1,731,800	\$1,731,800	\$1,731,800	
552900 FEDERAL JUV HALL FOOD PROGRAM	\$45,219	\$30,611	\$30,630	\$30,630	
INTERGOVERNMENTAL REVENUES	\$1,800,431	\$2,206,737	\$2,294,680	\$2,294,680	
Category: 600 CHARGES FOR SERVICES					
686100 JUVENILE DETENTION CHARGE	\$55,535	\$60,061	\$42,250	\$42,250	
692420 REIMBURSE SALARY	\$133	\$0	\$0	\$0	
692700 REIMB MISC SERVICES	\$3,260	\$2,886	\$0	\$0	
CHARGES FOR SERVICES	\$58,929	\$62,948	\$42,250	\$42,250	
Category: 700 MISCELLANEOUS REVENUES					
797710 JUVENILE PROGRAMMING SALES	\$257	\$407	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$412,907	\$0	\$0	\$0	
799750 PARENT PROPERTY DAMAGE REIMB	\$0	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$413,165	\$408	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,513,496	\$2,588,901	\$2,684,264	\$2,684,264	
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$70,000	\$0	\$0	
800199 TRANS IN CENTRAL SVS A87	\$3,458	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$2,516,954	\$2,658,901	\$2,684,264	\$2,684,264	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$1,979	\$0	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$963	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$2,942	\$0	\$0	\$0	
Total Revenues:	\$4,792,421	\$4,928,994	\$5,021,194	\$5,021,194	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,372,043	\$1,409,109	\$1,480,627	\$1,480,627	
011200 TERMINATION/SPECIAL PAY	\$15,028	\$11,309	\$25,000	\$25,000	
017000 EXTRA HELP	\$170,128	\$163,245	\$200,000	\$200,000	
017502 OVERTIME PAY	\$164,738	\$139,339	\$100,000	\$100,000	
017503 SHIFT DIFFERENTIAL	\$25,864	\$27,955	\$25,000	\$25,000	
017509 HOLIDAY OVERTIME PAY	\$46,533	\$44,593	\$42,000	\$42,000	
018100 EMPLOYER SHARE OASDI	\$32,603	\$32,975	\$46,350	\$46,350	
018201 EMPLOYER SHARE RETIREMENT	\$545,226	\$574,824	\$623,007	\$623,007	
018300 EMPLOYER SHARE HEALTH INSUR	\$450,738	\$485,462	\$551,238	\$551,238	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$105,503	\$42,283	\$44,416	\$44,416	

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$13,013	\$10,030	\$7,860	\$7,860	
018500 WORKERS COMP EXPOSURE	\$16,116	\$22,738	\$25,840	\$25,840	
018501 WORKERS COMP EXPERIENCE	\$232,752	\$357,504	\$440,160	\$440,160	
SALARIES AND BENEFITS	\$3,190,290	\$3,321,371	\$3,611,498	\$3,611,498	
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$315	\$325	\$450	\$450	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6,907	\$12,883	\$5,000	\$5,000	
032326 CLTHG/PERS INMATES	\$14,822	\$14,999	\$10,000	\$10,000	
032500 COMMUNICATIONS EXPENSE	\$1,853	\$3,210	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$173	\$594	\$641	\$641	
032700 FOOD EXPENSE	\$67,198	\$54,696	\$79,004	\$79,004	
032900 HOUSEHOLD EXPENSE	\$8,160	\$11,219	\$10,000	\$10,000	
032992 CHGS FAC MGMT HSHLD XP	\$2,879	\$12,633	\$25,373	\$25,373	
033102 INSUR XP LIABILITY EXPOSURE	\$1,900	\$6,847	\$7,679	\$7,679	
033103 INSUR XP MISCELLANEOUS	\$16,488	\$15,084	\$15,294	\$15,294	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,652	\$8,724	\$13,907	\$13,907	
033500 MAINTENANCE OF EQUIPMENT	\$962	\$3,032	\$5,681	\$5,681	
033700 MAINTENANCE OF STRUCTURES	\$617	\$69	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$2,288	\$1,110	\$2,000	\$2,000	
033791 CHGS FAC MGMT MAINT STR	\$8,785	\$83,136	\$109,771	\$109,771	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$764	\$500	\$500	
034100 MEMBERSHIPS	\$50	\$35	\$150	\$150	
034500 OFFICE EXPENSE	\$7,253	\$9,250	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$37	\$0	\$0	
034592 CHGS OC OTHER MAIL SVS	\$77	\$285	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$1,764	\$23,313	\$14,500	\$14,500	
034802 PROF ADMIN SVS	\$549,160	\$539,914	\$657,737	\$657,737	
034811 PROF COLLECTIONS SVS	\$13,328	\$14,424	\$12,000	\$12,000	
034814 PROF COUNSELING SVS	\$27,480	\$24,580	\$30,000	\$30,000	
034831 PROF MEDICAL SVS	\$379,369	\$390,750	\$224,652	\$224,652	
034837 PROF PREEMPLOYMENT SVS	\$871	\$0	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$95	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$3,849	\$5,866	\$3,748	\$3,748	
034892 CHGS IT PROFESSIONAL SVS	\$176,160	\$158,765	\$40,913	\$40,913	
035100 RENTS & LEASES OF EQUIPMENT	\$2,093	\$1,637	\$4,000	\$4,000	
035500 MINOR EQUIPMENT	\$6,911	\$3,149	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$1,870	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,747	\$7,665	\$4,000	\$4,000	

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$103	\$1,175	\$1,000	\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$1,019	\$1,611	\$2,300	\$2,300	\$2,300
035942 TRANS/TRVL TRAINING	\$120	\$198	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$2,397	\$3,644	\$3,456	\$3,456	\$3,456
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$218	\$353	\$500	\$500	\$500
036100 UTILITIES	\$191,020	\$130,956	\$135,495	\$135,495	\$135,495
SERVICES AND SUPPLIES	\$1,503,969	\$1,546,965	\$1,437,751	\$1,437,751	\$1,437,751
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$101,392	\$54,008	\$52,089	\$52,089	\$52,089
050003 BUILDING & EQUIPMENT USE A-87	\$34,872	\$34,832	(\$33,617)	(\$33,617)	(\$33,617)
050800 TAXES & ASSESSMENTS	\$0	\$408	\$409	\$409	\$409
052004 SUPP/CARE MINORS/WARDS	\$456	\$0	\$100	\$100	\$100
OTHER CHARGES	\$136,720	\$89,249	\$18,981	\$18,981	\$18,981
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$2,813)	(\$1,790)	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$2,813)	(\$1,790)	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$4,828,167	\$4,955,796	\$5,068,230	\$5,068,230	\$5,068,230
Net Cost:	\$35,746	\$26,801	\$47,036	\$47,036	\$47,036

PROBATION

Fund 0195 Public Safety, Budget Unit 263

Tracie Neal, Chief Probation Officer

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 2016-17 requested appropriations are \$11.9 million which is an eight percent decrease from the FY 2015-16 Adjusted Budget. Although Salaries and Benefits increased by ten percent due to standard increases, Services and Supplies decreased by four percent. Overall, expenditures decreased by eight percent or \$1 million, primarily due to reducing services associated with SB678 revenue, which has declined.

The General Fund revenue contribution has increased three percent for FY 2016-17 to \$1.24 million. Proposition 172 revenue remains flat. Total revenues decreased by 22.6 percent primarily due to SB678 revenue declining by \$650,000 and overall AB109 2011 Realignment declining by \$500,000. This cost center has a budget deficit in the amount of \$2.4 million, of which \$1.4 million is funded with AB109, SB678, State Juvenile Justice Grant, and Juvenile Probation and Camp Funding restricted fund balances, leaving a net County cost of \$997,128 which will come from Prop. 172 Reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends some minor net zero corrections. Also, due to unanticipated increases in insurance rates and A-87, the General Fund is supporting the increased cost of \$89,341 from FY 2015-16. On May 10, 2016, the Board approved adding one Probation Assistant with a sunset date of June 30, 2017 for the Shasta Technical Education Program - Unified Partnership (STEP UP) Program. Because this occurred after the proposed budget submission, expenditures and offsetting revenues are being included in the CEO recommendations. In addition, in order to support future demands of fund balance, the Chief Probation Officer proposed unfunding one vacant Agency Staff Services Analyst position and one vacant Deputy Probation Officer III position; the CEO recommends unfunding these positions. 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 \$744,176 which will come from Prop. 172 Reserves.

PENDING ISSUES AND POLICY CONSIDERATIONS

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 rate and will only receive the \$200,000 base allocation in FY 2016-17. 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. Even with the additional AB109 for this purpose, overall

AB109 is declining in FY 2016-17 as there was a large one-time allocation to counties in FY 2015-16 to help offset a major decrease for FY 2015-16. 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 California prisons to meet federal requirements to reduce California prison populations.

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: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$41,124	\$48,015	\$32,000	\$32,000	
318540 SUBSTANCE ABUSE ASMT FINE	\$2	\$0	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$41,127	\$48,015	\$32,000	\$32,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$102,440	\$102,440	\$102,440	\$102,440	
542601 ST CSA JUV PROB CAMP JPCF	\$716,351	\$808,275	\$624,976	\$624,976	
542602 ST JUVENILE JUSTICE GRANT	\$41,249	\$0	\$12,687	\$12,687	
542603 ST REALIGNMENT 2011 AB109	\$3,854,548	\$5,469,536	\$4,304,762	\$4,304,762	
542604 ST CCP INCENTIVE ACT SB678	\$861,384	\$504,851	\$200,000	\$200,000	
542750 STATE MENTAL ILL CRIME RED GRT	\$0	\$24,130	\$0	\$0	
542800 STATE CORRECTIONS TRAINING GRT	\$46,235	\$53,040	\$50,000	\$50,000	
542801 ST BD OF CORRECTIONS PLAN GRT	\$169,934	\$477,047	\$648,985	\$648,985	
549592 STATE CRIME PREVENTION ACT	\$644,422	\$646,561	\$575,489	\$575,489	
549601 STATE PROP 172 PUBLIC SFTY FND	\$725,989	\$938,000	\$938,000	\$938,000	
550930 FEDERAL CWS IV E ADMIN	\$73,136	\$77,999	\$218,003	\$218,003	
550999 FED SB 933 PLACEMENT REIMB	\$60,042	\$50,222	\$46,000	\$46,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$0	\$1,146	\$0	\$0	
560953 FEDERAL DOJ GRANT	\$2,093	\$0	\$0	\$0	
563777 CONTRIB FRM SHASTA COLLEGE	\$0	\$0	\$59,110	\$59,110	
INTERGOVERNMENTAL REVENUES	\$7,297,827	\$9,153,250	\$7,780,452	\$7,780,452	
Category: 600 CHARGES FOR SERVICES					
671600 PROBATION COSTS	\$158,434	\$168,164	\$147,000	\$147,000	
671670 CONDITIONAL SENTENCE RPT FEE	\$3,429	\$7,718	\$5,000	\$5,000	
675450 DIVERSION PROGRAM FEE	\$19,105	\$12,825	\$14,000	\$14,000	
692320 REIMB PROBATION OFFICER SCHOOL	\$76,472	\$0	\$0	\$0	
692330 ADULT WORK PROGRAM FEES	\$36,933	\$41,139	\$34,000	\$34,000	
692340 RECORD SEAL/MODIFICATION	\$570	\$1,080	\$0	\$0	
692350 ELECTRONIC MONITORING FEE	\$871	\$1,178	\$500	\$500	
692352 JUVENILE WORK PROGRAM FEES	\$1,170	\$780	\$1,000	\$1,000	
692353 ELECTRONIC MONITOR STRAP FEE	\$9	\$19	\$0	\$0	
692362 REIMBURSE DRUG TESTS AOP	\$4,262	\$6,263	\$0	\$0	
692420 REIMBURSE SALARY	\$2,335	\$1,116	\$1,000	\$1,000	
692950 REPLACEMENT FUND CHARGES	(\$183)	\$0	\$0	\$0	
693001 CHARGES FOR SERVICES	\$2,230	\$428	\$800	\$800	
693036 CHARGES FOR SVS ADMIN FEES	(\$33)	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$305,607	\$240,714	\$203,300	\$203,300	
Category: 700 MISCELLANEOUS REVENUES					
797710 JUVENILE PROGRAMMING SALES	\$16,021	\$2,450	\$21,000	\$21,000	

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799300 MISCELLANEOUS REVENUE	\$907	\$818	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$363,453	\$37,290	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,725	\$359,417	\$0	\$0	
MISCELLANEOUS REVENUES	\$383,106	\$399,975	\$21,000	\$21,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,170,072	\$1,248,497	\$1,330,670	\$1,330,670	
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$541,603	\$1,256,273	\$176,628	\$176,628	
800169 TRANS IN MAJOR BLDG CAP PROJ	\$45,000	\$0	\$0	\$0	
800199 TRANS IN CENTRAL SVS A87	\$6,317	\$0	\$0	\$0	
800235 TRANS IN SHERIFF	\$43,364	\$107,791	\$106,026	\$106,026	
OTHR FINANCING SOURCES TRAN IN	\$1,806,357	\$2,612,562	\$1,613,324	\$1,613,324	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$18	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$0	\$565	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$583	\$0	\$0	
Total Revenues:	\$9,834,025	\$12,455,102	\$9,650,076	\$9,650,076	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,686,532	\$3,716,623	\$4,196,311	\$4,196,311	
011200 TERMINATION/SPECIAL PAY	\$51,865	\$17,357	\$35,000	\$35,000	
017000 EXTRA HELP	\$61,323	\$72,610	\$57,229	\$57,229	
017502 OVERTIME PAY	\$27,688	\$10,713	\$11,712	\$11,712	
017503 SHIFT DIFFERENTIAL	\$0	\$9	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$648	\$5,894	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,627	\$4,334	\$4,336	\$4,336	
018100 EMPLOYER SHARE OASDI	\$118,913	\$108,645	\$139,248	\$139,248	
018201 EMPLOYER SHARE RETIREMENT	\$1,207,657	\$1,282,903	\$1,504,428	\$1,504,428	
018204 EMPLOYER SHARE DEFERRED COMP	\$4,900	\$3,275	\$3,263	\$3,263	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,009,985	\$1,044,447	\$1,222,395	\$1,222,395	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$304,311	\$111,487	\$125,894	\$125,894	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$27,808	\$21,400	\$18,156	\$18,156	
018500 WORKERS COMP EXPOSURE	\$34,437	\$48,487	\$59,452	\$59,452	
018501 WORKERS COMP EXPERIENCE	\$167,316	\$261,468	\$336,859	\$336,859	
SALARIES AND BENEFITS	\$6,707,015	\$6,709,657	\$7,714,283	\$7,714,283	
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$190	\$2,782	\$55,000	\$55,000	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$14,882	\$4,951	\$52,601	\$52,601	

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$322	\$0	\$0	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$37,366	\$49,436	\$52,650	\$52,650	\$52,650
032590	CHGS FAC MGMT COMM	\$744	\$418	\$491	\$491	\$491
032591	CHGS IT COMM	\$19,245	\$22,895	\$22,083	\$22,083	\$22,083
032700	FOOD EXPENSE	\$4,888	\$3,932	\$4,500	\$4,500	\$4,500
032900	HOUSEHOLD EXPENSE	\$717	\$1,891	\$4,775	\$4,775	\$4,775
032990	CHGS OC HSHLD SVS	\$18,568	\$18,310	\$20,000	\$20,000	\$20,000
032991	CHGS OC HSHLD SUPPL	\$1,996	\$2,363	\$2,400	\$2,400	\$2,400
032992	CHGS FAC MGMT HSHLD XP	\$71,628	\$65,769	\$60,757	\$60,757	\$60,757
032997	ISF HSHLD XP OTHER DEPT CHGS	\$33	\$198	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$4,080	\$14,604	\$17,665	\$17,665	\$17,665
033103	INSUR XP MISCELLANEOUS	\$15,396	\$14,400	\$12,972	\$12,972	\$12,972
033105	INSUR XP LIABILITY EXPERIENCE	\$996	\$6,288	\$3,897	\$3,897	\$3,897
033500	MAINTENANCE OF EQUIPMENT	\$1,703	\$2,654	\$39,636	\$39,636	\$39,636
033531	MNT EQP IT APRV	\$600	\$750	\$1,500	\$1,500	\$1,500
033592	CHGS IT MNT HARD/SOFTWARE	\$14,562	\$12,406	\$14,362	\$14,362	\$14,362
033700	MAINTENANCE OF STRUCTURES	\$162	\$3,013	\$3,100	\$3,100	\$3,100
033729	MNT STR FAC MGMT APRV	\$4,881	\$21,210	\$5,300	\$5,300	\$5,300
033791	CHGS FAC MGMT MAINT STR	\$111,885	\$40,244	\$29,983	\$29,983	\$29,983
033797	ISF MNT STR OTHER DEPT CHGS	\$228	\$508	\$0	\$0	\$0
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,099	\$2,555	\$5,750	\$5,750	\$5,750
034100	MEMBERSHIPS	\$5,359	\$7,988	\$5,000	\$5,000	\$5,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$32,798	\$163	\$0	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$5,720	\$3,665	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$43,910	\$42,453	\$50,500	\$50,500	\$50,500
034590	CHGS OC PHOTOCOPY SVS	\$590	\$1,075	\$1,985	\$1,985	\$1,985
034591	CHGS OC POSTAGE SVS	\$6,840	\$4,814	\$5,127	\$5,127	\$5,127
034592	CHGS OC OTHER MAIL SVS	\$4,299	\$5,696	\$5,472	\$5,472	\$5,472
034597	ISF OFFC XP OTHER DEPTS CHGS	\$132	\$0	\$0	\$0	\$0
034800	PROF & SPECIAL SERVICES	\$1,087,766	\$1,327,143	\$1,792,132	\$1,792,132	\$1,792,132
034802	PROF ADMIN SVS	\$999,641	\$930,025	\$1,215,103	\$1,215,103	\$1,215,103
034811	PROF COLLECTIONS SVS	\$52,382	\$54,033	\$59,300	\$59,300	\$59,300
034814	PROF COUNSELING SVS	\$133,571	\$165,590	\$386,446	\$386,446	\$386,446
034817	PROF DRUG TESTING SVS	\$17,039	\$33,111	\$43,000	\$43,000	\$43,000
034837	PROF PREEMPLOYMENT SVS	\$38,557	\$50,854	\$25,000	\$25,000	\$25,000
034858	PROF FINGERPRINTING SVS	\$36	\$174	\$0	\$0	\$0
034860	PROF BENEFITS ADMIN SVS	\$107,989	\$102,252	\$101,522	\$101,522	\$101,522
034890	CHGS FAC MGMT PROF SVS	\$9,467	\$7,137	\$9,423	\$9,423	\$9,423
034892	CHGS IT PROFESSIONAL SVS	\$666,243	\$652,215	\$824,535	\$824,535	\$824,535

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$195	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$113,152	\$161,402	\$148,950	\$148,950
035300 RENTS & LEASES OF STRUCTURES	\$64,911	\$66,931	\$85,080	\$85,080
035500 MINOR EQUIPMENT	\$4,693	\$4,244	\$8,350	\$8,350
035530 MNR EQP IT APRV	\$139	\$102	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$8,224	\$15,091	\$5,000	\$5,000
035591 CHGS IT HARDWARE EQP	\$37,130	\$13,702	\$20,000	\$20,000
035592 CHGS IT TELECOMM EQP	\$328	\$1,463	\$16,000	\$16,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$46,497	\$54,285	\$41,494	\$41,494
035740 SP DEPT XP GUN SUPPLIES	\$2,794	\$0	\$0	\$0
035754 SP DEPT XP ONLINE DATA SUBSCR	\$441	\$367	\$300	\$300
035900 TRANSPORTATION & TRAVEL	\$40,031	\$30,728	\$31,300	\$31,300
035940 TRANS/TRVL FUEL	\$20,917	\$17,553	\$21,100	\$21,100
035942 TRANS/TRVL TRAINING	\$119,504	\$119,778	\$84,300	\$84,300
035990 CHGS FLEET TRANS/TRVL	\$37,667	\$48,813	\$44,054	\$44,054
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$768	\$1,226	\$3,400	\$3,400
036100 UTILITIES	\$114,537	\$71,773	\$121,829	\$121,829
036131 UTIL MISC UTILITIES	\$16,357	\$17,220	\$20,000	\$20,000
SERVICES AND SUPPLIES	\$4,166,627	\$4,304,860	\$5,585,124	\$5,585,124
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$284,830	\$224,313	\$240,882	\$240,882
050003 BUILDING & EQUIPMENT USE A-87	(\$10,178)	\$19,068	\$20,264	\$20,264
050800 TAXES & ASSESSMENTS	\$0	\$880	\$60	\$60
052004 SUPP/CARE MINORS/WARDS	\$172,397	\$77,809	\$185,000	\$185,000
052009 SUPP/CARE ADULTS	\$327,993	\$133,565	\$400,000	\$400,000
OTHER CHARGES	\$775,042	\$455,636	\$846,206	\$846,206
Category: 070 CAPITAL ASSETS				
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$0	\$106,248	\$106,248
061105 1626 COURT ST ROOF-HVAC	\$0	\$0	\$70,380	\$70,380
065257 1 FORENSIC DATA ANALYSIS KIT	\$0	\$9,283	\$0	\$0
065266 1 VOICE ANALYZER SYSTEM	\$8,477	\$0	\$0	\$0
CAPITAL ASSETS	\$8,477	\$9,283	\$176,628	\$176,628
Category: 080 INTRAFUND TRANSFERS				
088262 C/A JUVENILE HALL	(\$1,170,190)	(\$1,087,899)	(\$698,650)	(\$698,650)
088263 C/A PROBATION	(\$908,695)	(\$886,360)	(\$1,734,701)	(\$1,734,701)
088422 C/A ALCOHOL & DRUG	(\$82,948)	(\$76,814)	(\$83,600)	(\$83,600)
088501 C/A SOCIAL SERVICES	(\$26,233)	(\$25,136)	(\$27,325)	(\$27,325)

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$71)	\$0		\$0	\$0
088925 C/A INFORMATION TECHNOLOGY	(\$143)	\$0		\$0	\$0
INTRAFUND TRANSFERS	(\$2,188,283)	(\$2,076,210)		(\$2,544,276)	(\$2,544,276)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$541,641	\$1,256,273		\$0	\$0
OTHER FINANCING USES	\$541,641	\$1,256,273		\$0	\$0
Total Expenditures/Appropriations:	\$10,010,521	\$10,659,501		\$11,777,965	\$11,777,965
Net Cost:	\$176,496	(\$1,795,600)		\$2,127,889	\$2,127,889

AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

Fund 0060 General, Budget Unit 280

Paul Kjos, Agricultural Commissioner/Sealer of Weights & Measures

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 2016-17 requested budget includes expenditures in the amount of \$1.6 million and revenues in the amount of \$775,175. Total expenditures exceed total revenue by \$851,723, which is within the allowed three percent General Fund increase from the FY 2015-16 Adjusted Budget. The department plans to end FY 2015-16 under budget by approximately \$73,266.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget includes minor net zero adjustments to reflect modifications due to information from the State which arrived after the requested budget was due.

PENDING ISSUES AND POLICY CONSIDERATIONS

The department is watching current legislation relative to the regulation of medical marijuana and the possible impacts to county programs and possible changes to the testing process for alternative vehicle fuels.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended changes.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
211300 DEVICE REPAIRMAN LICENSE	\$905	\$1,011	\$500	\$500	
211320 WEIGH/MEASURE DEVICE REG	\$164,451	\$171,901	\$169,000	\$169,000	
216900 OTHER LICENSES & PERMITS	\$5,871	\$6,690	\$5,000	\$5,000	
LICENSES, PERMITS & FRANCHISES	\$171,227	\$179,603	\$174,500	\$174,500	
Category: 300 FINES, FORFEITURES & PENALTIES					
318600 AG COMM/SEALER FINES	\$5,680	\$5,062	\$2,500	\$2,500	
FINES, FORFEITURES & PENALTIES	\$5,680	\$5,062	\$2,500	\$2,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
539130 STATE AGRICULTURAL/WTS & MEAS	\$8,475	\$7,845	\$8,925	\$8,925	
539140 ST AG CERT FARMERS MKT INSPCTN	\$0	\$4,400	\$1,200	\$1,200	
539150 STATE DETECTION TRAPPING	\$54,915	\$57,211	\$51,900	\$51,900	
539160 STATE ORGANIC INSPECTIONS	\$0	\$480	\$1,800	\$1,800	
539170 STATE PESTICIDE ENFORCEMENT	\$1,215	\$2,025	\$1,800	\$1,800	
539180 STATE AID NURSERY INSPECTION	\$8,847	\$3,332	\$7,600	\$7,600	
539190 STATE HIGH RISK PEST EXCLUSION	\$11,353	\$17,973	\$15,950	\$15,950	
539200 STATE UNCLAIMED GAS TAXES	\$308,804	\$293,668	\$285,000	\$285,000	
556000 FEDERAL GRAZING FEES	\$1,004	\$1,260	\$1,050	\$1,050	
560151 FED GLASSY WING SHARP SHOOT	\$55,086	\$53,046	\$54,000	\$54,000	
INTERGOVERNMENTAL REVENUES	\$449,701	\$441,240	\$429,225	\$429,225	
Category: 600 CHARGES FOR SERVICES					
673101 AG CERTIFICATE SURCHG CCR 4075	\$928	\$944	\$950	\$950	
673400 CONTROL A WEED PESTS	\$39,122	\$49,694	\$31,450	\$31,450	
673401 CDFA QUARANTINE	\$30	\$60	\$500	\$500	
673500 APIARY INSPECTION	\$0	\$0	\$2,000	\$2,000	
673600 PESTICIDE INSPECTION	\$103,499	\$121,364	\$113,000	\$113,000	
692100 PHOTOCOPIES	\$19	\$16	\$50	\$50	
693001 CHARGES FOR SERVICES	\$27,696	\$27,676	\$21,000	\$21,000	
CHARGES FOR SERVICES	\$171,297	\$199,757	\$168,950	\$168,950	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$943	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$42,935	\$0	\$0	\$0	
799900 CASH OVER/SHORT	\$0	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$43,878	\$0	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$700	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$700	\$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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$841,785	\$826,365	\$775,175	\$775,175	

Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$609,344	\$673,228	\$706,661	\$706,661
011200	TERMINATION/SPECIAL PAY	\$519	\$0	\$0	\$0
017000	EXTRA HELP	\$33,669	\$41,542	\$44,417	\$44,417
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,450	\$2,360	\$2,360
018100	EMPLOYER SHARE OASDI	\$45,404	\$50,111	\$55,692	\$55,692
018201	EMPLOYER SHARE RETIREMENT	\$89,179	\$106,609	\$118,386	\$118,386
018204	EMPLOYER SHARE DEFERRED COMP	\$9,782	\$10,168	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$137,102	\$145,965	\$163,601	\$163,601
018307	EMPLYR SHR OTHER POST EMP BEN	\$55,517	\$20,195	\$21,201	\$21,201
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,674	\$4,011	\$3,193	\$3,193
018500	WORKERS COMP EXPOSURE	\$5,811	\$9,075	\$10,386	\$10,386
018501	WORKERS COMP EXPERIENCE	\$45,936	\$74,952	\$86,837	\$86,837
SALARIES AND BENEFITS		\$1,038,384	\$1,137,311	\$1,221,734	\$1,221,734

Category: 030 SERVICES AND SUPPLIES

032100	AGRICULTURAL EXPENSE	\$6,341	\$4,565	\$3,000	\$3,000
032300	CLOTHING/PERSONAL SUPPLIES XP	\$713	\$953	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$4,840	\$5,774	\$9,500	\$9,500
032591	CHGS IT COMM	\$1,597	\$1,632	\$1,683	\$1,683
032700	FOOD EXPENSE	\$108	\$151	\$250	\$250
032900	HOUSEHOLD EXPENSE	\$564	\$821	\$750	\$750
032992	CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200
033102	INSUR XP LIABILITY EXPOSURE	\$697	\$2,732	\$3,096	\$3,096
033103	INSUR XP MISCELLANEOUS	\$900	\$612	\$633	\$633
033105	INSUR XP LIABILITY EXPERIENCE	\$708	\$2,544	\$3,489	\$3,489
033500	MAINTENANCE OF EQUIPMENT	\$3,339	\$4,135	\$6,500	\$6,500
033533	MNT EQP FLEET MGMT APRV	\$48	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,762	\$1,447	\$1,803	\$1,803
033700	MAINTENANCE OF STRUCTURES	\$163	\$146	\$156	\$156
033791	CHGS FAC MGMT MAINT STR	\$0	\$0	\$156	\$156
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$518	\$323	\$50	\$50
034100	MEMBERSHIPS	\$3,175	\$3,200	\$3,500	\$3,500
034310	MISC XP PRIOR PERIOD EXP ADJ	\$15,953	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$13,612	\$7,842	\$7,000	\$7,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$50	\$50
034591	CHGS OC POSTAGE SVS	\$1,761	\$1,624	\$2,562	\$2,562
034592	CHGS OC OTHER MAIL SVS	\$1,606	\$1,555	\$1,969	\$1,969

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

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$117,719	\$114,606	\$120,000	\$120,000	
034837 PROF PREEMPLOYMENT SVS	\$855	\$693	\$1,500	\$1,500	
034892 CHGS IT PROFESSIONAL SVS	\$29,466	\$28,713	\$31,150	\$31,150	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$50	\$1,700	\$1,700	
035300 RENTS & LEASES OF STRUCTURES	\$61,146	\$62,157	\$62,653	\$62,653	
035500 MINOR EQUIPMENT	\$5,654	\$3,094	\$10,000	\$10,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$1,004	\$0	\$3,200	\$3,200	
035591 CHGS IT HARDWARE EQP	\$7,439	\$3,731	\$7,400	\$7,400	
035592 CHGS IT TELECOMM EQP	\$0	\$60	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$399	\$567	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$6,340	\$7,066	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$20,358	\$17,229	\$26,570	\$26,570	
035990 CHGS FLEET TRANS/TRVL	\$14,216	\$21,871	\$23,480	\$23,480	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$113	\$103	\$100	\$100	
036100 UTILITIES	\$10,605	\$10,910	\$11,754	\$11,754	
SERVICES AND SUPPLIES	\$333,732	\$310,917	\$358,154	\$358,154	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$27,087	\$42,326	\$47,010	\$47,010	
OTHER CHARGES	\$27,087	\$42,326	\$47,010	\$47,010	
Category: 095 OTHER FINANCING USES					
095940 TRAN OUT FLEET MGMT	\$28,869	\$0	\$0	\$0	
OTHER FINANCING USES	\$28,869	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,428,074	\$1,490,555	\$1,626,898	\$1,626,898	
Net Cost:	\$586,288	\$664,190	\$851,723	\$851,723	

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

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 strives to implement these standards in a fair and consistent fashion while maintaining 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 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 2016-17 requested budget includes expenditures in the amount of \$2.57 million and revenues in the amount of \$1.91 million. Expenditures for FY 2016-17 are decreased by \$409,043 and revenues increased by \$189,060 as compared to the FY 2015-16 adjusted budget. Total expenditures exceed total revenue by \$666,132 and will be covered by fund balance.

The FY 2016-17 requested budget reflects \$271,981 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 decreasing the General Fund contribution by \$109,953 to \$323,769.

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: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
212100 APPLICATION FILING FEE	\$327,548	\$375,001	\$450,000	\$450,000	\$450,000
212200 BUILDING PERMIT FEES	\$593,633	\$724,798	\$650,000	\$650,000	\$650,000
212201 BUILDING STANDARD PERMIT FEES	\$2,038	\$2,877	\$2,300	\$2,300	\$2,300
212220 GRADING PERMIT	\$0	\$38,349	\$0	\$0	\$0
212250 PERMIT FEE RENEWAL	\$47,022	\$33,776	\$53,000	\$53,000	\$53,000
212300 ELECTRIC PERMIT FEES	\$96,304	\$97,758	\$50,000	\$50,000	\$50,000
212400 GAS PERMIT FEE	\$37,230	\$37,865	\$50,000	\$50,000	\$50,000
212500 PLUMBING PERMIT FEE	\$10,966	\$10,615	\$18,000	\$18,000	\$18,000
212600 STRONG MOTION INSTR PROG	\$8,278	\$11,876	\$4,100	\$4,100	\$4,100
212700 MOBILEHOME UTILITY	\$3,480	\$3,650	\$3,200	\$3,200	\$3,200
212800 MOBILEHOME INSTALLATION	\$12,964	\$6,546	\$8,000	\$8,000	\$8,000
212900 PLAN CHECK FEES	\$45,920	\$71,081	\$56,000	\$56,000	\$56,000
212904 CODE COMPLIANCE FEES	\$15,601	\$17,272	\$10,000	\$10,000	\$10,000
LICENSES, PERMITS & FRANCHISES	\$1,200,991	\$1,431,469	\$1,354,600	\$1,354,600	\$1,354,600
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$70,139	\$97,908	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$70,139	\$97,908	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668120 S/A NUISANCE ABATEMENT CURR	\$95,481	\$193,889	\$0	\$0	\$0
692000 CHGS FOR PROFESSIONAL SVS	\$8,173	\$4,799	\$0	\$0	\$0
692100 PHOTOCOPIES	\$497	\$534	\$400	\$400	\$400
692760 AQMD ADMINISTRATION	\$9,263	\$13,494	\$15,946	\$15,946	\$15,946
CHARGES FOR SERVICES	\$113,416	\$212,717	\$16,346	\$16,346	\$16,346
Category: 700 MISCELLANEOUS REVENUES					
792509 CONTRIB HATCHET RDGE WIND PROJ	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
795000 AUDITOR VOID/STALE DATED CHECK	\$13	\$0	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$2,520	\$2,239	\$3,000	\$3,000	\$3,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$42,825	\$1,547	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$700	\$550	\$500	\$500	\$500
799900 CASH OVER/SHORT	(\$120)	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$145,938	\$104,336	\$103,500	\$103,500	\$103,500
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$264,011	\$298,570	\$323,769	\$323,769	\$323,769
OTHR FINANCING SOURCES TRAN IN	\$264,011	\$298,570	\$323,769	\$323,769	\$323,769
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$56	\$0	\$0	\$0

Budget Unit: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

OTHER FINANCING SRCS SALE C/A	\$0	\$56	\$0	\$0
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Total Revenues:	\$1,794,497	\$2,145,060	\$1,798,215	\$1,798,215
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Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$661,206	\$572,485	\$924,095	\$924,095
011200	TERMINATION/SPECIAL PAY	\$594	\$1,854	\$0	\$0
017000	EXTRA HELP	\$45,902	\$68,027	\$83,000	\$83,000
017502	OVERTIME PAY	\$866	\$392	\$1,000	\$1,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$497	\$28	\$0	\$0
018100	EMPLOYER SHARE OASDI	\$48,659	\$41,929	\$71,981	\$71,981
018201	EMPLOYER SHARE RETIREMENT	\$97,094	\$90,981	\$155,283	\$155,283
018300	EMPLOYER SHARE HEALTH INSUR	\$154,927	\$163,658	\$277,034	\$277,034
018307	EMPLYR SHR OTHER POST EMP BEN	\$44,221	\$17,173	\$27,723	\$27,723
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$5,088	\$3,599	\$4,285	\$4,285
018500	WORKERS COMP EXPOSURE	\$6,389	\$8,139	\$13,914	\$13,914
018501	WORKERS COMP EXPERIENCE	\$528	\$15,372	\$18,106	\$18,106
SALARIES AND BENEFITS		\$1,065,974	\$983,640	\$1,576,421	\$1,576,421

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$100	\$100
032328	CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$7,532	\$3,841	\$7,000	\$7,000
032590	CHGS FAC MGMT COMM	\$26	\$30	\$31	\$31
032591	CHGS IT COMM	\$1,616	\$1,918	\$2,024	\$2,024
032700	FOOD EXPENSE	\$0	\$0	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$50	\$50
032992	CHGS FAC MGMT HSHLD XP	\$9,877	\$9,883	\$10,693	\$10,693
033100	INSURANCE EXPENSE	\$33	\$33	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$768	\$2,450	\$4,134	\$4,134
033103	INSUR XP MISCELLANEOUS	\$1,260	\$912	\$1,057	\$1,057
033105	INSUR XP LIABILITY EXPERIENCE	\$52,812	\$250,392	(\$14,043)	(\$14,043)
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$2,173	\$1,646	\$9,135	\$9,135
033791	CHGS FAC MGMT MAINT STR	\$3,669	\$3,695	\$8,861	\$8,861
034100	MEMBERSHIPS	\$961	\$714	\$1,500	\$1,500
034309	MISC XP PRIOR PERIOD REV ADJ	\$2,001	\$0	\$6,000	\$6,000
034500	OFFICE EXPENSE	\$13,215	\$10,152	\$15,000	\$15,000
034590	CHGS OC PHOTOCOPY SVS	\$150	\$310	\$300	\$300
034591	CHGS OC POSTAGE SVS	\$5,176	\$4,074	\$4,982	\$4,982

Budget Unit: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$1,249	\$1,150	\$1,438	\$1,438	
034800 PROF & SPECIAL SERVICES	\$16,163	\$14,385	\$82,500	\$82,500	
034802 PROF ADMIN SVS	\$82,391	\$96,923	\$231,896	\$231,896	
034807 PROF BANK SVS	\$3,332	\$4,168	\$4,600	\$4,600	
034810 PROF CLEANUP SVS	\$61,584	\$72,304	\$75,000	\$75,000	
034837 PROF PREEMPLOYMENT SVS	\$2,458	\$1,570	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$283	\$479	\$434	\$434	
034892 CHGS IT PROFESSIONAL SVS	\$49,494	\$44,176	\$64,126	\$64,126	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$791	\$463	\$1,300	\$1,300	
035535 MNR EQP COMM EQP	\$0	\$0	\$1,200	\$1,200	
035590 CHGS IT SOFTWARE EQP	\$3,768	\$73,219	\$130,000	\$130,000	
035591 CHGS IT HARDWARE EQP	\$4,110	\$4,463	\$14,500	\$14,500	
035592 CHGS IT TELECOMM EQP	\$0	\$160	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$243	\$0	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$2,610	\$1,743	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$14,404	\$12,596	\$15,000	\$15,000	
035990 CHGS FLEET TRANS/TRVL	\$13,615	\$22,404	\$52,332	\$52,332	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$65	\$36	\$100	\$100	
036100 UTILITIES	\$8,232	\$7,079	\$10,493	\$10,493	
SERVICES AND SUPPLIES	\$366,070	\$647,381	\$751,293	\$751,293	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$174,499	\$201,980	\$183,365	\$183,365	
050003 BUILDING & EQUIPMENT USE A-87	\$10,809	\$10,797	\$12,798	\$12,798	
050800 TAXES & ASSESSMENTS	\$0	\$22	\$25	\$25	
OTHER CHARGES	\$185,309	\$212,800	\$196,188	\$196,188	
Category: 070 CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
CAPITAL ASSETS	\$0	\$0	\$30,000	\$30,000	
Category: 080 INTRAFUND TRANSFERS					
088173 C/A MISCELLANEOUS GENERAL	(\$29,518)	\$0	(\$75,000)	(\$75,000)	
088286 C/A PLANNING	(\$49,462)	\$0	(\$4,602)	(\$4,602)	
INTRAFUND TRANSFERS	(\$78,980)	\$0	(\$79,602)	(\$79,602)	
Category: 095 OTHER FINANCING USES					
095261 TRAN OUT BURNEY SUBSTATION	\$56,691	\$53,370	\$100,000	\$100,000	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER FINANCING USES	\$56,691	\$53,370	\$100,000	\$100,000
Total Expenditures/Appropriations:	\$1,595,065	\$1,897,192	\$2,574,300	\$2,574,300
Net Cost:	(\$199,431)	(\$247,867)	\$776,085	\$776,085

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

PROGRAM DESCRIPTION

This budget unit was established in March 2004 as a condition of project approval and funding for the Knighton Road project. The County has committed to establish a Valley Elderberry Longhorn Beetle habitat and conservation area 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.

BUDGET REQUESTS

The ten year commitment ended in early 2014. Any residual funds are to be returned to the State of California. The requested budget includes the return of these funds in the amount of \$192,000.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$944	\$923	\$500	\$500	
REVENUE FROM MONEY & PROPERTY	\$944	\$923	\$500	\$500	
Total Revenues:	\$944	\$923	\$500	\$500	
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$192,000	\$192,000	
SERVICES AND SUPPLIES	\$0	\$0	\$192,000	\$192,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$213	\$185	(\$69)	(\$69)	
OTHER CHARGES	\$213	\$185	(\$69)	(\$69)	
Total Expenditures/Appropriations:	\$213	\$185	\$191,931	\$191,931	
Net Cost:	(\$731)	(\$737)	\$191,431	\$191,431	

RESOURCE MANAGEMENT-PLANNING DIVISION
Fund 0064 General-Resource Management, Budget Unit 286
Richard Simon, Director of Resource Management

PROGRAM DESCRIPTION

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.

The Planning Division disseminates information to individuals 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 and Commission for the determination of appropriate planning policy. Additionally, the Planning Division develops new or amended ordinance and/or policy language peculiar to the land-use arena for the consideration and action by the Planning Commission and the Board of Supervisors.

Current applicant-driven planning activity is relatively low. The division is concentrating on projects including the General Plan Update, a major mining project, three substantial residential development projects and the Environmental Impact Reviews associated with each of these.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$2.11 million and revenues in the amount of \$1.66 million. FY 2016-17 expenditures decreased by \$22,670 and revenues decreased by \$107,150 as compared to the FY 2015-16 adjusted budget. Total expenditures exceed total revenues by \$446,988 and will be covered by fund balance.

The General Plan Update is reflected in the requested budget and includes a General Fund contribution of \$353,843 for FY 2016-17.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a decrease of \$125,007 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
214000 ZONING APPLICATIONS	\$42,349	\$88,617	\$50,000	\$50,000	\$50,000
214050 ZONING PLAN REVIEW FEE	\$74,320	\$77,078	\$80,000	\$80,000	\$80,000
216100 USE PERMITS	\$145,109	\$99,545	\$110,000	\$110,000	\$110,000
LICENSES, PERMITS & FRANCHISES	\$261,779	\$265,240	\$240,000	\$240,000	\$240,000
Category: 600 CHARGES FOR SERVICES					
671100 PROP LINE ADJ/COMPL CERT	\$70,879	\$78,609	\$72,000	\$72,000	\$72,000
671101 PUBLICATION FEES	\$137	\$25	\$1,500	\$1,500	\$1,500
671102 RECLAMATION PLAN FEES	\$0	\$0	\$2,500	\$2,500	\$2,500
671103 VARIANCE PERMIT FEES	\$0	\$1,708	\$2,200	\$2,200	\$2,200
671104 ADDRESSING FEES	\$10,887	\$13,366	\$17,500	\$17,500	\$17,500
671105 CDF PROJECT REVIEW FEE	\$187	\$240	\$500	\$500	\$500
671300 PARCEL & TRACT MAPS	\$90,571	\$69,373	\$60,000	\$60,000	\$60,000
671710 SURFACE MINING & RECLM ACT FEE	\$82,568	\$85,692	\$85,000	\$85,000	\$85,000
671800 GEN & SPECIFIC PLAN FEES	\$5,268	\$18,807	\$10,000	\$10,000	\$10,000
671802 GEN PLAN MAINTENANCE FEES	\$27,930	\$27,917	\$33,000	\$33,000	\$33,000
676100 BOARD APPEALS	\$0	\$551	\$500	\$500	\$500
692000 CHGS FOR PROFESSIONAL SVS	\$14,369	\$12,864	\$20,000	\$20,000	\$20,000
692100 PHOTOCOPIES	\$986	\$154	\$500	\$500	\$500
CHARGES FOR SERVICES	\$303,786	\$309,312	\$305,200	\$305,200	\$305,200
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$3	\$0	\$0	\$0
797200 SALE OF MAPS	\$40	\$101	\$35	\$35	\$35
799390 PRIOR PERIOD EXP ADJUSTMENT	\$57,328	\$2,005	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$25)	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$57,343	\$2,110	\$35	\$35	\$35
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$615,478	\$633,942	\$987,785	\$987,785	\$987,785
800199 TRANS IN CENTRAL SVS A87	\$1,823	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$617,301	\$633,942	\$987,785	\$987,785	\$987,785
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$5	\$0	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$5	\$0	\$0	\$0	\$0
Total Revenues:	\$1,240,214	\$1,210,605	\$1,533,020	\$1,533,020	\$1,533,020

Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$532,152	\$661,335	\$842,894	\$842,894	\$842,894
011200 TERMINATION/SPECIAL PAY	\$0	\$237	\$0	\$0	\$0

Budget Unit: 286 - PLANNING (FUND 0064)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
017000	EXTRA HELP	\$16,777	\$18,572	\$16,000	\$16,000	
017502	OVERTIME PAY	\$4,476	\$409	\$2,000	\$2,000	
017517	CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,364	\$2,891	\$2,891	
018100	EMPLOYER SHARE OASDI	\$37,512	\$46,770	\$64,900	\$64,900	
018201	EMPLOYER SHARE RETIREMENT	\$78,165	\$104,790	\$141,344	\$141,344	
018300	EMPLOYER SHARE HEALTH INSUR	\$123,894	\$137,951	\$181,279	\$181,279	
018307	EMPLYR SHR OTHER POST EMP BEN	\$49,858	\$19,839	\$25,287	\$25,287	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,006	\$3,830	\$3,666	\$3,666	
018500	WORKERS COMP EXPOSURE	\$4,983	\$8,635	\$11,902	\$11,902	
018501	WORKERS COMP EXPERIENCE	\$816	\$984	\$996	\$996	
SALARIES AND BENEFITS		\$852,642	\$1,004,721	\$1,293,159	\$1,293,159	
Category: 030 SERVICES AND SUPPLIES						
032500	COMMUNICATIONS EXPENSE	\$4,328	\$6,499	\$4,500	\$4,500	
032590	CHGS FAC MGMT COMM	\$34	\$40	\$40	\$40	
032591	CHGS IT COMM	\$2,291	\$1,990	\$2,137	\$2,137	
032900	HOUSEHOLD EXPENSE	\$0	\$13	\$0	\$0	
032992	CHGS FAC MGMT HSHLD XP	\$12,802	\$12,810	\$13,860	\$13,860	
033102	INSUR XP LIABILITY EXPOSURE	\$597	\$2,601	\$3,536	\$3,536	
033103	INSUR XP MISCELLANEOUS	\$1,260	\$936	\$1,038	\$1,038	
033105	INSUR XP LIABILITY EXPERIENCE	\$24,168	\$101,328	\$126,903	\$126,903	
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500	
033592	CHGS IT MNT HARD/SOFTWARE	\$905	\$966	\$8,067	\$8,067	
033791	CHGS FAC MGMT MAINT STR	\$4,833	\$4,698	\$11,286	\$11,286	
034100	MEMBERSHIPS	\$920	\$845	\$1,500	\$1,500	
034309	MISC XP PRIOR PERIOD REV ADJ	\$2,345	\$1,568	\$2,000	\$2,000	
034500	OFFICE EXPENSE	\$11,006	\$12,984	\$15,000	\$15,000	
034590	CHGS OC PHOTOCOPY SVS	\$1,570	\$1,738	\$1,731	\$1,731	
034591	CHGS OC POSTAGE SVS	\$4,268	\$4,837	\$5,177	\$5,177	
034592	CHGS OC OTHER MAIL SVS	\$1,395	\$1,150	\$1,438	\$1,438	
034800	PROF & SPECIAL SERVICES	\$1,899	\$4,480	\$336,000	\$336,000	
034802	PROF ADMIN SVS	\$145,514	\$89,589	\$101,826	\$101,826	
034807	PROF BANK SVS	\$0	\$0	\$500	\$500	
034828	PROF LEGAL SVS	\$1,325	\$0	\$2,000	\$2,000	
034837	PROF PREEMPLOYMENT SVS	\$0	\$16	\$50	\$50	
034839	PROF PROGRAM SVS	\$2,875	\$3,300	\$4,000	\$4,000	
034890	CHGS FAC MGMT PROF SVS	\$366	\$621	\$562	\$562	
034892	CHGS IT PROFESSIONAL SVS	\$19,594	\$24,905	\$20,175	\$20,175	
034900	PUBLICATIONS & LEGAL NOTICES	\$4,185	\$6,034	\$6,000	\$6,000	
035100	RENTS & LEASES OF EQUIPMENT	\$4,909	\$4,909	\$6,000	\$6,000	

Budget Unit: 286 - PLANNING (FUND 0064)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$948	\$968	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$483	\$107	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$2,386	\$71,625	\$127,000	\$127,000	
035591 CHGS IT HARDWARE EQP	\$2,110	\$1,244	\$3,000	\$3,000	
035592 CHGS IT TELECOMM EQP	\$139	\$0	\$800	\$800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$180	\$140	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$3,835	\$3,197	\$5,000	\$5,000	
035940 TRANS/TRVL FUEL	\$303	\$249	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$286	\$293	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$340	\$960	\$1,464	\$1,464	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$32	\$41	\$0	\$0	
036100 UTILITIES	\$10,669	\$9,175	\$13,601	\$13,601	
SERVICES AND SUPPLIES	\$275,115	\$376,865	\$831,691	\$831,691	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$78,153	\$81,403	\$100,842	\$100,842	
050003 BUILDING & EQUIPMENT USE A-87	\$12,296	\$12,457	\$13,963	\$13,963	
050800 TAXES & ASSESSMENTS	\$0	\$28	\$32	\$32	
OTHER CHARGES	\$90,449	\$93,889	\$114,837	\$114,837	
Category: 080 INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	\$0	(\$7,334)	(\$134,672)	(\$134,672)	
INTRAFUND TRANSFERS	\$0	(\$7,334)	(\$134,672)	(\$134,672)	
Total Expenditures/Appropriations:	\$1,218,208	\$1,468,142	\$2,105,015	\$2,105,015	
Net Cost:	(\$22,006)	\$257,536	\$571,995	\$571,995	

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

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 2016-17 are \$1.3 million, an increase of \$73,722, or six percent, compared to the FY 2015-16 Adjusted Budget. There are standard increases in Salaries and Benefits and funds to fill the vacant Forensic Pathologist position. Other than a three percent increase in General Fund, revenue remains flat. Overall there is a deficit in this budget in the amount of \$77,706, which will come from Public Safety General Purpose Fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a few minor corrections to match estimates provided for A-87 and IT services. Expenditures of \$746,649 for a project to expand the Coroner's building will be added with corresponding revenue from Accumulated Capital Outlay to offset the project expenditures. In addition, due to unanticipated increases in insurance rates and A-87, the General Fund is supporting the increased cost of \$31,374 from FY 2015-16. In order to support future demands of fund balance, the Sheriff proposed deleting a vacant Deputy Sheriff position and replacing it with a Deputy Coroner Investigator; the CEO recommends this modification. The Sheriff and his staff are to be commended for supporting the future needs of public safety. The CEO recommended modifications modify the net result to \$38,926, which will fall to the Public Safety General Purpose Fund balance.

PENDING ISSUES AND POLICY CONSIDERATION

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: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
216600 BURIAL PERMITS	\$6,911	\$6,920		\$6,300	\$6,300
LICENSES, PERMITS & FRANCHISES	\$6,911	\$6,920		\$6,300	\$6,300
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$200,099	\$259,000		\$259,000	\$259,000
INTERGOVERNMENTAL REVENUES	\$200,099	\$259,000		\$259,000	\$259,000
Category: 600 CHARGES FOR SERVICES					
676550 BURIAL SPACE CHARGE	\$1,325	\$1,375		\$750	\$750
692002 REIMBURSE COUNTY BURIALS	\$0	\$506		\$0	\$0
692003 MORGUE FEES OTHER COUNTIES	\$0	\$5,200		\$750	\$750
692010 X RAY FEES	\$0	\$630		\$270	\$270
692100 PHOTOCOPIES	\$1,205	\$1,216		\$1,200	\$1,200
692690 FORENSIC PATHOLOGY SERVICES	\$0	\$480		\$0	\$0
692700 REIMB MISC SERVICES	\$7,000	\$6,054		\$6,500	\$6,500
692702 REIMB SUPPLIES & MAINT	\$400	\$550		\$500	\$500
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$0	\$132		\$0	\$0
CHARGES FOR SERVICES	\$9,930	\$16,143		\$9,970	\$9,970
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$235	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$94,810	\$78		\$0	\$0
799850 REIMB MISC COSTS	\$0	\$77		\$0	\$0
MISCELLANEOUS REVENUES	\$95,045	\$155		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$891,866	\$918,621		\$977,555	\$977,555
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0		\$746,649	\$746,649
800950 TRANS IN RISK MGMT	\$0	\$21,556		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$891,866	\$940,178		\$1,724,204	\$1,724,204
Total Revenues:	\$1,203,851	\$1,222,397		\$1,999,474	\$1,999,474
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$368,000	\$326,170		\$506,823	\$506,823
011200 TERMINATION/SPECIAL PAY	\$12,685	\$17,221		\$5,536	\$5,536
017000 EXTRA HELP	\$0	\$344		\$0	\$0
017502 OVERTIME PAY	\$42,128	\$37,707		\$42,948	\$42,948
017505 STANDBY PAY	\$16,311	\$17,963		\$16,500	\$16,500
017509 HOLIDAY OVERTIME PAY	\$604	\$429		\$700	\$700
018100 EMPLOYER SHARE OASDI	\$19,674	\$19,776		\$33,039	\$33,039

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
018201	EMPLOYER SHARE RETIREMENT	\$96,236	\$86,799	\$110,024	\$110,024
018300	EMPLOYER SHARE HEALTH INSUR	\$70,930	\$77,271	\$101,328	\$101,328
018307	EMPLYR SHR OTHER POST EMP BEN	\$46,531	\$9,784	\$15,205	\$15,205
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,219	\$2,147	\$2,338	\$2,338
018500	WORKERS COMP EXPOSURE	\$3,969	\$5,084	\$7,714	\$7,714
018501	WORKERS COMP EXPERIENCE	\$36,744	\$97,596	\$121,407	\$121,407
SALARIES AND BENEFITS		\$717,037	\$698,297	\$963,562	\$963,562
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$2,182	\$1,996	\$800	\$800
032329	CLTHG/PERS UNIFORMS	\$475	\$551	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$1,909	\$2,053	\$1,800	\$1,800
032526	COMM CELL PHONES	\$691	\$660	\$691	\$691
032591	CHGS IT COMM	\$1,955	\$1,572	\$4,986	\$4,986
032900	HOUSEHOLD EXPENSE	\$5,854	\$5,733	\$5,000	\$5,000
032928	HSGLD XP LAUNDRY SVS	\$3,030	\$5,864	\$6,100	\$6,100
032992	CHGS FAC MGMT HSHLD XP	\$3,335	\$4,261	\$4,589	\$4,589
033102	INSUR XP LIABILITY EXPOSURE	\$471	\$1,531	\$2,280	\$2,280
033103	INSUR XP MISCELLANEOUS	\$1,283	\$981	\$598	\$598
033105	INSUR XP LIABILITY EXPERIENCE	\$1,812	\$6,516	\$11,798	\$11,798
033500	MAINTENANCE OF EQUIPMENT	\$1,261	\$1,792	\$4,511	\$4,511
033526	MNT EQP VEHICLES	\$18	\$1,761	\$0	\$0
033530	MNT EQP RADIOS	\$175	\$1,002	\$650	\$650
033531	MNT EQP IT APRV	\$46	\$21	\$30	\$30
033592	CHGS IT MNT HARD/SOFTWARE	\$756	\$598	\$776	\$776
033700	MAINTENANCE OF STRUCTURES	\$26	\$0	\$500	\$500
033729	MNT STR FAC MGMT APRV	\$128	\$59	\$175	\$175
033791	CHGS FAC MGMT MAINT STR	\$26,065	\$10,439	\$7,402	\$7,402
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$8,859	\$7,624	\$7,500	\$7,500
034100	MEMBERSHIPS	\$709	\$644	\$650	\$650
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,432	\$1,000	\$1,000
034500	OFFICE EXPENSE	\$2,279	\$2,682	\$2,400	\$2,400
034591	CHGS OC POSTAGE SVS	\$2	\$0	\$10	\$10
034592	CHGS OC OTHER MAIL SVS	\$89	\$0	\$100	\$100
034800	PROF & SPECIAL SERVICES	\$0	\$5,950	\$2,150	\$2,150
034809	PROF BURIAL/FUNERAL SVS	\$11,114	\$6,984	\$14,000	\$14,000
034822	PROF FIRE/FIRE SAFETY SVS	\$676	\$0	\$0	\$0
034823	PROF HEALTH SVS	\$0	\$0	\$255	\$255
034826	PROF LAB SVS	\$0	\$838	\$0	\$0
034834	PROF PATHOLOGY SVS	\$107,879	\$141,980	\$61,450	\$61,450

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$14	\$328	\$750	\$750	
034852 PROF TRANSCRIBING SVS	\$1,659	\$1,207	\$2,400	\$2,400	
034892 CHGS IT PROFESSIONAL SVS	\$18,748	\$18,645	\$19,235	\$19,235	
035100 RENTS & LEASES OF EQUIPMENT	\$2,386	\$2,628	\$2,760	\$2,760	
035300 RENTS & LEASES OF STRUCTURES	\$5,790	\$3,850	\$0	\$0	
035500 MINOR EQUIPMENT	\$687	\$1,503	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$0	\$97	\$100	\$100	
035592 CHGS IT TELECOMM EQP	\$0	\$75	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$514	\$1,352	\$875	\$875	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$187	\$742	\$425	\$425	
035900 TRANSPORTATION & TRAVEL	\$5,187	\$2,935	\$0	\$0	
035940 TRANS/TRVL FUEL	\$7,582	\$5,719	\$6,700	\$6,700	
035941 TRANS/TRVL MILEAGE	\$114	\$0	\$150	\$150	
035942 TRANS/TRVL TRAINING	\$8,031	\$6,190	\$7,500	\$7,500	
035990 CHGS FLEET TRANS/TRVL	\$14,004	\$23,234	\$20,820	\$20,820	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$13	\$180	\$180	
036100 UTILITIES	\$15,025	\$13,569	\$15,007	\$15,007	
SERVICES AND SUPPLIES	\$263,024	\$297,628	\$222,203	\$222,203	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$30,906	\$21,212	\$23,239	\$23,239	
050003 BUILDING & EQUIPMENT USE A-87	\$4,970	\$4,602	\$4,865	\$4,865	
050800 TAXES & ASSESSMENTS	\$0	\$27	\$30	\$30	
OTHER CHARGES	\$35,876	\$25,841	\$28,134	\$28,134	
Category: 070 CAPITAL ASSETS					
061106 4555 VETERANS LN CORONER ADDTN	\$0	\$0	\$746,649	\$746,649	
065047 1 LIFT	\$0	\$23,217	\$0	\$0	
065302 1 COT	\$0	\$16,823	\$0	\$0	
CAPITAL ASSETS	\$0	\$40,041	\$746,649	\$746,649	
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$179,158	\$0	\$0	\$0	
OTHER FINANCING USES	\$179,158	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,195,096	\$1,061,808	\$1,960,548	\$1,960,548	
Net Cost:	(\$8,754)	(\$160,589)	(\$38,926)	(\$38,926)	

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

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 2016-17 are \$1.3 million, a decrease of \$24,576 compared to the FY 2015-16 Adjusted Budget. This is primarily due a reduction in the SHASCOM dispatch expense, a small reduction in the long-term debt payment for the SHASCOM building, and an anticipated increase in reimbursement from Probation and District Attorney for dispatch services. Prop. 172 (Public Safety Augmentation) revenue is flat and the General Fund transfer includes a three percent increase. Overall there is a deficit in this budget in the amount of \$34,075 which will come from Public Safety General Purpose Fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends, due to unanticipated increase A-87, adding \$3,318 of General Fund support to offset this increased cost from FY 2015-16. These modifications reduce the deficit to \$30,757 which will come from Public Safety General Purpose Fund balance.

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: 288 - DISPATCH (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$272,497	\$351,400	\$351,400	\$351,400	\$351,400
INTERGOVERNMENTAL REVENUES	\$272,497	\$351,400	\$351,400	\$351,400	\$351,400
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$872,076	\$898,238	\$928,503	\$928,503	\$928,503
OTHR FINANCING SOURCES TRAN IN	\$872,076	\$898,238	\$928,503	\$928,503	\$928,503
Total Revenues:	\$1,144,573	\$1,249,638	\$1,279,903	\$1,279,903	\$1,279,903
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$499	\$499	\$700	\$700	\$700
SERVICES AND SUPPLIES	\$499	\$499	\$700	\$700	\$700
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$166	\$8,577	\$10,095	\$10,095	\$10,095
050003 BUILDING & EQUIPMENT USE A-87	(\$1,800)	(\$1,800)	\$0	\$0	\$0
051351 CONTR TO CITY OF REDDING	\$68,326	\$67,597	\$67,520	\$67,520	\$67,520
051386 CONTR TO SHASCOM	\$1,219,388	\$1,195,502	\$1,237,345	\$1,237,345	\$1,237,345
059999 UNALLOCATED EXPENDITURES	\$0	\$0	\$2,950	\$2,950	\$2,950
OTHER CHARGES	\$1,286,080	\$1,269,876	\$1,317,910	\$1,317,910	\$1,317,910
Category: 080 INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$65)	(\$2,420)	(\$5,000)	(\$5,000)	(\$5,000)
088263 C/A PROBATION	(\$1,256)	(\$2,529)	(\$2,950)	(\$2,950)	(\$2,950)
INTRAFUND TRANSFERS	(\$1,321)	(\$4,950)	(\$7,950)	(\$7,950)	(\$7,950)
Total Expenditures/Appropriations:	\$1,285,258	\$1,265,425	\$1,310,660	\$1,310,660	\$1,310,660
Net Cost:	\$140,685	\$15,787	\$30,757	\$30,757	\$30,757

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

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 2016-17 Requested Budget includes expenditures in the amount of \$1.14 million and revenues in the amount of \$872,000. Expenditures are increasing by one and a half percent and revenues are flat compared to the FY 2015-16 Adjusted Budget. The requested budget results in a \$268,765 net County cost, an increase of \$7,408 (2.8 percent) compared to the FY 2015-16 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 the CEO recommendation.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$1,118	\$1,100		\$250	\$250
LICENSES, PERMITS & FRANCHISES	\$1,118	\$1,100		\$250	\$250
Category: 600 CHARGES FOR SERVICES					
679200 RECORDERS FEES	\$652,358	\$689,901		\$625,000	\$625,000
679201 RECORDER FEES DEPTS	\$586	(\$482)		\$0	\$0
679202 RECORDER FEES ELECTRONIC PMTS	\$0	\$25,336		\$0	\$0
679210 RECORDERS MICROGRAPHICS FEES	\$37,476	\$39,759		\$25,000	\$25,000
679220 RECORDERS MODERNIZATION FEES	\$150,367	\$162,655		\$106,000	\$106,000
679230 RECORDERS VITAL/HLTH STATISTIC	\$21,963	\$21,511		\$15,500	\$15,500
679301 R/F SOCIAL SECURITY FEES	\$28,058	\$24,558		\$20,000	\$20,000
679304 R/F ELEC RECORD DELIVRY SYS	\$37,106	\$39,198		\$30,000	\$30,000
CHARGES FOR SERVICES	\$927,915	\$1,002,437		\$821,500	\$821,500
Category: 700 MISCELLANEOUS REVENUES					
797441 SALE OF OFFICIAL RECORDS	\$50,400	\$49,800		\$50,000	\$50,000
799215 UNCLAIMED MONEY	\$40	\$498		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$27,435	\$1,413		\$0	\$0
799900 CASH OVER/SHORT	\$1,106	\$968		\$250	\$250
MISCELLANEOUS REVENUES	\$78,981	\$52,679		\$50,250	\$50,250
Total Revenues:	\$1,008,014	\$1,056,217		\$872,000	\$872,000
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$291,760	\$300,254		\$359,350	\$359,350
011200 TERMINATION/SPECIAL PAY	\$1,143	\$2,483		\$0	\$0
017000 EXTRA HELP	\$0	\$11,247		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$843	\$812		\$844	\$844
018100 EMPLOYER SHARE OASDI	\$20,470	\$21,733		\$27,555	\$27,555
018201 EMPLOYER SHARE RETIREMENT	\$43,102	\$47,953		\$60,308	\$60,308
018300 EMPLOYER SHARE HEALTH INSUR	\$96,649	\$90,173		\$116,502	\$116,502
018307 EMPLOYR SHR OTHER POST EMP BEN	\$28,293	\$9,006		\$10,781	\$10,781
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,173	\$1,756		\$1,531	\$1,531
018500 WORKERS COMP EXPOSURE	\$2,630	\$3,986		\$4,971	\$4,971
018501 WORKERS COMP EXPERIENCE	\$5,100	\$636		\$703	\$703
SALARIES AND BENEFITS	\$492,167	\$490,043		\$582,545	\$582,545
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0		\$50	\$50
032500 COMMUNICATIONS EXPENSE	\$2,807	\$3,664		\$4,100	\$4,100

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$128	\$149	\$151	\$151	
032591 CHGS IT COMM	\$1,716	\$1,780	\$1,925	\$1,925	
032700 FOOD EXPENSE	\$0	\$8	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$72	\$110	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$10,300	\$11,454	\$12,090	\$12,090	
033102 INSUR XP LIABILITY EXPOSURE	\$306	\$1,200	\$1,477	\$1,477	
033103 INSUR XP MISCELLANEOUS	\$1,896	\$1,620	\$1,650	\$1,650	
033105 INSUR XP LIABILITY EXPERIENCE	\$36	\$72	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$6,373	\$6,044	\$7,750	\$7,750	
033531 MNT EQP IT APRV	\$0	\$1,389	\$1,500	\$1,500	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,701	\$1,496	\$1,941	\$1,941	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	
033791 CHGS FAC MGMT MAINT STR	\$10,813	\$10,767	\$8,544	\$8,544	
034100 MEMBERSHIPS	\$775	\$819	\$845	\$845	
034500 OFFICE EXPENSE	\$7,780	\$7,908	\$7,700	\$7,700	
034534 OFFICE XP MICROFILM SPLY	\$6,580	\$0	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,642	\$822	\$960	\$960	
034591 CHGS OC POSTAGE SVS	\$21,963	\$23,823	\$32,995	\$32,995	
034592 CHGS OC OTHER MAIL SVS	\$946	\$950	\$1,688	\$1,688	
034594 CHGS IT OFFICE EXP	\$193	\$0	\$0	\$0	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$150	\$150	
034800 PROF & SPECIAL SERVICES	\$1,110	\$922	\$2,500	\$2,500	
034802 PROF ADMIN SVS	\$162,874	\$166,193	\$181,141	\$181,141	
034805 PROF ARCHIVING SVS	\$5,149	\$7,793	\$13,500	\$13,500	
034835 PROF PHOTO/FILMING SVS	\$242	\$125	\$2,500	\$2,500	
034837 PROF PREEMPLOYMENT SVS	\$0	\$486	\$0	\$0	
034845 PROF SURVEYING SVS	\$185	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$351	\$622	\$77	\$77	
034892 CHGS IT PROFESSIONAL SVS	\$45,347	\$47,970	\$48,991	\$48,991	
035100 RENTS & LEASES OF EQUIPMENT	\$62,188	\$56,938	\$87,368	\$87,368	
035300 RENTS & LEASES OF STRUCTURES	\$9,173	\$9,363	\$11,600	\$11,600	
035500 MINOR EQUIPMENT	\$429	\$156	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$2,920	\$66	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$7,372	\$7,583	\$9,550	\$9,550	
035940 TRANS/TRVL FUEL	\$135	\$0	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$24	\$42	\$50	\$50	
036100 UTILITIES	\$22,699	\$20,552	\$24,078	\$24,078	
SERVICES AND SUPPLIES	\$396,237	\$392,899	\$486,971	\$486,971	

Category: 050 OTHER CHARGES

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST A-87	\$39,087	\$36,697		\$31,137	\$31,137
050003 BUILDING & EQUIPMENT USE A-87	\$166,495	\$50,539		\$40,079	\$40,079
050800 TAXES & ASSESSMENTS	\$0	\$26		\$33	\$33
OTHER CHARGES	\$205,583	\$87,262		\$71,249	\$71,249
Total Expenditures/Appropriations:	\$1,093,989	\$970,205		\$1,140,765	\$1,140,765
Net Cost:	\$85,974	(\$86,011)		\$268,765	\$268,765

SOCIAL SERVICES-PUBLIC GUARDIAN

Fund 0060 General. Budget Unit 292

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

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 2016-17 expenditures are requested at \$876,468, less than a one percent increase compared to the FY 2015-16 adjusted budget. FY 2016-17 revenue is requested at \$105,200, a 2.3 percent decrease. Public Guardian revenues are based on a client’s ability to pay fees for services being performed by program staff and is generally based on the client’s level of Social Security received. The requested net county cost, which is borne by the County General Fund, is \$771,268, a 1.3 percent increase above the FY 2015-16 adjusted budget. However, a 13.3 percent (-\$101,464) decrease to the net county cost is projected by the end of FY 2015-16. 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. HHSA will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined to be “gravely disabled” due to their illness and who require specific care, placement, and treatment assistance, additional resources are provided from the Mental Health budget (BU 410). HHSA is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
676000 LPS PETITIONS	\$35,322	\$31,771	\$20,000	\$20,000	
676010 LPS ACCOUNTING FEES	\$1,708	\$2,870	\$1,200	\$1,200	
676020 LPS TRANSPORTATION TREATMENT	\$29,335	\$18,121	\$18,000	\$18,000	
676050 PROBATE PETITIONS	\$1,845	\$4,122	\$2,000	\$2,000	
676060 PROBATE ACCOUNTING FEES	\$3,444	\$1,722	\$6,000	\$6,000	
676070 PROBATE TRANSPORTATION REIMB	\$6,047	\$2,516	\$3,000	\$3,000	
676110 LPS TRANSPORTATION COURT	\$15,233	\$8,495	\$6,000	\$6,000	
676130 IMD MANAGEMENT FEES	\$13,187	\$13,366	\$15,000	\$15,000	
676140 STATUTORY BOND FEE	\$3,167	\$3,795	\$5,500	\$5,500	
676170 PERSONAL SERVICES FEES	\$18,000	\$15,780	\$15,000	\$15,000	
692600 ALTERNATE PAYEE PROGRAM	\$12,135	\$15,088	\$13,500	\$13,500	
CHARGES FOR SERVICES	\$139,428	\$117,648	\$105,200	\$105,200	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$43	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$43	\$0	\$0	\$0	
Total Revenues:					
	\$139,471	\$117,648	\$105,200	\$105,200	
Category: 030 SERVICES AND SUPPLIES					
033528 MNT EQP SOFTWARE	\$21,000	\$21,000	\$24,000	\$24,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$40	\$0	\$0	\$0	
034592 CHGS OC OTHER MAIL SVS	\$0	\$4	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$128,060	\$186,757	\$206,968	\$206,968	
034801 PROF ACCOUNTING SVS	\$12,915	\$9,509	\$21,570	\$21,570	
034802 PROF ADMIN SVS	\$383,518	\$534,956	\$572,955	\$572,955	
034807 PROF BANK SVS	\$1,795	\$2,126	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$547,328	\$754,352	\$833,493	\$833,493	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$75,551	\$165,755	\$133,193	\$133,193	
OTHER CHARGES	\$75,551	\$165,755	\$133,193	\$133,193	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)	
INTRAFUND TRANSFERS	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)	
Total Expenditures/Appropriations:					
	\$532,661	\$829,889	\$876,468	\$876,468	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$393,190	\$712,240	\$771,268	\$771,268

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

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.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$427 and revenues in the amount of \$2,115.

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 2019 or 2020. Projects must be for the purpose of protecting, conserving, propagating, and preserving fish and wildlife or their habitats.

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: 294 - WILDLIFE CONTROL (FUND 0150)
Function: PUBLIC PROTECTION
Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 300 FINES, FORFEITURES & PENALTIES					
318700 FISH & GAME FINES	\$2,671	\$2,298		\$2,000	\$2,000
FINES, FORFEITURES & PENALTIES	\$2,671	\$2,298		\$2,000	\$2,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$116	\$124		\$115	\$115
REVENUE FROM MONEY & PROPERTY	\$116	\$124		\$115	\$115
Total Revenues:	\$2,787	\$2,422		\$2,115	\$2,115
Category: 030 SERVICES AND SUPPLIES					
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
SERVICES AND SUPPLIES	\$0	\$0		\$250	\$250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$622	(\$8)		\$177	\$177
OTHER CHARGES	\$622	(\$8)		\$177	\$177
Total Expenditures/Appropriations:	\$622	(\$8)		\$427	\$427
Net Cost:	(\$2,164)	(\$2,430)		(\$1,688)	(\$1,688)

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

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 2016-17 requested appropriations are \$598,183 which is a 4.8 percent increase from the FY 2015-16 Adjusted Budget. This is attributed to standard wage and benefits increases. The only revenue for this budget are kennel, boarding, impound, and dangerous animal fees; overall, revenue is anticipated to increase by 2.2 percent. The net County cost is \$556,533, which is borne entirely by the General Fund.

SUMMARY OF RECOMMENDATIONS

The CEO recommends some adjustments to reduce Facilities and utilities cost as the Officers have relocated to another County-owned building and the share of cost is less. The estimated reductions were provided by the Facilities Management Division of Public Works. The resulting net County cost is \$544,496, which is borne entirely by the General Fund.

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: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
210000 ANIMAL LICENSE	\$42,172	\$37,338		\$32,000	\$32,000
LICENSES, PERMITS & FRANCHISES	\$42,172	\$37,338		\$32,000	\$32,000
Category: 600 CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$2,035	\$1,425		\$1,250	\$1,250
677130 BOARDING FEES	\$3,899	\$4,719		\$4,250	\$4,250
677180 VOLUNTARY IMPOUND FEES	\$4,115	\$4,835		\$4,000	\$4,000
677220 DANGEROUS ANIMAL	\$650	\$600		\$150	\$150
CHARGES FOR SERVICES	\$10,699	\$11,579		\$9,650	\$9,650
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$73,518	\$220		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$0	\$3		\$0	\$0
MISCELLANEOUS REVENUES	\$73,518	\$223		\$0	\$0
Total Revenues:	\$126,390	\$49,141		\$41,650	\$41,650
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$134,709	\$139,802		\$148,300	\$148,300
011200 TERMINATION/SPECIAL PAY	\$728	\$1,743		\$2,055	\$2,055
017502 OVERTIME PAY	\$7,275	\$10,224		\$10,701	\$10,701
017505 STANDBY PAY	\$10,795	\$10,370		\$11,093	\$11,093
017509 HOLIDAY OVERTIME PAY	\$3,435	\$5,028		\$5,542	\$5,542
018100 EMPLOYER SHARE OASDI	\$11,371	\$12,160		\$13,599	\$13,599
018201 EMPLOYER SHARE RETIREMENT	\$20,350	\$23,111		\$25,880	\$25,880
018300 EMPLOYER SHARE HEALTH INSUR	\$46,587	\$48,354		\$53,457	\$53,457
018307 EMPLOYR SHR OTHER POST EMP BEN	\$13,152	\$4,193		\$4,449	\$4,449
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,134	\$930		\$700	\$700
018500 WORKERS COMP EXPOSURE	\$1,411	\$2,115		\$2,454	\$2,454
018501 WORKERS COMP EXPERIENCE	\$15,420	\$46,860		\$54,727	\$54,727
SALARIES AND BENEFITS	\$266,375	\$304,894		\$332,957	\$332,957
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$199		\$0	\$0
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$5,117		\$0	\$0
032329 CLTHG/PERS UNIFORMS	\$442	\$272		\$1,200	\$1,200
032500 COMMUNICATIONS EXPENSE	\$681	\$941		\$960	\$960
032526 COMM CELL PHONES	\$2,430	\$2,451		\$2,450	\$2,450
032591 CHGS IT COMM	\$408	\$473		\$498	\$498
032900 HOUSEHOLD EXPENSE	\$0	\$0		\$100	\$100

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$104	\$133	\$119	\$119	
033102 INSUR XP LIABILITY EXPOSURE	\$168	\$637	\$729	\$729	
033103 INSUR XP MISCELLANEOUS	\$744	\$504	\$533	\$533	
033105 INSUR XP LIABILITY EXPERIENCE	\$300	\$1,224	\$2,004	\$2,004	
033500 MAINTENANCE OF EQUIPMENT	\$72	\$72	\$1,000	\$1,000	
033526 MNT EQP VEHICLES	\$463	\$0	\$1,500	\$1,500	
033530 MNT EQP RADIOS	\$877	\$242	\$300	\$300	
033592 CHGS IT MNT HARD/SOFTWARE	\$472	\$374	\$485	\$485	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$75	\$75	
033729 MNT STR FAC MGMT APRV	\$36	\$0	\$50	\$50	
033791 CHGS FAC MGMT MAINT STR	\$2,843	\$3,590	\$391	\$391	
034100 MEMBERSHIPS	\$140	\$140	\$275	\$275	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$912	\$500	\$500	
034500 OFFICE EXPENSE	\$852	\$339	\$950	\$950	
034800 PROF & SPECIAL SERVICES	\$185,450	\$102,236	\$108,920	\$108,920	
034823 PROF HEALTH SVS	\$0	\$0	\$868	\$868	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$465	\$465	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$300	\$300	
034853 PROF VETERINARY_ANIMAL SVS	\$1,747	\$10,808	\$10,000	\$10,000	
034892 CHGS IT PROFESSIONAL SVS	\$5,482	\$5,461	\$5,608	\$5,608	
035100 RENTS & LEASES OF EQUIPMENT	\$704	\$1,102	\$960	\$960	
035500 MINOR EQUIPMENT	\$389	\$540	\$1,300	\$1,300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$40	\$20	\$120	\$120	
035740 SP DEPT XP GUN SUPPLIES	\$35	\$0	\$200	\$200	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$173	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$1,985	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$20,988	\$15,860	\$17,000	\$17,000	
035942 TRANS/TRVL TRAINING	\$0	\$5,300	\$2,900	\$2,900	
035990 CHGS FLEET TRANS/TRVL	\$47,505	\$44,558	\$52,368	\$52,368	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	
036100 UTILITIES	\$1,603	\$1,359	\$1,045	\$1,045	
SERVICES AND SUPPLIES	\$277,143	\$204,875	\$216,255	\$216,255	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$7,698	\$29,339	\$26,587	\$26,587	
050003 BUILDING & EQUIPMENT USE A-87	\$10,912	\$10,220	\$10,317	\$10,317	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$30	\$30	
OTHER CHARGES	\$18,611	\$39,560	\$36,934	\$36,934	
Category: 070 CAPITAL ASSETS					

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065081 1 TRAILER	\$9,829	\$0		\$0	\$0
CAPITAL ASSETS	\$9,829	\$0		\$0	\$0
Category: 095 OTHER FINANCING USES					
095237 TRAN OUT CIVIL	\$0	\$15,683		\$0	\$0
OTHER FINANCING USES	\$0	\$15,683		\$0	\$0
Total Expenditures/Appropriations:	\$571,960	\$565,013		\$586,146	\$586,146
Net Cost:	\$445,569	\$515,872		\$544,496	\$544,496

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

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 2016-17 requested net-county-cost for this department is \$205,663, an increase of \$5,806 (3 percent). Salaries and Benefits are decreasing <\$31,376> primarily due to the retirement of a long-time employee. The budget request includes a number of safety and support items necessary to carry out the personal property nature of the Public Administrator. Staff must secure and catalogue the personal property items in a decedent's living quarters. Included is staff clothing and personal supplies; a smart-phone to ensure communication with staff, GPS capability, and personal property valuation assistance; equipment: air compressor, portable generator, gun safe, and enclosed trailer; and shelving for the storage facility. The growing number of probate cases results in increased costs, including postage and fuel. Recent cases have necessitated travel outside the city limits of Redding, including Dunsmuir, Cottonwood, Fall River Mills, and Montgomery Creek.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
420110 INTEREST ON PAYMENTS	\$1,137	\$2,580	\$600	\$600	
REVENUE FROM MONEY & PROPERTY	\$1,137	\$2,580	\$600	\$600	
Category: 600 CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$30,661	\$45,375	\$40,000	\$40,000	
CHARGES FOR SERVICES	\$30,661	\$45,375	\$40,000	\$40,000	
Total Revenues:					
	\$31,799	\$47,956	\$40,600	\$40,600	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$57,075	\$97,410	\$116,884	\$116,884	
011200 TERMINATION/SPECIAL PAY	\$855	\$0	\$0	\$0	
017000 EXTRA HELP	\$344	\$346	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$144	\$145	\$145	\$145	
018100 EMPLOYER SHARE OASDI	\$4,233	\$7,306	\$8,842	\$8,842	
018201 EMPLOYER SHARE RETIREMENT	\$8,284	\$15,402	\$19,565	\$19,565	
018204 EMPLOYER SHARE DEFERRED COMP	\$1,300	\$900	\$900	\$900	
018300 EMPLOYER SHARE HEALTH INSUR	\$8,664	\$11,292	\$12,584	\$12,584	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,387	\$2,921	\$3,507	\$3,507	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$333	\$483	\$447	\$447	
018500 WORKERS COMP EXPOSURE	\$521	\$1,240	\$1,615	\$1,615	
SALARIES AND BENEFITS	\$87,145	\$137,448	\$164,489	\$164,489	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$149	\$466	\$3,000	\$3,000	
032500 COMMUNICATIONS EXPENSE	\$185	\$496	\$700	\$700	
032591 CHGS IT COMM	\$93	\$230	\$300	\$300	
032900 HOUSEHOLD EXPENSE	\$41	\$0	\$500	\$500	
033102 INSUR XP LIABILITY EXPOSURE	\$59	\$373	\$480	\$480	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$2,000	\$2,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$0	\$36	\$0	\$0	
034100 MEMBERSHIPS	\$250	\$1,934	\$1,745	\$1,745	
034500 OFFICE EXPENSE	\$1,046	\$1,155	\$4,850	\$4,850	
034526 OFFICE XP POSTAGE	\$217	\$194	\$1,750	\$1,750	
034532 OFFICE XP ENVELOPES	\$0	\$0	\$250	\$250	
034800 PROF & SPECIAL SERVICES	\$189	\$0	\$5,000	\$5,000	
034837 PROF PREEMPLOYMENT SVS	\$83	\$370	\$750	\$750	
034843 PROF RESEARCH SVS	\$0	\$200	\$200	\$200	

Budget Unit: 299 - PUBLIC ADMINISTRATOR (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$2,653	\$3,500	\$3,500	\$3,500
034900 PUBLICATIONS & LEGAL NOTICES	\$331	\$0	\$1,500	\$1,500	\$1,500
035100 RENTS & LEASES OF EQUIPMENT	\$108	\$152	\$500	\$500	\$500
035300 RENTS & LEASES OF STRUCTURES	\$3,266	\$3,344	\$3,427	\$3,427	\$3,427
035500 MINOR EQUIPMENT	\$0	\$230	\$32,000	\$32,000	\$32,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$0	\$1,546	\$2,100	\$2,100	\$2,100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,040	\$0	\$250	\$250	\$250
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$891	\$1,800	\$1,800	\$1,800
035900 TRANSPORTATION & TRAVEL	\$6,217	\$5,424	\$10,500	\$10,500	\$10,500
035940 TRANS/TRVL FUEL	\$148	\$309	\$5,000	\$5,000	\$5,000
035990 CHGS FLEET TRANS/TRVL	\$1,204	\$1,402	\$5,000	\$5,000	\$5,000
SERVICES AND SUPPLIES	\$14,633	\$21,411	\$87,702	\$87,702	\$87,702
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$4,698)	\$15,705	(\$5,928)	(\$5,928)	(\$5,928)
OTHER CHARGES	(\$4,698)	\$15,705	(\$5,928)	(\$5,928)	(\$5,928)
Total Expenditures/Appropriations:	\$97,081	\$174,566	\$246,263	\$246,263	\$246,263
Net Cost:	\$65,282	\$126,610	\$205,663	\$205,663	\$205,663

**Public Ways
and
Facilities**

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

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 2016-17 requested budget includes expenditures in the amount of \$19.4 million and revenues in the amount of \$14.3 million. FY 2016-17 expenditures exceed revenue by approximately \$5.1 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 2016-17 are:

- Inwood Road at South Fork Bear Creek Bridge
- Gas Point Road Improvements
- Deschutes Road Improvements

SUMMARY OF RECOMMENDATIONS

The CEO recommends changing the account number for a capital asset evaporative cooler and increasing the tran-in from Deer Flat Road.

PENDING ISSUES AND POLICY CONSIDERATIONS

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 the funding will be restored in the future; however, it is not known when the funding will be restored.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the recommended budget, and as amended by the Board of Supervisors prior to commencing the public hearing; transfer \$1 million of Accumulated Capital Outlay to Public Works for road maintenance projects due to the loss of funding from State Highway User Tax.

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
106500 LOCAL TRANSPORTATION FUNDS	\$2,100,143	\$2,897,163	\$2,279,779	\$2,279,779	\$2,279,779
TAXES	\$2,100,143	\$2,897,163	\$2,279,779	\$2,279,779	\$2,279,779
Category: 200 LICENSES, PERMITS & FRANCHISES					
213000 TRANSPORTATION PERMITS	\$36,064	\$45,270	\$10,000	\$10,000	\$10,000
LICENSES, PERMITS & FRANCHISES	\$36,064	\$45,270	\$10,000	\$10,000	\$10,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$40,095	\$41,935	\$20,000	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$40,095	\$41,935	\$20,000	\$20,000	\$20,000
Category: 500 INTERGOVERNMENTAL REVENUES					
525000 STATE HIGHWAY USERS TAX	\$8,033,324	\$5,931,977	\$5,435,980	\$5,435,980	\$5,435,980
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$31,005	\$30,592	\$30,000	\$30,000	\$30,000
549571 STATE MATCHING FUNDS	\$672,168	\$672,168	\$672,168	\$672,168	\$672,168
549781 STATE WATER RESOURCES GRANT	\$0	\$555,188	\$1,200,000	\$1,200,000	\$1,200,000
549961 STATE SB1435 EXCHANGE FUNDS	\$190,133	\$203,688	\$288,962	\$288,962	\$288,962
553100 FEDERAL BRIDGE REPLACEMENT	\$1,104,341	\$1,024,593	\$2,093,006	\$2,093,006	\$2,093,006
553101 FED HI RISK RURAL ROADS PROG	\$1,819,779	\$968,397	\$544,500	\$544,500	\$544,500
554100 FEDERAL DISASTER ASSISTANCE	\$15,569	\$0	\$0	\$0	\$0
555000 FEDERAL FOREST RESERVE	\$768,564	\$786,152	\$0	\$0	\$0
563177 SHASTEC REDEVELOPMENT AGENCY	\$0	\$1,411,268	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$12,634,885	\$11,584,027	\$10,264,616	\$10,264,616	\$10,264,616
Category: 600 CHARGES FOR SERVICES					
671255 ENCROACHMENT PERMIT FEES	\$10,708	\$6,400	\$10,000	\$10,000	\$10,000
671260 SUBDIVISION IMPROVE PLAN CHECK	\$3,201	\$17,462	\$5,000	\$5,000	\$5,000
680030 ROAD SVS ANDERSON SOLID WASTE	\$23,306	\$23,052	\$30,000	\$30,000	\$30,000
680043 TENTATIVE MAP PROCESSING	\$3,280	\$2,560	\$2,000	\$2,000	\$2,000
680702 ZOB S CENTRAL URBAN REGION #1	\$4,800	\$22,377	\$0	\$0	\$0
680703 ZOB S CENTRAL URBAN REGION #2	\$34,324	\$18,725	\$0	\$0	\$0
680704 ZOB S CENTRAL URBAN REGION #3	\$8,800	\$12,981	\$0	\$0	\$0
680705 ZOB S CENTRAL URBAN REGION E	\$22,324	\$7,200	\$0	\$0	\$0
680706 ZOB S CENTRAL URBAN REGION W	\$800	\$4,000	\$0	\$0	\$0
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$29,413	\$48,701	\$0	\$0	\$0
681040 LAND USE FEES	\$4,690	\$0	\$0	\$0	\$0
684700 COLLECTORS FEES	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
692100 PHOTOCOPIES	\$0	\$56	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$910,195	\$414,663	\$600,000	\$600,000	\$600,000
692703 REIMB VEHICLE COSTS	\$74,579	\$93,281	\$70,000	\$70,000	\$70,000
CHARGES FOR SERVICES	\$1,150,423	\$691,462	\$737,000	\$737,000	\$737,000

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$56	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$2,229	\$265	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,839	\$5,277	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$969,892	\$14,626	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,000	\$2,000	\$0	\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$37,679	\$30,234	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,015,640	\$52,459	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$0	\$0	\$1,000,000	\$0
800176 TRAN IN TITLE III PROJ (GRT)	\$5,190	\$0	\$0	\$0	\$0
806207 TRANS IN SOLID WASTE DISPOSAL	\$0	\$0	\$1,000,000	\$1,000,000	\$507
806310 T/I DEER FLAT RD PRD	\$0	\$0	\$507	\$507	\$507
OTHR FINANCING SOURCES TRAN IN	\$5,190	\$0	\$1,000,507	\$2,000,507	\$2,000,507
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$47,965	\$60,230	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$12,747	\$11,587	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$60,712	\$71,817	\$0	\$0	\$0
Total Revenues:	\$17,043,156	\$15,384,136	\$14,311,902	\$15,311,902	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$5,145,153	\$5,084,582	\$5,358,905	\$5,358,905	\$5,358,905
011200 TERMINATION/SPECIAL PAY	\$61,646	\$309	\$30,000	\$30,000	\$30,000
017000 EXTRA HELP	\$231,103	\$307,806	\$300,000	\$300,000	\$300,000
017502 OVERTIME PAY	\$107,660	\$99,640	\$125,000	\$125,000	\$125,000
017503 SHIFT DIFFERENTIAL	\$4,016	\$4,286	\$5,000	\$5,000	\$5,000
017505 STANDBY PAY	\$16,153	\$16,403	\$15,000	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$3,543	\$7,686	\$5,000	\$5,000	\$5,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,784	\$4,754	\$4,820	\$4,820	\$4,820
018100 EMPLOYER SHARE OASDI	\$389,566	\$385,021	\$425,796	\$425,796	\$425,796
018201 EMPLOYER SHARE RETIREMENT	\$757,193	\$808,686	\$903,970	\$903,970	\$903,970
018204 EMPLOYER SHARE DEFERRED COMP	\$8,911	\$9,090	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,232,429	\$1,271,966	\$1,390,451	\$1,390,451	\$1,390,451
018307 EMPLOYR SHR OTHER POST EMP BEN	\$442,528	\$152,528	\$160,768	\$160,768	\$160,768
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$40,358	\$31,081	\$24,724	\$24,724	\$24,724
018500 WORKERS COMP EXPOSURE	\$50,348	\$70,259	\$80,965	\$80,965	\$80,965
018501 WORKERS COMP EXPERIENCE	\$439,272	\$628,392	\$716,257	\$716,257	\$716,257

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SALARIES AND BENEFITS	\$8,934,670	\$8,882,497	\$9,555,656	\$9,555,656	
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$0	\$307	\$0	\$0	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$35,277	\$32,564	\$35,000	\$35,000	
032500 COMMUNICATIONS EXPENSE	\$27,128	\$28,897	\$25,000	\$25,000	
032590 CHGS FAC MGMT COMM	\$334	\$995	\$838	\$838	
032591 CHGS IT COMM	\$8,020	\$7,740	\$8,218	\$8,218	
032700 FOOD EXPENSE	\$1,857	\$2,022	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$57,880	\$60,638	\$50,000	\$50,000	
032992 CHGS FAC MGMT HSHLD XP	\$68,423	\$62,033	\$65,702	\$65,702	
033102 INSUR XP LIABILITY EXPOSURE	\$6,000	\$21,160	\$24,055	\$24,055	
033103 INSUR XP MISCELLANEOUS	\$10,680	\$8,424	\$8,368	\$8,368	
033105 INSUR XP LIABILITY EXPERIENCE	\$51,396	\$231,744	\$429,615	\$429,615	
033500 MAINTENANCE OF EQUIPMENT	\$678,765	\$716,746	\$600,000	\$600,000	
033531 MNT EQP IT APRV	\$0	\$200	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,729	\$5,165	\$5,919	\$5,919	
033700 MAINTENANCE OF STRUCTURES	\$427	\$96	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$116,488	\$125,833	\$173,158	\$173,158	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,283	\$2,479	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$5,953	\$5,996	\$10,000	\$10,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$2,799	\$270	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$554	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$32,725	\$26,106	\$20,000	\$20,000	
034590 CHGS OC PHOTOCOPY SVS	\$736	\$709	\$44	\$44	
034591 CHGS OC POSTAGE SVS	\$2,301	\$1,972	\$1,910	\$1,910	
034592 CHGS OC OTHER MAIL SVS	\$2,781	\$2,958	\$4,016	\$4,016	
034800 PROF & SPECIAL SERVICES	\$519,440	\$1,309,549	\$600,000	\$600,000	
034828 PROF LEGAL SVS	\$13,778	\$202	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$316	\$347	\$1,000	\$1,000	
034831 PROF MEDICAL SVS	\$3,548	\$1,575	\$5,000	\$5,000	
034837 PROF PREEMPLOYMENT SVS	\$5,305	\$3,909	\$2,000	\$2,000	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,860,860	\$927,128	\$3,688,000	\$4,688,000	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$3,237	\$4,031	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$20,311	\$29,321	\$1,715	\$1,715	
034892 CHGS IT PROFESSIONAL SVS	\$156,267	\$129,309	\$131,484	\$131,484	
034900 PUBLICATIONS & LEGAL NOTICES	\$16,597	\$19,092	\$15,000	\$15,000	
035100 RENTS & LEASES OF EQUIPMENT	\$75,933	\$91,108	\$75,000	\$75,000	
035300 RENTS & LEASES OF STRUCTURES	\$15,886	\$15,467	\$15,000	\$15,000	
035500 MINOR EQUIPMENT	\$62,946	\$50,356	\$50,000	\$50,000	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035528 MINOR EQP SOFTWARE	\$2,715	\$1,048	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$20,023	\$27,365	\$10,000	\$10,000	
035591 CHGS IT HARDWARE EQP	\$25,044	\$7,477	\$25,000	\$25,000	
035592 CHGS IT TELECOMM EQP	\$197	\$23	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,082,533	\$1,446,735	\$1,950,000	\$1,950,000	
035743 SP DEPT XP PERMITS/LICENSES	\$166	\$168	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$27,830	\$25,088	\$25,000	\$25,000	
035940 TRANS/TRVL FUEL	\$349,453	\$270,341	\$300,000	\$300,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$5,052	\$6,255	\$5,000	\$5,000	
036100 UTILITIES	\$125,660	\$115,540	\$125,000	\$125,000	
SERVICES AND SUPPLIES	\$8,512,652	\$5,826,507	\$8,497,342	\$9,497,342	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$322,998	\$365,852	\$440,080	\$440,080	
050003 BUILDING & EQUIPMENT USE A-87	\$57,252	\$57,252	\$60,809	\$60,809	
050700 RIGHTS OF WAY	\$15,738	\$50,893	\$807,000	\$807,000	
050800 TAXES & ASSESSMENTS	\$0	\$1,564	\$2,000	\$2,000	
OTHER CHARGES	\$395,988	\$475,562	\$1,309,889	\$1,309,889	
Category: 070 CAPITAL ASSETS					
061101 PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$45,000	\$45,000	
061102 RDS 1855 PLACER 2 HVAC UNITS	\$0	\$0	\$45,000	\$45,000	
065018 1 COPIER	\$0	\$0	\$17,000	\$17,000	
065051 1 MOWER W ATTACHMENTS	\$0	\$0	\$200,000	\$200,000	
065056 1 PLOTTER	\$8,894	\$0	\$0	\$0	
065076 1 SPRAY APPLICATOR	\$6,549	\$0	\$0	\$0	
065200 1 AIR COMPRESSOR	\$0	\$5,265	\$0	\$0	
065217 6 TRUCKS W/ACCESSORIES	\$0	\$32,991	\$0	\$0	
065274 1 DUMP TRAILER	\$36,026	\$0	\$0	\$0	
065292 1 FABRICATION TOOL W/ACC	\$19,350	\$0	\$0	\$0	
065293 3 BACKHOE W/ACCESSORIES	\$388,666	\$0	\$0	\$0	
065294 5 TRUCKS W/ACCESSORIES	\$357,811	\$0	\$0	\$0	
065296 1 TRUCK W AUGER W/ACCESSORIES	\$117,601	\$0	\$0	\$0	
065297 1 SURVEY CAMERA W/ACCESSORIES	\$40,886	\$0	\$0	\$0	
065298 1 SPREADER	\$13,115	\$0	\$0	\$0	
065306 4 SNOWFLOWS	\$14,365	\$0	\$0	\$0	
065324 1 ASPHALT RECYCLER/HAULER	\$0	\$80,460	\$0	\$0	
065325 1 GUNITE MACHINE	\$0	\$14,819	\$0	\$0	
065338 1 SWAMP COOLER	\$0	\$0	\$10,000	\$10,000	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CAPITAL ASSETS	\$1,003,266	\$133,536		\$317,000	\$317,000
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$697,085)	(\$928,770)		(\$600,000)	(\$600,000)
088227 C/A DISTRICT ATTORNEY	(\$10,000)	(\$7,713)		(\$10,000)	(\$10,000)
INTRAFUND TRANSFERS	(\$707,085)	(\$936,484)		(\$610,000)	(\$610,000)
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$300,000	\$300,000
APPROP FOR CONTINGENCY	\$0	\$0		\$300,000	\$300,000
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$87,682	\$0		\$0	\$0
096305 TRANS OUT VEDDER RD PRD	\$90	\$0		\$74	\$74
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$800	\$800		\$600	\$600
OTHER FINANCING USES	\$88,572	\$800		\$674	\$674
Total Expenditures/Appropriations:	\$18,228,066	\$14,382,418		\$19,370,561	\$20,370,561
Net Cost:	\$1,184,910	(\$1,001,717)		\$5,058,659	\$5,058,659

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

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 2016-17 requested budget includes expenditures in the amount of \$20,000 and revenue in the amount of \$5,500. The budget estimates \$20,000 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.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
680046 DUST MITIGATION FEES	\$4,000	\$6,400	\$5,500	\$5,500	
CHARGES FOR SERVICES	\$4,000	\$6,400	\$5,500	\$5,500	
Total Revenues:	\$4,000	\$6,400	\$5,500	\$5,500	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$0	\$0	\$20,000	\$20,000	
Total Expenditures/Appropriations:	\$0	\$0	\$20,000	\$20,000	
Net Cost:	(\$4,000)	(\$6,400)	\$14,500	\$14,500	

Health and Public Assistance

RESOURCE MANAGEMENT-GENERAL REVENUE

Fund 0064 General-Resource Management, Budget Unit 400

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 2016-17 requested budget includes \$30,000 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$33,734	\$34,584	\$30,000	\$30,000	
REVENUE FROM MONEY & PROPERTY	\$33,734	\$34,584	\$30,000	\$30,000	
Total Revenues:	\$33,734	\$34,584	\$30,000	\$30,000	
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	\$0
Net Cost:	(\$33,734)	(\$34,584)	(\$30,000)	(\$30,000)	(\$30,000)

RESOURCE MANAGEMENT-ENVIRONMENTAL HEALTH DIVISION
Fund 0064 General-Resource Management, Budget Unit 402
Richard Simon, Director of Resource Management

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 2016-17 requested budget includes expenditures in the amount of \$2.53 million and revenues in the amount of \$1.93 million. The FY 2016-17 expenditures are increased by \$257,168 and revenues are increased by \$170,028 as compared to the FY 2015-16 adjusted budget. The FY 2016-17 requested budget expenditures exceed revenue by \$606,305 and will be covered by fund balance. The General Fund continues to support one full-time Senior Environmental Health Specialist position that works with un-reimbursed community Environmental Health programs.

The department requests the addition of a Senior Environmental Health Specialist position and a Supervising Community Education Specialist position. Both of these requested positions are fee supported.

SUMMARY OF RECOMMENDATIONS

Three changes are recommended by the CEO: An increase in salaries and benefits to add an additional Environmental Health Specialist position, an increase in services and supplies for a minor office remodel and a decrease of \$131,000 in General Fund support.

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: 402 - ENVIRONMENTAL HEALTH (FUND 0064)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
211040 UNDERGROUND STORAGE LICENSE	\$83,901	\$57,880	\$75,000	\$75,000	\$75,000
211050 HAZARDOUS MATERIALS STORAGE	\$500,306	\$450,097	\$450,000	\$450,000	\$450,000
211060 FOOD ESTABLISHMENT PERMIT	\$252,883	\$263,672	\$241,000	\$241,000	\$241,000
211080 RECREATION PERMITS	\$50,811	\$51,956	\$65,000	\$65,000	\$65,000
212020 HOUSING PERMITS	\$14,026	\$13,139	\$9,000	\$9,000	\$9,000
212030 WATER SYSTEMS PERMITS	\$68,736	\$75,193	\$80,000	\$80,000	\$80,000
212040 WELL PERMITS	\$68,674	\$57,981	\$75,000	\$75,000	\$75,000
212050 LIQUID WASTE PERMITS	\$70,006	\$92,812	\$80,000	\$80,000	\$80,000
212060 MEDICAL WASTE PERMITS	\$15,249	\$13,019	\$6,000	\$6,000	\$6,000
212220 GRADING PERMIT	\$36,309	\$105	\$0	\$0	\$0
LICENSES, PERMITS & FRANCHISES	\$1,160,905	\$1,075,859	\$1,081,000	\$1,081,000	\$1,081,000
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$14,775	\$0	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$14,775	\$0	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
549130 STATE LOCAL ENFORCE AGCY GRT	\$18,551	\$18,458	\$19,000	\$19,000	\$19,000
549151 STATE CIWMB TIRE GRANT	\$97,748	\$59,435	\$75,000	\$75,000	\$75,000
549161 STATE CIWMB WASTE OIL OPP GRT	\$29,067	\$33,604	\$33,000	\$33,000	\$33,000
549162 ST EPA CONTRIBUTION	\$5,325	\$0	\$0	\$0	\$0
549167 STATE DOC PAYMENT PROGRAM	\$43,140	\$28,350	\$30,000	\$30,000	\$30,000
549170 ST HOUSEHOLD HAZARD WASTE GRT	\$0	\$0	\$85,000	\$85,000	\$85,000
553050 FEDERAL SAFE DRINKING GRANT	\$233,640	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$427,472	\$139,847	\$242,000	\$242,000	\$242,000
Category: 600 CHARGES FOR SERVICES					
681030 WATER FEES	\$2,951	\$2,052	\$2,000	\$2,000	\$2,000
681040 LAND USE FEES	\$8,790	\$11,166	\$8,000	\$8,000	\$8,000
681050 LIQUID WASTE FEES	\$10,051	\$10,304	\$10,000	\$10,000	\$10,000
681060 NEW HOME LOAN INSPECTION FEES	\$287	\$0	\$0	\$0	\$0
681110 FOOD ESTABLISHMENT FEE	\$8,551	\$5,905	\$7,000	\$7,000	\$7,000
681120 COMMERCIAL POOL FEE	\$942	\$510	\$800	\$800	\$800
681125 CAFETERIA INSPECTION FEES	\$12,047	\$12,404	\$15,000	\$15,000	\$15,000
684940 TIPPING FEES	\$94,867	\$96,476	\$90,000	\$90,000	\$90,000
684941 COMMUNITY EDUCATION FEES	\$43,011	\$46,546	\$47,000	\$47,000	\$47,000
684960 SOLID WASTE SURCHARGE	\$67,002	\$68,514	\$67,000	\$67,000	\$67,000
684980 MITIGATION FEES	\$2,013	\$9,288	\$800	\$800	\$800
692000 CHGS FOR PROFESSIONAL SVS	\$2,984	\$2,072	\$0	\$0	\$0
692100 PHOTOCOPIES	\$326	\$210	\$500	\$500	\$500
692760 AQMD ADMINISTRATION	\$82,391	\$89,589	\$97,224	\$97,224	\$97,224

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0064)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$336,219	\$355,043	\$345,324	\$345,324	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$76	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$119	\$880	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$22,815	\$1,550	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$9,507	\$0	\$0	\$0	
799900 CASH OVER/SHORT	\$0	(\$1,653)	\$0	\$0	
MISCELLANEOUS REVENUES	\$32,442	\$853	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$123,351	\$125,689	\$125,689	\$125,689	
OTHR FINANCING SOURCES TRAN IN	\$123,351	\$125,689	\$125,689	\$125,689	
Total Revenues:	\$2,095,166	\$1,697,292	\$1,794,013	\$1,794,013	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,025,856	\$1,052,442	\$1,325,870	\$1,325,870	
011200 TERMINATION/SPECIAL PAY	\$12,034	(\$738)	\$0	\$0	
017000 EXTRA HELP	\$752	\$36,479	\$60,000	\$60,000	
017502 OVERTIME PAY	\$4,102	\$8,796	\$4,000	\$4,000	
017509 HOLIDAY OVERTIME PAY	\$59	\$110	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,907	\$2,497	\$2,289	\$2,289	
018100 EMPLOYER SHARE OASDI	\$73,725	\$76,083	\$101,591	\$101,591	
018201 EMPLOYER SHARE RETIREMENT	\$148,877	\$165,661	\$222,447	\$222,447	
018204 EMPLOYER SHARE DEFERRED COMP	\$12,967	\$8,307	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$181,419	\$173,751	\$247,877	\$247,877	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$77,222	\$31,570	\$39,777	\$39,777	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$7,506	\$6,178	\$5,913	\$5,913	
018500 WORKERS COMP EXPOSURE	\$9,450	\$13,923	\$19,215	\$19,215	
018501 WORKERS COMP EXPERIENCE	\$60	\$144	\$59	\$59	
SALARIES AND BENEFITS	\$1,555,942	\$1,575,207	\$2,038,038	\$2,038,038	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$455	\$119	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$6,145	\$5,466	\$8,000	\$8,000	
032590 CHGS FAC MGMT COMM	\$26	\$30	\$31	\$31	
032591 CHGS IT COMM	\$2,702	\$2,825	\$3,056	\$3,056	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$6	\$4	\$3,950	\$3,950	
032992 CHGS FAC MGMT HSHLD XP	\$9,894	\$9,900	\$10,706	\$10,706	

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0064)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$1,159	\$4,194	\$5,710	\$5,710	
033103 INSUR XP MISCELLANEOUS	\$1,380	\$1,044	\$1,085	\$1,085	
033105 INSUR XP LIABILITY EXPERIENCE	\$624	\$9,600	\$4,123	\$4,123	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$51	\$1,000	\$1,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,645	\$1,571	\$10,038	\$10,038	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	
033791 CHGS FAC MGMT MAINT STR	\$3,675	\$3,701	\$53,870	\$53,870	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$200	\$200	
034100 MEMBERSHIPS	\$1,559	\$5,644	\$5,700	\$5,700	
034309 MISC XP PRIOR PERIOD REV ADJ	\$18,745	\$1,295,215	\$1,000	\$1,000	
034500 OFFICE EXPENSE	\$15,570	\$17,757	\$21,000	\$21,000	
034590 CHGS OC PHOTOCOPY SVS	\$368	\$654	\$688	\$688	
034591 CHGS OC POSTAGE SVS	\$4,391	\$4,319	\$3,013	\$3,013	
034592 CHGS OC OTHER MAIL SVS	\$2,703	\$2,877	\$3,277	\$3,277	
034594 CHGS IT OFFICE EXP	\$52	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$71,562	\$45,787	\$259,500	\$259,500	
034803 PROF ADVERTISING & MKTG SVS	\$9,891	\$16,187	\$16,500	\$16,500	
034807 PROF BANK SVS	\$0	\$0	\$500	\$500	
034811 PROF COLLECTIONS SVS	\$0	\$1,085	\$5,780	\$5,780	
034837 PROF PREEMPLOYMENT SVS	\$1,688	\$1,988	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$283	\$480	\$434	\$434	
034892 CHGS IT PROFESSIONAL SVS	\$42,461	\$39,534	\$54,043	\$54,043	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$5,065	\$5,325	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$948	\$968	\$3,400	\$3,400	
035500 MINOR EQUIPMENT	\$2,046	\$2,522	\$2,700	\$2,700	
035590 CHGS IT SOFTWARE EQP	\$4,936	\$74,446	\$127,000	\$127,000	
035591 CHGS IT HARDWARE EQP	\$5,144	\$5,969	\$7,000	\$7,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$3,800	\$3,800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,213	\$2,336	\$25,000	\$25,000	
035753 SP DEPT XP RECYCLING CONTAINER	\$15,296	\$18,552	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$2,780	\$2,435	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$7,702	\$6,308	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$25,572	\$36,169	\$56,633	\$56,633	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$155	\$255	\$200	\$200	
036100 UTILITIES	\$8,246	\$7,091	\$10,505	\$10,505	
SERVICES AND SUPPLIES	\$292,101	\$1,632,423	\$739,692	\$739,692	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$77,730	\$102,134	\$24,350	\$24,350	

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0064)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050003 BUILDING & EQUIPMENT USE A-87	\$9,718	\$10,214	\$11,115	\$11,115	\$11,115
050800 TAXES & ASSESSMENTS	\$0	\$22	\$22	\$22	\$22
OTHER CHARGES	\$87,449	\$112,371	\$35,487	\$35,487	\$35,487
Category: 070 CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	\$30,000
CAPITAL ASSETS	\$0	\$0	\$30,000	\$30,000	\$30,000
Category: 080 INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	(\$82,391)	(\$89,589)	(\$97,224)	(\$97,224)	(\$97,224)
088286 C/A PLANNING	(\$96,052)	(\$89,589)	(\$97,224)	(\$97,224)	(\$97,224)
088402 C/A ENVIRONMENTAL HEALTH	\$0	(\$393)	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$178,443)	(\$179,572)	(\$194,448)	(\$194,448)	(\$194,448)
Total Expenditures/Appropriations:	\$1,757,050	\$3,140,430	\$2,648,769	\$2,648,769	\$2,648,769
Net Cost:	(\$338,115)	\$1,443,138	\$854,756	\$854,756	\$854,756

MENTAL HEALTH SERVICES ACT

Fund 0081 Mental Health Services Act, Budget Unit 404

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

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 us to utilize 1991 and 2011 Realignment, when appropriate, to cover a portion of the costs of programs assigned to the MHSA budget.

BUDGET REQUESTS

FY 2016-17 requested expenditures total \$12.8 million, a \$1.3 million (11.6 percent) increase compared to the FY 2015-16 adjusted budget. Requested revenues totaling \$9.4 million (a 12.8 percent, or \$1 million increase over FY 2015-16) 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 addition of Intergovernmental Transfer (IGT) and an increase in Prop. 63 revenues. The excess expenditures over revenue total \$3.3 million, an 8.4 percent, or \$261,436, increase and will be covered by MHSA fund balance.

Staff routinely works in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner clients receive quality services without regard to the funding source. Salaries and Benefits are requested at \$5.7 million, an 8.6 percent (\$453,229) increase related to new position requests. Services and Supplies are requested at \$6.1 million, a 48.8 percent (\$2 million) increase due to increased administration charges, office expense, and advertising/marketing services. Other Charges are requested at \$978,166, an 86.4 percent (\$453,351) increase due to increased costs for the support and care of clients. The cost-applied charges to Mental Health (410) are requested to increase by 109.8 percent, from \$312,962 to \$656,690.

Position Changes Requested include adding 4.0 Full-Time Equivalent (FTE) Clinical Psychologist/Mental Health Clinician I/II/III/Staff Nurse I/II, 1.0 FTE Nurse Practitioner I/II/Physician Assistant, and 3.0 FTE Peer Support Specialists (new job class).

Capital Assets/Projects Requested include a rebudget of the MHSA building remodel/refresh (phase II) in the amount of \$484,000 and five (two new and three replacement) vehicles in the amount of \$150,000.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested with one modification to increase IGT revenue to

\$700,000 which decreases the use of MESA fund balance by \$249,815.

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: 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$48,116	\$44,689	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$48,116	\$44,689	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$0	\$0	\$700,000	\$700,000	
536402 STATE PROP 63 MH SVS ACT	\$8,397,562	\$6,944,791	\$7,805,000	\$7,805,000	
552100 FEDERAL MEDI-CAL	\$1,444,762	\$1,407,191	\$1,193,340	\$1,193,340	
INTERGOVERNMENTAL REVENUES	\$9,842,325	\$8,351,982	\$9,698,340	\$9,698,340	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$500	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$94,845	\$8,495	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$347,483	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$500	\$1,000	\$0	\$0	
MISCELLANEOUS REVENUES	\$443,329	\$9,495	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$1,200	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$1,200	\$0	\$0	
Total Revenues:	\$10,333,771	\$8,407,368	\$9,698,340	\$9,698,340	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,315,046	\$2,466,033	\$3,446,143	\$3,446,143	
011200 TERMINATION/SPECIAL PAY	\$2,455	\$6,988	\$20,000	\$20,000	
017000 EXTRA HELP	\$195,986	\$167,430	\$195,513	\$195,513	
017502 OVERTIME PAY	\$34,007	\$104,540	\$50,000	\$50,000	
017503 SHIFT DIFFERENTIAL	\$13,738	\$13,739	\$15,000	\$15,000	
017505 STANDBY PAY	\$55,501	\$59,894	\$60,000	\$60,000	
017509 HOLIDAY OVERTIME PAY	\$18,908	\$19,144	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$15	\$0	\$211	\$211	
018100 EMPLOYER SHARE OASDI	\$178,944	\$196,158	\$276,466	\$276,466	
018201 EMPLOYER SHARE RETIREMENT	\$345,807	\$398,511	\$581,601	\$581,601	
018300 EMPLOYER SHARE HEALTH INSUR	\$562,082	\$574,415	\$859,302	\$859,302	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$134,992	\$73,940	\$103,384	\$103,384	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$19,262	\$15,934	\$16,009	\$16,009	
018500 WORKERS COMP EXPOSURE	\$23,761	\$36,049	\$52,259	\$52,259	
018501 WORKERS COMP EXPERIENCE	\$14,511	\$0	\$66,235	\$66,235	
SALARIES AND BENEFITS	\$3,915,022	\$4,132,782	\$5,742,123	\$5,742,123	
Category: 030 SERVICES AND SUPPLIES					

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

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$483	\$1,355	\$1,500	\$1,500	\$1,500
032500 COMMUNICATIONS EXPENSE	\$11,167	\$8,981	\$32,600	\$32,600	\$32,600
032590 CHGS FAC MGMT COMM	\$0	\$0	\$72	\$72	\$72
032591 CHGS IT COMM	\$12,520	\$3,009	\$14,356	\$14,356	\$14,356
032700 FOOD EXPENSE	\$34,157	\$43,807	\$51,000	\$51,000	\$51,000
032900 HOUSEHOLD EXPENSE	\$8,164	\$8,971	\$10,000	\$10,000	\$10,000
032990 CHGS OC HSHLD SVS	\$115	\$181	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$5,026	\$2,483	\$7,585	\$7,585	\$7,585
033102 INSUR XP LIABILITY EXPOSURE	\$2,822	\$10,856	\$15,527	\$15,527	\$15,527
033103 INSUR XP MISCELLANEOUS	\$1,374	\$0	\$0	\$0	\$0
033104 INSUR XP MALPRACTICE	\$3,858	\$0	\$0	\$0	\$0
033105 INSUR XP LIABILITY EXPERIENCE	\$522	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$773	\$773	\$773
033592 CHGS IT MNT HARD/SOFTWARE	\$13,302	\$451	\$16,803	\$16,803	\$16,803
033700 MAINTENANCE OF STRUCTURES	(\$29)	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$73,550	\$56,370	\$42,144	\$42,144	\$42,144
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,443	\$245	\$7,500	\$7,500	\$7,500
034100 MEMBERSHIPS	\$7,034	\$6,684	\$7,400	\$7,400	\$7,400
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,524,774	\$0	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$39,177	\$37,492	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$31,764	\$61,814	\$79,230	\$79,230	\$79,230
034526 OFFICE XP POSTAGE	\$7	\$27	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$2,612	\$2,749	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$65	\$690	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$572	\$0	\$169	\$169	\$169
034592 CHGS OC OTHER MAIL SVS	\$740	\$154	\$25	\$25	\$25
034800 PROF & SPECIAL SERVICES	\$2,075,366	\$2,790,700	\$4,559,496	\$4,559,496	\$4,559,496
034801 PROF ACCOUNTING SVS	\$681,034	\$756,311	\$905,017	\$905,017	\$905,017
034803 PROF ADVERTISING & MKTG SVS	\$95	\$3,013	\$30,000	\$30,000	\$30,000
034808 PROF BILLING SVS	\$22,234	\$0	\$32,400	\$32,400	\$32,400
034837 PROF PREEMPLOYMENT SVS	\$5,911	\$12,526	\$3,000	\$3,000	\$3,000
034851 PROF TRAINING SVS	\$1,759	\$652	\$0	\$0	\$0
034854 PROF INTERPRETING SVS	\$294	\$89	\$200	\$200	\$200
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$60	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$1,284	\$1,608	\$1,341	\$1,341	\$1,341
034892 CHGS IT PROFESSIONAL SVS	\$116,012	\$29,505	\$111,427	\$111,427	\$111,427
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,772	\$3,500	\$3,500	\$3,500
035100 RENTS & LEASES OF EQUIPMENT	\$2,620	\$3,947	\$5,000	\$5,000	\$5,000
035300 RENTS & LEASES OF STRUCTURES	\$2,633	\$2,165	\$10,302	\$10,302	\$10,302

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

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$533	\$3,035	\$24,607	\$24,607	
035530 MNR EQP IT APRV	\$104	\$26	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$175	\$1,205	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$2,065	\$7,495	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$128	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,306	\$7,128	\$2,352	\$2,352	
035900 TRANSPORTATION & TRAVEL	\$9,232	\$13,810	\$37,000	\$37,000	
035940 TRANS/TRVL FUEL	\$43,845	\$33,743	\$52,215	\$52,215	
035941 TRANS/TRVL MILEAGE	\$317	\$769	\$200	\$200	
035942 TRANS/TRVL TRAINING	\$0	\$1,300	\$0	\$0	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$0	\$1,050	\$1,050	
035990 CHGS FLEET TRANS/TRVL	\$36,529	\$33,355	\$29,976	\$29,976	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$6,985	\$8,826	\$7,500	\$7,500	
036100 UTILITIES	\$39,382	\$30,522	\$36,231	\$36,231	
SERVICES AND SUPPLIES	\$4,829,083	\$3,989,898	\$6,139,498	\$6,139,498	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$30,625	\$142,049	\$105,913	\$105,913	
050003 BUILDING & EQUIPMENT USE A-87	\$0	\$19,766	\$853	\$853	
052000 SUPPORT & CARE OF PERSONS	\$3	\$296	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$14,707	\$8,714	\$63,000	\$63,000	
052015 SUPP/CARE ADULT RESIDENTIAL	\$101,951	\$474,741	\$505,000	\$505,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$170,619	\$162,843	\$298,400	\$298,400	
052020 SUPP/CARE CLIENT TRANSP SVS	\$1,503	\$2,308	\$5,000	\$5,000	
OTHER CHARGES	\$319,409	\$810,720	\$978,166	\$978,166	
Category: 070 CAPITAL ASSETS					
061056 MHSA BRESLAUER REMODEL	\$0	\$0	\$484,000	\$484,000	
065088 1 VAN W/ ACCESSORIES	\$0	\$25,801	\$0	\$0	
065194 5 VEHICLES W/ACCESSORIES	\$0	\$0	\$150,000	\$150,000	
065264 4 VEHICLES W/ACCESSORIES	\$71,919	\$0	\$0	\$0	
065307 1 DISH WASHER	\$6,399	\$0	\$0	\$0	
CAPITAL ASSETS	\$78,318	\$25,801	\$634,000	\$634,000	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$470,536)	(\$790,992)	(\$656,690)	(\$656,690)	
INTRAFUND TRANSFERS	(\$470,536)	(\$790,992)	(\$656,690)	(\$656,690)	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$716,967	\$142,204	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER FINANCING USES	\$716,967	\$142,204	\$0	\$0
Total Expenditures/Appropriations:	\$9,388,265	\$8,310,413	\$12,837,097	\$12,837,097
Net Cost:	(\$945,505)	(\$96,954)	\$3,138,757	\$3,138,757

MENTAL HEALTH

Fund 0080 Mental Health, Budget Unit 410

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

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 2016-17 requested expenditures total \$25.7 million, a 13.5 percent increase, or \$3,053,707, compared to the FY 2015-16 adjusted budget. Requested revenue totals \$23.1 million, a 1.7 percent increase, or \$378,882, compared to the FY 2015-16 adjusted budget. Therefore the FY 2016-17 requested net county cost is \$2.5 million compared to a \$105,130 surplus in FY 2015-16; funded with Mental Health fund balance. This budget includes an estimated \$1.5 million of Intergovernmental Transfer (IGT) revenues and requests an additional \$500,000 in General Fund support for the implementation of Laura's Law (approved by the Board of Supervisors on October 6, 2015).

FY 2016-17 Salaries and Benefits are requested at \$8.5 million, an increase of \$744,146 compared to the FY 2015-16 adjusted budget. This is due to the redirection of staff between Mental Health and MHSA funded programs that impacts salaries and benefits. Staff routinely works in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner, clients receive quality services without regard to the funding source. Services and Supplies are requested at an increase of \$1.5 million (35.6 percent) and Capital Assets are requested at an increase of \$1.2 million (detail below).

Position Changes Requested include 1) deleting 0.5 Full-Time Equivalent (FTE) vacant Community Health Advocate; and 2) adding 1.0 FTE Agency Staff Services Analyst I/II (transferred from cost center 502) and 1.0 FTE Clinical Program Coordinator.

Capital Assets/Projects Requested include the Mental Health Services Act Building Remodel - Phase II (Re-budget) \$616,000; Mental Health/Social Services Roof Replacements \$732,196; and one new vehicle \$75,000.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications: 1) one minor technical adjustment to Services and Supplies for an increase of \$475; 2) correction to one new vehicle capital asset from \$75,000 to \$25,000, and adding the Card Reader (Card Key Access System) capital asset/project in the amount of \$50,000 for

no net increase to Capital Assets; 3) reducing the General Fund support by \$500,000 (to be backfilled with Mental Health fund balance), thus returning the amount of General Fund support back to the FY 2015-16 level of \$276,778; and additionally, the department requests a reduction in 2016-17 IGT revenue by -\$669,505.

Together with all recommended changes, the use of Mental Health fund balance in FY 2016-17 increases by \$1.1 million to a total of \$3.7 million and this will leave Mental Health with an estimated \$4 million in available reserves at the end of FY 2016-17.

PENDING ISSUES AND POLICY CONSIDERATIONS

Included in the FY 2016-17 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 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.

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. 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.

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

Intergovernmental transfer (IGT) revenue is included in the Budget request, 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$1,548	\$35,994		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$1,548	\$35,994		\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$0	\$2,238,113		\$830,495	\$830,495
536301 STATE FFS MEDI CAL ALLOCATION	\$0	\$0		\$50,000	\$50,000
536310 STATE TOB ALLOCATION	\$52,442	\$0		\$0	\$0
536510 STATE REALIGNMENT MENTAL HLTH	\$6,485,024	\$7,559,785		\$6,310,616	\$6,310,616
542603 ST REALIGNMENT 2011 AB109	\$4,106,476	\$6,104,537		\$4,439,987	\$4,439,987
547500 STATE MANDATED COST REIMB	\$225,561	\$0		\$0	\$0
552100 FEDERAL MEDI-CAL	\$6,692,948	\$7,462,056		\$8,847,502	\$8,847,502
552140 FEDERAL MCKINNEY HOMELESS	\$64,567	\$64,567		\$64,567	\$64,567
552151 FEDERAL SAMHSA BLOCK GRANT	\$356,120	\$352,488		\$385,412	\$385,412
563400 OTHER CO INPATIENT FEES	\$3,051	\$24,777		\$10,000	\$10,000
INTERGOVERNMENTAL REVENUES	\$17,986,191	\$23,806,325		\$20,938,579	\$20,938,579
Category: 600 CHARGES FOR SERVICES					
682000 SELF PAY	\$71,311	\$106,790		\$60,000	\$60,000
682001 CLIENT INSURANCE	\$30,603	\$25,125		\$60,000	\$60,000
682007 MENTAL HEALTH MEDICARE	\$0	\$0		\$50,000	\$50,000
686001 REIMBURSE INSTITUTIONAL CARE	\$248,239	\$247,011		\$230,000	\$230,000
CHARGES FOR SERVICES	\$350,154	\$378,928		\$400,000	\$400,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,134	\$5,774		\$150	\$150
799215 UNCLAIMED MONEY	\$253	\$0		\$255	\$255
799300 MISCELLANEOUS REVENUE	\$66	\$1,391		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$522,660	\$34,607		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$1,535,120	\$1,945,272		\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$11,329)		\$0	\$0
MISCELLANEOUS REVENUES	\$2,060,234	\$1,975,716		\$405	\$405
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$534,656	\$276,777		\$276,778	\$276,778
800501 TRANS IN SOCIAL SERVICES	\$2,615,115	\$386,001		\$400,000	\$400,000
OTHR FINANCING SOURCES TRAN IN	\$3,149,771	\$662,779		\$676,778	\$676,778
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$1,595	\$3,300		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$248	\$50		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$1,844	\$3,350		\$0	\$0

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$23,549,744	\$26,863,094	\$22,015,762	\$22,015,762	

Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$4,108,081	\$4,205,965	\$5,402,097	\$5,402,097
011200	TERMINATION/SPECIAL PAY	\$16,937	\$15,964	\$0	\$0
017000	EXTRA HELP	\$319,169	\$288,548	\$242,158	\$242,158
017502	OVERTIME PAY	\$24,319	\$40,762	\$0	\$0
017503	SHIFT DIFFERENTIAL	\$4	\$206	\$0	\$0
017505	STANDBY PAY	\$11,804	\$11,129	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$94	\$1,688	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,265	\$1,270	\$971	\$971
018100	EMPLOYER SHARE OASDI	\$299,362	\$306,638	\$397,457	\$397,457
018201	EMPLOYER SHARE RETIREMENT	\$605,647	\$667,445	\$944,951	\$944,951
018300	EMPLOYER SHARE HEALTH INSUR	\$863,120	\$900,403	\$1,235,502	\$1,235,502
018307	EMPLYR SHR OTHER POST EMP BEN	\$384,457	\$127,164	\$162,063	\$162,063
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$32,310	\$25,569	\$23,992	\$23,992
018500	WORKERS COMP EXPOSURE	\$43,779	\$57,823	\$77,904	\$77,904
018501	WORKERS COMP EXPERIENCE	\$119,444	\$253,260	\$99,353	\$99,353
SALARIES AND BENEFITS		\$6,829,799	\$6,903,840	\$8,586,448	\$8,586,448

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$534	\$1,149	\$994	\$994
032500	COMMUNICATIONS EXPENSE	\$40,730	\$36,221	\$37,055	\$37,055
032590	CHGS FAC MGMT COMM	\$403	\$478	\$106	\$106
032591	CHGS IT COMM	\$15,435	\$24,518	\$22,715	\$22,715
032700	FOOD EXPENSE	\$503	\$196	\$2,074	\$2,074
032900	HOUSEHOLD EXPENSE	\$1,078	\$1,305	\$1,950	\$1,950
032928	HSHLD XP LAUNDRY SVS	\$70	\$0	\$0	\$0
032990	CHGS OC HSHLD SVS	\$65,223	\$108,068	\$96,000	\$96,000
032991	CHGS OC HSHLD SUPPL	\$11,450	\$9,697	\$30,243	\$30,243
032992	CHGS FAC MGMT HSHLD XP	\$6,599	\$3,631	\$9,062	\$9,062
033100	INSURANCE EXPENSE	\$38	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$5,138	\$17,416	\$23,147	\$23,147
033103	INSUR XP MISCELLANEOUS	\$11,309	\$9,612	\$10,277	\$10,277
033104	INSUR XP MALPRACTICE	\$28,099	\$28,614	\$0	\$0
033105	INSUR XP LIABILITY EXPERIENCE	\$4,301	\$13,860	\$23,562	\$23,562
033500	MAINTENANCE OF EQUIPMENT	\$0	\$134	\$1,100	\$1,100
033527	MNT EQP BLDG EQP	\$0	\$0	\$50	\$50
033528	MNT EQP SOFTWARE	\$0	\$0	\$1,200	\$1,200
033592	CHGS IT MNT HARD/SOFTWARE	\$18,213	\$28,712	\$21,440	\$21,440

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$16,280	\$193	\$100,000	\$100,000	
033729 MNT STR FAC MGMT APRV	\$0	\$147	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$73,669	\$58,714	\$54,123	\$54,123	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,818	\$6,962	\$8,000	\$8,000	
034100 MEMBERSHIPS	\$6,239	\$5,064	\$45,885	\$45,885	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,192,564	\$19,272	\$300,000	\$300,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$93,472	\$18,574	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$60,748	\$69,621	\$57,450	\$57,450	
034526 OFFICE XP POSTAGE	\$65	\$0	\$0	\$0	
034527 OFFICE XP PRINTING	\$3,112	\$3,569	\$1,650	\$1,650	
034536 OFFICE XP OFFICE FURNITURE	\$2,987	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$4,425	\$1,284	\$484	\$484	
034591 CHGS OC POSTAGE SVS	\$4,627	\$4,280	\$4,000	\$4,000	
034592 CHGS OC OTHER MAIL SVS	\$10,739	\$7,983	\$9,246	\$9,246	
034594 CHGS IT OFFICE EXP	\$258	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$622,961	\$931,331	\$1,404,242	\$1,404,242	
034801 PROF ACCOUNTING SVS	\$2,169,727	\$2,346,590	\$2,981,557	\$2,981,557	
034808 PROF BILLING SVS	\$74,898	\$88,310	\$48,600	\$48,600	
034837 PROF PREEMPLOYMENT SVS	\$4,048	\$6,538	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$75,185	\$75,185	\$75,000	\$75,000	
034851 PROF TRAINING SVS	\$5,132	\$3,544	\$23,550	\$23,550	
034854 PROF INTERPRETING SVS	\$1,183	\$352	\$1,790	\$1,790	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$79	\$165	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,242	\$1,225	\$7,837	\$7,837	
034892 CHGS IT PROFESSIONAL SVS	\$138,728	\$240,977	\$141,069	\$141,069	
034900 PUBLICATIONS & LEGAL NOTICES	\$3,948	\$80	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$15,809	\$16,398	\$17,112	\$17,112	
035300 RENTS & LEASES OF STRUCTURES	\$20,275	\$48,950	\$50,361	\$50,361	
035500 MINOR EQUIPMENT	\$3,902	\$7,048	\$17,745	\$17,745	
035528 MINOR EQP SOFTWARE	\$2,375	\$2,912	\$38,850	\$38,850	
035529 MNR EQP COMPUTERS	\$53	\$107	\$15,000	\$15,000	
035530 MNR EQP IT APRV	\$641	\$590	\$2,200	\$2,200	
035590 CHGS IT SOFTWARE EQP	\$121	\$2,531	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$29,386	\$35,052	\$85,000	\$85,000	
035592 CHGS IT TELECOMM EQP	\$410	\$535	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,377	\$1,921	\$77,540	\$77,540	
035900 TRANSPORTATION & TRAVEL	\$34,872	\$33,084	\$54,630	\$54,630	
035940 TRANS/TRVL FUEL	\$20,636	\$14,493	\$30,535	\$30,535	

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$5,057	\$2,424	\$5,200	\$5,200	
035990 CHGS FLEET TRANS/TRVL	\$22,989	\$33,050	\$44,592	\$44,592	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,761	\$1,910	\$1,575	\$1,575	
036100 UTILITIES	\$61,331	\$44,026	\$51,684	\$51,684	
SERVICES AND SUPPLIES	\$5,003,277	\$4,418,621	\$6,047,482	\$6,047,482	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$238,417	\$213,074	\$297,605	\$297,605	
050003 BUILDING & EQUIPMENT USE A-87	\$48,698	\$29,647	\$47,526	\$47,526	
052000 SUPPORT & CARE OF PERSONS	\$16,642	\$35,994	\$32,000	\$32,000	
052001 SUPP/CARE CLIENTS	\$0	\$1,074	\$0	\$0	
052006 SUPP/CARE FOSTER CHILDREN	\$435	\$0	\$0	\$0	
052007 SUPP/CARE PATIENTS	\$40,395	\$38,406	\$25,000	\$25,000	
052015 SUPP/CARE ADULT RESIDENTIAL	\$302,036	\$1,171,927	\$1,000,000	\$1,000,000	
052016 SUPP/CARE INPATIENT CARE	\$2,948,795	\$3,043,355	\$3,385,000	\$3,385,000	
052017 SUPP/CARE INSTITUTIONALIZED	\$3,551,579	\$2,848,282	\$3,200,000	\$3,200,000	
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$3,888,294	\$3,863,992	\$4,990,252	\$4,990,252	
052020 SUPP/CARE CLIENT TRANSPOR SVS	\$1,450	\$2,554	\$4,802	\$4,802	
OTHER CHARGES	\$11,126,963	\$11,338,527	\$13,072,403	\$13,072,403	
Category: 070 CAPITAL ASSETS					
061056 MHSA BRESLAUER REMODEL	\$0	\$0	\$616,000	\$616,000	
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0	\$732,196	\$732,196	
065062 1 READER (CARD/SCANTRON/FILM)	\$0	\$0	\$50,000	\$50,000	
065088 1 VAN W/ ACCESSORIES	\$0	\$25,801	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$0	\$25,000	\$25,000	
065123 3 VEHICLES W/ACCESS	\$35,868	\$0	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$0	\$84,312	\$0	\$0	
CAPITAL ASSETS	\$35,868	\$110,114	\$1,423,196	\$1,423,196	
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$61,862)	(\$51,704)	(\$55,000)	(\$55,000)	
088404 C/A MHSA	(\$1,114,702)	(\$1,643,819)	(\$1,342,920)	(\$1,342,920)	
088410 C/A MENTAL HEALTH	(\$91,739)	(\$50,321)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$1,291,794)	(\$1,509,779)	(\$1,976,172)	(\$1,976,172)	
INTRAFUND TRANSFERS	(\$2,560,099)	(\$3,255,625)	(\$3,374,092)	(\$3,374,092)	
Total Expenditures/Appropriations:	\$20,435,809	\$19,515,478	\$25,755,437	\$25,755,437	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	(\$3,113,935)	(\$7,347,616)	\$3,739,675	\$3,739,675

PUBLIC HEALTH

Fund 0196 Public Health, Budget Unit 411

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

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 to obtain 1991 health realignment revenue. As in the past, the majority of the General Fund contribution (\$155,063 for FY 2016-17) goes into the Shasta County Healthcare (BU 412). The remaining County General Fund contribution of \$34,111 supports activities in this main Public Health budget. FY 2016-17 requested expenditures total \$15.8 million, a 13.5 percent (\$1.8 million) increase over the FY 2015-16 adjusted budget. FY 2016-17 requested Salaries and Benefits have increased 13 percent (\$1.3 million), Services and Supplies have increased 20.7 percent (\$1.3 million), but Other Charges have decreased 36.2 percent. Increases are primarily due to additional staff and services surrounding the efforts to achieve Public Health accreditation and increased administration charges. FY 2016-17 requested revenue is status quo at \$13.8 million. The requested net county cost is \$2 million and will be funded with Public Health fund balance, primarily health realignment growth funds. However, the department projects a savings of \$2 million in the net county cost prior to the end of FY 2015-16.

Position Changes Requests include: 1) extending the sunset date for 3.0 Full-Time Equivalent (FTE) Public Health Nurse I/II to 6/30/17 (there were four total so one will automatically delete on 6/30/16*); 2) adding 1.0 FTE Public Health (PH) Nurse I/II/Registered Nurse, 1.0 FTE PH Nurse I/II, 1.0 FTE PH Program Manager, 1.0 FTE Social Worker (SW)/Assistant SW/Senior SW, 1.0 FTE Community Development Coordinator, 1.0 FTE Agency Staff Services Analyst I/II, and 1.0 FTE Nutrition Assistant III; and 3) deleting 1.0 FTE PH Nurse I/II*, 1.0 FTE PH Nutritionist I/II, 1.0 FTE Medical Services Clerk, 1.0 Office Assistant Supervisor, and 1.0 FTE Office Assistant I/II (transferred to cost center 501).

Capital Asset/Projects Requests include: Space Needs Study \$100,000; PH Building Remodel \$100,000 (rebudget); PH Roof Replacement \$248,000; one replacement Autoclave \$75,000; one replacement Lab Freezer \$10,000; one replacement Lab Refrigerator \$10,000; one Card Key System \$50,000; one new Van \$40,000; and two replacement Vehicles \$60,000.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested with one technical adjustment to Capital Assets decreasing the total by -\$100,000 and the department requests to increase Intergovernmental Transfer (IGT) revenue by \$43,601.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Public Health Branch has started 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
216600 BURIAL PERMITS	\$5,531	\$5,538	\$5,000	\$5,000	
LICENSES, PERMITS & FRANCHISES	\$5,531	\$5,538	\$5,000	\$5,000	
Category: 300 FINES, FORFEITURES & PENALTIES					
317530 VCF CHILD PASSENGER RESTRAINT	\$2,206	\$2,193	\$2,100	\$2,100	
317532 VCF UNATTENDED CHILDREN	\$0	\$16	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$2,206	\$2,210	\$2,100	\$2,100	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$26,098	\$37,187	\$0	\$0	
421200 RENTS/LEASES OF BUILDINGS	\$1,500	\$1,500	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$27,598	\$38,687	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,626,303	\$1,528,485	\$1,650,000	\$1,650,000	
533003 ST BT PREPAREDNESS PAN FLU	\$66,010	\$71,831	\$66,039	\$66,039	
533010 STATE AID CHRONIC DISEASE	\$809,794	\$1,054,484	\$1,035,301	\$1,035,301	
533125 STATE CHLAMYDIA PREVENTION PRJ	\$12,941	\$10,264	\$16,493	\$16,493	
533202 STATE IGT	\$0	\$296,457	\$340,058	\$340,058	
533210 STATE IMMUNIZATION GRANT	\$62,421	\$23,426	\$63,352	\$63,352	
533229 STATE OFFICE OF TRAFFIC SAFETY	\$110,761	\$115,272	\$129,136	\$129,136	
533240 STATE CHILD LEAD PREV GRANT	\$57,351	\$50,898	\$52,547	\$52,547	
533300 STATE AID CHILD HEALTH	\$38,224	\$33,644	\$27,876	\$27,876	
533301 STATE CHDP NO COUNTY MATCH	\$268,582	\$274,928	\$316,435	\$316,435	
533302 STATE CHDP FOSTER CARE	\$267,176	\$241,930	\$285,378	\$285,378	
533310 STATE MCH ALLOCATION	\$989,509	\$1,159,126	\$1,117,989	\$1,117,989	
533350 STATE AIDS BLOCK ALLOCATION	\$14,353	\$14,050	\$14,435	\$14,435	
533510 STATE SB99 PROGRAM TEP	\$132,416	\$149,629	\$150,000	\$150,000	
537001 STATE TUBERCULOSIS HOUSES	\$12,160	\$31,177	\$10,000	\$10,000	
538500 STATE REALIGNMENT PUBLIC HLTH	\$6,922,096	\$6,386,814	\$6,249,697	\$6,249,697	
538602 STATE PHEH ASTHMA PROGRAMS	\$320	\$0	\$0	\$0	
542801 ST BD OF CORRECTIONS PLAN GRT	\$0	\$0	\$119,285	\$119,285	
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$0	\$129,824	\$152,000	\$152,000	
552003 FED BIO TERRORISM PREPAREDNESS	\$532,663	\$533,788	\$528,000	\$528,000	
552006 FED BIO TERRORISM HPP BASE	\$186,773	\$130,775	\$161,853	\$161,853	
552102 FED MEDICAL ASSISTANCE PROG	\$44,468	\$50,820	\$0	\$0	
552104 FEDERAL IGT PHCP REVENUE	\$0	\$0	\$93,600	\$93,600	
552153 FED COMMUNITY TRANSFRMATN GR	\$77,909	\$0	\$0	\$0	
554101 FED EMERGENCY MGMT ASST (FEMA)	\$193,159	\$209,754	\$257,726	\$257,726	
563705 CONTRIB CHLD FAM 1ST	\$26,339	\$0	\$0	\$0	
563901 FED REGNL TRANS PLNG AGENCY REV	\$112,910	\$39,662	\$150,000	\$150,000	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$12,564,643	\$12,537,043		\$12,987,200	\$12,987,200
Category: 600 CHARGES FOR SERVICES					
679400 VITAL STATISTICS	\$127,420	\$126,994		\$105,000	\$105,000
679501 CERTFD COPIES VITAL HLTH STATS	\$22,688	\$22,616		\$20,000	\$20,000
681100 IMMUNIZATION FEES	\$153,891	\$125,130		\$125,000	\$125,000
681250 REGIONAL LAB CONTRACT	\$32,004	\$32,004		\$32,000	\$32,000
681260 TEHAMA CO LAB CONTRACT	\$1,207	\$492		\$1,000	\$1,000
681270 SISKIYOU CO LAB CONTRACT	\$4,589	\$5,821		\$2,500	\$2,500
681300 COMPREHENSIVE PERINATAL	\$3,507	\$3,145		\$4,500	\$4,500
681400 LAB TESTS BACTERIOLOGY	\$36,174	\$36,900		\$40,000	\$40,000
681402 PARASITOLOGY LAB FEES	\$24	\$96		\$0	\$0
681502 BREAST PUMP RENTALS	\$1,390	\$2,466		\$2,000	\$2,000
681512 LAB TESTING TUBERCULOSIS RMC	\$6,790	\$0		\$0	\$0
681513 DRUG TESTING LAB FEES	\$222,186	\$274,302		\$157,000	\$157,000
681520 RABIES TEST FEES	\$358	\$816		\$1,000	\$1,000
681904 LAB FEES WATER SAMPLES	\$11,155	\$8,800		\$9,000	\$9,000
681907 GENERAL REVENUE CLINIC	\$1,205	\$900		\$1,000	\$1,000
681908 TUBERCULOUS CLINIC	\$108	\$1,098		\$500	\$500
681909 TARGETED CASE MGMT ENCOUNTERS	\$114,741	\$79,596		\$100,000	\$100,000
681912 SCHOOLS HLTH FITNESS/NUTRITION	\$114,159	\$0		\$0	\$0
681914 LAB FEES EH WATER SAMPLES	\$400	\$269		\$300	\$300
692014 EPIDEMIOLOGY SERVICES	\$46,489	\$46,489		\$46,000	\$46,000
692100 PHOTOCOPIES	\$15	\$0		\$0	\$0
692200 REIMBURSE TRAVEL	\$2,758	\$990		\$0	\$0
692800 CHILDREN & FAM FIRST CONTRACT	\$68,166	\$0		\$0	\$0
693030 CONTRACT SERVICES REVENUE	\$15,693	\$10,187		\$26,000	\$26,000
CHARGES FOR SERVICES	\$987,123	\$779,117		\$672,800	\$672,800
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$3,520	\$12,998		\$3,600	\$3,600
792512 CONTR FR CAREMARK RV SHR AGRMT	\$5,372	\$4,459		\$0	\$0
792559 PUBLIC HEALTH INSTITUTE GRANT	\$15,000	\$29,000		\$34,000	\$34,000
792566 CONTRIB CALIFORNIA ENDOWMENT	\$30,000	\$0		\$0	\$0
792579 CONTRIB FROM COMMUNITY GRANTS	\$80,000	\$112,352		\$80,000	\$80,000
792583 CONTRIB GRANT NON PROFIT	\$0	\$0		\$45,508	\$45,508
795000 AUDITOR VOID/STALE DATED CHECK	\$23	\$0		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,044	\$912		\$475	\$475
799390 PRIOR PERIOD EXP ADJUSTMENT	\$314,192	\$49,959		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$22,177	(\$19,227)		\$0	\$0
MISCELLANEOUS REVENUES	\$471,328	\$190,453		\$163,583	\$163,583

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 800	OTHR FINANCING SOURCES TRAN IN				
800100	TRANS IN GENERAL FUND	\$36,125	\$28,986	\$34,111	\$34,111

OTHR FINANCING SOURCES TRAN IN	\$36,125	\$28,986	\$34,111	\$34,111
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Total Revenues:	\$14,094,557	\$13,582,036	\$13,864,794	\$13,864,794
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$5,432,878	\$5,599,250	\$7,527,701	\$7,527,701
011200	TERMINATION/SPECIAL PAY	\$39,238	\$27,370	\$34,073	\$34,073
017000	EXTRA HELP	\$181,291	\$158,218	\$293,658	\$293,658
017502	OVERTIME PAY	\$6,395	\$11,764	\$8,762	\$8,762
017505	STANDBY PAY	\$2,704	\$2,478	\$4,519	\$4,519
017509	HOLIDAY OVERTIME PAY	\$157	\$859	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,394	\$2,541	\$3,331	\$3,331
018100	EMPLOYER SHARE OASDI	\$382,946	\$400,470	\$577,627	\$577,627
018201	EMPLOYER SHARE RETIREMENT	\$800,509	\$889,418	\$1,264,637	\$1,264,637
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$8	\$0	\$0
018300	EMPLOYER SHARE HEALTH INSUR	\$1,324,659	\$1,329,368	\$1,825,877	\$1,825,877
018307	EMPLYR SHR OTHER POST EMP BEN	\$522,169	\$167,964	\$225,832	\$225,832
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$41,282	\$32,427	\$33,318	\$33,318
018500	WORKERS COMP EXPOSURE	\$50,912	\$73,501	\$108,652	\$108,652
018501	WORKERS COMP EXPERIENCE	\$54,696	\$67,644	\$82,794	\$82,794
SALARIES AND BENEFITS	\$8,842,235	\$8,763,284	\$11,990,781	\$11,990,781	

Category: 030	SERVICES AND SUPPLIES				
032100	AGRICULTURAL EXPENSE	\$450	\$1,332	\$5,200	\$5,200
032300	CLOTHING/PERSONAL SUPPLIES XP	\$13,082	\$15,385	\$12,905	\$12,905
032500	COMMUNICATIONS EXPENSE	\$71,551	\$76,789	\$72,450	\$72,450
032590	CHGS FAC MGMT COMM	\$79	\$95	\$100	\$100
032591	CHGS IT COMM	\$64,970	\$50,224	\$51,305	\$51,305
032700	FOOD EXPENSE	\$8,024	\$12,850	\$18,700	\$18,700
032900	HOUSEHOLD EXPENSE	\$56,582	\$29,442	\$18,980	\$18,980
032928	HSHLD XP LAUNDRY SVS	\$4,474	\$4,297	\$5,000	\$5,000
032990	CHGS OC HSHLD SVS	\$26,485	\$33,531	\$33,510	\$33,510
032991	CHGS OC HSHLD SUPPL	\$1,116	\$2,784	\$1,400	\$1,400
032992	CHGS FAC MGMT HSHLD XP	\$74,624	\$72,868	\$59,271	\$59,271
033100	INSURANCE EXPENSE	\$0	\$38	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$6,032	\$22,135	\$33,506	\$33,506
033103	INSUR XP MISCELLANEOUS	\$13,344	\$8,928	\$9,803	\$9,803
033104	INSUR XP MALPRACTICE	\$15,964	\$14,687	\$25,000	\$25,000

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$7,524	\$26,736	\$19,797	\$19,797	
033500 MAINTENANCE OF EQUIPMENT	\$50,992	\$51,214	\$68,500	\$68,500	
033528 MNT EQP SOFTWARE	\$2,938	\$0	\$6,500	\$6,500	
033531 MNT EQP IT APRV	\$13,049	\$14,323	\$13,000	\$13,000	
033591 CHGS FLEET MAINT EQP	\$6	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$38,469	\$27,128	\$39,570	\$39,570	
033700 MAINTENANCE OF STRUCTURES	\$10,934	\$7,308	\$6,000	\$6,000	
033729 MNT STR FAC MGMT APRV	\$1,718	\$570	\$3,000	\$3,000	
033791 CHGS FAC MGMT MAINT STR	\$86,284	\$157,923	\$72,083	\$72,083	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$254,793	\$209,642	\$314,650	\$314,650	
033904 MED SPLY IMMUNIZATIONS	\$72,390	\$72,374	\$100,000	\$100,000	
034100 MEMBERSHIPS	\$17,801	\$16,168	\$17,380	\$17,380	
034309 MISC XP PRIOR PERIOD REV ADJ	\$32,914	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$99,530	\$9,904	\$0	\$0	
034500 OFFICE EXPENSE	\$100,250	\$114,346	\$121,190	\$121,190	
034526 OFFICE XP POSTAGE	\$2,972	\$1,955	\$3,750	\$3,750	
034527 OFFICE XP PRINTING	\$15,062	\$8,793	\$23,050	\$23,050	
034528 OFFICE XP SUPPLIES	\$0	\$0	\$225	\$225	
034529 OFFICE XP PUBLICATIONS	\$0	\$0	\$1,000	\$1,000	
034534 OFFICE XP MICROFILM SPLY	\$1,146	\$0	\$0	\$0	
034535 OFFICE XP EDUCATIONAL ITEMS	\$16,926	\$22,830	\$41,350	\$41,350	
034536 OFFICE XP OFFICE FURNITURE	\$2,987	\$1,711	\$31,500	\$31,500	
034537 OFFICE XP BOOKS	\$0	\$0	\$400	\$400	
034539 OFFICE XP IT APRV	\$0	\$0	\$2,000	\$2,000	
034590 CHGS OC PHOTOCOPY SVS	\$3,546	\$9,974	\$2,561	\$2,561	
034591 CHGS OC POSTAGE SVS	\$14,755	\$16,693	\$24,273	\$24,273	
034592 CHGS OC OTHER MAIL SVS	\$10,495	\$11,015	\$9,611	\$9,611	
034800 PROF & SPECIAL SERVICES	\$396,033	\$804,264	\$1,082,932	\$1,082,932	
034801 PROF ACCOUNTING SVS	\$1,436,295	\$1,704,856	\$2,268,572	\$2,268,572	
034802 PROF ADMIN SVS	\$1,147,288	\$1,426,663	\$1,629,780	\$1,629,780	
034803 PROF ADVERTISING & MKTG SVS	\$49,697	\$63,690	\$200,992	\$200,992	
034807 PROF BANK SVS	\$2,152	\$2,439	\$3,000	\$3,000	
034826 PROF LAB SVS	\$21,036	\$19,989	\$23,000	\$23,000	
034829 PROF MAINTENANCE SVS	\$13,923	\$6,123	\$8,000	\$8,000	
034837 PROF PREEMPLOYMENT SVS	\$4,130	\$15,236	\$9,500	\$9,500	
034849 PROF TECHNOLOGICAL SVS	\$1,250	\$1,000	\$1,250	\$1,250	
034851 PROF TRAINING SVS	\$7,913	\$5,410	\$3,900	\$3,900	
034854 PROF INTERPRETING SVS	\$0	\$12	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$206	\$144	\$3,674	\$3,674	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$380,557	\$385,110	\$347,564	\$347,564	
035100 RENTS & LEASES OF EQUIPMENT	\$27,565	\$25,142	\$28,852	\$28,852	
035300 RENTS & LEASES OF STRUCTURES	\$124,123	\$176,238	\$256,624	\$256,624	
035500 MINOR EQUIPMENT	\$28,822	\$15,534	\$48,700	\$48,700	
035528 MINOR EQP SOFTWARE	\$14,439	\$14,225	\$20,000	\$20,000	
035529 MNR EQP COMPUTERS	\$0	\$0	\$7,500	\$7,500	
035530 MNR EQP IT APRV	\$14,766	\$255	\$9,400	\$9,400	
035535 MNR EQP COMM EQP	\$0	\$0	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$2,732	\$3,193	\$29,700	\$29,700	
035591 CHGS IT HARDWARE EQP	\$76,488	\$49,252	\$82,000	\$82,000	
035592 CHGS IT TELECOMM EQP	\$1,092	\$682	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$67,695	\$54,374	\$108,792	\$108,792	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$895	\$1,391	\$1,200	\$1,200	
035900 TRANSPORTATION & TRAVEL	\$80,984	\$92,671	\$161,075	\$161,075	
035940 TRANS/TRVL FUEL	\$15,251	\$11,268	\$22,155	\$22,155	
035941 TRANS/TRVL MILEAGE	\$6,652	\$4,938	\$16,463	\$16,463	
035942 TRANS/TRVL TRAINING	\$0	\$105	\$15,450	\$15,450	
035947 TRANS/TRVL VOLUNTEER	\$41	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$49,452	\$70,467	\$81,872	\$81,872	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$927	\$1,752	\$1,800	\$1,800	
036100 UTILITIES	\$123,587	\$106,663	\$84,816	\$84,816	
SERVICES AND SUPPLIES	\$5,310,277	\$6,189,107	\$7,829,783	\$7,829,783	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$460,865	\$300,571	\$207,497	\$207,497	
050003 BUILDING & EQUIPMENT USE A-87	\$102,426	\$102,427	\$103,459	\$103,459	
050800 TAXES & ASSESSMENTS	\$2,111	\$1,964	\$1,563	\$1,563	
051300 CONTRIB NON COUNTY GOV AGENCY	\$0	\$10,218	\$0	\$0	
051351 CONTR TO CITY OF REDDING	\$25,986	\$71,534	\$0	\$0	
051352 CONTR TO CITY OF ANDERSON	\$50,000	\$0	\$0	\$0	
052000 SUPPORT & CARE OF PERSONS	\$1,766	\$2,096	\$1,000	\$1,000	
052001 SUPP/CARE CLIENTS	\$0	\$377	\$0	\$0	
OTHER CHARGES	\$643,156	\$489,189	\$313,519	\$313,519	
Category: 070 CAPITAL ASSETS					
061087 PH 2650 BRESLAUER REMODEL	\$0	\$0	\$100,000	\$100,000	
061091 PH/SS 2017 NEW BRESLAUER BLDG	\$0	\$0	\$100,000	\$100,000	
061093 PH 2650 BRES ROOF REPLCMENT	\$0	\$0	\$248,000	\$248,000	
065008 1 AUTOCLAVE	\$0	\$0	\$75,000	\$75,000	
065035 1 FREEZER	\$9,234	\$0	\$10,000	\$10,000	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000	
065046 2 LAB TESTING MACHINES	\$0	\$107,249	\$0	\$0	
065048 1 LAB TESTING MACHINE	\$0	\$5,681	\$0	\$0	
065062 1 READER (CARD/SCANTRON/FILM)	\$0	\$0	\$50,000	\$50,000	
065088 1 VAN W/ ACCESSORIES	\$0	\$0	\$40,000	\$40,000	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,997	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$35,868	\$0	\$60,000	\$60,000	
065316 4 EMERGENCY SHELTERS	\$28,571	\$0	\$0	\$0	
065317 SOFTWARE	\$20,000	\$0	\$0	\$0	
065339 1 SHOWER	\$0	\$30,097	\$0	\$0	
CAPITAL ASSETS	\$93,675	\$163,026	\$693,000	\$693,000	
Category: 080	INTRAFUND TRANSFERS				
088260 C/A/ JAIL	(\$325)	(\$375)	(\$500)	(\$500)	
088262 C/A JUVENILE HALL	(\$200)	\$0	(\$500)	(\$500)	
088263 C/A PROBATION	\$0	\$0	(\$43,000)	(\$43,000)	
088404 C/A MHSA	(\$124,744)	(\$132,835)	(\$363,139)	(\$363,139)	
088410 C/A MENTAL HEALTH	(\$9,437)	\$0	\$0	\$0	
088411 C/A PUBLIC HEALTH	(\$1,325,276)	(\$1,631,210)	(\$1,629,780)	(\$1,629,780)	
088417 C/A CA CHILD SERVICES	\$0	\$0	(\$234,026)	(\$234,026)	
088422 C/A ALCOHOL & DRUG	(\$349,633)	(\$371,985)	(\$367,905)	(\$367,905)	
088501 C/A SOCIAL SERVICES	(\$1,661,967)	(\$1,700,307)	(\$2,531,750)	(\$2,531,750)	
INTRAFUND TRANSFERS	(\$3,471,585)	(\$3,836,714)	(\$5,170,600)	(\$5,170,600)	
Category: 095	OTHER FINANCING USES				
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$156,183	\$0	\$0	
095235 TRAN OUT SHERIFF	\$59,532	\$41,218	\$201,035	\$201,035	
096391 TRAN OUT FIRE ZONE #1	\$26,523	\$54,072	\$37,775	\$37,775	
OTHER FINANCING USES	\$86,055	\$251,474	\$238,810	\$238,810	
Total Expenditures/Appropriations:	\$11,503,814	\$12,019,368	\$15,895,293	\$15,895,293	
Net Cost:	(\$2,590,743)	(\$1,562,668)	\$2,030,499	\$2,030,499	

PUBLIC HEALTH-HEALTH SERVICES

Fund 0196 Public Health, Budget Unit 412

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

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 2016-17 requested expenditures are \$527,746 and revenue is \$535,996, leaving a net county cost surplus in the amount of \$8,250 (held in reserve for EMS equipment replacement as in past years). The budget request includes the cost of the SSV-EMS Joint Powers Agreement of \$87,000, consistent with the FY 2015-16 actual 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 2016-17 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 2015-16, 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 \$149,938, a 3.3 percent decrease compared to the FY 2015-16 adjusted budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

With the commencement of the Patient Protection and Affordable Care Act (ACA) in January 2014, many clients who were considered "medically indigent" qualified for Medi-Cal coverage paid for 100 percent by the federal government. During the years following, federal matching will fall to 95 percent and then decline each year ultimately to 90 percent. A pressing issue for Public Health has been the state's approach to funding services under the expansion of Medi-Cal services as a part of health care reform and the changes to 1991 realignment with approval of AB 85. Although, during the first three years of the ACA expansion, the federal government pays 100 percent of the cost of services to the expanded population, the state has diverted funds (\$5.36 million) previously paid by Shasta County to CMSP to pay for other state health care obligations. As a CMSP county, it is anticipated that Shasta would continue to utilize their network to cover a residual population of individuals' medical needs. In FY 2015-16 the CMSP Board waived the counties CMSP participation fee. This may occur again in FY 2016-17 but won't be known until June or July of 2016.

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: 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)

Function: HEALTH & SANITATION

Activity: MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$39,322	\$49,370	\$91,689	\$91,689	
CHARGES FOR SERVICES	\$39,322	\$49,370	\$91,689	\$91,689	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$10,268	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$10,268	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$147,924	\$155,063	\$444,307	\$444,307	
OTHR FINANCING SOURCES TRAN IN	\$147,924	\$155,063	\$444,307	\$444,307	
Total Revenues:	\$197,514	\$204,433	\$535,996	\$535,996	
Category: 030 SERVICES AND SUPPLIES					
033500 MAINTENANCE OF EQUIPMENT	\$10,389	\$14,380	\$56,700	\$56,700	
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$300	\$300	
034800 PROF & SPECIAL SERVICES	\$0	\$92	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$24,727	\$24,727	
035300 RENTS & LEASES OF STRUCTURES	\$47,721	\$48,751	\$30,531	\$30,531	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012	
SERVICES AND SUPPLIES	\$58,111	\$63,224	\$114,270	\$114,270	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,738	\$7,866	\$2,107	\$2,107	
052000 SUPPORT & CARE OF PERSONS	\$85,353	\$85,043	\$87,000	\$87,000	
052003 SUPP/CARE INDIGENTS	\$0	\$0	\$294,369	\$294,369	
OTHER CHARGES	\$87,091	\$92,909	\$383,476	\$383,476	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	
APPROP FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	
Total Expenditures/Appropriations:	\$145,202	\$156,134	\$527,746	\$527,746	
Net Cost:	(\$52,311)	(\$48,298)	(\$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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2016-17 expenditure request represents an increase of approximately \$95,693 from the FY 2015-16 adjusted budget, predominantly due to increases in Termination/Special Pay and administrative overhead charges. FY 2016-17 revenue is requested at 2.5 million; a 4.3 percent increase compared to the FY 2015-16 adjusted budget. This program is funded by Social Services realignment revenue, categorical state funding, Medi-Cal fee for service, Public Health reserves, and a County General Fund contribution of \$139,159 (a three percent increase). 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 \$259,404 to fund the increased net county cost to operate the CCS program. However, a 12.3 percent savings in the net county cost is projected at the end of FY 2015-16. The department requests to add one Medical Services Clerk; this is a filled position being transferred from cost center 411 (Public Health).

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.

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: 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

Function: HEALTH & SANITATION

Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
530901 STATE MEDICAL SERVICES	\$47,313	\$121,282	\$75,000	\$75,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$398,076	\$370,023	\$629,428	\$629,428	
534000 STATE CALIF CHILDREN SERVICES	\$1,466,211	\$1,414,568	\$1,685,422	\$1,685,422	
INTERGOVERNMENTAL REVENUES	\$1,911,600	\$1,905,873	\$2,389,850	\$2,389,850	
Category: 600 CHARGES FOR SERVICES					
683001 CSS ENROLLMENT FEE	\$60	\$0	\$200	\$200	
692100 PHOTOCOPIES	\$45	\$45	\$0	\$0	
693030 CONTRACT SERVICES REVENUE	\$4,000	\$4,000	\$0	\$0	
CHARGES FOR SERVICES	\$4,105	\$4,045	\$200	\$200	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$75	\$500	\$500	
795000 AUDITOR VOID/STALE DATED CHECK	\$232	\$72	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$40,359	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$40,591	\$147	\$500	\$500	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$131,171	\$135,105	\$139,159	\$139,159	
OTHR FINANCING SOURCES TRAN IN	\$131,171	\$135,105	\$139,159	\$139,159	
Total Revenues:					
	\$2,087,467	\$2,045,172	\$2,529,709	\$2,529,709	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$873,928	\$884,961	\$1,161,627	\$1,161,627	
011200 TERMINATION/SPECIAL PAY	\$6,360	\$2,809	\$40,500	\$40,500	
017000 EXTRA HELP	\$63,781	\$27,370	\$20,142	\$20,142	
017502 OVERTIME PAY	\$0	\$5,851	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$252	\$847	\$760	\$760	
018100 EMPLOYER SHARE OASDI	\$64,163	\$64,213	\$92,336	\$92,336	
018201 EMPLOYER SHARE RETIREMENT	\$128,849	\$141,155	\$195,070	\$195,070	
018300 EMPLOYER SHARE HEALTH INSUR	\$187,335	\$184,750	\$238,126	\$238,126	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$76,578	\$26,543	\$34,849	\$34,849	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,823	\$5,166	\$5,028	\$5,028	
018500 WORKERS COMP EXPOSURE	\$8,482	\$11,670	\$16,882	\$16,882	
018501 WORKERS COMP EXPERIENCE	\$13,164	\$19,260	\$22,149	\$22,149	
SALARIES AND BENEFITS	\$1,429,718	\$1,374,601	\$1,827,469	\$1,827,469	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$233	\$152	\$300	\$300	
032500 COMMUNICATIONS EXPENSE	\$2,286	\$1,983	\$3,000	\$3,000	

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

Function: HEALTH & SANITATION

Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$2,124	\$2,110		\$2,281	\$2,281
032700 FOOD EXPENSE	\$543	\$480		\$800	\$800
032900 HOUSEHOLD EXPENSE	\$296	\$187		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$8,369	\$9,264		\$1,806	\$1,806
033102 INSUR XP LIABILITY EXPOSURE	\$1,002	\$3,515		\$5,014	\$5,014
033105 INSUR XP LIABILITY EXPERIENCE	\$840	\$6,024		\$5,222	\$5,222
033500 MAINTENANCE OF EQUIPMENT	\$0	\$223		\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$3,791	\$2,757		\$3,952	\$3,952
033700 MAINTENANCE OF STRUCTURES	\$34	\$0		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$5,783	\$5,939		\$2,947	\$2,947
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,616	\$1,856		\$6,000	\$6,000
034100 MEMBERSHIPS	\$2,000	\$2,000		\$2,000	\$2,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$7,062	\$468		\$0	\$0
034395 MISC XP PR PER STL DTE REISSUE	\$76	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$6,476	\$4,205		\$9,000	\$9,000
034526 OFFICE XP POSTAGE	\$351	\$343		\$2,000	\$2,000
034527 OFFICE XP PRINTING	\$47	\$784		\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$0	\$1		\$0	\$0
034591 CHGS OC POSTAGE SVS	\$5,494	\$4,562		\$5,380	\$5,380
034592 CHGS OC OTHER MAIL SVS	\$3,209	\$3,649		\$4,224	\$4,224
034800 PROF & SPECIAL SERVICES	\$1,836	\$2,545		\$56,800	\$56,800
034801 PROF ACCOUNTING SVS	\$124,543	\$122,425		\$155,989	\$155,989
034802 PROF ADMIN SVS	\$177,988	\$205,309		\$234,026	\$234,026
034837 PROF PREEMPLOYMENT SVS	\$374	\$0		\$5,000	\$5,000
034851 PROF TRAINING SVS	\$1,236	\$382		\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$4	\$0		\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$35,003	\$34,437		\$32,945	\$32,945
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$400	\$400
035100 RENTS & LEASES OF EQUIPMENT	\$2,967	\$2,818		\$3,500	\$3,500
035300 RENTS & LEASES OF STRUCTURES	\$1	\$0		\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$564	\$323		\$5,000	\$5,000
035530 MNR EQP IT APRV	\$437	\$0		\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$0	\$0		\$200	\$200
035591 CHGS IT HARDWARE EQP	\$9,127	\$2,968		\$4,800	\$4,800
035592 CHGS IT TELECOMM EQP	\$0	\$21		\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,575	\$962		\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$2,706	\$2,990		\$8,000	\$8,000
035940 TRANS/TRVL FUEL	\$790	\$753		\$0	\$0
035941 TRANS/TRVL MILEAGE	\$3,564	\$2,564		\$2,000	\$2,000

Budget Unit: 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)
Function: HEALTH & SANITATION
Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035990 CHGS FLEET TRANS/TRVL	\$2,594	\$6,685	\$8,008	\$8,008	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$40	\$0	\$300	\$300	
036100 UTILITIES	\$6,775	\$6,961	\$8,000	\$8,000	
SERVICES AND SUPPLIES	\$424,771	\$442,659	\$588,894	\$588,894	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$52,054	\$45,536	\$33,250	\$33,250	
052000 SUPPORT & CARE OF PERSONS	\$1,363	\$1,286	\$4,500	\$4,500	
052001 SUPP/CARE CLIENTS	\$54,630	\$46,744	\$85,000	\$85,000	
052007 SUPP/CARE PATIENTS	\$26,645	\$34,000	\$250,000	\$250,000	
OTHER CHARGES	\$134,693	\$127,568	\$372,750	\$372,750	
Total Expenditures/Appropriations:	\$1,989,184	\$1,944,829	\$2,789,113	\$2,789,113	
Net Cost:	(\$98,283)	(\$100,343)	\$259,404	\$259,404	

MENTAL HEALTH-ALCOHOL AND DRUG PROGRAMS

Fund 0080 Mental Health, Budget Unit 422

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

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 2016-17 expenditures are requested at \$2.9 million, an 11.4 percent increase over the FY 2015-16 adjusted budget amount of \$2.6 million. Revenue is requested at \$2.3 million, a 5.2 percent increase over the FY 2015-16 adjusted budget amount of \$2.2 million. General Fund contribution of \$3,195 is status quo, which combined with realignment funds, is used to draw down federal revenue.

The FY 2016-17 requested budget increase is predominately attributed to an increase in Salaries and Benefits and associated administrative costs. The salary increases are predominantly due to the reduction in salary savings as all positions are budgeted to be filled. The budget request also includes one new vehicle for additional outreach due to the Affordable Care Act and the increasing need for ADP services in Shasta County.

The department requests to delete one vacant Social Worker/Assistant Social Worker position (transfer to cost center 501). The net county cost to the Mental Health fund is requested at \$604,497. This is a 44.2 percent increase (\$185,368); however, there are savings projected at 79.1 percent (-\$331,482) at the end of FY 2015-16.

SUMMARY OF RECOMMENDATIONS

With a minor technical adjustment, the CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

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 2016-17 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317531 VCF ALCOHOL PROGRAMS	\$21,868	\$22,239	\$20,000	\$20,000	
319150 PENALTIES ALCOHOL REHAB PROG	\$131	\$118	\$150	\$150	
FINES, FORFEITURES & PENALTIES	\$21,999	\$22,357	\$20,150	\$20,150	
Category: 500 INTERGOVERNMENTAL REVENUES					
530991 STATE CALWORKS	\$689,894	\$0	\$0	\$0	
533202 STATE IGT	\$0	\$0	\$100,000	\$100,000	
542603 ST REALIGNMENT 2011 AB109	\$584,193	\$0	\$604,830	\$604,830	
552100 FEDERAL MEDI-CAL	\$379,465	\$603,295	\$610,650	\$610,650	
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,007,175	\$1,784,137	\$1,014,310	\$1,014,310	
INTERGOVERNMENTAL REVENUES	\$2,660,727	\$2,387,432	\$2,329,790	\$2,329,790	
Category: 600 CHARGES FOR SERVICES					
682002 MENTAL HEALTH SERVICES OTHER	\$10,320	\$10,905	\$12,000	\$12,000	
682009 MH SVS SC COURT DRUG GRANT	\$2,245	\$6,263	\$6,000	\$6,000	
682015 MEDICAL MARIJUANA PGM ID FEES	\$700	\$666	\$1,200	\$1,200	
CHARGES FOR SERVICES	\$13,265	\$17,834	\$19,200	\$19,200	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$31,795	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$107	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$31,902	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	
OTHR FINANCING SOURCES TRAN IN	\$3,195	\$3,195	\$3,195	\$3,195	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$2,551	\$125	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$2,551	\$125	\$0	\$0	
Total Revenues:	\$2,733,640	\$2,430,945	\$2,372,335	\$2,372,335	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$606,366	\$602,946	\$845,693	\$845,693	
011200 TERMINATION/SPECIAL PAY	\$0	\$7,803	\$0	\$0	
017000 EXTRA HELP	\$21,642	\$11,963	\$0	\$0	
017502 OVERTIME PAY	\$994	\$737	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$0	\$76	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$406	\$423	\$507	\$507	
018100 EMPLOYER SHARE OASDI	\$43,588	\$45,158	\$64,372	\$64,372	

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

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018201	EMPLOYER SHARE RETIREMENT	\$89,303	\$97,983	\$142,034	\$142,034	
018300	EMPLOYER SHARE HEALTH INSUR	\$151,223	\$154,212	\$229,486	\$229,486	
018307	EMPLYR SHR OTHER POST EMP BEN	\$58,835	\$18,473	\$25,370	\$25,370	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,579	\$3,528	\$3,597	\$3,597	
018500	WORKERS COMP EXPOSURE	\$5,660	\$8,069	\$11,677	\$11,677	
018501	WORKERS COMP EXPERIENCE	\$5,004	\$8,100	\$24,903	\$24,903	
SALARIES AND BENEFITS		\$987,604	\$959,476	\$1,347,639	\$1,347,639	
Category: 030 SERVICES AND SUPPLIES						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$109	\$48	\$250	\$250	
032500	COMMUNICATIONS EXPENSE	\$3,360	\$3,207	\$3,900	\$3,900	
032590	CHGS FAC MGMT COMM	\$0	\$0	\$20	\$20	
032591	CHGS IT COMM	\$2,956	\$1,683	\$3,676	\$3,676	
032700	FOOD EXPENSE	\$0	\$0	\$100	\$100	
032900	HOUSEHOLD EXPENSE	\$50	\$1,187	\$170	\$170	
032990	CHGS OC HSHLD SVS	\$88	\$218	\$0	\$0	
032992	CHGS FAC MGMT HSHLD XP	\$614	\$278	\$2,106	\$2,106	
033102	INSUR XP LIABILITY EXPOSURE	\$674	\$2,429	\$3,470	\$3,470	
033103	INSUR XP MISCELLANEOUS	\$1,968	\$1,356	\$1,493	\$1,493	
033105	INSUR XP LIABILITY EXPERIENCE	\$312	\$1,104	\$1,169	\$1,169	
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	
033592	CHGS IT MNT HARD/SOFTWARE	\$3,873	\$1,640	\$4,457	\$4,457	
033700	MAINTENANCE OF STRUCTURES	\$0	\$608	\$0	\$0	
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$2,645	\$2,645	
033791	CHGS FAC MGMT MAINT STR	\$11,251	\$6,819	\$11,386	\$11,386	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$2,500	\$2,500	
034100	MEMBERSHIPS	\$1,840	\$1,840	\$1,590	\$1,590	
034309	MISC XP PRIOR PERIOD REV ADJ	\$236,076	\$993	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$10,993	\$6	\$0	\$0	
034500	OFFICE EXPENSE	\$3,842	\$2,842	\$3,500	\$3,500	
034527	OFFICE XP PRINTING	\$504	\$794	\$752	\$752	
034590	CHGS OC PHOTOCOPY SVS	\$0	\$74	\$0	\$0	
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$140	\$140	
034592	CHGS OC OTHER MAIL SVS	\$107	\$433	\$0	\$0	
034800	PROF & SPECIAL SERVICES	\$86,217	\$103,504	\$101,250	\$101,250	
034801	PROF ACCOUNTING SVS	\$331,964	\$391,569	\$508,265	\$508,265	
034814	PROF COUNSELING SVS	\$10,279	\$3,024	\$5,000	\$5,000	
034815	PROF DATA PROCESSING SVS	\$9,840	\$7,200	\$57,484	\$57,484	
034817	PROF DRUG TESTING SVS	\$7,214	\$12,406	\$10,000	\$10,000	
034823	PROF HEALTH SVS	\$349,633	\$371,985	\$390,367	\$390,367	

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

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$173	\$838	\$0	\$0	
034851 PROF TRAINING SVS	\$779	\$642	\$5,500	\$5,500	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$172	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$222	\$165	\$360	\$360	
034892 CHGS IT PROFESSIONAL SVS	\$34,012	\$19,110	\$29,399	\$29,399	
035100 RENTS & LEASES OF EQUIPMENT	\$2,506	\$2,514	\$2,900	\$2,900	
035300 RENTS & LEASES OF STRUCTURES	\$8,659	\$21,515	\$30,972	\$30,972	
035500 MINOR EQUIPMENT	\$332	\$639	\$700	\$700	
035529 MNR EQP COMPUTERS	\$954	\$0	\$0	\$0	
035530 MNR EQP IT APRV	\$3	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$6,385	\$2,089	\$6,800	\$6,800	
035592 CHGS IT TELECOMM EQP	\$64	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$284	\$345	\$100	\$100	
035900 TRANSPORTATION & TRAVEL	\$5,478	\$4,682	\$6,500	\$6,500	
035940 TRANS/TRVL FUEL	\$962	\$891	\$2,000	\$2,000	
035941 TRANS/TRVL MILEAGE	\$488	\$181	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$1,197	\$3,245	\$1,932	\$1,932	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$86	\$90	\$200	\$200	
036100 UTILITIES	\$5,719	\$4,266	\$9,675	\$9,675	
SERVICES AND SUPPLIES	\$1,142,254	\$978,473	\$1,213,928	\$1,213,928	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$42,713	\$23,729	\$33,485	\$33,485	
052015 SUPP/CARE ADULT RESIDENTIAL	\$37,825	\$114,578	\$162,000	\$162,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$933,832	\$878,477	\$1,130,000	\$1,130,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$0	\$0	\$100	\$100	
OTHER CHARGES	\$1,014,370	\$1,016,785	\$1,325,585	\$1,325,585	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$17,703	\$0	\$25,000	\$25,000	
CAPITAL ASSETS	\$17,703	\$0	\$25,000	\$25,000	
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	\$0	\$0	(\$71,189)	(\$71,189)	
088501 C/A SOCIAL SERVICES	\$0	(\$578,602)	(\$864,316)	(\$864,316)	
INTRAFUND TRANSFERS	\$0	(\$578,602)	(\$935,505)	(\$935,505)	
Total Expenditures/Appropriations:	\$3,161,932	\$2,376,133	\$2,976,647	\$2,976,647	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Cost:	\$428,292	(\$54,812)	\$604,312	\$604,312	

MENTAL HEALTH-PERINATAL PROGRAM

Fund 0080 Mental Health, Budget Unit 425

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

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 \$893,701, a decrease of \$48,826 from the FY 2015-16 adjusted budget. Requested revenue is \$652,642, a \$46,791 decrease from the FY 2015-16 adjusted budget. General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$241,059 will be funded with Mental Health fund balance. The department requests to delete two vacant Social Worker/Assistant Social Worker positions (transfer to cost center 501).

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$177,497	\$0	\$186,229	\$186,229	
552100 FEDERAL MEDI-CAL	\$58,988	\$116,047	\$75,000	\$75,000	
560300 FEDERAL PERINATAL GRANT	\$282,514	\$376,502	\$376,396	\$376,396	
INTERGOVERNMENTAL REVENUES	\$518,999	\$492,549	\$637,625	\$637,625	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$14	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$6,345	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$6,360	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017	
OTHR FINANCING SOURCES TRAN IN	\$15,017	\$15,017	\$15,017	\$15,017	
Total Revenues:					
	\$540,377	\$507,566	\$652,642	\$652,642	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$247,429	\$234,861	\$317,937	\$317,937	
011200 TERMINATION/SPECIAL PAY	\$791	\$8,720	\$0	\$0	
017000 EXTRA HELP	\$8,917	\$5,300	\$0	\$0	
017502 OVERTIME PAY	\$352	\$106	\$0	\$0	
018100 EMPLOYER SHARE OASDI	\$18,341	\$17,792	\$23,961	\$23,961	
018201 EMPLOYER SHARE RETIREMENT	\$36,525	\$36,911	\$53,402	\$53,402	
018300 EMPLOYER SHARE HEALTH INSUR	\$57,077	\$61,906	\$94,255	\$94,255	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$25,193	\$7,045	\$9,539	\$9,539	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,896	\$1,350	\$1,352	\$1,352	
018500 WORKERS COMP EXPOSURE	\$2,317	\$3,152	\$4,388	\$4,388	
SALARIES AND BENEFITS	\$398,841	\$377,146	\$504,834	\$504,834	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$149	\$99	\$250	\$250	
032500 COMMUNICATIONS EXPENSE	\$2,478	\$1,717	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$6	\$6	
032591 CHGS IT COMM	\$682	\$3,674	\$1,217	\$1,217	
032700 FOOD EXPENSE	\$333	\$212	\$450	\$450	
032900 HOUSEHOLD EXPENSE	\$426	\$423	\$600	\$600	
032990 CHGS OC HSHLD SVS	\$24,000	\$24,044	\$30,000	\$30,000	
032991 CHGS OC HSHLD SUPPL	\$1,374	\$754	\$600	\$600	
032992 CHGS FAC MGMT HSHLD XP	\$204	\$28	\$649	\$649	
033102 INSUR XP LIABILITY EXPOSURE	\$276	\$949	\$1,304	\$1,304	

Budget Unit: 425 - PERINATAL (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$480	\$204	\$305	\$305	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$42	\$250	\$250	
033528 MNT EQP SOFTWARE	\$0	\$0	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,551	\$1,886	\$1,406	\$1,406	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$2,983	\$2,366	\$3,541	\$3,541	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$482	\$966	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$1,590	\$1,590	\$1,600	\$1,600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,038	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$2,985	\$6,155	\$5,000	\$5,000	
034526 OFFICE XP POSTAGE	\$0	\$0	\$100	\$100	
034527 OFFICE XP PRINTING	\$149	\$5	\$100	\$100	
034590 CHGS OC PHOTOCOPY SVS	\$89	\$257	\$139	\$139	
034591 CHGS OC POSTAGE SVS	\$79	\$263	\$366	\$366	
034592 CHGS OC OTHER MAIL SVS	\$696	\$675	\$844	\$844	
034800 PROF & SPECIAL SERVICES	\$18	\$60	\$0	\$0	
034801 PROF ACCOUNTING SVS	\$67,530	\$82,706	\$106,713	\$106,713	
034815 PROF DATA PROCESSING SVS	\$8,520	\$7,200	\$19,180	\$19,180	
034817 PROF DRUG TESTING SVS	\$219	\$801	\$7,000	\$7,000	
034837 PROF PREEMPLOYMENT SVS	\$728	\$1,652	\$1,000	\$1,000	
034851 PROF TRAINING SVS	\$328	\$494	\$2,500	\$2,500	
034854 PROF INTERPRETING SVS	\$0	\$1	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$38	\$15	\$111	\$111	
034892 CHGS IT PROFESSIONAL SVS	\$16,442	\$23,978	\$9,353	\$9,353	
035100 RENTS & LEASES OF EQUIPMENT	\$1,175	\$1,274	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$15,206	\$23,319	\$38,000	\$38,000	
035500 MINOR EQUIPMENT	\$150	\$645	\$500	\$500	
035529 MNR EQP COMPUTERS	\$1,335	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$12,080	\$0	\$5,800	\$5,800	
035592 CHGS IT TELECOMM EQP	\$64	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$147	\$218	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$0	\$616	\$0	\$0	
035940 TRANS/TRVL FUEL	\$1,563	\$1,521	\$1,400	\$1,400	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$500	\$500	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$1,964	\$6,516	\$6,048	\$6,048	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036100 UTILITIES	\$7,763	\$7,063	\$2,978	\$2,978	
SERVICES AND SUPPLIES	\$178,332	\$204,400	\$258,710	\$258,710	

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$25,550	\$12,435		\$12,657	\$12,657
052015 SUPP/CARE ADULT RESIDENTIAL	\$109,990	\$144,839		\$120,000	\$120,000
052020 SUPP/CARE CLIENT TRANSP SVS	\$3,150	\$0		\$2,500	\$2,500
OTHER CHARGES	\$138,690	\$157,274		\$135,157	\$135,157
Category: 080 INTRAFUND TRANSFERS					
088422 C/A ALCOHOL & DRUG	(\$10,279)	\$0		(\$5,000)	(\$5,000)
INTRAFUND TRANSFERS	(\$10,279)	\$0		(\$5,000)	(\$5,000)
Total Expenditures/Appropriations:	\$705,584	\$738,820		\$893,701	\$893,701
Net Cost:	\$165,207	\$231,254		\$241,059	\$241,059

SOCIAL SERVICES

Fund 0140 Social Services, Budget Unit 501

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

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; Child Protective Service, Child Welfare Services and Court-ordered Supervision; Adoptions; Foster Home Licensing and Placement; Adult Protective Services; and In-Home Supportive Services. Operation of Social Service programs is funded by a combination of federal and state revenues, Social Services realignment, charges for services, miscellaneous revenues, and a statutorily required County General Fund contribution.

BUDGET REQUESTS

FY 2016-17 requested expenditure total \$65.8 million, a 10.7 percent (\$6.3 million) increase over the FY 2015-16 adjusted budget. The majority of this increase is due to increases in staffing and capital project requests. Requested Salaries and Benefits increased by \$2.6 million (7.8 percent), Services and Supplies increased by \$2.4 million (13.5 percent), Other Charges increased by \$1 million (15.3 percent), Capital Assets increased by \$979,000 (253 percent).

FY 2016-17 requested revenue totals \$63.5 million a 10 percent (\$5.7 million) increase over the FY 2015-16 requested budget. Intergovernmental Revenue increased by \$6.1 million (11 percent) due to increased federal revenue and new Intergovernmental (IGT) revenue. All other revenue, including the General Fund contribution (\$1 million) are status quo.

Expenditures exceed revenue by \$2.2 million as requested for FY 2016-17 and will be funded with Social Services fund balance. However, the department projects a savings of \$1.1 million in the net county cost prior to the end of FY 2015-16.

Position Changes Requested include 1) adding 2.0 Full-Time Equivalent (FTE) Eligibility Supervisor, 2.0 FTE Eligibility Worker III, 3.0 FTE Social Service Aides, 2.0 FTE Social Worker Supervisor II, 3.0 FTE Social Worker (SW)/Assistant SW/Senior SW (transferred two from cost center 425 and one from cost center 422), 1.0 FTE Employment and Training Supervisor, 2.0 FTE Employment and Training Worker I/II, 1.0 Senior Staff Services Analyst (transferred from cost center 502), 2.0 FTE Staff Services Analyst I/II, 1.0 FTE System Support Analyst, and 1.0 FTE Office Assistant I/II (transferred from cost center 411), and 2) deleting 1.0 FTE Supervising Staff Services Analyst (filled position transferred to cost center 502).

Capital Assets/Projects Requested include: Roof Replacement \$289,000, Space Needs Study \$100,000, Two Leased Office Space Remodels \$250,000, Cascade Office Building Entrance Remodel \$150,000, Cascade Basement Remodel \$50,000, one Electronic Message Board \$10,000, one Video Conferencing System \$46,950, one new Vehicle and nine Replacement Vehicles \$260,000, and two replacement Vans \$60,000.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

Adequate space in regional locations serving low-income populations within their community continues to

be a priority. The HHSA continues to work toward development of a long-term space needs analysis and plan for permanent solutions. The HHSA is also working towards a permanent solution in regards to a training center for incoming classes of Eligibility Workers and for the provision of various trainings to benefit other agency staff.

The ongoing implementation of the Affordable Care Act and a slow economic recovery have continued to drive high caseloads in social services eligibility and employment programs and the associated need for staff. The outlook for sufficient funding to cover proposed costs remains strong and Shasta County continues to benefit from other counties under-expending their allocations.

The key threat on the horizon is the potential of another economic downturn. When this occurs, caseloads will again grow and expand from this new higher-level plateau that we are currently on. The agency is planning for this by building reserves to cover sustainable operations at our budgeted level of service provision.

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: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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 \$25,991 \$29,291 \$0 \$0

REVENUE FROM MONEY & PROPERTY \$25,991 \$29,291 \$0 \$0

Category: 500 INTERGOVERNMENTAL REVENUES

530200	ST LICENSING FOSTER FAM HOME	\$87,294	\$80,580	\$94,678	\$94,678
530900	ST CHILD WELFARE SERVICES	\$10,530	\$59,335	\$175,626	\$175,626
530991	STATE CALWORKS	\$2,212,769	\$2,564,846	\$2,432,483	\$2,432,483
531500	STATE REALIGNMENT SOCIAL SVS	\$1,986,212	\$3,082,582	\$3,464,546	\$3,464,546
531700	STATE IHSS INHOME	\$1,476,365	\$1,537,682	\$2,137,136	\$2,137,136
531800	STATE FOOD STAMPS	\$3,651,588	\$3,751,384	\$4,252,422	\$4,252,422
531900	STATE OPTIONS FOR RECOVERY	\$0	\$5,830	\$276,501	\$276,501
533100	STATE MEDICAL MEDI CAL ADMIN	\$4,086,623	\$4,522,676	\$5,819,360	\$5,819,360
533150	STATE CMSP	\$3,624	\$109,227	\$3,600	\$3,600
533202	STATE IGT	\$0	\$296,457	\$446,458	\$446,458
542603	ST REALIGNMENT 2011 AB109	\$7,690,481	\$7,130,123	\$7,516,732	\$7,516,732
549621	STATE REV FOR SYSTEM UPGRADES	\$356	\$5,526	\$15,000	\$15,000
550210	FED LICENSE FOSTER FAM HOME	\$59,584	\$69,653	\$64,032	\$64,032
550220	FEDERAL FRAUD/FRED GRANT ADMIN	\$0	\$56,982	\$25,000	\$25,000
550500	FEDERAL ADOPT PROGRAM ADMIN	\$351,738	\$344,002	\$359,866	\$359,866
550900	FEDERAL FOOD STAMP PROG ADMIN	\$4,424,310	\$4,427,490	\$5,928,447	\$5,928,447
550901	FEDERAL OPTIONS FOR RECOVERY	\$322,867	\$308,702	\$720,035	\$720,035
550930	FEDERAL CWS IV E ADMIN	\$4,402,441	\$4,313,513	\$6,080,640	\$6,080,640
550935	FED FAMILY PRESERVATION SUPPT	\$151,398	\$129,079	\$154,569	\$154,569
550960	FED INDEPEND LIVING SKILL PLAN	\$85,515	\$88,204	\$87,879	\$87,879
550980	FED FOOD STAMP EMP TRNG ADMIN	\$110,976	\$90,158	\$144,306	\$144,306
550990	FED FOSTER CARE ELIGIBILITY	\$206,619	\$163,434	\$259,237	\$259,237
550992	FED COM BASED FAMILY RSRC PGM	\$14,864	\$14,605	\$14,864	\$14,864
550993	FED FGU WTW CAL LEARN	\$8,805,976	\$9,485,431	\$10,939,026	\$10,939,026
552100	FEDERAL MEDI-CAL	\$0	\$293,038	\$0	\$0
552102	FED MEDICAL ASSISTANCE PROG	\$7,333,675	\$8,373,468	\$10,904,534	\$10,904,534
553100	FEDERAL BRIDGE REPLACEMENT	\$0	\$35,442	\$0	\$0
560621	FED REV FOR SYSTEM UPGRADES	\$1,975	\$13,014	\$15,000	\$15,000
563770	CONTRIBUTION FROM SCOE	\$11,780	\$11,780	\$11,780	\$11,780
INTERGOVERNMENTAL REVENUES		\$47,489,561	\$51,364,246	\$62,343,757	\$62,343,757

Category: 600 CHARGES FOR SERVICES

679300	R/F BIRTH CERT ABUSE CHILD	\$37,776	\$36,915	\$38,000	\$38,000
685010	STEPPARENT ADOPTIONS FEES	\$1,962	\$7,868	\$2,500	\$2,500
692100	PHOTOCOPIES	\$400	\$367	\$400	\$400
692730	REIMB ADMIN SERVICES	\$13,126	\$36,979	\$12,000	\$12,000
692800	CHILDREN & FAM FIRST CONTRACT	\$1,000	\$126	\$0	\$0

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$54,266	\$82,257	\$52,900	\$52,900	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$5,075	\$0	\$0	\$0	
795000 AUDITOR VOID/STALE DATED CHECK	\$6,388	\$2,420	\$1,000	\$1,000	
795120 WELFARE REPAYMENTS	\$47,648	\$140,538	\$102,127	\$102,127	
799300 MISCELLANEOUS REVENUE	\$64	\$150	\$300	\$300	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,545,305	\$102,030	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$680,172	\$18,277	\$0	\$0	
799400 JURY & WITNESS FEES	\$2,521	\$685	\$400	\$400	
799601 INSURANCE PROCEEDS C/A	\$6,498	\$0	\$0	\$0	
799900 CASH OVER/SHORT	\$0	(\$1,650)	\$0	\$0	
MISCELLANEOUS REVENUES	\$2,293,673	\$262,451	\$103,827	\$103,827	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,216,397	\$1,038,735	\$1,038,735	\$1,038,735	
OTHR FINANCING SOURCES TRAN IN	\$1,216,397	\$1,038,735	\$1,038,735	\$1,038,735	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$3,445	\$18,646	\$8,000	\$8,000	
896101 SALE OF SURPLUS PROPERTY	\$0	\$59	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$3,445	\$18,705	\$8,000	\$8,000	
Total Revenues:	\$51,083,334	\$52,795,687	\$63,547,219	\$63,547,219	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$17,359,411	\$18,356,260	\$21,546,633	\$21,546,633	
011200 TERMINATION/SPECIAL PAY	\$151,967	\$131,508	\$200,000	\$200,000	
017000 EXTRA HELP	\$193,047	\$271,518	\$361,680	\$361,680	
017502 OVERTIME PAY	\$256,151	\$263,866	\$388,777	\$388,777	
017503 SHIFT DIFFERENTIAL	\$254	\$0	\$914	\$914	
017505 STANDBY PAY	\$50,513	\$61,835	\$81,000	\$81,000	
017509 HOLIDAY OVERTIME PAY	\$3,672	\$3,588	\$2,750	\$2,750	
017517 CELL/PDA COMM ALLOWANCE PROG	\$6,471	\$5,628	\$5,061	\$5,061	
018100 EMPLOYER SHARE OASDI	\$1,281,520	\$1,356,371	\$1,692,878	\$1,692,878	
018201 EMPLOYER SHARE RETIREMENT	\$2,549,176	\$2,917,556	\$3,622,307	\$3,622,307	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$5,173,793	\$5,512,633	\$6,929,580	\$6,929,580	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,467,809	\$550,637	\$646,398	\$646,398	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$130,416	\$106,594	\$94,924	\$94,924	
018500 WORKERS COMP EXPOSURE	\$162,210	\$241,965	\$310,755	\$310,755	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$354,552	\$514,584	\$603,580	\$603,580	
SALARIES AND BENEFITS	\$29,140,968	\$30,294,547	\$36,487,237	\$36,487,237	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,986	\$4,277	\$3,150	\$3,150	
032500 COMMUNICATIONS EXPENSE	\$204,838	\$242,025	\$237,990	\$237,990	
032590 CHGS FAC MGMT COMM	\$306	\$441	\$390	\$390	
032591 CHGS IT COMM	\$137,008	\$131,719	\$143,902	\$143,902	
032700 FOOD EXPENSE	\$1,593	\$3,701	\$5,910	\$5,910	
032900 HOUSEHOLD EXPENSE	\$31,068	\$30,309	\$22,019	\$22,019	
032990 CHGS OC HSHLD SVS	\$263,620	\$267,099	\$334,245	\$334,245	
032991 CHGS OC HSHLD SUPPL	\$38,757	\$39,350	\$41,100	\$41,100	
032992 CHGS FAC MGMT HSHLD XP	\$32,008	\$41,577	\$67,201	\$67,201	
033100 INSURANCE EXPENSE	\$560	\$134	\$1,800	\$1,800	
033102 INSUR XP LIABILITY EXPOSURE	\$19,307	\$72,862	\$100,658	\$100,658	
033103 INSUR XP MISCELLANEOUS	\$30,180	\$19,296	\$22,241	\$22,241	
033105 INSUR XP LIABILITY EXPERIENCE	\$29,532	\$101,040	\$105,783	\$105,783	
033300 JURY & WITNESS EXPENSE	\$8,709	\$111	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$83,196	\$111,519	\$226,655	\$226,655	
033528 MNT EQP SOFTWARE	\$3,340	\$3,340	\$153,400	\$153,400	
033531 MNT EQP IT APRV	\$509	\$1,472	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$130,512	\$120,306	\$167,203	\$167,203	
033700 MAINTENANCE OF STRUCTURES	\$4,051	\$6,177	\$28,756	\$28,756	
033729 MNT STR FAC MGMT APRV	\$22,471	\$4,517	\$53,000	\$53,000	
033790 CHGS OC MAINT STR	\$1,908	\$1,908	\$2,385	\$2,385	
033791 CHGS FAC MGMT MAINT STR	\$291,659	\$321,743	\$400,461	\$400,461	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$82	\$192	\$2,200	\$2,200	
034100 MEMBERSHIPS	\$43,684	\$46,894	\$50,320	\$50,320	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$1,000	\$1,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$3,250,466	\$6,791	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$521,202	\$93,468	\$0	\$0	
034390 MISC XP OVER/SHORT ACCOUNT	\$338	\$0	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$220	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$337,877	\$506,508	\$706,850	\$706,850	
034526 OFFICE XP POSTAGE	\$105,937	\$138,933	\$120,300	\$120,300	
034527 OFFICE XP PRINTING	\$9,597	\$5,826	\$28,100	\$28,100	
034536 OFFICE XP OFFICE FURNITURE	\$14,539	\$0	\$0	\$0	
034539 OFFICE XP IT APRV	\$0	\$501	\$475	\$475	
034590 CHGS OC PHOTOCOPY SVS	\$58,129	\$63,130	\$53,007	\$53,007	
034591 CHGS OC POSTAGE SVS	\$204,455	\$203,934	\$205,664	\$205,664	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$81,182	\$79,067	\$106,908	\$106,908	
034800 PROF & SPECIAL SERVICES	\$5,719,501	\$6,251,125	\$8,028,575	\$8,028,575	
034801 PROF ACCOUNTING SVS	\$2,894,246	\$3,111,268	\$4,108,506	\$4,108,506	
034803 PROF ADVERTISING & MKTG SVS	\$7,670	\$14,181	\$3,200	\$3,200	
034807 PROF BANK SVS	\$2,352	\$2,367	\$2,900	\$2,900	
034835 PROF PHOTO/FILMING SVS	\$0	\$14	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$20,213	\$39,964	\$20,000	\$20,000	
034848 PROF SVS IT APRV	\$4,208	\$0	\$0	\$0	
034849 PROF TECHNOLOGICAL SVS	\$11,870	\$12,112	\$37,500	\$37,500	
034851 PROF TRAINING SVS	\$182,466	\$196,694	\$303,116	\$303,116	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$127	\$843	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$2,886	\$1,646	\$30,000	\$30,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,372,520	\$1,451,301	\$1,382,709	\$1,382,709	
034900 PUBLICATIONS & LEGAL NOTICES	\$2,001	\$4,871	\$9,250	\$9,250	
035100 RENTS & LEASES OF EQUIPMENT	\$77,345	\$86,896	\$102,700	\$102,700	
035300 RENTS & LEASES OF STRUCTURES	\$714,925	\$673,325	\$1,048,031	\$1,048,031	
035500 MINOR EQUIPMENT	\$37,928	\$41,137	\$124,049	\$124,049	
035528 MINOR EQP SOFTWARE	\$27,813	\$17,281	\$378,208	\$378,208	
035529 MNR EQP COMPUTERS	\$198,375	\$224	\$254,400	\$254,400	
035530 MNR EQP IT APRV	\$27,752	\$14,914	\$172,820	\$172,820	
035531 MNR EQP FAC MGMT APRV	\$1,433	\$0	\$0	\$0	
035535 MNR EQP COMM EQP	\$0	\$532	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,674	\$47,450	\$45,800	\$45,800	
035591 CHGS IT HARDWARE EQP	\$157,325	\$126,632	\$220,975	\$220,975	
035592 CHGS IT TELECOMM EQP	\$2,819	\$4,669	\$6,200	\$6,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,525	\$6,238	\$14,800	\$14,800	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$501	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$136,942	\$122,302	\$142,400	\$142,400	
035940 TRANS/TRVL FUEL	\$77,758	\$66,637	\$146,550	\$146,550	
035942 TRANS/TRVL TRAINING	\$48,165	\$69,339	\$96,426	\$96,426	
035990 CHGS FLEET TRANS/TRVL	\$90,500	\$125,899	\$162,536	\$162,536	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$16,286	\$17,690	\$19,300	\$19,300	
036100 UTILITIES	\$297,213	\$277,239	\$343,326	\$343,326	
SERVICES AND SUPPLIES	\$18,104,192	\$15,454,982	\$20,598,550	\$20,598,550	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,023,831	\$1,084,774	\$920,231	\$920,231	
050003 BUILDING & EQUIPMENT USE A-87	\$33,765	\$33,765	\$46,445	\$46,445	
050600 JUDGEMENTS & DAMAGES	\$626	\$0	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$16	\$1,054	\$1,120	\$1,120	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
052000 SUPPORT & CARE OF PERSONS	\$859,463	\$1,021,004		\$1,333,507	\$1,333,507
052001 SUPP/CARE CLIENTS	\$2,580,929	\$3,317,083		\$4,082,926	\$4,082,926
052004 SUPP/CARE MINORS/WARDS	\$51,664	\$56,077		\$92,000	\$92,000
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$979,878	\$852,378		\$1,199,316	\$1,199,316
052006 SUPP/CARE FOSTER CHILDREN	\$159,949	\$153,242		\$326,700	\$326,700
052009 SUPP/CARE ADULTS	\$182,275	\$173,013		\$238,924	\$238,924
OTHER CHARGES	\$5,872,400	\$6,692,393		\$8,241,169	\$8,241,169
Category: 070 CAPITAL ASSETS					
061089 SS 2460 BRESLAUER REMODEL	\$0	\$0		\$150,000	\$150,000
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$0		\$289,000	\$289,000
061091 PH/SS 2017 NEW BRESLAUER BLDG	\$0	\$0		\$100,000	\$100,000
061094 SS 4216 SHASTA DAM BLVD REMDL	\$0	\$0		\$150,000	\$150,000
061095 SS 2460 BRES CASCADE BLDG ENTR	\$0	\$0		\$150,000	\$150,000
061097 SS 2640 BRES BASEMENT REMODEL	\$0	\$0		\$50,000	\$50,000
061098 SS MARKET OR PLACR LEASE REMDL	\$0	\$0		\$100,000	\$100,000
065025 1 ELECTRONIC MESSAGE BOARD	\$0	\$0		\$10,000	\$10,000
065083 1 TRUCK W/ ACCESSORIES	\$0	\$28,433		\$0	\$0
065088 1 VAN W/ ACCESSORIES	\$0	\$26,338		\$0	\$0
065117 1 VIDEO CONFERENCE SYSTEM	\$0	\$0		\$46,950	\$46,950
065301 10 VEHICLES W/ACCESS	\$229,758	\$211,350		\$260,000	\$260,000
065336 2 VANS	\$0	\$0		\$60,000	\$60,000
CAPITAL ASSETS	\$229,758	\$266,123		\$1,365,950	\$1,365,950
Category: 080 INTRAFUND TRANSFERS					
088292 C/A PUBLIC GUARDIAN	(\$511,578)	(\$721,713)		(\$779,923)	(\$779,923)
088540 C/A COUNTY INDIGENTS	(\$358,429)	\$0		\$0	\$0
088542 C/A COUNTY INDIGENTS-GEN	\$0	(\$379,891)		(\$474,434)	(\$474,434)
INTRAFUND TRANSFERS	(\$870,007)	(\$1,101,604)		(\$1,254,357)	(\$1,254,357)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$45,825	\$417,996		\$0	\$0
095410 TRAN OUT MENTAL HEALTH	\$2,615,115	\$386,001		\$400,000	\$400,000
OTHER FINANCING USES	\$2,660,940	\$803,997		\$400,000	\$400,000
Total Expenditures/Appropriations:	\$55,138,253	\$52,410,441		\$65,838,549	\$65,838,549
Net Cost:	\$4,054,918	(\$385,245)		\$2,291,330	\$2,291,330

HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION
Fund 0140 Social Services, Budget Unit 502
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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 2016-17 expenditures and revenue are requested at \$13,309 (a 62.2 percent decrease) from the FY 2015-16 adjusted budget. Salary and benefit expenditures are budgeted at \$8.9 million, an increase of \$624,759 (7.5 percent), predominantly attributable to increases in regular salary and benefit accounts, but also increases in extra help and overtime, and requested transfers/changes in staffing allocations as listed below (resulting in a net increase of two positions). Services and supplies are budgeted at \$1,874,234, an increase of \$479,539, predominantly due to enhanced information technology tools, increased information technology services, an agency-wide long-term space analysis. 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 also decreasing 62.2 percent from \$35,221 to \$13,309. All other costs are passed on to HHSA budget units through cost applied accounts for HHSA Administration charges. These cost-applied administrative charges are increasing from \$9.9 million to \$11.5 million in the FY 2016-17 requested budget. The FY 2015-16 HHSA administrative expenditures are projected to generate \$724,197 in savings for other HHSA programs by the end of FY 2015-16.

Position Changes Requested include 1) adding 1.0 Full-Time Equivalent (FTE) Office Assistant I/II; 1.0 FTE Deputy Branch Director; 1.0 Administrative Secretary I/II; 1.0 FTE Epidemiologist; and 1.0 FTE Supervising Staff Services Analyst (transferred from cost center 501); and 2) deleting 1.0 vacant FTE Account Clerk I/II; 1.0 FTE Senior Staff Services Analyst (transferred to cost center 501); and 1.0 FTE Agency Staff Services Analyst I/II (transferred to cost center 410).

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. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSA is planning for this by focusing on 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. 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$54	\$30	\$0	\$0	
692730 REIMB ADMIN SERVICES	\$27,319	\$16,087	\$13,309	\$13,309	
CHARGES FOR SERVICES	\$27,373	\$16,117	\$13,309	\$13,309	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$100	\$7	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$100,189	\$0	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$590	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	
MISCELLANEOUS REVENUES	\$100,879	\$507	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$288	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$288	\$0	\$0	
Total Revenues:					
	\$128,253	\$16,913	\$13,309	\$13,309	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$4,645,585	\$4,937,953	\$5,787,695	\$5,787,695	
011200 TERMINATION/SPECIAL PAY	\$24,983	\$134,287	\$0	\$0	
017000 EXTRA HELP	\$71,798	\$103,460	\$78,000	\$78,000	
017502 OVERTIME PAY	\$68,886	\$83,769	\$70,000	\$70,000	
017509 HOLIDAY OVERTIME PAY	\$652	\$1,525	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$14,773	\$14,790	\$15,663	\$15,663	
018100 EMPLOYER SHARE OASDI	\$340,991	\$365,280	\$436,354	\$436,354	
018201 EMPLOYER SHARE RETIREMENT	\$680,194	\$784,861	\$969,732	\$969,732	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,213	\$9,107	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$978,423	\$1,052,482	\$1,324,943	\$1,324,943	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$396,769	\$148,128	\$173,631	\$173,631	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$34,832	\$28,876	\$24,659	\$24,659	
018500 WORKERS COMP EXPOSURE	\$43,429	\$66,811	\$80,087	\$80,087	
018501 WORKERS COMP EXPERIENCE	\$5,592	\$11,352	\$25,254	\$25,254	
SALARIES AND BENEFITS	\$7,316,126	\$7,742,688	\$8,995,018	\$8,995,018	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$764	\$1,310	\$750	\$750	
032500 COMMUNICATIONS EXPENSE	\$19,434	\$25,595	\$24,400	\$24,400	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$5,080	\$5,080	
032591 CHGS IT COMM	\$7,663	\$8,367	\$9,319	\$9,319	
032700 FOOD EXPENSE	\$646	\$195	\$700	\$700	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$1,708	\$1,285	\$2,500	\$2,500	
032990 CHGS OC HSHLD SVS	\$25,963	\$25,950	\$31,485	\$31,485	
032991 CHGS OC HSHLD SUPPL	\$3,975	\$4,322	\$6,000	\$6,000	
032992 CHGS FAC MGMT HSHLD XP	\$20,708	\$16,994	\$5,582	\$5,582	
033100 INSURANCE EXPENSE	\$166	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$5,181	\$20,122	\$23,794	\$23,794	
033103 INSUR XP MISCELLANEOUS	\$6,672	\$4,608	\$5,012	\$5,012	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,260	\$5,868	\$5,436	\$5,436	
033500 MAINTENANCE OF EQUIPMENT	\$32	\$835	\$300	\$300	
033531 MNT EQP IT APRV	\$0	\$294	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$17,910	\$14,448	\$20,120	\$20,120	
033700 MAINTENANCE OF STRUCTURES	\$0	\$410	\$600	\$600	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$300	\$300	
033790 CHGS OC MAINT STR	\$1,200	\$1,200	\$1,200	\$1,200	
033791 CHGS FAC MGMT MAINT STR	\$71,508	\$118,174	\$94,305	\$94,305	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$15	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$1,231	\$1,893	\$8,200	\$8,200	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$12,783	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$53,408	\$54,196	\$65,200	\$65,200	
034526 OFFICE XP POSTAGE	\$87	\$0	\$0	\$0	
034527 OFFICE XP PRINTING	\$746	\$205	\$3,500	\$3,500	
034536 OFFICE XP OFFICE FURNITURE	\$2,515	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$1,225	\$2,340	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$15,360	\$13,291	\$15,290	\$15,290	
034592 CHGS OC OTHER MAIL SVS	\$8,538	\$9,168	\$12,177	\$12,177	
034800 PROF & SPECIAL SERVICES	\$227,496	\$201,599	\$507,000	\$507,000	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$0	\$60,000	\$60,000	
034837 PROF PREEMPLOYMENT SVS	\$24,540	\$10,553	\$25,000	\$25,000	
034848 PROF SVS IT APRV	\$0	\$0	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$16,048	\$23,237	\$63,200	\$63,200	
034890 CHGS FAC MGMT PROF SVS	\$209	\$104	\$2,168	\$2,168	
034892 CHGS IT PROFESSIONAL SVS	\$220,293	\$322,346	\$462,043	\$462,043	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$340	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$11,070	\$15,686	\$15,000	\$15,000	
035300 RENTS & LEASES OF STRUCTURES	\$94,940	\$102,884	\$166,382	\$166,382	
035500 MINOR EQUIPMENT	\$4,352	\$7,338	\$7,050	\$7,050	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$16,500	\$16,500	
035529 MNR EQP COMPUTERS	\$85	\$38	\$3,755	\$3,755	
035530 MNR EQP IT APRV	\$989	\$309	\$25,150	\$25,150	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$3,856	\$2,828	\$12,100	\$12,100	
035591 CHGS IT HARDWARE EQP	\$33,933	\$66,058	\$44,600	\$44,600	
035592 CHGS IT TELECOMM EQP	\$300	\$286	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,637	\$3,891	\$8,500	\$8,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,256	\$1,232	\$1,800	\$1,800	
035900 TRANSPORTATION & TRAVEL	\$20,659	\$12,386	\$23,197	\$23,197	
035940 TRANS/TRVL FUEL	\$1,613	\$1,684	\$1,600	\$1,600	
035942 TRANS/TRVL TRAINING	\$0	\$765	\$1,500	\$1,500	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$623	\$4,026	\$5,004	\$5,004	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$556	\$1,125	\$750	\$750	
036100 UTILITIES	\$55,329	\$44,698	\$50,185	\$50,185	
SERVICES AND SUPPLIES	\$1,001,497	\$1,154,669	\$1,874,234	\$1,874,234	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$212,326	\$201,891	\$720,947	\$720,947	
OTHER CHARGES	\$212,326	\$201,891	\$720,947	\$720,947	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$24,604	\$0	\$0	\$0	
CAPITAL ASSETS	\$24,604	\$0	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	(\$683,646)	(\$759,060)	(\$905,017)	(\$905,017)	
088410 C/A MENTAL HEALTH	(\$2,180,041)	(\$2,365,498)	(\$2,981,556)	(\$2,981,556)	
088411 C/A PUBLIC HEALTH	(\$1,449,887)	(\$1,712,520)	(\$2,268,571)	(\$2,268,571)	
088417 C/A CA CHILD SERVICES	(\$124,590)	(\$122,447)	(\$155,989)	(\$155,989)	
088422 C/A ALCOHOL & DRUG	(\$332,468)	(\$392,363)	(\$508,265)	(\$508,265)	
088425 C/A PERINATAL	(\$67,679)	(\$82,711)	(\$106,713)	(\$106,713)	
088501 C/A SOCIAL SERVICES	(\$2,911,453)	(\$3,124,552)	(\$4,108,506)	(\$4,108,506)	
088530 C/A OPPORTUNITY CENTER	(\$383,958)	(\$468,202)	(\$542,273)	(\$542,273)	
088998 C/A PRIOR PERIOD EXP ADJ	(\$331,879)	\$0	\$0	\$0	
INTRAFUND TRANSFERS	(\$8,465,605)	(\$9,027,356)	(\$11,576,890)	(\$11,576,890)	
Total Expenditures/Appropriations:	\$88,948	\$71,892	\$13,309	\$13,309	
Net Cost:	(\$39,304)	\$54,978	\$0	\$0	

SOCIAL SERVICES-OPPORTUNITY CENTER
Fund 0120 Opportunity Center, Budget Unit 530
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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 2016-17 expenditures are status quo requested at \$5 million. FY 2016-17 revenues are requested with a slight 2.2 percent increase at \$4.5 million. The OC budgets a FY 2016-17 net county cost of \$493,943 to be bridged with fund balance reserves and projects net county cost savings of \$203,835 (40.5 percent) at the end of FY 2015-16. The anticipated fund balance for June 30, 2017 is \$750,590. The department would like to delete one vacant Job Developer position and there are no capital assets requested.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The budget for state funding is based on current year estimates. The Governor signed ABX2 1 on March 1, 2016 which would provide a 5 percent rate increase to Developmental Services Providers effective July 1, 2016. The department will closely watch the state budget as it is adopted as this may provide additional revenue in the annual amount of \$100,000 and thus some relief to the OC's fund balance.

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: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$4,539	\$3,647	\$3,500	\$3,500	
REVENUE FROM MONEY & PROPERTY	\$4,539	\$3,647	\$3,500	\$3,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$1,950,255	\$1,924,899	\$1,946,000	\$1,946,000	
560100 FED VOCATIONAL REHAB GRANT	\$282,594	\$271,997	\$273,500	\$273,500	
560869 FEDERAL TRANSIT ACT REVENUES	\$118,208	\$0	\$0	\$0	
563002 SHASTA COLLEGE WORK STUDY	\$1,068	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$2,352,127	\$2,196,897	\$2,219,500	\$2,219,500	
Category: 600 CHARGES FOR SERVICES					
684970 SALE OF RECYCLE MATERIALS	\$89	\$0	\$0	\$0	
693001 CHARGES FOR SERVICES	\$221,238	\$212,400	\$222,965	\$222,965	
693030 CONTRACT SERVICES REVENUE	\$1,641,738	\$1,715,614	\$1,763,352	\$1,763,352	
693031 PRODUCTION SERVICES REVENUE	\$122,752	\$146,320	\$125,000	\$125,000	
693032 FNRC MILEAGE REIMB	\$226,092	\$174,833	\$210,000	\$210,000	
CHARGES FOR SERVICES	\$2,211,910	\$2,249,168	\$2,321,317	\$2,321,317	
Category: 700 MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0	\$1,000	\$1,000	
792500 DONATIONS/CONTRIBUTIONS	\$417	\$217	\$500	\$500	
797600 MISCELLANEOUS SALES	\$157	\$0	\$1,500	\$1,500	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$409,087	\$672	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,138	\$5,946	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	
799900 CASH OVER/SHORT	\$0	(\$50)	\$0	\$0	
MISCELLANEOUS REVENUES	\$411,799	\$7,285	\$3,000	\$3,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800199 TRANS IN CENTRAL SVS A87	\$67,224	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$67,224	\$0	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$11,916	\$51	\$500	\$500	
OTHER FINANCING SRCS SALE C/A	\$11,916	\$51	\$500	\$500	
Total Revenues:	\$5,059,516	\$4,457,050	\$4,547,817	\$4,547,817	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,314,855	\$1,327,264	\$1,545,108	\$1,545,108	
011200 TERMINATION/SPECIAL PAY	\$2,597	\$46,940	\$7,500	\$7,500	
017000 EXTRA HELP	\$55,538	\$67,963	\$63,815	\$63,815	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017502 OVERTIME PAY	\$111,210	\$108,720	\$88,000	\$88,000	\$88,000
017503 SHIFT DIFFERENTIAL	\$12,646	\$12,445	\$14,000	\$14,000	\$14,000
017509 HOLIDAY OVERTIME PAY	\$10,072	\$8,491	\$11,000	\$11,000	\$11,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$364	\$844	\$844	\$844
018100 EMPLOYER SHARE OASDI	\$200,833	\$214,880	\$224,034	\$224,034	\$224,034
018201 EMPLOYER SHARE RETIREMENT	\$195,426	\$211,447	\$263,844	\$263,844	\$263,844
018300 EMPLOYER SHARE HEALTH INSUR	\$481,086	\$471,993	\$588,982	\$588,982	\$588,982
018307 EMPLOYR SHR OTHER POST EMP BEN	\$103,838	\$39,816	\$46,354	\$46,354	\$46,354
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$10,984	\$8,578	\$7,322	\$7,322	\$7,322
018500 WORKERS COMP EXPOSURE	\$24,708	\$37,098	\$41,128	\$41,128	\$41,128
018501 WORKERS COMP EXPERIENCE	\$146,988	\$171,132	\$231,565	\$231,565	\$231,565
SALARIES AND BENEFITS	\$2,670,787	\$2,727,136	\$3,133,496	\$3,133,496	\$3,133,496
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$8,881	\$2,931	\$2,000	\$2,000	\$2,000
032500 COMMUNICATIONS EXPENSE	\$9,991	\$6,632	\$9,500	\$9,500	\$9,500
032526 COMM CELL PHONES	\$648	\$1,780	\$1,500	\$1,500	\$1,500
032590 CHGS FAC MGMT COMM	\$0	\$0	\$67	\$67	\$67
032591 CHGS IT COMM	\$2,852	\$4,981	\$8,037	\$8,037	\$8,037
032700 FOOD EXPENSE	\$1,012	\$1,552	\$1,600	\$1,600	\$1,600
032900 HOUSEHOLD EXPENSE	\$20,115	\$19,822	\$21,000	\$21,000	\$21,000
032929 HSHLD XP SUPPLIES	\$132,446	\$124,352	\$135,000	\$135,000	\$135,000
032992 CHGS FAC MGMT HSHLD XP	\$5,193	\$6,074	\$6,083	\$6,083	\$6,083
033102 INSUR XP LIABILITY EXPOSURE	\$2,923	\$11,158	\$12,220	\$12,220	\$12,220
033103 INSUR XP MISCELLANEOUS	\$3,096	\$2,040	\$2,193	\$2,193	\$2,193
033105 INSUR XP LIABILITY EXPERIENCE	\$1,248	\$6,984	\$11,521	\$11,521	\$11,521
033500 MAINTENANCE OF EQUIPMENT	\$1,264	\$1,725	\$2,300	\$2,300	\$2,300
033528 MNT EQP SOFTWARE	\$0	\$8,093	\$0	\$0	\$0
033533 MNT EQP FLEET MGMT APRV	\$534	\$25	\$300	\$300	\$300
033534 MNT EQP PARTS & SUPPLIES	\$10,004	\$8,176	\$12,000	\$12,000	\$12,000
033592 CHGS IT MNT HARD/SOFTWARE	\$5,388	\$4,208	\$6,033	\$6,033	\$6,033
033700 MAINTENANCE OF STRUCTURES	\$0	\$35	\$45,000	\$45,000	\$45,000
033729 MNT STR FAC MGMT APRV	\$8,166	\$3,932	\$6,000	\$6,000	\$6,000
033791 CHGS FAC MGMT MAINT STR	\$39,824	\$23,862	\$22,619	\$22,619	\$22,619
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4	\$26	\$100	\$100	\$100
034100 MEMBERSHIPS	\$5,660	\$6,948	\$6,000	\$6,000	\$6,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$6,398	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$20,440	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$16,514	\$30,196	\$12,110	\$12,110	\$12,110
034526 OFFICE XP POSTAGE	\$481,858	\$490,704	\$500,000	\$500,000	\$500,000

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034527 OFFICE XP PRINTING	\$102	\$75	\$0	\$0	
034528 OFFICE XP SUPPLIES	\$53,919	\$61,755	\$69,700	\$69,700	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	
034800 PROF & SPECIAL SERVICES	\$18,501	\$33,505	\$35,000	\$35,000	
034801 PROF ACCOUNTING SVS	\$383,693	\$428,546	\$542,273	\$542,273	
034802 PROF ADMIN SVS	\$36,028	\$28,175	\$34,232	\$34,232	
034803 PROF ADVERTISING & MKTG SVS	\$1,632	\$1,632	\$1,700	\$1,700	
034806 PROF AUDIT SVS	\$0	\$6,360	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$0	\$137	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,707	\$4,279	\$5,000	\$5,000	
034851 PROF TRAINING SVS	\$1,438	\$42,405	\$1,500	\$1,500	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$632	\$5	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$158	\$276	\$434	\$434	
034892 CHGS IT PROFESSIONAL SVS	\$61,076	\$60,902	\$58,819	\$58,819	
035100 RENTS & LEASES OF EQUIPMENT	\$51,743	\$42,788	\$52,865	\$52,865	
035300 RENTS & LEASES OF STRUCTURES	\$139,398	\$71,990	\$0	\$0	
035500 MINOR EQUIPMENT	\$16,375	\$21,835	\$20,000	\$20,000	
035528 MINOR EQP SOFTWARE	\$0	\$1,548	\$2,640	\$2,640	
035529 MNR EQP COMPUTERS	\$247	\$0	\$0	\$0	
035530 MNR EQP IT APRV	\$0	\$160	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$8,093	\$500	\$8,093	\$8,093	
035591 CHGS IT HARDWARE EQP	\$16,376	\$5,926	\$16,600	\$16,600	
035592 CHGS IT TELECOMM EQP	\$42	\$112	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,354	\$316	\$2,000	\$2,000	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$80	\$265	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$2,107	\$1,231	\$1,500	\$1,500	
035940 TRANS/TRVL FUEL	\$59,299	\$49,121	\$70,000	\$70,000	
035941 TRANS/TRVL MILEAGE	\$703	\$283	\$1,300	\$1,300	
035942 TRANS/TRVL TRAINING	\$800	\$1,602	\$3,500	\$3,500	
035944 TRANS/TRVL SHIPPING	\$5,428	\$5,941	\$6,500	\$6,500	
035990 CHGS FLEET TRANS/TRVL	\$37,932	\$47,176	\$41,824	\$41,824	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$18	\$11	\$150	\$150	
036100 UTILITIES	\$45,010	\$42,116	\$53,573	\$53,573	
SERVICES AND SUPPLIES	\$1,721,974	\$1,733,629	\$1,852,686	\$1,852,686	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$148,833	\$148,978	\$147,517	\$147,517	
050003 BUILDING & EQUIPMENT USE A-87	\$73,108	\$19,697	\$12,917	\$12,917	
050800 TAXES & ASSESSMENTS	\$0	\$182	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,243,431	\$1,360,573	\$1,250,000	\$1,250,000	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$1,465,373	\$1,529,432		\$1,410,434	\$1,410,434
Category: 070 CAPITAL ASSETS					
065019 1 CUTTER	\$0	\$7,525		\$0	\$0
065074 1 SHREDDER	\$0	\$22,285		\$0	\$0
065299 4 VANS	\$91,443	\$0		\$0	\$0
CAPITAL ASSETS	\$91,443	\$29,810		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$351,052)	(\$346,834)		(\$337,277)	(\$337,277)
088404 C/A MHSA	(\$100)	(\$1,026)		\$0	\$0
088410 C/A MENTAL HEALTH	(\$76,276)	(\$114,066)		(\$126,243)	(\$126,243)
088411 C/A PUBLIC HEALTH	\$0	(\$31,204)		(\$32,700)	(\$32,700)
088422 C/A ALCOHOL & DRUG	\$0	(\$4)		\$0	\$0
088425 C/A PERINATAL	(\$26,240)	(\$25,454)		(\$30,600)	(\$30,600)
088501 C/A SOCIAL SERVICES	(\$656,323)	(\$676,857)		(\$761,884)	(\$761,884)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$56,262)	(\$56,273)		(\$66,152)	(\$66,152)
INTRAFUND TRANSFERS	(\$1,166,256)	(\$1,251,721)		(\$1,354,856)	(\$1,354,856)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$106,745	\$0		\$0	\$0
OTHER FINANCING USES	\$106,745	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$4,890,066	\$4,768,287		\$5,041,760	\$5,041,760
Net Cost:	(\$169,450)	\$311,237		\$493,943	\$493,943

SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0140 Social Services, Budget Unit 540

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

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.

BUDGET REQUESTS

The General Assistance budget unit (BU 540) was transitioned out of the Social Services Fund (Fund 0140) and into a new General Assistance budget unit (BU 542) within the General Fund (Fund 0060) in FY 2015-16. This budget (BU 540) has no requests for FY 2016-17, but is included for historical value.

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 540 - COUNTY INDIGENT CASES (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: GENERAL RELIEF

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$94,386	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$94,386	\$0	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,672	\$0	\$0	\$0	\$0
799710 GENERAL ASSISTANCE COLLECTIONS	\$376,804	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$379,477	\$0	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$855,662	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$855,662	\$0	\$0	\$0	\$0
Total Revenues:	\$1,329,525	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$530	\$0	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$358,429	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$358,959	\$0	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,063	\$0	\$0	\$0	\$0
052003 SUPP/CARE INDIGENTS	\$1,398,525	\$0	\$0	\$0	\$0
OTHER CHARGES	\$1,399,589	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$1,758,548	\$0	\$0	\$0	\$0
Net Cost:	\$429,023	\$0	\$0	\$0	\$0

SOCIAL SERVICES-WELFARE CASH AID PAYMENTS

Fund 0140 Social Services, Budget Unit 541

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

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 2016-17 budget request includes expenditures of \$46.1 million, a decrease of \$510,089 from the FY 2015-16 adjusted budget. Revenue is requested at \$46.1 million leaving no net county cost.

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 provides for additional CalWORKs grant increases as long as the ongoing cumulative costs of all prior grant increases provided are fully funded. Thus, the County will not be required to contribute a share of cost to cover the costs of these grant increases. The County General Fund contribution remains unchanged at \$2.9 million.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant threat to this budget lies in risk associated with growing caseloads in child welfare programs as well as changes to foster care due to legislative and court decisions. In previous years, group homes, foster family homes, and foster family agencies have received substantial rate increases. Court decisions established an annual determination of cost of living increases to these rates. Further, the legislature has approved the extension of foster care and in some cases adoption assistance benefits to families of adopted children up to 21 years of age. Increased resources for program services, will allow more emphasis to be placed on activities to decrease the number of children placed in foster care and/or adoptive homes while continuing to maintain their safety as well as services to support children being placed in less restrictive settings, such as treatment services in foster care settings instead of group homes, pursuant to AB 403 (Continuum of Care).

IHSS provider wage and benefit costs in this budget are projected to remain stable through FY 2016-17, however, depending on the terms and timing of when a new contract is negotiated, the cost may increase. IHSS program costs are subject to the IHSS Maintenance of Effort (MOE) established in FY 2012-13. The MOE sets a capped annual county cost for IHSS provider wages and benefits, IHSS program services, and IHSS Public Authority costs. The MOE increased 3.5% in FY 2014-15 and will continue to increase by 3.5% annually when 1991 realignment revenue base is met. In years where revenue falls and base is not met, the annual MOE increase will not occur. Any negotiated increase in wages and benefits would have to be approved by the state and the MOE would be adjusted to reflect the county's share of the cost increase. The MOE was implemented by the state in advance of approval by the federal Centers for Medicare and Medicaid Services (CMS) as part of a Coordinated Care Initiative (CCI) to control the state share of Medi-Cal costs for elderly and disabled adults. If the federal Center for Medicare and Medicaid Services (CMS) or the state declines to implement the CCI, the MOE will become inactive and the county will revert to paying one-third of the non-federal costs in the local programs.

Furthermore, the state legislature is now negotiating, and the state Assembly has already approved, repealing the Maximum Family Grant (MFG) Rule and increasing CalWORKs cash-aid grants by 4 percent. The MFG was implemented in 1995 and prohibits a CalWORKs family from receiving additional cash aid upon having a baby while participating in the CalWORKs program (unless the mother can prove she as sterilized, using Norplant, or on the Depo Provera shot). Due to currently robust AB 85 health realignment redirections, and with the state currently proposing to make up the difference between the estimates and actual revenue receipts, there should be no immediate county costs under the current proposal. In the future, both of these changes could impact the General Fund (County share is 2.5%).

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: 541 - WELFARE CASH AID PAYMENTS (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: AID PROGRAMS

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
531200 ST AFDC FGU ASSIST AID	\$387,081	\$1,063,991	\$1,997,129	\$1,997,129	\$1,997,129
531300 ST FOSTER CARE ASST	\$58,485	\$263,247	\$325,000	\$325,000	\$325,000
531500 STATE REALIGNMENT SOCIAL SVS	\$16,111,027	\$15,518,375	\$14,477,237	\$14,477,237	\$14,477,237
531501 STATE REALGNMNT FAMILY SUPPORT	\$4,905,775	\$5,107,571	\$4,350,345	\$4,350,345	\$4,350,345
531800 STATE FOOD STAMPS	\$161,601	\$208,154	\$225,000	\$225,000	\$225,000
532100 STATE WIC SMOKING CESSATION	\$27,107	\$0	\$0	\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$6,377,089	\$7,766,815	\$8,077,487	\$8,077,487	\$8,077,487
551000 FEDERAL AID FAM W/DEP CHILDREN	\$4,362,741	\$3,011,095	\$3,607,583	\$3,607,583	\$3,607,583
551001 FED SUPPLMNTL SECURITY INCOME	\$130,686	\$119,728	\$116,000	\$116,000	\$116,000
551100 FEDERAL FOSTER CARE ASST	\$4,189,222	\$4,367,659	\$4,073,144	\$4,073,144	\$4,073,144
551410 FEDERAL AID TO ADOPTIVE CHILD	\$5,200,360	\$5,608,156	\$5,872,604	\$5,872,604	\$5,872,604
INTERGOVERNMENTAL REVENUES	\$41,911,176	\$43,034,795	\$43,121,529	\$43,121,529	\$43,121,529
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$81,764	\$3,287	\$0	\$0	\$0
795120 WELFARE REPAYMENTS	\$134,512	\$201,742	\$70,000	\$70,000	\$70,000
795121 WELFARE RPYMT FR CHILD SUPPORT	\$386,643	\$378,381	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$59,104	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,258,996	\$91,775	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$3,921,020	\$675,186	\$70,000	\$70,000	\$70,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,831,613	\$2,916,561	\$2,916,562	\$2,916,562	\$2,916,562
OTHR FINANCING SOURCES TRAN IN	\$2,831,613	\$2,916,561	\$2,916,562	\$2,916,562	\$2,916,562
Total Revenues:	\$48,663,811	\$46,626,543	\$46,108,091	\$46,108,091	\$46,108,091
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$1,476,910	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,173	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$1,173	\$1,476,910	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
052000 SUPPORT & CARE OF PERSONS	\$145,217	\$0	\$0	\$0	\$0
052001 SUPP/CARE CLIENTS	\$0	\$62,372	\$0	\$0	\$0
052004 SUPP/CARE MINORS/WARDS	\$11,573,136	\$12,370,728	\$12,987,102	\$12,987,102	\$12,987,102
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$15,948,753	\$15,186,995	\$15,537,821	\$15,537,821	\$15,537,821
052006 SUPP/CARE FOSTER CHILDREN	\$11,681,374	\$12,154,641	\$12,278,025	\$12,278,025	\$12,278,025
052009 SUPP/CARE ADULTS	\$4,840,387	\$5,009,801	\$5,305,143	\$5,305,143	\$5,305,143
OTHER CHARGES	\$44,188,867	\$44,784,538	\$46,108,091	\$46,108,091	\$46,108,091

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$44,190,041	\$46,261,449	\$46,108,091	\$46,108,091
Net Cost:	(\$4,473,770)	(\$365,094)	\$0	\$0

SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0060 General Fund, Budget Unit 542

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

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 2016-17 requested expenditures total \$2.1 million, a 1.7 percent (\$36,607) increase compared to FY 2015-16 adjusted budget, primarily due to administration and central services (A 87) cost increases. Of this, over 75 percent goes directly to assistance payments for eligible clients. Salaries and operating costs to determine the eligibility of prospective clients and administer the program are charged to this budget as a professional service from the Social Services budget (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; for FY 2016-17, the budgeted amount is \$124,874. FY 2015-16 AB 109 revenue is projected at \$156,915, an 11.3 percent increase from the \$141,040 adjusted budget figure. Unspent AB109 funds are reserved in a designated fund balance account for use in future years. The FY 2016-17 requested net county cost to the General Fund is \$1.57 million, a 1.3 percent decrease compared to the FY 2015-16 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

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. If the state legislature approve increases to the CalWORKs MAP then the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 500 INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$0	\$156,917		\$124,874	\$124,874
INTERGOVERNMENTAL REVENUES	\$0	\$156,917		\$124,874	\$124,874
Category: 700 MISCELLANEOUS REVENUES					
799710 GENERAL ASSISTANCE COLLECTIONS	\$0	\$475,242		\$400,000	\$400,000
MISCELLANEOUS REVENUES	\$0	\$475,242		\$400,000	\$400,000
Total Revenues:	\$0	\$632,160		\$524,874	\$524,874
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,730		\$0	\$0
034800 PROF & SPECIAL SERVICES	\$0	\$64,612		\$21,731	\$21,731
034802 PROF ADMIN SVS	\$0	\$379,891		\$474,434	\$474,434
SERVICES AND SUPPLIES	\$0	\$446,233		\$496,165	\$496,165
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$12,462		\$15,070	\$15,070
052003 SUPP/CARE INDIGENTS	\$0	\$1,413,389		\$1,586,300	\$1,586,300
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$0	\$0		\$2,500	\$2,500
OTHER CHARGES	\$0	\$1,425,851		\$1,603,870	\$1,603,870
Total Expenditures/Appropriations:	\$0	\$1,872,084		\$2,100,035	\$2,100,035
Net Cost:	\$0	\$1,239,924		\$1,575,161	\$1,575,161

HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

Richard W. Kuhns, Psy.D., Housing Authority/Community Action Programs Director

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.

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).

Expenditures within this budget unit are funded by the U.S. Department of Housing and Urban Development. 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.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$844,544 and revenue in the amount of \$778,113, which results in a net county cost of \$66,431; status quo compared to the 2015-16 Adjusted Budget. A-87 Central Services charges have decreased by 6.1 percent. Salaries and benefits have decreased by \$173,886 (24.5 percent) primarily due to the department's request to delete 3.5 vacant positions related to HUD's continued practice to underfund administrative activities and support. Services and Supplies will increase by 35.7 percent, or \$49,488, primarily due to increased IT costs associated with replacing the department's software system to streamline business processes while remaining compliant with complex federal requirements.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

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 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.

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: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
559200 FEDERAL HOUSING AUTHORITY	\$666,641	\$675,191	\$723,895	\$723,895	\$723,895
559201 FEDERAL HUD GRANT	\$14,379	\$30,783	\$34,218	\$34,218	\$34,218
559210 FED HUD RENT ASST PORTABILITY	\$0	\$0	\$20,000	\$20,000	\$20,000
INTERGOVERNMENTAL REVENUES	\$681,021	\$705,975	\$778,113	\$778,113	\$778,113
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,809	\$1,317	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$11,809	\$1,317	\$0	\$0	\$0
Total Revenues:	\$692,830	\$707,293	\$778,113	\$778,113	\$778,113
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$324,757	\$319,187	\$321,809	\$321,809	\$321,809
011200 TERMINATION/SPECIAL PAY	\$6,516	\$32,840	\$0	\$0	\$0
017000 EXTRA HELP	\$15,699	\$20,958	\$31,000	\$31,000	\$31,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$505	\$507	\$506	\$506	\$506
018100 EMPLOYER SHARE OASDI	\$24,656	\$26,418	\$25,619	\$25,619	\$25,619
018201 EMPLOYER SHARE RETIREMENT	\$46,780	\$49,760	\$53,726	\$53,726	\$53,726
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,300	\$6,300	\$6,300
018300 EMPLOYER SHARE HEALTH INSUR	\$63,397	\$68,985	\$78,099	\$78,099	\$78,099
018307 EMPLOYR SHR OTHER POST EMP BEN	\$28,350	\$9,574	\$9,655	\$9,655	\$9,655
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,496	\$1,908	\$1,500	\$1,500	\$1,500
018500 WORKERS COMP EXPOSURE	\$3,122	\$4,726	\$4,882	\$4,882	\$4,882
018501 WORKERS COMP EXPERIENCE	\$816	\$1,224	\$1,406	\$1,406	\$1,406
SALARIES AND BENEFITS	\$517,099	\$536,092	\$534,502	\$534,502	\$534,502
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$12	\$36	\$40	\$40	\$40
032500 COMMUNICATIONS EXPENSE	\$1,744	\$1,632	\$1,800	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$118	\$138	\$118	\$118	\$118
032591 CHGS IT COMM	\$919	\$974	\$1,032	\$1,032	\$1,032
032992 CHGS FAC MGMT HSHLD XP	\$9,531	\$10,918	\$10,082	\$10,082	\$10,082
033102 INSUR XP LIABILITY EXPOSURE	\$369	\$1,423	\$1,451	\$1,451	\$1,451
033103 INSUR XP MISCELLANEOUS	\$1,344	\$1,080	\$1,166	\$1,166	\$1,166
033105 INSUR XP LIABILITY EXPERIENCE	\$144	\$516	\$504	\$504	\$504
033500 MAINTENANCE OF EQUIPMENT	\$17	\$10,289	\$300	\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$945	\$673	\$873	\$873	\$873
033791 CHGS FAC MGMT MAINT STR	\$10,036	\$10,032	\$6,700	\$6,700	\$6,700
034100 MEMBERSHIPS	\$1,142	\$1,592	\$1,661	\$1,661	\$1,661
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,155	\$945	\$0	\$0	\$0

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$5,309	\$4,103	\$5,000	\$5,000	
034526 OFFICE XP POSTAGE	\$0	\$98	\$0	\$0	
034529 OFFICE XP PUBLICATIONS	\$892	\$1,150	\$1,221	\$1,221	
034532 OFFICE XP ENVELOPES	\$744	\$902	\$1,000	\$1,000	
034590 CHGS OC PHOTOCOPY SVS	\$636	\$0	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$8,750	\$9,739	\$11,022	\$11,022	
034592 CHGS OC OTHER MAIL SVS	\$419	\$507	\$742	\$742	
034800 PROF & SPECIAL SERVICES	\$16	\$560	\$3,500	\$3,500	
034806 PROF AUDIT SVS	\$0	\$2,000	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$776	\$1,247	\$1,000	\$1,000	
034861 PROF HSG SVS	\$9,857	\$11,303	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$321	\$576	\$69	\$69	
034892 CHGS IT PROFESSIONAL SVS	\$19,180	\$17,818	\$16,864	\$16,864	
034900 PUBLICATIONS & LEGAL NOTICES	\$162	\$396	\$450	\$450	
035100 RENTS & LEASES OF EQUIPMENT	\$3,898	\$649	\$4,332	\$4,332	
035500 MINOR EQUIPMENT	\$0	\$386	\$0	\$0	
035527 MINOR EQP OFFICE EQUIPMENT	\$64	\$0	\$0	\$0	
035530 MNR EQP IT APRV	\$3,562	\$950	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$8,579	\$0	\$67,063	\$67,063	
035591 CHGS IT HARDWARE EQP	\$0	\$1,950	\$5,586	\$5,586	
035592 CHGS IT TELECOMM EQP	\$0	\$54	\$0	\$0	
035940 TRANS/TRVL FUEL	\$2,547	\$2,104	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$238	\$31	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$30	\$6,754	\$10,000	\$10,000	
035943 TRANS/TRVL CONFERENCES	\$2,222	\$1,142	\$1,500	\$1,500	
035949 TRANS/TRVL MEALS	\$85	\$0	\$0	\$0	
035950 TRANS/TRVL LODGING	\$55	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$1,195	\$2,918	\$4,908	\$4,908	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$44	\$0	\$396	\$396	
036100 UTILITIES	\$21,162	\$19,164	\$18,216	\$18,216	
SERVICES AND SUPPLIES	\$118,229	\$126,765	\$188,096	\$188,096	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$60,006	\$46,655	\$74,968	\$74,968	
050003 BUILDING & EQUIPMENT USE A-87	\$188,938	\$66,431	\$29,350	\$29,350	
050800 TAXES & ASSESSMENTS	\$0	\$24	\$28	\$28	
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$0	\$20,000	\$20,000	
OTHER CHARGES	\$248,945	\$113,111	\$124,346	\$124,346	

Category: 080 INTRAFUND TRANSFERS

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088590 C/A CAA	(\$2,506)	(\$2,245)		(\$2,400)	(\$2,400)
INTRAFUND TRANSFERS	(\$2,506)	(\$2,245)		(\$2,400)	(\$2,400)
Total Expenditures/Appropriations:	\$881,768	\$773,724		\$844,544	\$844,544
Net Cost:	\$188,938	\$66,431		\$66,431	\$66,431

VETERANS SERVICES OFFICE
Fund 0060 General, Budget Unit 570
Tommy R. Key, Veterans Service Officer

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 20,000 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 2016-17 requested budget includes expenditures in the amount of \$441,851 (status quo) and revenues in the amount of \$110,000 (reduced by \$20,000, or 15.4 percent) resulting in a net county cost of \$331,851; a 7 percent increase in the amount of \$21,837 compared to the FY 2015-16 Adjusted Budget. The department anticipates ending FY 2015-16 under budget by \$17,208 and so this budget meets the net General Fund increase of 3%. 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 the budget as requested.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
545000 STATE AID VETERAN AFFAIRS	\$166,784	\$101,212		\$110,000	\$110,000
INTERGOVERNMENTAL REVENUES	\$166,784	\$101,212		\$110,000	\$110,000
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,742	\$739		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$19,272		\$0	\$0
MISCELLANEOUS REVENUES	\$3,742	\$20,011		\$0	\$0
Total Revenues:					
	\$170,526	\$121,223		\$110,000	\$110,000
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$188,723	\$153,562		\$179,506	\$179,506
011200 TERMINATION/SPECIAL PAY	\$13,430	\$931		\$0	\$0
017000 EXTRA HELP	\$56,867	\$45,174		\$25,000	\$25,000
017502 OVERTIME PAY	\$116	(\$2)		\$500	\$500
017517 CELL/PDA COMM ALLOWANCE PROG	\$384	\$686		\$1,440	\$1,440
018100 EMPLOYER SHARE OASDI	\$15,873	\$12,431		\$14,822	\$14,822
018201 EMPLOYER SHARE RETIREMENT	\$26,593	\$24,422		\$30,113	\$30,113
018204 EMPLOYER SHARE DEFERRED COMP	\$2,220	\$4,500		\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$37,029	\$40,983		\$63,490	\$63,490
018307 EMPLOYR SHR OTHER POST EMP BEN	\$17,297	\$4,606		\$5,386	\$5,386
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,814	\$1,119		\$872	\$872
018500 WORKERS COMP EXPOSURE	\$2,323	\$2,534		\$2,830	\$2,830
SALARIES AND BENEFITS	\$362,673	\$290,950		\$332,959	\$332,959
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$41	\$0		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$2,531	\$2,287		\$2,400	\$2,400
032590 CHGS FAC MGMT COMM	\$59	\$71		\$101	\$101
032591 CHGS IT COMM	\$3,983	\$3,619		\$3,722	\$3,722
032700 FOOD EXPENSE	\$0	\$11		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$310	\$184		\$250	\$250
032992 CHGS FAC MGMT HSHLD XP	\$7,669	\$8,230		\$10,696	\$10,696
033102 INSUR XP LIABILITY EXPOSURE	\$270	\$762		\$841	\$841
033103 INSUR XP MISCELLANEOUS	\$528	\$408		\$414	\$414
033500 MAINTENANCE OF EQUIPMENT	\$0	\$102		\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$756	\$523		\$679	\$679
033700 MAINTENANCE OF STRUCTURES	\$0	\$41		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$15,115	\$11,055		\$5,200	\$5,200

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

Function: PUBLIC ASSISTANCE

Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$27	\$38	\$0	\$0	
034100 MEMBERSHIPS	\$2,290	\$0	\$2,000	\$2,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$868	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$410	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$7,049	\$6,946	\$10,000	\$10,000	
034591 CHGS OC POSTAGE SVS	\$4,317	\$3,466	\$3,796	\$3,796	
034592 CHGS OC OTHER MAIL SVS	\$719	\$1,659	\$1,542	\$1,542	
034800 PROF & SPECIAL SERVICES	\$1,875	\$2,706	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,628	\$943	\$300	\$300	
034890 CHGS FAC MGMT PROF SVS	\$192	\$391	\$458	\$458	
034892 CHGS IT PROFESSIONAL SVS	\$15,272	\$13,866	\$16,000	\$16,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,864	\$1,243	\$1,542	\$1,542	
035500 MINOR EQUIPMENT	\$247	\$81	\$150	\$150	
035591 CHGS IT HARDWARE EQP	\$1,766	\$0	\$1,500	\$1,500	
035592 CHGS IT TELECOMM EQP	\$172	\$54	\$100	\$100	
035900 TRANSPORTATION & TRAVEL	\$6,044	\$5,908	\$12,000	\$12,000	
036100 UTILITIES	\$4,313	\$4,062	\$4,786	\$4,786	
SERVICES AND SUPPLIES	\$79,459	\$69,536	\$78,777	\$78,777	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$13,041	\$14,055	\$22,888	\$22,888	
050003 BUILDING & EQUIPMENT USE A-87	\$9,206	\$9,206	\$9,207	\$9,207	
050800 TAXES & ASSESSMENTS	\$0	\$16	\$20	\$20	
OTHER CHARGES	\$22,247	\$23,279	\$32,115	\$32,115	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$7,337)	(\$5,247)	(\$2,000)	(\$2,000)	
INTRAFUND TRANSFERS	(\$7,337)	(\$5,247)	(\$2,000)	(\$2,000)	
Total Expenditures/Appropriations:	\$457,043	\$378,518	\$441,851	\$441,851	
Net Cost:	\$286,517	\$257,294	\$331,851	\$331,851	

COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Richard W. Kuhns, Psy.D., Housing Authority/Community Action Programs Director

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 2016-17 requested budget includes expenditures in the amount of \$519,547 and revenues in the amount of \$460,082 which results in a net county cost of \$59,465; status quo compared to the FY 2015-16 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$31,894	\$33,836	\$40,217	\$40,217	
LICENSES, PERMITS & FRANCHISES	\$31,894	\$33,836	\$40,217	\$40,217	
Category: 500 INTERGOVERNMENTAL REVENUES					
561130 FEDERAL CAA GRANT	\$287,638	\$318,856	\$298,055	\$298,055	
561180 FEDERAL FEMA HOMELESS GRANT	\$2,235	\$0	\$2,235	\$2,235	
563160 ANDERSON HOME ADMIN	\$0	\$3,844	\$56,175	\$56,175	
563163 CITY OF SHASTA LAKE CDBG ADMIN	\$0	\$7,302	\$0	\$0	
563164 CITY OF ANDERSON CDBG ADMIN	\$1,971	\$3,026	\$13,500	\$13,500	
563165 CITY OF REDDING CDBG	\$20,000	\$0	\$0	\$0	
563250 ANDERSON RECAPTURED ADMIN	\$17,333	\$9,943	\$17,900	\$17,900	
INTERGOVERNMENTAL REVENUES	\$329,178	\$342,973	\$387,865	\$387,865	
Category: 600 CHARGES FOR SERVICES					
692054 SHASTA LAKE CITY HOUSING ADMIN	\$0	\$0	\$28,200	\$28,200	
693030 CONTRACT SERVICES REVENUE	\$1,187	\$0	\$3,800	\$3,800	
CHARGES FOR SERVICES	\$1,187	\$0	\$32,000	\$32,000	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$100	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,810	\$820	\$0	\$0	
MISCELLANEOUS REVENUES	\$3,910	\$820	\$0	\$0	
Total Revenues:	\$366,170	\$377,629	\$460,082	\$460,082	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$150,680	\$150,013	\$157,613	\$157,613	
017000 EXTRA HELP	\$2,344	\$46,278	\$60,000	\$60,000	
017502 OVERTIME PAY	\$105	\$0	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$216	\$217	\$217	\$217	
018100 EMPLOYER SHARE OASDI	\$11,104	\$11,833	\$13,151	\$13,151	
018201 EMPLOYER SHARE RETIREMENT	\$22,071	\$23,822	\$26,352	\$26,352	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$2,700	\$2,700	
018300 EMPLOYER SHARE HEALTH INSUR	\$30,109	\$30,392	\$35,050	\$35,050	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$13,286	\$4,499	\$4,729	\$4,729	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,118	\$1,100	\$925	\$925	
018500 WORKERS COMP EXPOSURE	\$1,378	\$2,489	\$3,007	\$3,007	
SALARIES AND BENEFITS	\$232,415	\$270,649	\$303,744	\$303,744	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$44	\$60	\$60	

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$1,279	\$1,789	\$1,800	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$75	\$87	\$110	\$110	\$110
032591 CHGS IT COMM	\$838	\$1,059	\$1,171	\$1,171	\$1,171
032992 CHGS FAC MGMT HSHLD XP	\$6,068	\$6,722	\$8,847	\$8,847	\$8,847
033100 INSURANCE EXPENSE	\$33	\$0	\$33	\$33	\$33
033102 INSUR XP LIABILITY EXPOSURE	\$163	\$749	\$894	\$894	\$894
033103 INSUR XP MISCELLANEOUS	\$1,488	\$1,320	\$1,356	\$1,356	\$1,356
033592 CHGS IT MNT HARD/SOFTWARE	\$661	\$750	\$776	\$776	\$776
033700 MAINTENANCE OF STRUCTURES	\$180	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$6,316	\$6,146	\$6,217	\$6,217	\$6,217
034100 MEMBERSHIPS	\$1,133	\$1,083	\$1,143	\$1,143	\$1,143
034500 OFFICE EXPENSE	\$4,602	\$4,517	\$7,033	\$7,033	\$7,033
034526 OFFICE XP POSTAGE	\$470	\$204	\$400	\$400	\$400
034532 OFFICE XP ENVELOPES	\$36	\$47	\$100	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$750	\$887	\$848	\$848	\$848
034592 CHGS OC OTHER MAIL SVS	\$236	\$307	\$437	\$437	\$437
034800 PROF & SPECIAL SERVICES	\$13,684	\$0	\$20,000	\$20,000	\$20,000
034804 PROF APPRAISAL SVS	\$250	\$0	\$500	\$500	\$500
034837 PROF PREEMPLOYMENT SVS	\$528	\$1,313	\$750	\$750	\$750
034861 PROF HSG SVS	\$20,225	\$300	\$600	\$600	\$600
034890 CHGS FAC MGMT PROF SVS	\$210	\$365	\$47	\$47	\$47
034892 CHGS IT PROFESSIONAL SVS	\$13,354	\$15,365	\$15,602	\$15,602	\$15,602
034900 PUBLICATIONS & LEGAL NOTICES	\$858	\$27	\$600	\$600	\$600
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$366	\$366	\$366
035500 MINOR EQUIPMENT	\$6	\$34	\$0	\$0	\$0
035527 MINOR EQP OFFICE EQUIPMENT	\$91	\$0	\$2,500	\$2,500	\$2,500
035530 MNR EQP IT APRV	\$5,146	\$8,550	\$8,550	\$8,550	\$8,550
035590 CHGS IT SOFTWARE EQP	\$365	\$302	\$3,800	\$3,800	\$3,800
035591 CHGS IT HARDWARE EQP	\$769	\$10,770	\$3,082	\$3,082	\$3,082
035592 CHGS IT TELECOMM EQP	\$61	\$0	\$0	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$1,000	\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$112	\$505	\$720	\$720	\$720
035941 TRANS/TRVL MILEAGE	\$44	\$172	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$4,018	\$15	\$4,250	\$4,250	\$4,250
035943 TRANS/TRVL CONFERENCES	\$0	\$1,493	\$3,000	\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$0	\$910	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$36	\$0	\$0	\$0
036100 UTILITIES	\$13,176	\$11,926	\$17,484	\$17,484	\$17,484
SERVICES AND SUPPLIES	\$97,240	\$77,806	\$114,076	\$114,076	\$114,076

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$11,217	\$10,914	\$9,994	\$9,994	\$9,994
050003 BUILDING & EQUIPMENT USE A-87	\$69,072	\$2,920	\$16,893	\$16,893	\$16,893
050800 TAXES & ASSESSMENTS	\$0	\$15	\$18	\$18	\$18
052000 SUPPORT & CARE OF PERSONS	\$64,146	\$70,309	\$79,572	\$79,572	\$79,572
OTHER CHARGES	\$144,437	\$84,159	\$106,477	\$106,477	\$106,477
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$2,375)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)
088501 C/A SOCIAL SERVICES	(\$1,583)	(\$1,900)	(\$1,900)	(\$1,900)	(\$1,900)
INTRAFUND TRANSFERS	(\$3,959)	(\$4,750)	(\$4,750)	(\$4,750)	(\$4,750)
Total Expenditures/Appropriations:	\$470,134	\$427,865	\$519,547	\$519,547	\$519,547
Net Cost:	\$103,963	\$50,236	\$59,465	\$59,465	\$59,465

CAL-HOME

Fund 0187 General, Budget Unit 591

Richard W. Kuhns, Psy.D., Housing Authority/Community Action Programs Director

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.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures and revenues in the amount of \$6,185 with a zero net county cost; status quo compared to the FY 2015-16 Adjusted Budget. The department requests to delete one vacant position. There is no required match or 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$212,628	\$54,753		\$6,185	\$6,185
INTERGOVERNMENTAL REVENUES	\$212,628	\$54,753		\$6,185	\$6,185
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$695		\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$695		\$0	\$0
Total Revenues:	\$212,628	\$55,448		\$6,185	\$6,185
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$116	\$286		\$0	\$0
017000 EXTRA HELP	\$2,147	\$61		\$5,000	\$5,000
018100 EMPLOYER SHARE OASDI	\$39	\$22		\$73	\$73
018201 EMPLOYER SHARE RETIREMENT	\$17	\$45		\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$26	\$47		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2	\$8		\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$18	\$1		\$22	\$22
018500 WORKERS COMP EXPOSURE	\$19	\$4		\$69	\$69
SALARIES AND BENEFITS	\$2,389	\$477		\$5,164	\$5,164
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$2	\$1		\$21	\$21
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$945		\$0	\$0
034861 PROF HSG SVS	\$186	\$0		\$1,000	\$1,000
SERVICES AND SUPPLIES	\$188	\$946		\$1,021	\$1,021
Total Expenditures/Appropriations:	\$2,577	\$1,423		\$6,185	\$6,185
Net Cost:	(\$210,050)	(\$54,025)		\$0	\$0

HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Richard W. Kuhns, Psy.D., Housing Authority/Community Action Programs Director

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 \$1 million 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 2016-17 requested budget includes expenditures in the amount of \$629,042 and revenue in the amount of \$479,042. This budget is currently funded by \$150,000 from HOME loan principal repayments; an estimated \$10,000 from interest on loan repayments; and \$452,450 from new HOME grants. The department requests a (first ever for this budget) General Fund Trans-in in the amount of \$16,542 to help support increasing A-87 Central Services charges. The net county cost is reduced from \$287,556 in the FY 2015-16 Adjusted Budget to \$150,000 in the FY 2016-17 Requested Budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested. The federal grant programs that comprise this budget only allow for a 2.5 percent administration rate but the program funds \$1 million in HOME grants to provide tenant-based rental assistance; a good rate of return for the County's investment. Together with all the other Housing/CAA budgets the department has met the 2016-17 General Fund 3% increase budget target.

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: 592 - HOUSING HOME IPP (FUND 0186)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$994	(\$289)	\$50	\$50	
420110 INTEREST ON PAYMENTS	\$17,593	\$28,256	\$10,000	\$10,000	
REVENUE FROM MONEY & PROPERTY	\$18,587	\$27,966	\$10,050	\$10,050	
Category: 500 INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$0	\$190,375	\$439,950	\$439,950	
561164 FEDERAL HOME ADMINISTRATION	\$0	\$0	\$12,500	\$12,500	
INTERGOVERNMENTAL REVENUES	\$0	\$190,375	\$452,450	\$452,450	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$0	\$16,542	\$16,542	
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$16,542	\$16,542	
Total Revenues:	\$18,587	\$218,341	\$479,042	\$479,042	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$110)	(\$3,043)	\$29,042	\$29,042	
052011 SUPP/CARE RECIPIENT HOUSING	\$242,424	\$429,040	\$600,000	\$600,000	
OTHER CHARGES	\$242,313	\$425,996	\$629,042	\$629,042	
Total Expenditures/Appropriations:	\$242,313	\$425,996	\$629,042	\$629,042	
Net Cost:	\$223,726	\$207,654	\$150,000	\$150,000	

**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

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 into the programs in the form of low interest loans and other activities. During FY 2016-17, 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 2016-17 Requested Budget includes expenditures in the amount of \$46,671 and revenues in the amount of \$37,050. Total appropriations exceed revenue by \$9,621 (37.7 percent less than the 2015-16 Adjusted Budget), which is available from fund balance generated by principal payments to loans receivable. 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$17	\$29	\$50	\$50	
420110 INTEREST ON PAYMENTS	\$13,088	\$19,953	\$2,000	\$2,000	
REVENUE FROM MONEY & PROPERTY	\$13,106	\$19,982	\$2,050	\$2,050	
Category: 500 INTERGOVERNMENTAL REVENUES					
562200 FEDERAL CDBG ADMIN	\$0	\$0	\$35,000	\$35,000	
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$35,000	\$35,000	
Total Revenues:	\$13,106	\$19,982	\$37,050	\$37,050	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$397	\$10,916	\$0	\$0	
017000 EXTRA HELP	\$0	\$622	\$20,000	\$20,000	
018100 EMPLOYER SHARE OASDI	\$29	\$819	\$290	\$290	
018201 EMPLOYER SHARE RETIREMENT	\$58	\$1,743	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$91	\$2,533	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7	\$327	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2	\$65	\$85	\$85	
018500 WORKERS COMP EXPOSURE	\$3	\$145	\$276	\$276	
SALARIES AND BENEFITS	\$590	\$17,173	\$20,651	\$20,651	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$43	\$82	\$82	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$0	\$43	\$20,082	\$20,082	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$3,856)	(\$507)	\$5,938	\$5,938	
OTHER CHARGES	(\$3,856)	(\$507)	\$5,938	\$5,938	
Total Expenditures/Appropriations:	(\$3,265)	\$16,709	\$46,671	\$46,671	
Net Cost:	(\$16,371)	(\$3,272)	\$9,621	\$9,621	

Education and Recreation

LIBRARY

Fund 0110 Library, Budget Unit 610

Lawrence G. Lees, County Executive Officer

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

There are no FY 2016-17 budget requests associated with this cost center. Over the past several years, remaining library fund balance has been utilized in addition to General Fund support. Cost Center 61100 was created effective July 1, 2014, and Fund 0110 was closed at the end of FY 2013-14. However, there were residual Library funds to be transferred to the General Fund. This \$69,643 is reflected as a General Revenue Trans Out in the FY 2014-15 budget. Cost center 610 is included for historical purposes.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

Any pending issues regarding the Library System are provided in the narrative for the new cost center, 61100.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 610 - COUNTY LIBRARY PRE 2013 (FUND 0110)
Function: EDUCATION
Activity: LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$55	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$55	\$0	\$0	\$0	\$0
Total Revenues:	\$55	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$69,642	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$69,642	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$69,642	\$0	\$0	\$0	\$0
Net Cost:	\$69,586	\$0	\$0	\$0	\$0

LIBRARY

Fund 0060 General, Budget Unit 611

Lawrence G. Lees, County Executive Officer

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 (LSSI) 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 2016-17 annual Library System contribution is approximately \$1.27 million, which includes an annual contractual increase (.05%) 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. For FY 2016-17, Facilities recommends replacing two HVAC units at the Anderson Library (estimated at \$25,000) and conducting walkway upgrades at the Burney Library (estimated at \$20,000). 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 2016-17 is \$1.42 million, a three percent increase over the FY 15-16 Adjusted Budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None at this time.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$2,980	\$2,017	\$500	\$500	
CHARGES FOR SERVICES	\$2,980	\$2,017	\$500	\$500	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$17,350	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$17,350	\$0	\$0	
Total Revenues:	\$2,980	\$19,367	\$500	\$500	
Category: 010 SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$0	\$0	\$59	\$59	
SALARIES AND BENEFITS	\$0	\$0	\$59	\$59	
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$171	\$253	\$263	\$263	
032992 CHGS FAC MGMT HSHLD XP	\$4,754	\$2,485	\$2,763	\$2,763	
033103 INSUR XP MISCELLANEOUS	\$2,304	\$2,184	\$2,203	\$2,203	
033791 CHGS FAC MGMT MAINT STR	\$60,108	\$23,546	\$116,525	\$116,525	
034890 CHGS FAC MGMT PROF SVS	\$5,001	\$5,422	\$6,488	\$6,488	
036100 UTILITIES	\$5,738	\$150	\$500	\$500	
SERVICES AND SUPPLIES	\$78,078	\$34,042	\$128,742	\$128,742	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,224	\$11,598	\$10,657	\$10,657	
050003 BUILDING & EQUIPMENT USE A-87	\$11,160	\$8,819	\$8,820	\$8,820	
050800 TAXES & ASSESSMENTS	\$257	\$267	\$1,000	\$1,000	
051351 CONTR TO CITY OF REDDING	\$1,256,177	\$1,263,713	\$1,270,032	\$1,270,032	
OTHER CHARGES	\$1,268,819	\$1,284,398	\$1,290,509	\$1,290,509	
Total Expenditures/Appropriations:	\$1,346,897	\$1,318,441	\$1,419,310	\$1,419,310	
Net Cost:	\$1,343,917	\$1,299,074	\$1,418,810	\$1,418,810	

FARM ADVISOR-COOPERATIVE EXTENSION SERVICE
Fund 0060 General, Budget Unit 620
Larry Forero, Farm Advisor

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 2016-17 Requested Budget includes expenditures in the amount of \$216,747 with a net County cost of \$212,747 which is a three percent increase compared to the FY 2015-16 Adjusted Budget. There are salary savings due to staff changes, offset by increases in basic supplies and fuel. The department expects to end FY 2015-16 under budget by \$15,973.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692703 REIMB VEHICLE COSTS	\$4,221	\$3,809	\$4,000	\$4,000	
CHARGES FOR SERVICES	\$4,221	\$3,809	\$4,000	\$4,000	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,971	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$2,971	\$0	\$0	\$0	
Total Revenues:	\$7,192	\$3,809	\$4,000	\$4,000	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$73,296	\$48,936	\$67,705	\$67,705	
011200 TERMINATION/SPECIAL PAY	\$0	\$12,863	\$0	\$0	
017000 EXTRA HELP	\$0	\$9,294	\$6,000	\$6,000	
018100 EMPLOYER SHARE OASDI	\$5,215	\$4,539	\$5,267	\$5,267	
018201 EMPLOYER SHARE RETIREMENT	\$10,797	\$7,693	\$11,389	\$11,389	
018300 EMPLOYER SHARE HEALTH INSUR	\$23,243	\$20,084	\$27,897	\$27,897	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,156	\$1,467	\$2,031	\$2,031	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$534	\$327	\$314	\$314	
018500 WORKERS COMP EXPOSURE	\$658	\$898	\$1,017	\$1,017	
018501 WORKERS COMP EXPERIENCE	\$60	\$0	\$938	\$938	
SALARIES AND BENEFITS	\$119,963	\$106,106	\$122,558	\$122,558	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,528	\$1,786	\$2,000	\$2,000	
032591 CHGS IT COMM	\$657	\$672	\$693	\$693	
032900 HOUSEHOLD EXPENSE	\$85	\$76	\$600	\$600	
032992 CHGS FAC MGMT HSHLD XP	\$3,854	\$5,348	\$8,948	\$8,948	
033102 INSUR XP LIABILITY EXPOSURE	\$78	\$270	\$304	\$304	
033103 INSUR XP MISCELLANEOUS	\$240	\$180	\$114	\$114	
033105 INSUR XP LIABILITY EXPERIENCE	\$240	\$1,212	\$1,711	\$1,711	
033500 MAINTENANCE OF EQUIPMENT	\$815	\$625	\$2,500	\$2,500	
033700 MAINTENANCE OF STRUCTURES	\$647	\$0	\$550	\$550	
033791 CHGS FAC MGMT MAINT STR	\$6,094	\$4,824	\$12,680	\$12,680	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$7	\$6	\$0	\$0	
034100 MEMBERSHIPS	\$100	\$0	\$250	\$250	
034500 OFFICE EXPENSE	\$7,688	\$6,454	\$8,000	\$8,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$576	\$600	\$600	
035500 MINOR EQUIPMENT	\$4,216	\$4,135	\$3,000	\$3,000	
035530 MNR EQP IT APRV	\$2,168	\$197	\$3,000	\$3,000	

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

Function: EDUCATION

Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035591 CHGS IT HARDWARE EQP	\$1,678	\$104	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$841	\$292	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$2,230	\$563	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$5,069	\$4,195	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$12,095	\$17,496	\$18,096	\$18,096	
036100 UTILITIES	\$6,692	\$5,681	\$8,103	\$8,103	
SERVICES AND SUPPLIES	\$57,031	\$54,698	\$82,449	\$82,449	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$8,335	\$8,888	\$8,968	\$8,968	
050003 BUILDING & EQUIPMENT USE A-87	\$1,842	\$1,842	\$2,607	\$2,607	
050800 TAXES & ASSESSMENTS	\$0	\$149	\$165	\$165	
OTHER CHARGES	\$10,177	\$10,881	\$11,740	\$11,740	
Category: 070 CAPITAL ASSETS					
065018 1 COPIER	\$5,735	\$0	\$0	\$0	
CAPITAL ASSETS	\$5,735	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$192,907	\$171,686	\$216,747	\$216,747	
Net Cost:	\$185,714	\$167,876	\$212,747	\$212,747	

**FARM ADVISOR-COOPERATIVE EXTENSION - JOINT
LASSEN/SHASTA**
Fund 0060 General, Budget Unit 621
Larry Forero, Farm Advisor

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 and provides local problem solving, research, and teaching programs in various plant sciences to eastern Shasta County and northwestern Lassen County.

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

The FY 2016-17 Requested Budget includes expenditures in the amount of \$53,499 and revenues in the amount of \$19,722 which results in a net County cost of \$33,777. This is a three percent increase over the FY 15-16 Adjusted Budget. The budget also expects to end FY 2015-16 under budget by \$3,432.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
673100 LASSEN CO JT FARM ADVISOR	\$19,747	\$19,942	\$19,722	\$19,722	
CHARGES FOR SERVICES	\$19,747	\$19,942	\$19,722	\$19,722	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,380	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$1,380	\$0	\$0	\$0	
Total Revenues:					
	\$21,127	\$19,942	\$19,722	\$19,722	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$18,029	\$18,460	\$19,026	\$19,026	
018100 EMPLOYER SHARE OASDI	\$1,379	\$1,412	\$1,456	\$1,456	
018201 EMPLOYER SHARE RETIREMENT	\$2,664	\$2,949	\$3,170	\$3,170	
018300 EMPLOYER SHARE HEALTH INSUR	\$11,243	\$11,652	\$12,908	\$12,908	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,588	\$553	\$571	\$571	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$131	\$103	\$81	\$81	
018500 WORKERS COMP EXPOSURE	\$162	\$233	\$263	\$263	
SALARIES AND BENEFITS	\$35,198	\$35,365	\$37,475	\$37,475	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$21	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$1,480	\$1,729	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$0	\$18	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$70	\$78	\$78	
033103 INSUR XP MISCELLANEOUS	\$0	\$0	\$68	\$68	
034500 OFFICE EXPENSE	\$172	\$175	\$830	\$830	
035300 RENTS & LEASES OF STRUCTURES	\$4,092	\$4,092	\$4,092	\$4,092	
035500 MINOR EQUIPMENT	\$1,541	\$229	\$500	\$500	
035530 MNR EQP IT APRV	\$0	\$112	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$78	\$0	\$400	\$400	
035940 TRANS/TRVL FUEL	\$260	\$84	\$830	\$830	
035990 CHGS FLEET TRANS/TRVL	\$3,618	\$5,568	\$6,108	\$6,108	
SERVICES AND SUPPLIES	\$11,283	\$12,081	\$14,606	\$14,606	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$3,373	\$889	\$1,418	\$1,418	
OTHER CHARGES	\$3,373	\$889	\$1,418	\$1,418	
Total Expenditures/Appropriations:					
	\$49,854	\$48,336	\$53,499	\$53,499	

Budget Unit: 621 - FARM ADVISOR JT LASSEN SHASTA (FUND 0060)
Function: EDUCATION
Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$28,727	\$28,393	\$33,777	\$33,777

PUBLIC WORKS-RECREATION AND PARKS
Fund 0060 General, Budget Unit 701
Patrick J. Minturn, Director of Public Works

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 2016-17 requested budget includes expenditures in the amount of \$46,578. The projected Net County Cost for FY 2016-17 is \$46,578, a decrease of \$5,373 compared to the FY 2015-16 adjusted budget. The FY 2015-16 budget is anticipated to come in under budget by \$10,780. The requested budget will maintain existing levels of service throughout the 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:		\$0	\$0	\$0	\$0
Category: 030	SERVICES AND SUPPLIES				
032992	CHGS FAC MGMT HSHLD XP	\$10,135	\$9,532	\$10,950	\$10,950
033791	CHGS FAC MGMT MAINT STR	\$22,242	\$17,101	\$33,652	\$33,652
036100	UTILITIES	\$1,206	\$1,972	\$1,600	\$1,600
SERVICES AND SUPPLIES		\$33,585	\$28,606	\$46,202	\$46,202
Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST A-87	\$967	\$618	\$326	\$326
050800	TAXES & ASSESSMENTS	\$0	\$23	\$50	\$50
OTHER CHARGES		\$967	\$642	\$376	\$376
Total Expenditures/Appropriations:		\$34,553	\$29,248	\$46,578	\$46,578
Net Cost:		\$34,553	\$29,248	\$46,578	\$46,578

DEPARTMENT OF PUBLIC WORKS-VETERANS HALLS DIVISION

Fund 0060 General, Budget Unit 710

Patrick J. Minturn, Director of Public Works

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 2016-17 requested budget includes expenditures in the amount of \$241,291 and revenues in the amount of \$3,000. The FY 2016-17 requested budget results in a net County cost of \$237,941 which is an increase of \$128,643 as compared to the FY 2015-16 adjusted budget. The department anticipates ending FY 2015-16 under budget by \$1,641.

Four projects, at a total cost of \$110,000 were requested: an HVAC replacement for the Anderson Hall, sewer line replacement for the Anderson Hall, repainting and loading ramp reconfiguration of the Redding Hall and replacement of the roof for the Fall River Mills Hall.

SUMMARY OF RECOMMENDATIONS

The CEO recommends that two of the four requested projects be postponed until next fiscal year. The two projects recommended to be completed for FY 2016-17 are the sewer line replacement for the Anderson Hall and the replacement of the roof for the Fall River Mills Hall.

The CEO recommends reducing the budget by \$52,951 to remove the two projects that will be postponed until next fiscal year and other minor changes.

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: 710 - VETERANS HALLS (FUND 0060)

Function: RECREATION

Activity: VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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					
421200 RENTS/LEASES OF BUILDINGS	\$6,253	\$5,641	\$4,000	\$4,000	
REVENUE FROM MONEY & PROPERTY	\$6,253	\$5,641	\$4,000	\$4,000	
Category: 600 CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$1,868	\$165	\$350	\$350	
CHARGES FOR SERVICES	\$1,868	\$165	\$350	\$350	
Total Revenues:					
	\$8,121	\$5,806	\$4,350	\$4,350	
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$1,204	\$1,829	\$1,789	\$1,789	
032900 HOUSEHOLD EXPENSE	\$1,519	\$1,639	\$1,700	\$1,700	
032992 CHGS FAC MGMT HSHLD XP	\$6,613	\$5,069	\$7,000	\$7,000	
033103 INSUR XP MISCELLANEOUS	\$1,253	\$141	\$0	\$0	
033734 MNT STR ITEMIZED MAINT	\$0	\$0	\$70,000	\$70,000	
033791 CHGS FAC MGMT MAINT STR	\$83,815	\$78,807	\$79,466	\$79,466	
034890 CHGS FAC MGMT PROF SVS	\$5,317	\$2,238	\$4,952	\$4,952	
036100 UTILITIES	\$80	\$0	\$0	\$0	
036125 UTIL ELECTRIC	\$5,018	\$5,242	\$6,500	\$6,500	
036126 UTIL GAS	\$1,300	\$1,247	\$1,500	\$1,500	
036127 UTIL WATER	\$1,398	\$1,409	\$1,600	\$1,600	
036129 UTIL STORM DRAINS	\$6	\$0	\$0	\$0	
036130 UTIL WASTE WATER	\$559	\$585	\$600	\$600	
SERVICES AND SUPPLIES	\$108,087	\$98,210	\$175,107	\$175,107	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,590	\$2,656	\$2,950	\$2,950	
050003 BUILDING & EQUIPMENT USE A-87	\$9,397	\$9,604	\$10,083	\$10,083	
050800 TAXES & ASSESSMENTS	\$1,000	\$1,032	\$1,200	\$1,200	
OTHER CHARGES	\$11,987	\$13,294	\$14,233	\$14,233	
Total Expenditures/Appropriations:					
	\$120,075	\$111,504	\$189,340	\$189,340	
Net Cost:					
	\$111,954	\$105,698	\$184,990	\$184,990	

Debt Services

DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803

Brian Muir, Auditor - Controller

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 \$531,788; 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.

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 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97	\$68		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$97	\$68		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$534,643	\$533,315		\$531,788	\$531,788
OTHR FINANCING SOURCES TRAN IN	\$534,643	\$533,315		\$531,788	\$531,788
Total Revenues:	\$534,741	\$533,383		\$531,788	\$531,788
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$425,000	\$435,000		\$445,000	\$445,000
054000 CURRENT INTEREST BOND ISSUES	\$109,643	\$98,315		\$86,788	\$86,788
OTHER CHARGES	\$534,643	\$533,315		\$531,788	\$531,788
Total Expenditures/Appropriations:	\$534,643	\$533,315		\$531,788	\$531,788
Net Cost:	(\$97)	(\$68)		\$0	\$0

DEBT SERVICE

Fund 0071 Justice Center Bonds, Budget Unit 804
Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the Justice Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The debt for this bond has been satisfied and the fund was closed as of June 30, 2015.

SUMMARY OF RECOMMENDATIONS

This zero 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 804 - 2003 JUSTICE CTR BOND (FUND 0071)

Function: DEBT SERVICE

Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$16	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$16	\$0	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$12,111	\$0	\$0	\$0	\$0
800260 TRANS IN JAIL	\$78,271	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$90,382	\$0	\$0	\$0	\$0
Total Revenues:	\$90,398	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$3,767	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$3,767	\$0	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$645,000	\$0	\$0	\$0	\$0
054000 CURRENT INTEREST BOND ISSUES	\$13,303	\$0	\$0	\$0	\$0
OTHER CHARGES	\$658,303	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
095201 TRAN OUT TRIAL COURTS	\$6	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$6	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$662,076	\$0	\$0	\$0	\$0
Net Cost:	\$571,677	\$0	\$0	\$0	\$0

DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, Auditor - Controller

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 \$2,373,600; for debt Service (\$2,371,600) and bank charges (\$2,000), offset by a transfer-in from Tobacco Settlement funds (\$2,373,600).

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$132	\$18	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$132	\$18	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	
OTHR FINANCING SOURCES TRAN IN	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	
Total Revenues:	\$2,298,414	\$2,373,876	\$2,373,600	\$2,373,600	
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,764	\$1,801	\$2,000	\$2,000	
SERVICES AND SUPPLIES	\$1,764	\$1,801	\$2,000	\$2,000	
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,380,000	\$1,415,000	\$1,455,000	\$1,455,000	
054000 CURRENT INTEREST BOND ISSUES	\$1,000,450	\$959,050	\$916,600	\$916,600	
OTHER CHARGES	\$2,380,450	\$2,374,050	\$2,371,600	\$2,371,600	
Total Expenditures/Appropriations:	\$2,382,214	\$2,375,851	\$2,373,600	\$2,373,600	
Net Cost:	\$83,799	\$1,974	\$0	\$0	

DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, Auditor - Controller

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$14	\$8	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$14	\$8	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806205 TRANS IN SHAS CO UTILITIES ISF	\$192,418	\$51,783	\$51,784	\$51,784	
OTHR FINANCING SOURCES TRAN IN	\$192,418	\$51,783	\$51,784	\$51,784	
Total Revenues:	\$192,433	\$51,791	\$51,784	\$51,784	
Category: 050 OTHER CHARGES					
050220 RET L/T DT FINAL PAYMENT	\$137,031	\$0	\$0	\$0	
050221 RET L/T DT CURR PRINCIPAL	\$38,164	\$39,284	\$40,505	\$40,505	
050321 INT L/T DT CURR INTEREST	\$13,619	\$12,498	\$11,279	\$11,279	
050329 INT L/T DT ENERGY RETROFIT	\$3,603	\$0	\$0	\$0	
OTHER CHARGES	\$192,418	\$51,783	\$51,784	\$51,784	
Total Expenditures/Appropriations:	\$192,418	\$51,783	\$51,784	\$51,784	
Net Cost:	(\$14)	(\$8)	\$0	\$0	

RESERVE FOR CONTINGENCIES

Fund 0060 General, Budget Unit 900

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 natural disasters, 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 increases the Contingency Reserve by \$1 million; to \$6 million. The Board of Supervisors has previously pledged support for two important endeavors which are funded in FY 2016-17 by fund balance reserves. However, it is recommended that funding for future years be set aside in contingency.

On October 6, 2015, the Board adopted a resolution authorizing the application of Laura's Law (court-ordered Assisted Outpatient Treatment Demonstration Project Act of 2002), through January 1, 2017, including \$500,000 in FY 2016-17. The CEO is recommending utilization of Mental Health fund balance for FY 2016-17. Should the sunset date for application of Laura's Law be extended past January 1, 2017, and if fund balance is not sufficient, this contingency will be available for appropriation in Mental Health.

On March 17, 2015, the Board approved five Deputy Sheriff positions, two Public Safety Service Officer positions and two vehicles. In FY 2015-16 and FY 2016-17, the Sheriff will utilize Public Safety fund balance to offset this expense. If Public Safety fund balance is not sufficient, this contingency will be available for appropriation in the Sheriff's budget unit.

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

The department head concurs with this budget as recommended.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
APPROP FOR CONTINGENCY	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
Total Expenditures/Appropriations:	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
Net Cost:	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000

Internal Services

INFORMATION TECHNOLOGY DEPARTMENT

Fund 203 IT Administration, Budget Unit 925

Thomas Schreiber, Chief Information Officer

PROGRAM DESCRIPTION

The Information Technology (I.T.) 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 I.T. operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

BUDGET REQUESTS

The department's budget includes expenditures in the amount of \$7.5 million and revenues in the amount of \$6.9 million. Expenditures exceed revenues by \$539,641 and will be funded by the department's working capital reserve. The department is requesting the addition of three new positions: one Desktop Support Assistant and two I.T. Technicians. One of the I.T. Technicians will be dedicated to work with the Health and Human Services Agency. The second I.T. Technician requested will provide additional support for Child Support Services. The Desktop Support Assistant will assist with department moves and deployment of workstations.

The department has requested three new capital assets, and the rebudget of the Board of Supervisors (BOS) Chambers Audio/Visual System capital asset approved by the BOS in March 2016. The three new capital assets requested are five storage devices, five network communication devices and one I.T. server.

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$5,561,047	\$5,892,494	\$6,921,769	\$6,921,769	\$6,921,769
Total Operating Revenues:	\$5,561,047	\$5,892,494	\$6,921,769	\$6,921,769	\$6,921,769
Operating Expenses					
SALARIES AND BENEFITS	\$3,893,769	\$4,051,051	\$4,712,680	\$4,712,680	\$4,712,680
SERVICES AND SUPPLIES	\$1,308,297	\$1,482,669	\$1,982,751	\$1,982,751	\$1,982,751
OTHER CHARGES	\$1,090,359	\$485,616	\$358,364	\$358,364	\$358,364
Total Operating Expenses:	\$6,292,425	\$6,019,337	\$7,053,795	\$7,053,795	\$7,053,795
Operating Income (Loss)	(\$731,378)	(\$126,842)	(\$132,026)	(\$132,026)	(\$132,026)
Non-Operating Revenues (Expenses)					
OTHER CHARGES	(\$1,605)	\$0	(\$2,000)	(\$2,000)	(\$2,000)
REVENUE FROM MONEY & PROPERTY	\$9,893	\$9,752	\$6,000	\$6,000	\$6,000
MISCELLANEOUS REVENUES	\$57,965	\$74,651	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$3,841	\$8,175	\$7,200	\$7,200	\$7,200
Total Non-Operating Revenues (Expenses):	\$70,094	\$92,579	\$11,200	\$11,200	\$11,200
Income Before Captial Contributions and Transfers:	(\$661,283)	(\$34,263)	(\$120,826)	(\$120,826)	(\$120,826)
OTHER FINANCING USES	\$0	\$0	(\$26,000)	(\$26,000)	(\$26,000)
OTHR FINANCING SOURCES TRAN IN	\$480,695	\$0	\$0	\$0	\$0
Change in Net Assets	(\$180,588)	(\$34,263)	(\$146,826)	(\$146,826)	(\$146,826)
Net Assets - Beginning Balance	\$0	\$0	(\$34,263)	(\$34,263)	(\$34,263)
Net Assets - Ending Balance	(\$180,588)	(\$34,263)	(\$181,089)	(\$181,089)	(\$181,089)

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
CAP ASSETS-EQUIPMENT	\$144,422	\$224,226	\$392,815	\$392,815	\$392,815
Total Additional Appropriations:	\$144,422	\$224,226	\$392,815	\$392,815	\$392,815
Total Change in Net Assets:	(\$325,011)	(\$258,489)	(\$539,641)	(\$539,641)	(\$539,641)

PUBLIC WORKS-FLEET MANAGEMENT DIVISION

Fund 201 Fleet Management, Budget Unit 940

Patrick J. Minturn, Director of Public Works

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 2016-17 Requested Budget includes expenditures in the amount of \$3.0 million and revenues in the amount of \$1.6 million. Expenditures exceed revenues by \$1.4 million and will be covered by fund balance. Expenses are decreasing by \$254,664 and revenues are decreasing by \$70,000 compared to the FY 2015-16 Adjusted Budget.

There are 24 replacement vehicles requested in the FY 2016-17 requested budget. Although 24 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

SUMMARY OF RECOMMENDATIONS

Two changes are recommended by the CEO: an increase of \$15,000 to Professional and Special Services and the addition of \$26,000 to Tran In Information Technology.

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.

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$1,504,946	\$1,754,870	\$1,585,000	\$1,585,000	\$1,585,000
Total Operating Revenues:	\$1,504,946	\$1,754,870	\$1,585,000	\$1,585,000	\$1,585,000
Operating Expenses					
SALARIES AND BENEFITS	\$533,265	\$523,813	\$526,531	\$526,531	\$526,531
SERVICES AND SUPPLIES	\$506,206	\$509,905	\$558,769	\$558,769	\$558,769
OTHER CHARGES	\$516,750	\$587,423	\$680,501	\$680,501	\$680,501
INTRAFUND TRANSFERS	(\$51,538)	(\$53,895)	(\$50,000)	(\$50,000)	(\$50,000)
Total Operating Expenses:	\$1,504,684	\$1,567,247	\$1,715,801	\$1,715,801	\$1,715,801
Operating Income (Loss)	\$262	\$187,623	(\$130,801)	(\$130,801)	(\$130,801)
Non-Operating Revenues (Expenses)					
OTHER CHARGES	(\$47,034)	(\$26,709)	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$21,302	\$21,881	\$20,000	\$20,000	\$20,000
MISCELLANEOUS REVENUES	\$58,671	\$25,008	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$49,184	\$13,867	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$82,124	\$34,048	\$20,000	\$20,000	\$20,000
Income Before Captial Contributions and Transfers:	\$82,386	\$221,671	(\$110,801)	(\$110,801)	(\$110,801)
OTHR FINANCING SOURCES TRAN IN	\$64,869	\$0	\$26,000	\$26,000	\$26,000
Change in Net Assets	\$147,255	\$221,671	(\$84,801)	(\$84,801)	(\$84,801)
Net Assets - Beginning Balance	\$0	\$0	\$221,671	\$221,671	\$221,671
Net Assets - Ending Balance	\$147,255	\$221,671	\$136,870	\$136,870	\$136,870

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
CAP ASSETS-EQUIPMENT	\$695,848	\$619,299	\$1,275,000	\$1,275,000	\$1,275,000
Total Additional Appropriations:	\$695,848	\$619,299	\$1,275,000	\$1,275,000	\$1,275,000
Total Change in Net Assets:	(\$548,592)	(\$397,627)	(\$1,359,801)	(\$1,359,801)	(\$1,359,801)

SUPPORT SERVICES-RISK MANAGEMENT

Fund 202 Risk Management, Budget Unit 950
Angela Davis, Director of Support Services

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 2016-17 total expenditures will decrease by over \$1.5 million and revenues will increase by \$342,812 compared to the FY 2015-16 Adjusted Budget. FY 2016-17 revenues will exceed expenditures by \$1,496,472.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

On March 11, 2014 the Board of Supervisors adopted a resolution that raises the County's self-insured Liability and Worker's Compensation risk management confidence level to 80 to 90 percent. Annually, in compliance with requirements to participate in California State Association of Counties-Excess Insurance Authority (CSAC-EIA) excess insurance programs, Risk Management contracts for an actuarial study of reserves in the Self-Insured Programs. Insurance rates have been adjusted annually to strive to maintain the eighty percent confidence level; however, due to many fluctuations in utilization the fund remains in excess of eighty percent. The Auditor-Controller met with the department head to discuss rate setting and a plan to return the reserves to an acceptable confidence level. Concurrent with the FY 2014-15 Recommended Budget the excess reserves was reduced and offset by an additional contribution to the OPEB Irrevocable Trusts. In addition, rate setting will be structured to maintain the fund within a confidence level between 80 to 90 percent. The Auditor-Controller will meet at least annually with Risk Management to review the reserve level.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$5,572,508	\$9,004,495	\$10,562,758	\$10,562,758	
Total Operating Revenues:	\$5,572,508	\$9,004,495	\$10,562,758	\$10,562,758	
Operating Expenses					
SALARIES AND BENEFITS	\$896,692	\$881,307	\$947,298	\$947,298	
SERVICES AND SUPPLIES	\$2,216,422	\$2,203,110	\$2,590,808	\$2,590,808	
OTHER CHARGES	\$7,055,026	\$6,503,797	\$7,470,532	\$7,470,532	
INTRAFUND TRANSFERS	(\$1,233,669)	(\$1,168,629)	(\$1,356,232)	(\$1,356,232)	
Total Operating Expenses:	\$8,934,472	\$8,419,585	\$9,652,406	\$9,652,406	
Operating Income (Loss)	(\$3,361,964)	\$584,909	\$910,352	\$910,352	
Non-Operating Revenues (Expenses)					
SERVICES AND SUPPLIES	(\$9,244,724)	(\$90)	\$0	\$0	
OTHER CHARGES	\$0	(\$2)	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$111,816	\$105,097	\$80,000	\$80,000	
MISCELLANEOUS REVENUES	\$2,922,921	\$1,421,529	\$506,120	\$506,120	
OTHER FINANCING SRCS SALE C/A	\$0	\$33	\$0	\$0	
Total Non-Operating Revenues (Expenses):	(\$6,209,985)	\$1,526,568	\$586,120	\$586,120	
Income Before Captial Contributions and Transfers:	(\$9,571,949)	\$2,111,478	\$1,496,472	\$1,496,472	
OTHER FINANCING USES	\$0	(\$51,556)	\$0	\$0	
Change in Net Assets	(\$9,571,949)	\$2,059,921	\$1,496,472	\$1,496,472	
Net Assets - Beginning Balance	\$56,984	\$56,984	\$2,116,905	\$2,116,905	
Net Assets - Ending Balance	(\$9,514,965)	\$2,116,905	\$3,613,377	\$3,613,377	

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$9,571,949)	\$2,059,921	\$1,496,472	\$1,496,472

DEPARTMENT OF PUBLIC WORKS-FACILITIES MANAGEMENT
Fund 204 Facilities Admin, Budget Unit 955
Patrick J. Minturn, Director of Public Works

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 2016-17 requested budget includes revenues in the amount of \$4.9 million and expenditures in the amount of \$4.9 million. Expenditures exceed revenues by \$20,685 and will be covered by fund balance. The department requests two capital asset pickup trucks and the remodel of the Facilities Management office.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the correction to an account number of a requested capital asset.

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.

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$3,283,893	\$3,644,930	\$4,860,316	\$4,860,316	
Total Operating Revenues:	\$3,283,893	\$3,644,930	\$4,860,316	\$4,860,316	
Operating Expenses					
SALARIES AND BENEFITS	\$2,387,738	\$2,460,386	\$2,822,484	\$2,822,484	
SERVICES AND SUPPLIES	\$986,282	\$1,273,763	\$1,792,857	\$1,792,857	
OTHER CHARGES	\$165,703	\$144,407	\$156,660	\$156,660	
Total Operating Expenses:	\$3,539,723	\$3,878,556	\$4,772,001	\$4,772,001	
Operating Income (Loss)	(\$255,830)	(\$233,626)	\$88,315	\$88,315	
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$3,515	\$2,349	\$1,000	\$1,000	
MISCELLANEOUS REVENUES	\$245,825	\$281	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$3,825	\$5,300	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$253,165	\$7,930	\$1,000	\$1,000	
Income Before Captial Contributions and Transfers:	(\$2,664)	(\$225,696)	\$89,315	\$89,315	
OTHER FINANCING USES	(\$43,727)	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$5,328	\$0	\$0	\$0	
Change in Net Assets	(\$41,063)	(\$225,696)	\$89,315	\$89,315	
Net Assets - Beginning Balance	\$44,992	\$44,992	(\$180,703)	(\$180,703)	
Net Assets - Ending Balance	\$3,928	(\$180,703)	(\$91,388)	(\$91,388)	

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$45,000	\$45,000	
CAP ASSETS-EQUIPMENT	\$100,235	\$58,551	\$65,000	\$65,000	
Total Additional Appropriations:	\$100,235	\$58,551	\$110,000	\$110,000	
Total Change in Net Assets:	(\$141,299)	(\$284,247)	(\$20,685)	(\$20,685)	

DEPARTMENT OF PUBLIC WORKS-SHASTA COUNTY UTILITIES
ADMINISTRATION
Fund 205 Shasta County Utilities Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This Internal Service Fund was designed to pay utility charges, the energy retrofit debt payment, landfill, sewage fees and septic tank pumping costs.

BUDGET REQUESTS

The FY 2016-17 requested budget includes revenues and expenditures in the amount of \$1.7 million.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$1,566,009	\$1,387,796	\$1,714,638	\$1,714,638	\$1,714,638
Total Operating Revenues:	\$1,566,009	\$1,387,796	\$1,714,638	\$1,714,638	\$1,714,638
Operating Expenses					
SERVICES AND SUPPLIES	\$1,343,736	\$1,335,915	\$1,663,354	\$1,663,354	\$1,663,354
Total Operating Expenses:	\$1,343,736	\$1,335,915	\$1,663,354	\$1,663,354	\$1,663,354
Operating Income (Loss)	\$222,273	\$51,880	\$51,284	\$51,284	\$51,284
Non-Operating Revenues (Expenses)					
SERVICES AND SUPPLIES	\$0	(\$211,207)	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$1,659	\$1,486	\$500	\$500	\$500
Total Non-Operating Revenues (Expenses):	\$1,659	(\$209,720)	\$500	\$500	\$500
Income Before Captial Contributions and Transfers:	\$223,932	(\$157,840)	\$51,784	\$51,784	\$51,784
OTHER FINANCING USES	(\$192,418)	(\$51,783)	(\$51,784)	(\$51,784)	(\$51,784)
Change in Net Assets	\$31,514	(\$209,623)	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	(\$209,623)	(\$209,623)	(\$209,623)
Net Assets - Ending Balance	\$31,514	(\$209,623)	(\$209,623)	(\$209,623)	(\$209,623)

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$31,514	(\$209,623)	\$0	\$0

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Enterprise Funds

PUBLIC WORKS-FALL RIVER MILLS AIRPORT
Fund 200 Fall River Mills Airport
Patrick J. Minturn, Director Public Works

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

The FY 2016-17 requested budget includes revenues in the amount of \$74,230 and expenditures in the amount of \$114,703. Expenditures exceed revenues by \$40,473 and will be covered by fund balance.

If the Federal Aviation Administration grant number 15 is received at the levels requested, a capital improvement will be added to rehabilitate pavement areas that require closure of the runway.

SUMMARY OF RECOMMENDATIONS

The CEO recommends increasing the depreciation expense to \$255,000 due to the airport upgrade completed in 2015.

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.

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 400 REVENUE FROM MONEY & PROPERTY				
421400 HANGAR RENTAL	\$20,225	\$19,550	\$27,000	\$27,000
421410 TIE DOWN RENTAL	\$656	\$1,248	\$500	\$500
421420 GROUND RENTAL	\$960	\$1,440	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$4,806	\$4,848	\$5,000	\$5,000
421430 AUTOMOBILE PARKING FEES	\$700	\$775	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$27,348	\$27,861	\$34,200	\$34,200
Category: 700 MISCELLANEOUS REVENUES				
797300 SALE OF GAS FRM AIRPORT	\$25,603	\$23,646	\$30,000	\$30,000
MISCELLANEOUS REVENUES	\$25,603	\$23,646	\$30,000	\$30,000
Total Operating Revenues:	\$52,951	\$51,508	\$64,200	\$64,200
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,420	\$1,467	\$1,400	\$1,400
032900 HOUSEHOLD EXPENSE	\$743	\$604	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,649	\$1,343	\$1,290	\$1,290
033103 INSUR XP MISCELLANEOUS	\$8,363	\$8,872	\$9,800	\$9,800
033500 MAINTENANCE OF EQUIPMENT	\$752	\$0	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$151	\$176	\$2,000	\$2,000
033732 MNT STR RUNWAYS	\$9,779	\$6,618	\$4,000	\$4,000
033791 CHGS FAC MGMT MAINT STR	\$6,553	\$3,451	\$1,305	\$1,305
034100 MEMBERSHIPS	\$0	\$0	\$35	\$35
034500 OFFICE EXPENSE	\$51	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$10,715	\$16,906	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$30,383	\$11,598	\$850	\$850
035940 TRANS/TRVL FUEL	\$30,078	\$8,633	\$25,000	\$25,000
036100 UTILITIES	\$7,740	\$7,759	\$7,900	\$7,900
SERVICES AND SUPPLIES	\$108,383	\$67,431	\$71,380	\$71,380
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$5,478	\$7,257	\$3,323	\$3,323
050900 DEPRECIATION EXPENSE	\$35,543	\$254,745	\$255,000	\$255,000
OTHER CHARGES	\$41,021	\$262,003	\$258,323	\$258,323
Total Operating Expenses:	\$149,405	\$329,435	\$329,703	\$329,703
Operating Income (Loss)	(\$96,453)	(\$277,926)	(\$265,503)	(\$265,503)

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$94	\$83	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$94	\$83	\$30	\$30	
Category: 500 INTERGOVERNMENTAL REVENUES					
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$10,000	\$10,000	
524001 STATE CAPITAL IMPROVEMENT GRT	\$2,002	\$0	\$0	\$0	
560400 FEDERAL FAA GRANT	\$21,182	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$33,184	\$10,000	\$10,000	\$10,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$122	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$200	\$50	\$0	\$0	
MISCELLANEOUS REVENUES	\$200	\$172	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$33,478	\$10,256	\$10,030	\$10,030	
Income Before Capital Contributions and Transfers:	(\$62,975)	(\$267,670)	(\$255,473)	(\$255,473)	
Change in Net Assets	(\$62,975)	(\$267,670)	(\$255,473)	(\$255,473)	
Net Assets - Beginning Balance	\$656,479	\$656,479	\$388,809	\$388,809	
Net Assets - Ending Balance	\$593,504	\$388,809	\$133,336	\$133,336	

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
072101 BUILDINGS & IMPROVEMENTS	\$23,534	\$0	\$0	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$23,534	\$0	\$0	\$0	\$0
Total Additional Appropriations:	\$23,534	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$86,509)	(\$267,670)	(\$255,473)	(\$255,473)	(\$255,473)

**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

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 2016-17 requested budget includes revenues in the amount of \$1.02 million and expenditures in the amount of \$5 million.

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684950 REPLACEMENT & IMPROVEMENT	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Total Operating Revenues:	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$29,299	\$31,490	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$29,299	\$31,490	\$20,000	\$20,000
Category: 700 MISCELLANEOUS REVENUES				
799600 INSURANCE LOSS & REFUNDS	\$0	\$74,602	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$74,602	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$29,299	\$106,093	\$20,000	\$20,000
Income Before Capital Contributions and Transfers:	\$1,623,635	\$1,163,136	\$1,020,000	\$1,020,000
Category: 095 OTHER FINANCING USES				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$895,927)	(\$1,697,183)	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	(\$895,927)	(\$1,697,183)	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$727,708	(\$534,047)	(\$3,980,000)	(\$3,980,000)
Net Assets - Beginning Balance	\$0	\$0	(\$534,047)	(\$534,047)
Net Assets - Ending Balance	\$727,708	(\$534,047)	(\$4,514,047)	(\$4,514,047)

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$727,708	(\$534,047)	(\$3,980,000)	(\$3,980,000)

PUBLIC WORKS-SOLID WASTE ADMINISTRATION
Fund 207 Solid Waste Disposal Admin
Patrick J. Minturn, Director of Public Works

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

The FY 2016-17 requested budget includes revenues in the amount of \$10.9 million and expenditures in the amount of \$13.7 million. The overage in expenditures compared to revenues will be covered by 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684700 COLLECTORS FEES	\$351,394	\$356,343	\$300,000	\$300,000
684701 SEPTIC FEES	\$468,352	\$504,720	\$400,000	\$400,000
692700 REIMB MISC SERVICES	\$133,874	\$205,358	\$150,000	\$150,000
CHARGES FOR SERVICES	\$953,622	\$1,066,422	\$850,000	\$850,000
Total Operating Revenues:	\$953,622	\$1,066,422	\$850,000	\$850,000
Operating Expenses				
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$0	\$287,446	\$290,966	\$290,966
017502 OVERTIME PAY	\$0	\$17,439	\$20,000	\$20,000
018100 EMPLOYER SHARE OASDI	\$0	\$22,332	\$23,789	\$23,789
018201 EMPLOYER SHARE RETIREMENT	\$0	\$44,998	\$48,743	\$48,743
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$41,212	\$45,312	\$45,312
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$8,623	\$8,729	\$8,729
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$1,709	\$1,322	\$1,322
018500 WORKERS COMP EXPOSURE	\$0	\$3,864	\$4,292	\$4,292
SALARIES AND BENEFITS	\$0	\$427,626	\$443,153	\$443,153
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$79	\$0	\$0
032591 CHGS IT COMM	\$0	\$317	\$417	\$417
032700 FOOD EXPENSE	\$0	\$36	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$0	\$29	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$54	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$1,163	\$1,275	\$1,275
033103 INSUR XP MISCELLANEOUS	\$312	\$300	\$420	\$420
033500 MAINTENANCE OF EQUIPMENT	\$1,074	\$4,077	\$0	\$0
033547 MAINT EQP TRUCKS	\$0	\$5,268	\$5,000	\$5,000
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$224	\$291	\$291
033791 CHGS FAC MGMT MAINT STR	\$11,562	\$369	\$0	\$0
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$155	\$300	\$300
034100 MEMBERSHIPS	\$0	\$2,250	\$0	\$0
034500 OFFICE EXPENSE	\$277	\$0	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$515,353	\$127,646	\$410,000	\$410,000
034807 PROF BANK SVS	\$3,894	\$3,507	\$3,111	\$3,111
034819 PROF ENGINEERING SVS	\$360,666	\$581,614	\$200,000	\$200,000
034826 PROF LAB SVS	\$58,684	\$38,176	\$40,000	\$40,000
034828 PROF LEGAL SVS	\$17,456	\$10,308	\$20,000	\$20,000
034829 PROF MAINTENANCE SVS	\$313,824	\$90,697	\$50,000	\$50,000
034832 PROF MONITORING SVS	\$14,475	\$609	\$15,000	\$15,000

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034850 PROF TESTING SVS	\$18,561	\$32,185	\$10,000	\$10,000	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$4,285	\$5,130	\$5,130	
034900 PUBLICATIONS & LEGAL NOTICES	\$52	\$7,575	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$991	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$5,880	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$20	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,901	\$25,699	\$2,000	\$2,000	
035743 SP DEPT XP PERMITS/LICENSES	\$94,766	\$60,727	\$80,000	\$80,000	
035900 TRANSPORTATION & TRAVEL	\$785	\$3,888	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$70	\$2,274	\$2,500	\$2,500	
036100 UTILITIES	\$15,098	\$18,726	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$1,436,742	\$1,022,216	\$865,544	\$865,544	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$7,287	\$39,544	\$8,590	\$8,590	
050800 TAXES & ASSESSMENTS	\$35	\$337	\$0	\$0	
050900 DEPRECIATION EXPENSE	\$199,195	\$362,324	\$800,000	\$800,000	
OTHER CHARGES	\$206,518	\$402,207	\$808,590	\$808,590	
Total Operating Expenses:	\$1,643,260	\$1,852,050	\$2,117,287	\$2,117,287	
Operating Income (Loss)	(\$689,637)	(\$785,628)	(\$1,267,287)	(\$1,267,287)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$50)	\$0	\$0	\$0	
SERVICES AND SUPPLIES	(\$50)	\$0	\$0	\$0	
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$19,467)	(\$17,306)	(\$27,225)	(\$27,225)	
050321 INT L/T DT CURR INTEREST	(\$13,690)	(\$12,140)	\$0	\$0	
OTHER CHARGES	(\$33,158)	(\$29,446)	(\$27,225)	(\$27,225)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$18,086	\$18,798	\$8,000	\$8,000	
REVENUE FROM MONEY & PROPERTY	\$18,086	\$18,798	\$8,000	\$8,000	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$12	\$21	\$0	\$0	
MISCELLANEOUS REVENUES	\$12	\$21	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
896102 GAIN ON SALE OF CAPITAL ASSETS	\$1,801	\$0	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$1,801	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$13,307)	(\$10,627)	(\$19,225)	(\$19,225)	(\$19,225)
Income Before Capital Contributions and Transfers:	(\$702,945)	(\$796,255)	(\$1,286,512)	(\$1,286,512)	(\$1,286,512)
Category: 095 OTHER FINANCING USES					
095301 TRAN OUT ROADS	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
OTHER FINANCING USES	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806206 TRANS IN WCL R & I	\$895,927	\$1,697,183	\$5,000,000	\$5,000,000	\$5,000,000
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
OTHR FINANCING SOURCES TRAN IN	\$895,927	\$1,697,183	\$10,000,000	\$10,000,000	\$10,000,000
Change in Net Assets	\$192,982	\$900,927	\$7,713,488	\$7,713,488	\$7,713,488
Net Assets - Beginning Balance	\$781,472	\$781,472	\$1,682,399	\$1,682,399	\$1,682,399
Net Assets - Ending Balance	\$974,454	\$1,682,399	\$9,395,887	\$9,395,887	\$9,395,887

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$128,764	\$132,382	\$136,102	\$136,102	\$136,102
RETIRE LONG TERM DEBT	\$128,764	\$132,382	\$136,102	\$136,102	\$136,102
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061067 WCL PHASE II COVER	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
061073 WCL UNIT 4C EXPANSION	\$0	\$413,215	\$5,000,000	\$5,000,000	\$5,000,000
061100 BRNY TRNSFR STN RECYCLE BLDG	\$0	\$0	\$325,000	\$325,000	\$325,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$413,215	\$10,325,000	\$10,325,000	\$10,325,000
Object: 0650 CAP ASSETS-EQUIPMENT					
065095 1 VEHICLE W/ ACCESSORIES	\$26,814	\$0	\$0	\$0	\$0
065313 2 PUMPS	\$0	\$0	\$60,000	\$60,000	\$60,000
CAP ASSETS-EQUIPMENT	\$26,814	\$0	\$60,000	\$60,000	\$60,000
Total Additional Appropriations:	\$155,579	\$545,597	\$10,521,102	\$10,521,102	\$10,521,102
Total Change in Net Assets:	\$37,402	\$355,329	(\$2,807,614)	(\$2,807,614)	(\$2,807,614)

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

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 2016-17 requested budget includes revenues in the amount of \$1,040,000 and expenditures in the amount of \$6.5 million. Expenditures exceed revenues by \$5.46 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684900 CLOSURE SURCHARGE	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000
Total Operating Revenues:	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000
Operating Expenses				
Category: 050 OTHER CHARGES				
051000 AMORTIZATION	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000
OTHER CHARGES	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000
Total Operating Expenses:	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000
Operating Income (Loss)	\$2,286,791	\$477,930	(\$500,000)	(\$500,000)
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$57,336	\$59,002	\$40,000	\$40,000
REVENUE FROM MONEY & PROPERTY	\$57,336	\$59,002	\$40,000	\$40,000
Total Non-Operating Revenues (Expenses):	\$57,336	\$59,002	\$40,000	\$40,000
Income Before Captial Contributions and Transfers:	\$2,344,127	\$536,932	(\$460,000)	(\$460,000)
Category: 095 OTHER FINANCING USES				
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	\$0	\$0	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$2,344,127	\$536,932	(\$5,460,000)	(\$5,460,000)
Net Assets - Beginning Balance	\$0	\$0	\$536,932	\$536,932
Net Assets - Ending Balance	\$2,344,127	\$536,932	(\$4,923,067)	(\$4,923,067)

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$2,344,127	\$536,932	(\$5,460,000)	(\$5,460,000)

SHASTA COUNTY TRANSIT
Fund 0210 Shasta County Transit
Patrick J. Minturn, Director of Public Works

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, and this budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$524,094 and revenue in the amount of \$526,135.

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 500 INTERGOVERNMENTAL REVENUES					
560870 FEDERAL TRANSIT ACT SEC 5311	\$334,830	\$170,492	\$500,000	\$500,000	\$500,000
INTERGOVERNMENTAL REVENUES	\$334,830	\$170,492	\$500,000	\$500,000	\$500,000
Category: 600 CHARGES FOR SERVICES					
692013 TRANSPTN FAREBOX BUS REVENUE	\$20,728	\$23,424	\$25,860	\$25,860	\$25,860
CHARGES FOR SERVICES	\$20,728	\$23,424	\$25,860	\$25,860	\$25,860
Total Operating Revenues:	\$355,558	\$193,917	\$525,860	\$525,860	\$525,860
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$10,635	\$8,010	\$15,000	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$18,135	\$15,510	\$23,250	\$23,250	\$23,250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,296	\$7,131	\$4,522	\$4,522	\$4,522
OTHER CHARGES	\$2,296	\$7,131	\$4,522	\$4,522	\$4,522
Total Operating Expenses:	\$20,431	\$22,642	\$27,772	\$27,772	\$27,772
Operating Income (Loss)	\$335,126	\$171,274	\$498,088	\$498,088	\$498,088
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051385 CONTR TO RABA	(\$384,872)	(\$425,196)	(\$496,322)	(\$496,322)	(\$496,322)
OTHER CHARGES	(\$384,872)	(\$425,196)	(\$496,322)	(\$496,322)	(\$496,322)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$631	\$546	\$275	\$275	\$275
REVENUE FROM MONEY & PROPERTY	\$631	\$546	\$275	\$275	\$275
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$8,131	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$8,131	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$384,241)	(\$416,519)	(\$496,047)	(\$496,047)	(\$496,047)

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Income Before Capital Contributions and Transfers:	(\$49,115)	(\$245,244)		\$2,041	\$2,041
Change in Net Assets	(\$49,115)	(\$245,244)		\$2,041	\$2,041
Net Assets - Beginning Balance	\$0	\$0		(\$245,244)	(\$245,244)
Net Assets - Ending Balance	(\$49,115)	(\$245,244)		(\$243,203)	(\$243,203)

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$49,115)	(\$245,244)	\$2,041	\$2,041

PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for twelve County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

COUNTY SERVICE AREAS (CSAs)

There are currently 11 active CSAs providing water, sewer, and storm drain 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 1,100 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.

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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
CHARGES FOR SERVICES	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Total Operating Revenues:	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3	\$1	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$3	\$1	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$3	\$1	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$4,874	\$4,872	\$4,871	\$4,871	\$4,871
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$4,800)	(\$4,800)	(\$5,200)	(\$5,200)	(\$5,200)
OTHER FINANCING USES	(\$4,800)	(\$4,800)	(\$5,200)	(\$5,200)	(\$5,200)
Change in Net Assets	\$74	\$72	(\$329)	(\$329)	(\$329)
Net Assets - Beginning Balance	\$0	\$0	\$72	\$72	\$72
Net Assets - Ending Balance	\$74	\$72	(\$256)	(\$256)	(\$256)

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$74	\$72	(\$329)	(\$329)

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$811	\$801	\$500	\$500
	REVENUE FROM MONEY & PROPERTY	\$811	\$801	\$500	\$500
Category: 600	CHARGES FOR SERVICES				
693400	CAPITAL IMPROVEMENT FEES	\$0	\$3,650	\$0	\$0
	CHARGES FOR SERVICES	\$0	\$3,650	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$811	\$4,451	\$500	\$500	\$500
Income Before Captial Contributions and Transfers:	\$811	\$4,451	\$500	\$500	\$500
Category: 095	OTHER FINANCING USES				
096378	TRAN OUT CSA#8 P CEDRO SEWER	\$0	\$0	(\$50,000)	(\$50,000)
	OTHER FINANCING USES	\$0	\$0	(\$50,000)	(\$50,000)
Change in Net Assets	\$811	\$4,451	(\$49,500)	(\$49,500)	(\$49,500)
	Net Assets - Beginning Balance	\$526,138	\$526,138	\$530,590	\$530,590
	Net Assets - Ending Balance	\$526,950	\$530,590	\$481,090	\$481,090

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$811	\$4,451	(\$49,500)	(\$49,500)

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$75	\$51	\$0	\$0
REVENUE FROM MONEY & PROPERTY		\$75	\$51	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$75	\$51	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$75	\$51	\$0	\$0	\$0
Category: 095	OTHER FINANCING USES				
096387	TRAN OUT CSA#17 CTWD SWR	\$0	(\$15,000)	\$0	\$0
OTHER FINANCING USES		\$0	(\$15,000)	\$0	\$0
Change in Net Assets	\$75	(\$14,948)	\$0	\$0	\$0
Net Assets - Beginning Balance	\$387,537	\$387,537	\$372,588	\$372,588	\$372,588
Net Assets - Ending Balance	\$387,612	\$372,588	\$372,588	\$372,588	\$372,588

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$75	(\$14,948)	\$0	\$0

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

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$104	\$88	\$50	\$50
REVENUE FROM MONEY & PROPERTY		\$104	\$88	\$50	\$50
Category: 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$5,625	\$2,317	\$7,000	\$7,000
CHARGES FOR SERVICES		\$5,625	\$2,317	\$7,000	\$7,000
Total Non-Operating Revenues (Expenses):	\$5,730	\$2,405	\$7,050	\$7,050	\$7,050
Income Before Capital Contributions and Transfers:	\$5,730	\$2,405	\$7,050	\$7,050	\$7,050
Category: 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	\$0	(\$25,000)	(\$13,000)	(\$13,000)
OTHER FINANCING USES		\$0	(\$25,000)	(\$13,000)	(\$13,000)
Change in Net Assets	\$5,730	(\$22,594)	(\$5,950)	(\$5,950)	(\$5,950)
Net Assets - Beginning Balance		\$107,047	\$107,047	\$84,453	\$84,453
Net Assets - Ending Balance		\$112,777	\$84,453	\$78,503	\$78,503

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

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$5,730	(\$22,594)	(\$5,950)	(\$5,950)

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
SERVICES AND SUPPLIES	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
Total Operating Expenses:	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
Operating Income (Loss)	(\$2,579)	(\$2,502)	(\$5,000)	(\$5,000)	(\$5,000)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$25,905)	(\$25,296)	(\$25,000)	(\$25,000)	(\$25,000)
OTHER CHARGES	(\$25,905)	(\$25,296)	(\$25,000)	(\$25,000)	(\$25,000)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$504	\$525	\$125	\$125	\$125
REVENUE FROM MONEY & PROPERTY	\$504	\$525	\$125	\$125	\$125
Category: 600 CHARGES FOR SERVICES					
668130 S/A PALO CEDRO SEWER CURR	\$3,165	\$0	\$0	\$0	\$0
668230 S/A JONES VALLEY WTR 1997	\$26,450	\$29,006	\$25,000	\$25,000	\$25,000
668999 SPECIAL ASSESSMENT PRINCIPAL	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
CHARGES FOR SERVICES	\$41,616	\$42,006	\$39,000	\$39,000	\$39,000
Total Non-Operating Revenues (Expenses):	\$16,215	\$17,235	\$14,125	\$14,125	\$14,125
Income Before Captial Contributions and Transfers:	\$13,635	\$14,733	\$9,125	\$9,125	\$9,125
Change in Net Assets	\$13,635	\$14,733	\$9,125	\$9,125	\$9,125
Net Assets - Beginning Balance	\$0	\$0	\$14,733	\$14,733	\$14,733
Net Assets - Ending Balance	\$13,635	\$14,733	\$23,858	\$23,858	\$23,858

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
RETIRE LONG TERM DEBT	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
Total Additional Appropriations:	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
Total Change in Net Assets:	\$1,635	\$1,733	(\$4,875)	(\$4,875)	(\$4,875)

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,584	(\$76,690)		\$0	\$0
CHARGES FOR SERVICES	\$6,584	(\$76,690)		\$0	\$0
Total Operating Revenues:	\$6,584	(\$76,690)		\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0		\$0	\$0
Operating Income (Loss)	\$6,584	(\$76,690)		\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$3,908)	(\$2,291)		\$0	\$0
OTHER CHARGES	(\$3,908)	(\$2,291)		\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$434	\$294		\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$434	\$294		\$200	\$200
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$21,013	\$104,074		\$0	\$0
CHARGES FOR SERVICES	\$21,013	\$104,074		\$0	\$0
Total Non-Operating Revenues (Expenses):	\$17,538	\$102,077		\$200	\$200
Income Before Captial Contributions and Transfers:	\$24,122	\$25,386		\$200	\$200
Category: 095 OTHER FINANCING USES					
096395 TRANS OUT CSA #11 FRENCH GULCH	\$0	\$0		(\$16,246)	(\$16,246)
OTHER FINANCING USES	\$0	\$0		(\$16,246)	(\$16,246)
Change in Net Assets	\$24,122	\$25,386		(\$16,046)	(\$16,046)
Net Assets - Beginning Balance	\$0	\$0		\$25,386	\$25,386
Net Assets - Ending Balance	\$24,122	\$25,386		\$9,340	\$9,340

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$21,013	\$104,074	\$0	\$0	
RETIRE LONG TERM DEBT	\$21,013	\$104,074	\$0	\$0	
Total Additional Appropriations:	\$21,013	\$104,074	\$0	\$0	
Total Change in Net Assets:	\$3,109	(\$78,687)	(\$16,046)	(\$16,046)	

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
096396 TRANS OUT CSA #23 CRAGVIEW	(\$52)	\$0	\$0	\$0	\$0
OTHER FINANCING USES	(\$52)	\$0	\$0	\$0	\$0
Change in Net Assets	(\$52)	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	(\$52)	\$0	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$52)	\$0	\$0	\$0

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,947	\$5,863	\$31,584	\$31,584
CHARGES FOR SERVICES	\$6,947	\$5,863	\$31,584	\$31,584
Total Operating Revenues:	\$6,947	\$5,863	\$31,584	\$31,584
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$6,947	\$5,863	\$31,584	\$31,584
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050321 INT L/T DT CURR INTEREST	(\$7,800)	(\$6,587)	(\$6,000)	(\$6,000)
OTHER CHARGES	(\$7,800)	(\$6,587)	(\$6,000)	(\$6,000)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$173	\$173	\$100	\$100
REVENUE FROM MONEY & PROPERTY	\$173	\$173	\$100	\$100
Category: 600 CHARGES FOR SERVICES				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$24,000	\$25,000	\$0	\$0
CHARGES FOR SERVICES	\$24,000	\$25,000	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$16,373	\$18,585	(\$5,900)	(\$5,900)
Income Before Captial Contributions and Transfers:	\$23,321	\$24,449	\$25,684	\$25,684
Change in Net Assets	\$23,321	\$24,449	\$25,684	\$25,684
Net Assets - Beginning Balance	\$0	\$0	\$24,449	\$24,449
Net Assets - Ending Balance	\$23,321	\$24,449	\$50,133	\$50,133

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$24,000	\$25,000	\$26,000	\$26,000
RETIRE LONG TERM DEBT	\$24,000	\$25,000	\$26,000	\$26,000
Total Additional Appropriations:	\$24,000	\$25,000	\$26,000	\$26,000
Total Change in Net Assets:	(\$678)	(\$551)	(\$316)	(\$316)

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$188	\$184	\$100	\$100	\$100
REVENUE FROM MONEY & PROPERTY	\$188	\$184	\$100	\$100	\$100
Total Non-Operating Revenues (Expenses):	\$188	\$184	\$100	\$100	\$100
Income Before Captial Contributions and Transfers:	\$188	\$184	\$100	\$100	\$100
Change in Net Assets	\$188	\$184	\$100	\$100	\$100
Net Assets - Beginning Balance	\$0	\$0	\$184	\$184	\$184
Net Assets - Ending Balance	\$188	\$184	\$284	\$284	\$284

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$20,000	\$20,000	
RETIRE LONG TERM DEBT	\$0	\$0	\$20,000	\$20,000	
Total Additional Appropriations:	\$0	\$0	\$20,000	\$20,000	
Total Change in Net Assets:	\$188	\$184	(\$19,900)	(\$19,900)	

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,518	\$1,055	\$250	\$250	
693020 WATER SERVICE COLLECTIONS	\$42,418	\$41,864	\$52,000	\$52,000	
CHARGES FOR SERVICES	\$43,936	\$42,920	\$52,250	\$52,250	
Total Operating Revenues:	\$43,936	\$42,920	\$52,250	\$52,250	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$208	\$241	\$200	\$200	
033103 INSUR XP MISCELLANEOUS	\$204	\$192	\$194	\$194	
033500 MAINTENANCE OF EQUIPMENT	\$1,027	\$2,699	\$1,000	\$1,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	
033791 CHGS FAC MGMT MAINT STR	\$2,463	\$0	\$1,000	\$1,000	
034100 MEMBERSHIPS	\$152	\$162	\$163	\$163	
034591 CHGS OC POSTAGE SVS	\$546	\$478	\$565	\$565	
034800 PROF & SPECIAL SERVICES	\$2,381	\$7,356	\$1,700	\$1,700	
034826 PROF LAB SVS	\$3,973	\$4,192	\$3,400	\$3,400	
034829 PROF MAINTENANCE SVS	\$19,963	\$30,598	\$24,328	\$24,328	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$253	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$109	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,018	\$848	\$850	\$850	
035900 TRANSPORTATION & TRAVEL	\$6,296	\$6,347	\$6,100	\$6,100	
036100 UTILITIES	\$10,527	\$13,265	\$17,000	\$17,000	
SERVICES AND SUPPLIES	\$48,873	\$66,636	\$61,500	\$61,500	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,791	\$3,264	\$4,109	\$4,109	
050800 TAXES & ASSESSMENTS	\$0	\$47	\$75	\$75	
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199	
051100 BAD DEBTS	(\$20)	(\$19)	\$0	\$0	
OTHER CHARGES	\$43,970	\$44,491	\$45,383	\$45,383	
Total Operating Expenses:	\$92,843	\$111,128	\$106,883	\$106,883	
Operating Income (Loss)	(\$48,907)	(\$68,208)	(\$54,633)	(\$54,633)	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051600 FINES & FORFEITURES	\$0	(\$1,000)	\$0	\$0	

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$0	(\$1,000)		\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$194	\$94		\$25	\$25
REVENUE FROM MONEY & PROPERTY	\$194	\$94		\$25	\$25
Total Non-Operating Revenues (Expenses):	\$194	(\$905)		\$25	\$25
Income Before Captial Contributions and Transfers:	(\$48,712)	(\$69,113)		(\$54,608)	(\$54,608)
Change in Net Assets	(\$48,712)	(\$69,113)		(\$54,608)	(\$54,608)
Net Assets - Beginning Balance	\$956,769	\$956,769		\$887,655	\$887,655
Net Assets - Ending Balance	\$908,056	\$887,655		\$833,047	\$833,047

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$48,712)	(\$69,113)	(\$54,608)	(\$54,608)

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$202	\$479	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$29,941	\$35,313	\$36,000	\$36,000	
CHARGES FOR SERVICES	\$30,143	\$35,793	\$36,000	\$36,000	
Total Operating Revenues:	\$30,143	\$35,793	\$36,000	\$36,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$108	\$96	\$98	\$98	
033500 MAINTENANCE OF EQUIPMENT	\$1,775	\$3,237	\$3,000	\$3,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$2,000	\$2,000	
033791 CHGS FAC MGMT MAINT STR	\$5	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$152	\$162	\$163	\$163	
034591 CHGS OC POSTAGE SVS	\$450	\$444	\$535	\$535	
034800 PROF & SPECIAL SERVICES	\$2,700	\$721	\$500	\$500	
034826 PROF LAB SVS	\$3,478	\$4,221	\$3,600	\$3,600	
034829 PROF MAINTENANCE SVS	\$22,528	\$25,306	\$25,227	\$25,227	
034900 PUBLICATIONS & LEGAL NOTICES	\$360	\$6	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$121	\$200	\$200	
035500 MINOR EQUIPMENT	\$485	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$510	\$1,510	\$1,500	\$1,500	
036100 UTILITIES	\$3,615	\$4,681	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$36,171	\$40,509	\$42,823	\$42,823	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,017	\$2,374	\$2,996	\$2,996	
050900 DEPRECIATION EXPENSE	\$4,657	\$4,657	\$5,140	\$5,140	
051100 BAD DEBTS	\$4	(\$11)	\$0	\$0	
OTHER CHARGES	\$6,679	\$7,020	\$8,136	\$8,136	
Total Operating Expenses:	\$42,851	\$47,530	\$50,959	\$50,959	
Operating Income (Loss)	(\$12,707)	(\$11,737)	(\$14,959)	(\$14,959)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$35	\$22	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$35	\$22	\$25	\$25	
Category: 700 MISCELLANEOUS REVENUES					

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799300 MISCELLANEOUS REVENUE	\$0	\$24	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$24	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$35	\$46	\$25	\$25	
Income Before Capital Contributions and Transfers:	(\$12,672)	(\$11,690)	(\$14,934)	(\$14,934)	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$4,800	\$4,800	\$5,200	\$5,200	
OTHR FINANCING SOURCES TRAN IN	\$4,800	\$4,800	\$5,200	\$5,200	
Change in Net Assets	(\$7,872)	(\$6,890)	(\$9,734)	(\$9,734)	
Net Assets - Beginning Balance	\$98,918	\$98,918	\$92,027	\$92,027	
Net Assets - Ending Balance	\$91,045	\$92,027	\$82,293	\$82,293	

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$7,872)	(\$6,890)	(\$9,734)	(\$9,734)

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,601	\$13,780	\$13,780	\$13,780	\$13,780
668194 S/A DEL WATER CURR	\$4,432	\$3,289	\$4,400	\$4,400	\$4,400
693020 WATER SERVICE COLLECTIONS	\$158,568	\$163,299	\$170,000	\$170,000	\$170,000
693060 INSPECTION FEES	\$450	\$0	\$500	\$500	\$500
693900 CONNECTION FEES	\$450	\$1,000	\$500	\$500	\$500
CHARGES FOR SERVICES	\$177,502	\$181,369	\$189,180	\$189,180	\$189,180
Total Operating Revenues:	\$177,502	\$181,369	\$189,180	\$189,180	\$189,180
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,244	\$834	\$1,500	\$1,500	\$1,500
033103 INSUR XP MISCELLANEOUS	\$1,452	\$1,380	\$1,389	\$1,389	\$1,389
033500 MAINTENANCE OF EQUIPMENT	\$10,690	\$10,214	\$10,000	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$22	\$0	\$3,000	\$3,000	\$3,000
033791 CHGS FAC MGMT MAINT STR	\$300	\$682	\$300	\$300	\$300
034100 MEMBERSHIPS	\$152	\$162	\$163	\$163	\$163
034591 CHGS OC POSTAGE SVS	\$4,079	\$3,117	\$3,415	\$3,415	\$3,415
034800 PROF & SPECIAL SERVICES	\$18,581	\$10,383	\$9,303	\$9,303	\$9,303
034826 PROF LAB SVS	\$6,291	\$6,062	\$6,000	\$6,000	\$6,000
034829 PROF MAINTENANCE SVS	\$91,600	\$97,270	\$103,134	\$103,134	\$103,134
034892 CHGS IT PROFESSIONAL SVS	\$0	\$224	\$0	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$121	\$250	\$250	\$250
035100 RENTS & LEASES OF EQUIPMENT	\$242	\$440	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$373	\$26	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,149	\$2,955	\$4,000	\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$2,598	\$3,202	\$3,000	\$3,000	\$3,000
036100 UTILITIES	\$63,464	\$63,155	\$64,000	\$64,000	\$64,000
SERVICES AND SUPPLIES	\$204,245	\$200,234	\$210,454	\$210,454	\$210,454
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$16,874	\$10,924	\$6,657	\$6,657	\$6,657
050800 TAXES & ASSESSMENTS	\$0	\$581	\$600	\$600	\$600
050900 DEPRECIATION EXPENSE	\$277,857	\$277,857	\$500,000	\$500,000	\$500,000
051100 BAD DEBTS	(\$9)	(\$91)	\$0	\$0	\$0
OTHER CHARGES	\$294,723	\$289,272	\$507,257	\$507,257	\$507,257
Total Operating Expenses:	\$498,968	\$489,506	\$717,711	\$717,711	\$717,711
Operating Income (Loss)	(\$321,466)	(\$308,136)	(\$528,531)	(\$528,531)	(\$528,531)

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$365	\$120	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$365	\$120	\$200	\$200
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$36	\$108	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,067	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,247,593	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$3,247,629	\$3,175	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$3,247,995	\$3,296	\$200	\$200
Income Before Capital Contributions and Transfers:	\$2,926,528	(\$304,840)	(\$528,331)	(\$528,331)
Category: 095 OTHER FINANCING USES				
096629 TRAN OUT CSA #6 JV ELK TRL S/A	(\$4,694)	\$0	\$0	\$0
OTHER FINANCING USES	(\$4,694)	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806350 TRAN IN CSA #6 JONES VALLEY	\$0	\$25,000	\$13,000	\$13,000
OTHR FINANCING SOURCES TRAN IN	\$0	\$25,000	\$13,000	\$13,000
Change in Net Assets	\$2,921,834	(\$279,840)	(\$515,331)	(\$515,331)
Net Assets - Beginning Balance	\$2,763,735	\$2,763,735	\$2,483,894	\$2,483,894
Net Assets - Ending Balance	\$5,685,570	\$2,483,894	\$1,968,563	\$1,968,563

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$2,921,834	(\$279,840)	(\$515,331)	(\$515,331)

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$1,315	\$526	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$27,303	\$29,772	\$33,000	\$33,000	
693500 SEWER SERVICE CHARGES	\$122,810	\$121,350	\$121,000	\$121,000	
693900 CONNECTION FEES	\$1,750	\$1,750	\$0	\$0	
CHARGES FOR SERVICES	\$153,179	\$153,398	\$154,000	\$154,000	
Total Operating Revenues:	\$153,179	\$153,398	\$154,000	\$154,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$12	\$0	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$2,600	\$2,708	\$2,600	\$2,600	
032900 HOUSEHOLD EXPENSE	\$16	\$77	\$10	\$10	
033103 INSUR XP MISCELLANEOUS	\$960	\$912	\$917	\$917	
033500 MAINTENANCE OF EQUIPMENT	\$9,979	\$3,864	\$25,000	\$25,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$94	\$74	\$97	\$97	
033700 MAINTENANCE OF STRUCTURES	\$0	\$256	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$900	\$1,027	\$900	\$900	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$549	\$1,244	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$152	\$162	\$163	\$163	
034591 CHGS OC POSTAGE SVS	\$943	\$1,008	\$1,127	\$1,127	
034800 PROF & SPECIAL SERVICES	\$22,198	\$8,285	\$22,000	\$22,000	
034826 PROF LAB SVS	\$5,521	\$6,096	\$6,000	\$6,000	
034829 PROF MAINTENANCE SVS	\$35,984	\$32,817	\$76,386	\$76,386	
034832 PROF MONITORING SVS	\$67,065	\$103,271	\$76,387	\$76,387	
034892 CHGS IT PROFESSIONAL SVS	\$998	\$1,001	\$1,008	\$1,008	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$6	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$64	\$0	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$876	\$271	\$750	\$750	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,617	\$17,741	\$20,000	\$20,000	
035743 SP DEPT XP PERMITS/LICENSES	\$588	\$0	\$600	\$600	
035900 TRANSPORTATION & TRAVEL	\$1,742	\$3,287	\$3,000	\$3,000	
036100 UTILITIES	\$44,845	\$44,379	\$50,000	\$50,000	
SERVICES AND SUPPLIES	\$213,712	\$228,497	\$289,995	\$289,995	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$3,340	\$19,012	\$8,586	\$8,586	
050900 DEPRECIATION EXPENSE	\$95,777	\$95,777	\$100,000	\$100,000	
051100 BAD DEBTS	(\$28)	(\$24)	\$0	\$0	
OTHER CHARGES	\$99,089	\$114,766	\$108,586	\$108,586	

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Total Operating Expenses:	\$312,802	\$343,263	\$398,581	\$398,581	\$398,581
Operating Income (Loss)	(\$159,622)	(\$189,864)	(\$244,581)	(\$244,581)	(\$244,581)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051600 FINES & FORFEITURES	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
OTHER CHARGES	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,956	\$1,511	\$1,600	\$1,600	\$1,600
REVENUE FROM MONEY & PROPERTY	\$1,956	\$1,511	\$1,600	\$1,600	\$1,600
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$98	\$226	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$12	\$210	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$110	\$437	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$2,067	\$1,948	(\$48,400)	(\$48,400)	(\$48,400)
Income Before Captial Contributions and Transfers:	(\$157,555)	(\$187,915)	(\$292,981)	(\$292,981)	(\$292,981)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806348 TRAN IN CSA #8 PALO CEDRO	\$0	\$0	\$50,000	\$50,000	\$50,000
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$50,000	\$50,000	\$50,000
Change in Net Assets	(\$157,555)	(\$187,915)	(\$242,981)	(\$242,981)	(\$242,981)
Net Assets - Beginning Balance	\$3,755,012	\$3,755,012	\$3,567,096	\$3,567,096	\$3,567,096
Net Assets - Ending Balance	\$3,597,456	\$3,567,096	\$3,324,115	\$3,324,115	\$3,324,115

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$157,555)	(\$187,915)	(\$242,981)	(\$242,981)

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668242 S/A DEL SEWER CURR	\$126	\$250	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$11,476	\$11,209	\$12,000	\$12,000	
693500 SEWER SERVICE CHARGES	\$25,689	\$24,432	\$27,000	\$27,000	
CHARGES FOR SERVICES	\$37,292	\$35,891	\$39,000	\$39,000	
Total Operating Revenues:	\$37,292	\$35,891	\$39,000	\$39,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,371	\$1,439	\$1,400	\$1,400	
033500 MAINTENANCE OF EQUIPMENT	\$17	\$9,224	\$8,000	\$8,000	
033791 CHGS FAC MGMT MAINT STR	\$600	\$600	\$550	\$550	
034100 MEMBERSHIPS	\$152	\$162	\$163	\$163	
034591 CHGS OC POSTAGE SVS	\$251	\$262	\$288	\$288	
034800 PROF & SPECIAL SERVICES	\$453	\$0	\$1,300	\$1,300	
034802 PROF ADMIN SVS	\$0	\$34	\$0	\$0	
034826 PROF LAB SVS	\$833	\$2,250	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$7,713	\$6,947	\$7,918	\$7,918	
034832 PROF MONITORING SVS	\$11,981	\$13,426	\$12,000	\$12,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$6	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$1,280	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,787	\$2,556	\$6,800	\$6,800	
035743 SP DEPT XP PERMITS/LICENSES	\$364	\$0	\$0	\$0	
036100 UTILITIES	\$4,965	\$5,347	\$6,300	\$6,300	
SERVICES AND SUPPLIES	\$36,772	\$42,259	\$46,719	\$46,719	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,850	\$1,759	\$2,979	\$2,979	
050900 DEPRECIATION EXPENSE	\$4,495	\$4,495	\$4,495	\$4,495	
050901 DEPR XP WATER	\$2,575	\$2,575	\$2,575	\$2,575	
051100 BAD DEBTS	(\$0)	(\$5)	\$0	\$0	
OTHER CHARGES	\$8,920	\$8,824	\$10,049	\$10,049	
Total Operating Expenses:	\$45,693	\$51,084	\$56,768	\$56,768	
Operating Income (Loss)	(\$8,400)	(\$15,192)	(\$17,768)	(\$17,768)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$123	\$88	\$70	\$70	

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$123	\$88		\$70	\$70
Total Non-Operating Revenues (Expenses):	\$123	\$88		\$70	\$70
Income Before Captial Contributions and Transfers:	(\$8,277)	(\$15,103)		(\$17,698)	(\$17,698)
Change in Net Assets	(\$8,277)	(\$15,103)		(\$17,698)	(\$17,698)
Net Assets - Beginning Balance	\$283,315	\$283,315		\$268,211	\$268,211
Net Assets - Ending Balance	\$275,037	\$268,211		\$250,513	\$250,513

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667	
RETIRE LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667	
Total Additional Appropriations:	\$0	\$0	\$1,667	\$1,667	
Total Change in Net Assets:	(\$8,277)	(\$15,103)	(\$19,365)	(\$19,365)	

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$49,811	\$49,912	\$40,000	\$40,000	
693060 INSPECTION FEES	\$200	\$150	\$150	\$150	
693500 SEWER SERVICE CHARGES	\$603,998	\$566,203	\$677,196	\$677,196	
693900 CONNECTION FEES	\$200	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$654,209	\$616,266	\$717,346	\$717,346	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$507	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$507	\$0	\$0	\$0	
Total Operating Revenues:	\$654,716	\$616,266	\$717,346	\$717,346	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$96	\$225	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$2,345	\$2,548	\$2,300	\$2,300	
032591 CHGS IT COMM	\$93	\$96	\$99	\$99	
032700 FOOD EXPENSE	\$0	\$21	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$4,714	\$3,141	\$5,000	\$5,000	
032992 CHGS FAC MGMT HSHLD XP	\$583	\$974	\$568	\$568	
033103 INSUR XP MISCELLANEOUS	\$3,096	\$2,940	\$2,960	\$2,960	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	\$35,377	\$35,377	
033500 MAINTENANCE OF EQUIPMENT	\$78,501	\$67,511	\$100,000	\$100,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$74	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$602	\$2,686	\$2,072	\$2,072	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,299	\$1,976	\$3,500	\$3,500	
034100 MEMBERSHIPS	\$3,447	\$3,835	\$3,500	\$3,500	
034500 OFFICE EXPENSE	\$105	\$887	\$50	\$50	
034591 CHGS OC POSTAGE SVS	\$8,405	\$6,125	\$6,648	\$6,648	
034800 PROF & SPECIAL SERVICES	\$92,650	\$67,127	\$250,000	\$250,000	
034826 PROF LAB SVS	\$41,260	\$31,752	\$40,000	\$40,000	
034829 PROF MAINTENANCE SVS	\$278,428	\$322,674	\$336,043	\$336,043	
034890 CHGS FAC MGMT PROF SVS	\$123	\$10,997	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$9	\$3,524	\$1,710	\$1,710	
034900 PUBLICATIONS & LEGAL NOTICES	\$115	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$238	\$251	\$500	\$500	
035500 MINOR EQUIPMENT	\$2,491	\$232	\$1,500	\$1,500	
035590 CHGS IT SOFTWARE EQP	\$334	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$1,584	\$28	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,257	\$6,730	\$6,600	\$6,600	
036100 UTILITIES	\$70,444	\$71,157	\$77,000	\$77,000	

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	\$598,231	\$607,523	\$875,477	\$875,477	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,731	\$23,320	\$21,193	\$21,193	
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$240,599	\$240,599	
051100 BAD DEBTS	\$814	(\$1,204)	\$0	\$0	
OTHER CHARGES	\$251,145	\$262,715	\$261,792	\$261,792	
Total Operating Expenses:	\$849,377	\$870,238	\$1,137,269	\$1,137,269	
Operating Income (Loss)	(\$194,660)	(\$253,972)	(\$419,923)	(\$419,923)	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$15,123)	(\$14,289)	(\$13,420)	(\$13,420)	
OTHER CHARGES	(\$15,123)	(\$14,289)	(\$13,420)	(\$13,420)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$893	\$643	\$500	\$500	
REVENUE FROM MONEY & PROPERTY	\$893	\$643	\$500	\$500	
Category: 500 INTERGOVERNMENTAL REVENUES					
560502 FED WATER SYSTEM IMPROVE GRANT	\$0	\$0	\$200,000	\$200,000	
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$200,000	\$200,000	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$72	\$24	\$0	\$0	
MISCELLANEOUS REVENUES	\$72	\$24	\$0	\$0	
Total Non-Operating Revenues (Expenses):	(\$14,157)	(\$13,621)	\$187,080	\$187,080	
Income Before Captial Contributions and Transfers:	(\$208,817)	(\$267,593)	(\$232,843)	(\$232,843)	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806349 TRAN IN CSA #17 CTWD CAP IMP	\$0	\$15,000	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$0	\$15,000	\$0	\$0	
Change in Net Assets	(\$208,817)	(\$252,593)	(\$232,843)	(\$232,843)	
Net Assets - Beginning Balance	\$8,965,312	\$8,965,312	\$8,712,718	\$8,712,718	
Net Assets - Ending Balance	\$8,756,495	\$8,712,718	\$8,479,875	\$8,479,875	

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$22,571	\$22,571	
RETIRE LONG TERM DEBT	\$0	\$0	\$22,571	\$22,571	
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061048 CSA#17 CTNWD SEWER UPGRADE	\$0	\$216,218	\$200,000	\$200,000	
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$216,218	\$200,000	\$200,000	
Total Additional Appropriations:	\$0	\$216,218	\$222,571	\$222,571	
Total Change in Net Assets:	(\$208,817)	(\$468,812)	(\$455,414)	(\$455,414)	

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$202	\$0	\$0	\$0	\$0
668194 S/A DEL WATER CURR	\$740	\$743	\$0	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$54,195	\$69,679	\$65,000	\$65,000	\$65,000
693500 SEWER SERVICE CHARGES	\$57	\$0	\$0	\$0	\$0
693900 CONNECTION FEES	\$669	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$55,865	\$70,423	\$65,000	\$65,000	\$65,000
Total Operating Revenues:	\$55,865	\$70,423	\$65,000	\$65,000	\$65,000
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$206	\$237	\$225	\$225	\$225
033500 MAINTENANCE OF EQUIPMENT	\$7,705	\$6,733	\$5,000	\$5,000	\$5,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$3,312	\$4,368	\$2,285	\$2,285	\$2,285
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$708	\$706	\$0	\$0	\$0
034100 MEMBERSHIPS	\$162	\$166	\$163	\$163	\$163
034591 CHGS OC POSTAGE SVS	\$1,338	\$1,123	\$1,455	\$1,455	\$1,455
034800 PROF & SPECIAL SERVICES	\$11,577	\$6,501	\$8,500	\$8,500	\$8,500
034826 PROF LAB SVS	\$2,652	\$3,529	\$3,500	\$3,500	\$3,500
034829 PROF MAINTENANCE SVS	\$56,319	\$28,710	\$61,210	\$61,210	\$61,210
034893 CHGS AUD PROP TAX SVS	\$645	\$680	\$750	\$750	\$750
034900 PUBLICATIONS & LEGAL NOTICES	\$148	\$403	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$150	\$136	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,248	\$6,529	\$4,000	\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$0	\$231	\$0	\$0	\$0
036100 UTILITIES	\$36,831	\$67,757	\$30,000	\$30,000	\$30,000
SERVICES AND SUPPLIES	\$123,007	\$127,816	\$123,088	\$123,088	\$123,088
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,580	\$8,161	\$13,780	\$13,780	\$13,780
050900 DEPRECIATION EXPENSE	\$14,404	\$21,363	\$120,000	\$120,000	\$120,000
051100 BAD DEBTS	(\$14)	(\$4)	\$0	\$0	\$0
OTHER CHARGES	\$16,969	\$29,520	\$133,780	\$133,780	\$133,780
Total Operating Expenses:	\$139,977	\$157,336	\$256,868	\$256,868	\$256,868
Operating Income (Loss)	(\$84,111)	(\$86,913)	(\$191,868)	(\$191,868)	(\$191,868)

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Non-Operating Revenues (Expenses)					
Category: 100 TAXES					
101000	CURRENT SECURED TAXES	\$18,967	\$20,022	\$18,000	\$18,000
101001	CURRENT UNITARY TAXES	\$1,170	\$1,275	\$1,100	\$1,100
101011	CURR SEC TAX DEL ADV TEETER	\$319	\$331	\$300	\$300
101100	SUPPLEMENTAL TAXES CURRENT	\$175	\$199	\$175	\$175
101111	SUPPLEMENTAL TAXES CURR TEETER	\$61	\$22	\$50	\$50
102000	CURRENT UNSECURED TAXES	\$1,052	\$1,065	\$1,150	\$1,150
103010	SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$1	\$1
104000	PRIOR YEAR UNSECURED TAXES	\$9	\$12	\$10	\$10
TAXES		\$21,757	\$22,930	\$20,786	\$20,786
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	(\$722)	(\$1,023)	\$25	\$25
REVENUE FROM MONEY & PROPERTY		(\$722)	(\$1,023)	\$25	\$25
Category: 500 INTERGOVERNMENTAL REVENUES					
546000	STATE HOMEOWNERS EXEMPTION	\$363	\$366	\$360	\$360
560502	FED WATER SYSTEM IMPROVE GRANT	\$294,260	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES		\$294,624	\$366	\$360	\$360
Category: 700 MISCELLANEOUS REVENUES					
799300	MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$17,008	\$0	\$0
MISCELLANEOUS REVENUES		\$12	\$17,008	\$0	\$0
Total Non-Operating Revenues (Expenses):		\$315,671	\$39,282	\$21,171	\$21,171
Income Before Capital Contributions and Transfers:		\$231,560	(\$47,631)	(\$170,697)	(\$170,697)
Change in Net Assets		\$231,560	(\$47,631)	(\$170,697)	(\$170,697)
Net Assets - Beginning Balance		\$536,726	\$536,726	\$489,095	\$489,095
Net Assets - Ending Balance		\$768,286	\$489,095	\$318,398	\$318,398

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061071 CSA#25 WATER SYSTEM IMPRVMT	\$615,289	\$1,054,997		\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$615,289	\$1,054,997		\$0	\$0
Total Additional Appropriations:	\$615,289	\$1,054,997		\$0	\$0
Total Change in Net Assets:	(\$383,729)	(\$1,102,628)		(\$170,697)	(\$170,697)

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,018	\$1,248	\$400	\$400	
693020 WATER SERVICE COLLECTIONS	\$89,039	\$82,385	\$75,000	\$75,000	
CHARGES FOR SERVICES	\$90,058	\$83,633	\$75,400	\$75,400	
Total Operating Revenues:	\$90,058	\$83,633	\$75,400	\$75,400	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$148	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$207	\$222	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$21	\$0	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$96	\$84	\$90	\$90	
033500 MAINTENANCE OF EQUIPMENT	\$5,051	\$3,592	\$10,000	\$10,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$45,000	\$45,000	
034100 MEMBERSHIPS	\$162	\$166	\$163	\$163	
034591 CHGS OC POSTAGE SVS	\$679	\$667	\$862	\$862	
034800 PROF & SPECIAL SERVICES	\$2,410	\$9,349	\$5,000	\$5,000	
034826 PROF LAB SVS	\$4,552	\$5,333	\$3,200	\$3,200	
034829 PROF MAINTENANCE SVS	\$20,342	\$44,146	\$40,894	\$40,894	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$6	\$0	\$0	
035500 MINOR EQUIPMENT	\$38	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$600	\$600	\$600	\$600	
036100 UTILITIES	\$10,199	\$10,063	\$11,000	\$11,000	
SERVICES AND SUPPLIES	\$44,511	\$74,231	\$117,009	\$117,009	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,835	\$4,550	\$5,074	\$5,074	
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$43,056	\$43,056	
051100 BAD DEBTS	(\$74)	\$290	\$0	\$0	
OTHER CHARGES	\$45,816	\$47,897	\$48,130	\$48,130	
Total Operating Expenses:	\$90,328	\$122,128	\$165,139	\$165,139	
Operating Income (Loss)	(\$269)	(\$38,495)	(\$89,739)	(\$89,739)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$369	\$443	\$350	\$350	
REVENUE FROM MONEY & PROPERTY	\$369	\$443	\$350	\$350	

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$12	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):					
	\$381	\$443	\$350	\$350	\$350
Income Before Captial Contributions and Transfers:					
	\$111	(\$38,052)	(\$89,389)	(\$89,389)	(\$89,389)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806353 TRAN IN CSA #11 FRNCH GLCH DS	\$0	\$0	\$16,246	\$16,246	\$16,246
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$16,246	\$16,246	\$16,246
Change in Net Assets					
	\$111	(\$38,052)	(\$73,143)	(\$73,143)	(\$73,143)
Net Assets - Beginning Balance	\$1,727,680	\$1,727,680	\$1,689,628	\$1,689,628	\$1,689,628
Net Assets - Ending Balance	\$1,727,791	\$1,689,628	\$1,616,485	\$1,616,485	\$1,616,485

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$111	(\$38,052)	(\$73,143)	(\$73,143)

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668194 S/A DEL WATER CURR	\$435	\$71	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$38,117	\$44,057	\$60,000	\$60,000
CHARGES FOR SERVICES	\$38,552	\$44,129	\$60,000	\$60,000
Total Operating Revenues:	\$38,552	\$44,129	\$60,000	\$60,000
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$357	\$407	\$400	\$400
033103 INSUR XP MISCELLANEOUS	\$24	\$24	\$20	\$20
033500 MAINTENANCE OF EQUIPMENT	\$4,506	\$1,570	\$2,000	\$2,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$460	\$0	\$0	\$0
034100 MEMBERSHIPS	\$152	\$162	\$153	\$153
034591 CHGS OC POSTAGE SVS	\$562	\$545	\$689	\$689
034800 PROF & SPECIAL SERVICES	\$0	\$652	\$0	\$0
034802 PROF ADMIN SVS	\$3,075	\$12,937	\$3,000	\$3,000
034826 PROF LAB SVS	\$2,690	\$3,510	\$3,000	\$3,000
034829 PROF MAINTENANCE SVS	\$23,731	\$35,324	\$28,216	\$28,216
034893 CHGS AUD PROP TAX SVS	\$151	\$160	\$161	\$161
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$180	\$200	\$200
035500 MINOR EQUIPMENT	\$29	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,240	\$1,167	\$2,071	\$2,071
035900 TRANSPORTATION & TRAVEL	\$6,296	\$6,116	\$6,300	\$6,300
036100 UTILITIES	\$8,438	\$11,622	\$15,000	\$15,000
SERVICES AND SUPPLIES	\$52,717	\$74,381	\$61,210	\$61,210
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$5,513	\$2,089	\$3,931	\$3,931
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$50,000	\$50,000
051100 BAD DEBTS	(\$4)	(\$8)	\$0	\$0
OTHER CHARGES	\$36,485	\$33,056	\$53,931	\$53,931
Total Operating Expenses:	\$89,202	\$107,437	\$115,141	\$115,141
Operating Income (Loss)	(\$50,649)	(\$63,308)	(\$55,141)	(\$55,141)
Non-Operating Revenues (Expenses)				
Category: 100 TAXES				
101000 CURRENT SECURED TAXES	\$4,471	\$4,828	\$4,700	\$4,700
101001 CURRENT UNITARY TAXES	\$219	\$219	\$123	\$123

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101011 CURR SEC TAX DEL ADV TEETER	\$75	\$80	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$41	\$48	\$19	\$19	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$14	\$5	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$248	\$257	\$275	\$275	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$2	\$2	\$0	\$0	
TAXES	\$5,071	\$5,441	\$5,117	\$5,117	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$144	\$9	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$144	\$9	\$40	\$40	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$85	\$88	\$94	\$94	
INTERGOVERNMENTAL REVENUES	\$85	\$88	\$94	\$94	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$12	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$238,428	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$238,428	\$12	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$243,730	\$5,550	\$5,251	\$5,251	
Income Before Capital Contributions and Transfers:	\$193,080	(\$57,757)	(\$49,890)	(\$49,890)	
Category: 095 OTHER FINANCING USES					
096630 TRANS OUT CSA #23 CRAGVIEW S/A	(\$243)	\$0	\$0	\$0	
OTHER FINANCING USES	(\$243)	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806356 TRAN IN CSA#23 CRAGVIEW	\$52	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$52	\$0	\$0	\$0	
Change in Net Assets	\$192,889	(\$57,757)	(\$49,890)	(\$49,890)	
Net Assets - Beginning Balance	\$84,507	\$84,507	\$26,750	\$26,750	
Net Assets - Ending Balance	\$277,397	\$26,750	(\$23,139)	(\$23,139)	

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$192,889	(\$57,757)	(\$49,890)	(\$49,890)

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668126 S/A CASTELLA WATER CURR NON-OP	\$7,674	\$7,542	\$10,173	\$10,173	
CHARGES FOR SERVICES	\$7,674	\$7,542	\$10,173	\$10,173	
Total Operating Revenues:	\$7,674	\$7,542	\$10,173	\$10,173	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$652	\$2,000	\$2,000	
034807 PROF BANK SVS	\$250	\$261	\$300	\$300	
SERVICES AND SUPPLIES	\$250	\$913	\$2,300	\$2,300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$416	\$426	\$426	
OTHER CHARGES	\$0	\$416	\$426	\$426	
Total Operating Expenses:	\$250	\$1,330	\$2,726	\$2,726	
Operating Income (Loss)	\$7,424	\$6,212	\$7,447	\$7,447	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$7,091)	(\$6,988)	(\$6,918)	(\$6,918)	
OTHER CHARGES	(\$7,091)	(\$6,988)	(\$6,918)	(\$6,918)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$202	\$199	\$175	\$175	
REVENUE FROM MONEY & PROPERTY	\$202	\$199	\$175	\$175	
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,400	\$2,500	\$0	\$0	
CHARGES FOR SERVICES	\$2,400	\$2,500	\$0	\$0	
Total Non-Operating Revenues (Expenses):	(\$4,488)	(\$4,288)	(\$6,743)	(\$6,743)	
Income Before Captial Contributions and Transfers:	\$2,935	\$1,923	\$704	\$704	
Change in Net Assets	\$2,935	\$1,923	\$704	\$704	

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$0	\$0		\$1,923	\$1,923
Net Assets - Ending Balance	\$2,935	\$1,923		\$2,627	\$2,627

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$2,400	\$2,500	\$2,600	\$2,600	\$2,600
RETIRE LONG TERM DEBT	\$2,400	\$2,500	\$2,600	\$2,600	\$2,600
Total Additional Appropriations:	\$2,400	\$2,500	\$2,600	\$2,600	\$2,600
Total Change in Net Assets:	\$535	(\$576)	(\$1,896)	(\$1,896)	(\$1,896)

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,785	\$1,785	\$3,000	\$3,000
SERVICES AND SUPPLIES	\$1,785	\$1,785	\$3,000	\$3,000
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$1,033	\$1,033
OTHER CHARGES	\$0	\$0	\$1,033	\$1,033
Total Operating Expenses:	\$1,785	\$1,785	\$4,033	\$4,033
Operating Income (Loss)	(\$1,785)	(\$1,785)	(\$4,033)	(\$4,033)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$2,921)	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$2,921)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$257	\$255	\$50	\$50
REVENUE FROM MONEY & PROPERTY	\$257	\$255	\$50	\$50
Category: 600 CHARGES FOR SERVICES				
668132 SPEC ASSESSMENT CURR NON OPER	\$53,486	(\$4,260)	\$111,239	\$111,239
668999 SPECIAL ASSESSMENT PRINCIPAL	\$57,752	\$115,504	\$0	\$0
CHARGES FOR SERVICES	\$111,238	\$111,243	\$111,239	\$111,239
Total Non-Operating Revenues (Expenses):	\$111,496	\$108,577	\$111,289	\$111,289
Income Before Captial Contributions and Transfers:	\$109,711	\$106,792	\$107,256	\$107,256
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806377 TRAN IN CSA #6 JONES VALLEY	\$4,694	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$4,694	\$0	\$0	\$0
Change in Net Assets	\$114,405	\$106,792	\$107,256	\$107,256

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$0	\$0		\$106,792	\$106,792
Net Assets - Ending Balance	\$114,405	\$106,792		\$214,048	\$214,048

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$57,752	\$115,504	\$115,504	\$115,504
RETIRE LONG TERM DEBT	\$57,752	\$115,504	\$115,504	\$115,504
Total Additional Appropriations:	\$57,752	\$115,504	\$115,504	\$115,504
Total Change in Net Assets:	\$56,652	(\$8,711)	(\$8,248)	(\$8,248)

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$704	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$892	\$3,000	\$3,000	\$3,000
SERVICES AND SUPPLIES	\$704	\$892	\$3,000	\$3,000	\$3,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$544	\$544	\$544
OTHER CHARGES	\$0	\$0	\$544	\$544	\$544
Total Operating Expenses:	\$704	\$892	\$3,544	\$3,544	\$3,544
Operating Income (Loss)	(\$704)	(\$892)	(\$3,544)	(\$3,544)	(\$3,544)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97	\$88	\$50	\$50	\$50
REVENUE FROM MONEY & PROPERTY	\$97	\$88	\$50	\$50	\$50
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,277	\$1,282	\$14,884	\$14,884	\$14,884
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$0	\$0	\$0
CHARGES FOR SERVICES	\$15,005	\$15,010	\$14,884	\$14,884	\$14,884
Total Non-Operating Revenues (Expenses):	\$15,103	\$15,098	\$14,934	\$14,934	\$14,934
Income Before Captial Contributions and Transfers:	\$14,398	\$14,205	\$11,390	\$11,390	\$11,390
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806396 TRAN IN CSA#23 CRAGVIEW	\$243	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$243	\$0	\$0	\$0	\$0
Change in Net Assets	\$14,642	\$14,205	\$11,390	\$11,390	\$11,390
Net Assets - Beginning Balance	\$0	\$0	\$14,205	\$14,205	\$14,205
Net Assets - Ending Balance	\$14,642	\$14,205	\$25,595	\$25,595	\$25,595

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
RETIRE LONG TERM DEBT	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
Total Additional Appropriations:	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
Total Change in Net Assets:	\$915	\$478	(\$2,337)	(\$2,337)	(\$2,337)

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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

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-five 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. All of the CSAs with the exception of CSA #15 (fund 386) and CSA #7 (fund 393) are included with the enterprise funds.

PERMANENT ROAD DIVISIONS

The Department of Public Works presently administers 91 Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

COUNTY SERVICE AREAS

CSA # 15- Street Lighting is a county-wide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

SUMMARY OF RECOMMENDATIONS

The CEO recommends changes to two of the cost centers outlined below:

- For 00310 Deer Flat Road, increase the tran out to Roads by \$4 and increase the interest revenue by \$4.
- For 00319 Manor Crest PRD, correct the Central Service A-87 charge reducing it by \$755.

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.

Actual
 Estimated

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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
Permanent Road Divisions							
300 Amber Lane PRD	\$ 6,710	\$ -	\$ 2,529	\$ 9,239	\$ 9,239	\$ -	9,239
302 Amber Ridge PRD	18,701	-	6,564	25,265	25,265	-	25,265
303 Marianas Way PRD	9,804	-	5,425	15,229	15,229	-	15,229
304 Coloma Drive PRD	911	-	4,198	5,109	5,109	-	5,109
305 Vedder Road PRD	1	-	74	75	75	-	75
306 River Hills Estates PRD	69,700	-	15,926	85,626	85,626	-	85,626
307 Craig Lane PRD	20,537	-	4,970	25,507	25,507	-	25,507
308 E Stillwater Way PRD	1,546	-	10,772	12,318	12,318	-	12,318
309 Fullerton Way PRD	2,194	-	2,994	5,188	5,188	-	5,188
310 Deer Flat Road PRD	558	-	4	562	562	-	562
311 Ski Way PRD	5,992	-	505	6,497	6,497	-	6,497
312 Mule Mtn Parkway PRD	4,746	-	495	5,241	5,241	-	5,241
313 Fore Way Lane PRD	752	-	1,188	1,940	1,940	-	1,940
314 Blackstone Estate PRD	12,119	-	2,351	14,470	14,470	-	14,470
315 Logan Road PRD	22,657	-	6,579	29,236	29,236	-	29,236
316 Valparaiso Way PRD	14,313	-	3,213	17,526	17,526	-	17,526
318 Lark Court PRD	9,035	-	1,806	10,841	10,841	-	10,841
319 Manor Crest PRD	10,348	-	4,822	15,170	15,170	-	15,170
320 Santa Barbara Estates PRD	51,951	-	4,060	56,011	56,011	-	56,011
321 Victoria Highlands Est PRD	364	-	3,034	3,398	3,398	-	3,398
322 Country Fields Estates PRD	7,139	-	5,237	12,376	12,376	-	12,376
324 China Gulch PRD	10,584	-	4,942	15,526	15,526	-	15,526
325 Manton Heights PRD	57,499	-	10,187	67,686	67,686	-	67,686
326 Manzanillo PRD	1,668	-	3,124	4,792	4,792	-	4,792
327 Laverne Lane PRD	2,741	-	26,382	29,123	29,123	-	29,123
328 Canto Del Lupine PRD	43,513	-	6,999	50,512	50,512	-	50,512
329 Crowley Creek Ranchettes PRD	21,747	-	2,698	24,445	24,445	-	24,445
330 Jordan Manor PRD	1,628	-	2,576	4,204	4,204	-	4,204
331 Ritts Mill Road PRD	19	-	4,455	4,474	4,474	-	4,474
333 Robledo Road PRD	20,208	-	10,108	30,316	30,316	-	30,316
334 Santa Barbara #2 PRD	44,463	-	4,415	48,878	48,878	-	48,878
335 No. Chapparal Drive PRD	21,608	-	13,401	35,009	35,009	-	35,009
337 Woggon Lane PRD	24,182	-	12,272	36,454	36,454	-	36,454
338 Aiden Park PRD	27,304	-	3,129	30,433	30,433	-	30,433
339 L & R Estates PRD	26,217	-	6,455	32,672	32,672	-	32,672
340 Squaw Carpet Fire Access PRD	2,746	-	691	3,437	3,437	-	3,437
341 Rolland Country Estates PRD	30,871	-	3,762	34,633	34,633	-	34,633
342 Shelly Lane PRD	7,535	-	8,179	15,714	15,714	-	15,714
343 Millville Way PRD	3,147	-	10,113	13,260	13,260	-	13,260
344 Diamond Ridge PRD	20,897	-	2,543	23,440	23,440	-	23,440
345 Mountain Gate Meadows PRD	28,924	-	3,555	32,479	32,479	-	32,479
351 Timber Ridge PRD	19,732	-	3,515	23,247	23,247	-	23,247
360 Equestrian Estates PRD	9,423	-	1,535	10,958	10,958	-	10,958
361 Tract 1323 PRD	3,370	-	466	3,836	3,836	-	3,836
364 Sonora Trail PRD	36,889	-	10,987	47,876	47,876	-	47,876

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 2016-17						Actual <input checked="" type="checkbox"/>
								Estimated <input type="checkbox"/>
		Total Financing Sources			Total Financing Uses			
District/Agency Name	Fund Balance Available June 30, 2016	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	460	-	465	925	925	-	925
367	Shasta Meadows PRD	3,532	-	4,039	7,571	7,571	-	7,571
368	Old Stagecoach PRD	7,719	-	3,416	11,135	11,135	-	11,135
369	Intermountain Road PRD	(9,502)	-	16,226	6,724	6,724	-	6,724
370	Alpine Way PRD	1,135	-	3,465	4,600	4,600	-	4,600
372	Dusty Oaks PRD	2,665	-	12,375	15,040	15,040	-	15,040
376	Buckshot Ln PRD	2,320	-	-	2,320	2,320	-	2,320
380	Amesbury Village PRD	9,112	-	1,267	10,379	10,379	-	10,379
381	Palo Cedro Oaks PRD	47,919	-	6,666	54,585	54,585	-	54,585
382	Shasta Lake Ranchos PRD	10,663	-	23,790	34,453	34,453	-	34,453
383	Holiday Acres PRD	19,070	-	17,553	36,623	36,623	-	36,623
397	Los Palos Drive EFER PRD	8,536	-	1,900	10,436	10,436	-	10,436
398	Foxwood Estates PRD	79,891	-	10,703	90,594	90,594	-	90,594
399	Rocky Ledge Estates PRD	97,181	-	13,613	110,794	110,794	-	110,794
600	Cottonwood Crk PRD	21,983	-	3,495	25,478	25,478	-	25,478
602	Aegean Way PRD	10,422	-	2,044	12,466	12,466	-	12,466
603	Village Green PRD	17,582	-	2,703	20,285	20,285	-	20,285
604	Butterfield Lane PRD	10,905	-	2,571	13,476	13,476	-	13,476
605	Honeybee Acres PRD	13,272	-	2,163	15,435	15,435	-	15,435
606	Silver Saddle Est PRD	25,647	-	3,812	29,459	29,459	-	29,459
607	Wisteria Estates PRD	65,557	-	9,989	75,546	75,546	-	75,546
608	Santa Barbara 3_4 PRD	34,146	-	5,618	39,764	39,764	-	39,764
609	Stillwater Ranch PRD	20,284	-	3,173	23,457	23,457	-	23,457
610	Sterling Ranch PRD	19,934	-	3,510	23,444	23,444	-	23,444
611	Mt Lassen Woods PRD	111,309	-	19,331	130,640	130,640	-	130,640
612	Waterleaf Est PRD	19,162	-	4,975	24,137	24,137	-	24,137
613	Jennifer Dr EFER PRD	7,735	-	1,768	9,503	9,503	-	9,503
614	White Oak Manor PRD	13,990	-	3,440	17,430	17,430	-	17,430
615	Terri Lee Terrace EFER PRD	3,730	-	1,225	4,955	4,955	-	4,955
616	Westview Road EFER PRD	2,765	-	1,367	4,132	4,132	-	4,132
617	Sleeping Bull Estates PRD	43,589	-	9,960	53,549	53,549	-	53,549
618	Garth Dr EFER PRD	4,264	-	1,169	5,433	5,433	-	5,433
619	Clover Road PRD	11,297	-	3,232	14,529	14,529	-	14,529
620	Nunes Ranch PRD	13,319	-	5,217	18,536	18,536	-	18,536
621	No 2 Squaw Carpet PRD	883	-	507	1,390	1,390	-	1,390
622	No 2 Crowley Ranchettes PRD	1,149	-	595	1,744	1,744	-	1,744
623	No 2 Los Palos EFER PRD	3,232	-	1,258	4,490	4,490	-	4,490
624	Scenic Oak Court PRD	3,829	-	2,183	6,012	6,012	-	6,012
626	Skylark Lane EFER PRD	1,112	-	1,606	2,718	2,718	-	2,718
627	Lake Drive PRD	174	-	1,712	1,886	1,886	-	1,886
628	No 2 Skylark Lande EFER PRD	1,340	-	1,606	2,946	2,946	-	2,946
631	Laurel Glen Estates PRD	5,603	-	6,427	12,030	12,030	-	12,030
632	Irish Creek Road PRD	(23)	-	2,616	2,593	2,593	-	2,593
633	Sol Semente EFER PRD	(4,720)	-	4,873	153	153	-	153
Total Permanent Road Divisions	\$ 1,501,165	\$ -	\$ 472,858	\$ 1,974,023	\$ 1,974,023	\$ -	\$ 1,974,023	

District/Agency Name	Total Financing Sources			Total Financing Uses				
	Fund Balance Available June 30, 2016	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses	
Fund	1	2	3	4	5	6	7	8

Other County Districts								
301	Burney Meadows Storm Drain	\$ 518	\$ -	\$ -	\$ 518	\$ 518	\$ -	518
317	Lakehead Street Lighting	35	-	1,034	1,069	1,069	-	1,069
332	Rother Riverside Lighting	17,390	-	13,795	31,185	31,185	-	31,185
347	Sierra Vista Lighting	3,564	-	3,490	7,054	7,054	-	7,054
371	Shasta County Water Agency	56,308	-	210,726	267,034	267,034	-	267,034
373	Air Quality Management	551,864	-	1,573,900	2,125,764	2,125,764	-	2,125,764
385	Belmont Storm Drain	12,806	-	2,309	15,115	15,115	-	15,115
386	Street Lighting	63,627	-	121,861	185,488	185,488	-	185,488
391	Fire Protection	1,899,224	-	5,342,272	7,241,496	7,241,496	-	7,241,496
393	Burney Storm Drain	25,902	-	4,627	30,529	30,529	-	30,529
Total Other County Districts		\$ 2,631,238	\$ -	\$ 7,274,014	\$ 9,905,252	\$ 9,905,252	\$ -	9,905,252

OTHER AGENCIES	\$ 4,132,403	\$ -	\$ 7,746,872	\$ 11,879,275	\$ 11,879,275	\$ -	11,879,275
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Arithmetic Results				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	SCH 15, COL 5		SCH15, COL 5	SCH 14, COL 6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

District/Agency Name	Total Fund Balance June 30, 2016	Less: Obligated Fund Balances			Fund Balance Available June 30, 2016	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
Permanent Road Divisions						
300 Amber Lane PRD	\$ (2,510)	\$ -	\$ (9,220)	\$ -	\$ 6,710	
302 Amber Ridge PRD	\$ 26,312	\$ -	\$ 7,611	\$ -	\$ 18,701	
303 Marianas Way PRD	\$ 9,342	\$ -	\$ (462)	\$ -	\$ 9,804	
304 Coloma Drive PRD	\$ 1,670	\$ -	\$ 759	\$ -	\$ 911	
305 Vedder Road PRD	\$ 1	\$ -	\$ -	\$ -	\$ 1	
306 River Hills Estates PRD	\$ 49,579	\$ -	\$ (20,121)	\$ -	\$ 69,700	
307 Craig Lane PRD	\$ 12,396	\$ -	\$ (8,141)	\$ -	\$ 20,537	
308 E Stillwater Way PRD	\$ (31,386)	\$ -	\$ (32,932)	\$ -	\$ 1,546	
309 Fullerton Way PRD	\$ (10,264)	\$ -	\$ (12,458)	\$ -	\$ 2,194	
310 Deer Flat Road PRD	\$ 556	\$ -	\$ (2)	\$ -	\$ 558	
311 Ski Way PRD	\$ 363	\$ -	\$ (5,629)	\$ -	\$ 5,992	
312 Mule Mtn Parkway PRD	\$ 377	\$ -	\$ (4,369)	\$ -	\$ 4,746	
313 Fore Way Lane PRD	\$ 1,534	\$ -	\$ 782	\$ -	\$ 752	
314 Blackstone Estate PRD	\$ 5,741	\$ -	\$ (6,378)	\$ -	\$ 12,119	
315 Logan Road PRD	\$ 10,897	\$ -	\$ (11,760)	\$ -	\$ 22,657	
316 Valparaiso Way PRD	\$ 8,732	\$ -	\$ (5,581)	\$ -	\$ 14,313	
318 Lark Court PRD	\$ 4,195	\$ -	\$ (4,840)	\$ -	\$ 9,035	
319 Manor Crest PRD	\$ 6,449	\$ -	\$ (3,899)	\$ -	\$ 10,348	
320 Santa Barbara Estates PRD	\$ 10,792	\$ -	\$ (41,159)	\$ -	\$ 51,951	
321 Victoria Highlands Est PRD	\$ 1,673	\$ -	\$ 1,309	\$ -	\$ 364	
322 Country Fields Estates PRD	\$ 7,603	\$ -	\$ 464	\$ -	\$ 7,139	
324 China Gulch PRD	\$ 7,925	\$ -	\$ (2,659)	\$ -	\$ 10,584	
325 Manton Heights PRD	\$ 13,875	\$ -	\$ (43,624)	\$ -	\$ 57,499	
326 Manzanillo PRD	\$ 2,953	\$ -	\$ 1,285	\$ -	\$ 1,668	
327 Laverne Lane PRD	\$ (184,102)	\$ -	\$ (186,843)	\$ -	\$ 2,741	
328 Canto Del Lupine PRD	\$ 11,127	\$ -	\$ (32,386)	\$ -	\$ 43,513	
329 Crowley Creek Ranchettes PRD	\$ 6,154	\$ -	\$ (15,593)	\$ -	\$ 21,747	
330 Jordan Manor PRD	\$ 2,483	\$ -	\$ 855	\$ -	\$ 1,628	
331 Ritts Mill Road PRD	\$ (21,864)	\$ -	\$ (21,883)	\$ -	\$ 19	
333 Robledo Road PRD	\$ 7,423	\$ -	\$ (12,785)	\$ -	\$ 20,208	
334 Santa Barbara #2 PRD	\$ 8,548	\$ -	\$ (35,915)	\$ -	\$ 44,463	
335 No. Chapparal Drive PRD	\$ (103,768)	\$ -	\$ (125,376)	\$ -	\$ 21,608	
337 Woggon Lane PRD	\$ (100,270)	\$ -	\$ (124,452)	\$ -	\$ 24,182	
338 Aiden Park PRD	\$ 10,367	\$ -	\$ (16,937)	\$ -	\$ 27,304	
339 L & R Estates PRD	\$ 6,746	\$ -	\$ (19,471)	\$ -	\$ 26,217	
340 Squaw Carpet Fire Access PRD	\$ 548	\$ -	\$ (2,198)	\$ -	\$ 2,746	
341 Rolland Country Estates PRD	\$ 9,429	\$ -	\$ (21,442)	\$ -	\$ 30,871	
342 Shelly Lane PRD	\$ 7,046	\$ -	\$ (489)	\$ -	\$ 7,535	
343 Millville Way PRD	\$ 10,120	\$ -	\$ 6,973	\$ -	\$ 3,147	
344 Diamond Ridge PRD	\$ 8,510	\$ -	\$ (12,387)	\$ -	\$ 20,897	
345 Mountain Gate Meadows PRD	\$ 14,014	\$ -	\$ (14,910)	\$ -	\$ 28,924	
351 Timber Ridge PRD	\$ 5,279	\$ -	\$ (14,453)	\$ -	\$ 19,732	
360 Equestrian Estates PRD	\$ 2,556	\$ -	\$ (6,867)	\$ -	\$ 9,423	
361 Tract 1323 PRD	\$ 897	\$ -	\$ (2,473)	\$ -	\$ 3,370	
364 Sonora Trail PRD	\$ 13,929	\$ -	\$ (22,960)	\$ -	\$ 36,889	

State Controller Schedules		County of Shasta				Schedule 13
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies - Non Enterprise Fiscal Year 2016-17				Actual <input checked="" type="checkbox"/>
						Estimated <input type="checkbox"/>
District/Agency Name	Total Fund Balance June 30, 2016	Less: Obligated Fund Balances			Fund Balance Available June 30, 2016	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
366	Ponder Way PRD	\$ 256	- \$	(204)	-	460
367	Shasta Meadows PRD	\$ 4,832	- \$	1,300	-	3,532
368	Old Stagecoach PRD	\$ 7,065	- \$	(654)	-	7,719
369	Intermountain Road PRD	\$ 1,235	- \$	10,737	-	(9,502)
370	Alpine Way PRD	\$ 1,356	- \$	221	-	1,135
372	Dusty Oaks PRD	\$ 3,829	- \$	1,164	-	2,665
376	Buckshot Ln PRD	\$ 2,316	- \$	(4)	-	2,320
380	Amesbury Village PRD	\$ 5,499	- \$	(3,613)	-	9,112
381	Palo Cedro Oaks PRD	\$ 9,948	- \$	(37,971)	-	47,919
382	Shasta Lake Ranchos PRD	\$ 13,356	- \$	2,693	-	10,663
383	Holiday Acres PRD	\$ 24,986	- \$	5,916	-	19,070
397	Los Palos Drive EFER PRD	\$ 2,486	- \$	(6,050)	-	8,536
398	Foxwood Estates PRD	\$ 53,130	- \$	(26,761)	-	79,891
399	Rocky Ledge Estates PRD	\$ 99,726	- \$	2,545	-	97,181
600	Cottonwood Crk PRD	\$ 18,334	- \$	(3,649)	-	21,983
602	Aegean Way PRD	\$ 3,589	- \$	(6,833)	-	10,422
603	Village Green PRD	\$ 6,252	- \$	(11,330)	-	17,582
604	Butterfield Lane PRD	\$ 4,376	- \$	(6,529)	-	10,905
605	Honeybee Acres PRD	\$ 5,862	- \$	(7,410)	-	13,272
606	Silver Saddle Est PRD	\$ 7,602	- \$	(18,045)	-	25,647
607	Wisteria Estates PRD	\$ 26,288	- \$	(39,269)	-	65,557
608	Santa Barbara 3_4 PRD	\$ 9,705	- \$	(24,441)	-	34,146
609	Stillwater Ranch PRD	\$ 8,996	- \$	(11,288)	-	20,284
610	Sterling Ranch PRD	\$ 6,869	- \$	(13,065)	-	19,934
611	Mt Lassen Woods PRD	\$ 114,666	- \$	3,357	-	111,309
612	Waterleaf Est PRD	\$ 15,202	- \$	(3,960)	-	19,162
613	Jennifer Dr EFER PRD	\$ 5,937	- \$	(1,798)	-	7,735
614	White Oak Manor PRD	\$ 11,056	- \$	(2,934)	-	13,990
615	Terri Lee Terrace EFER PRD	\$ 2,467	- \$	(1,263)	-	3,730
616	Westview Road EFER PRD	\$ 834	- \$	(1,931)	-	2,765
617	Sleeping Bull Estates PRD	\$ 43,607	- \$	18	-	43,589
618	Garth Dr EFER PRD	\$ 2,613	- \$	(1,651)	-	4,264
619	Clover Road PRD	\$ 6,925	- \$	(4,372)	-	11,297
620	Nunes Ranch PRD	\$ 13,916	- \$	597	-	13,319
621	No 2 Squaw Carpet PRD	\$ 398	- \$	(485)	-	883
622	No 2 Crowley Ranchettes PRD	\$ 743	- \$	(406)	-	1,149
623	No 2 Los Palos EFER PRD	\$ 1,503	- \$	(1,729)	-	3,232
624	Scenic Oak Court PRD	\$ 2,071	- \$	(1,758)	-	3,829
626	Skylark Lane EFER PRD	\$ 1,373	- \$	261	-	1,112
627	Lake Drive PRD	\$ 1,312	- \$	1,138	-	174
628	No 2 Skylark Lande EFER PRD	\$ 1,562	- \$	222	-	1,340
631	Laurel Glen Estates PRD	\$ 6,266	- \$	663	-	5,603
632	Irish Creek Road PRD	\$ -	- \$	23	-	(23)
633	Sol Semente EFER PRD	\$ -	- \$	4,720	-	(4,720)
Total Permanent Road Divisions		\$ 414,321	\$ -	(1,086,844)	\$ -	\$ 1,501,165

District/Agency Name	Total Fund Balance June 30, 2016	Less: Obligated Fund Balances			Fund Balance Available June 30, 2016	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6

Other County Districts										
301 Burney Meadows Storm Drain	\$	196	\$	-	\$	(322)	\$	-	\$	518
317 Lakehead Street Lighting	\$	379	\$	-	\$	344	\$	-	\$	35
332 Rother Riverside Lighting	\$	223,967	\$	-	\$	206,577	\$	-	\$	17,390
347 Sierra Vista Lighting	\$	59,684	\$	-	\$	56,120	\$	-	\$	3,564
371 Shasta County Water Agency	\$	89,198	\$	-	\$	32,890	\$	-	\$	56,308
373 Air Quality Management	\$	1,280,698	\$	-	\$	728,834	\$	-	\$	551,864
385 Belmont Storm Drain	\$	24,340	\$	-	\$	11,534	\$	-	\$	12,806
386 Street Lighting	\$	600,286	\$	-	\$	536,659	\$	-	\$	63,627
391 Fire Protection	\$	1,687,495	\$	-	\$	(211,729)	\$	-	\$	1,899,224
393 Burney Storm Drain	\$	54,704	\$	-	\$	28,802	\$	-	\$	25,902
Total Other County Districts	\$	4,020,947	\$	-	\$	1,389,709	\$	-	\$	2,631,238

TOTAL SPECIAL DISTRICTS AND	\$	4,435,268	\$	-	\$	302,865	\$	-	\$	4,132,403
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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, 2016	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	\$ (9,220)		\$ -		\$ -	\$ (9,220)
302	Amber Ridge PRD	\$ 7,611		-		-	\$ 7,611
303	Marianas Way PRD	\$ (462)		-		-	\$ (462)
304	Coloma Drive PRD	\$ 759		-		-	\$ 759
305	Vedder Road PRD	\$ -		-		-	\$ -
306	River Hills Estates PRD	\$ (20,121)		-		-	\$ (20,121)
307	Craig Lane PRD	\$ (8,141)		-		-	\$ (8,141)
308	E Stillwater Way PRD	\$ (32,932)		-		-	\$ (32,932)
309	Fullerton Way PRD	\$ (12,458)		-		-	\$ (12,458)
310	Deer Flat Road PRD	\$ (2)		-		-	\$ (2)
311	Ski Way PRD	\$ (5,629)		-		-	\$ (5,629)
312	Mule Mtn Parkway PRD	\$ (4,369)		-		-	\$ (4,369)
313	Fore Way Lane PRD	\$ 782		-		-	\$ 782
314	Blackstone Estate PRD	\$ (6,378)		-		-	\$ (6,378)
315	Logan Road PRD	\$ (11,760)		-		-	\$ (11,760)
316	Valparaiso Way PRD	\$ (5,581)		-		-	\$ (5,581)
318	Lark Court PRD	\$ (4,840)		-		-	\$ (4,840)
319	Manor Crest PRD	\$ (3,899)		-		-	\$ (3,899)
320	Santa Barbara Estates PRD	\$ (41,159)		-		-	\$ (41,159)
321	Victoria Highlands Est PRD	\$ 1,309		-		-	\$ 1,309
322	Country Fields Estates PRD	\$ 464		-		-	\$ 464
324	China Gulch PRD	\$ (2,659)		-		-	\$ (2,659)
325	Manton Heights PRD	\$ (43,624)		-		-	\$ (43,624)
326	Manzanillo PRD	\$ 1,285		-		-	\$ 1,285
327	Laverne Lane PRD	\$ (186,843)		-		-	\$ (186,843)
328	Canto Del Lupine PRD	\$ (32,386)		-		-	\$ (32,386)
329	Crowley Creek Ranchettes PRD	\$ (15,593)		-		-	\$ (15,593)
330	Jordan Manor PRD	\$ 855		-		-	\$ 855
331	Ritts Mill Road PRD	\$ (21,883)		-		-	\$ (21,883)
333	Robledo Road PRD	\$ (12,785)		-		-	\$ (12,785)
334	Santa Barbara #2 PRD	\$ (35,915)		-		-	\$ (35,915)
335	No. Chapparal Drive PRD	\$ (125,376)		-		-	\$ (125,376)
337	Woggon Lane PRD	\$ (124,452)		-		-	\$ (124,452)
338	Aiden Park PRD	\$ (16,937)		-		-	\$ (16,937)
339	L & R Estates PRD	\$ (19,471)		-		-	\$ (19,471)
340	Squaw Carpet Fire Access PRD	\$ (2,198)		-		-	\$ (2,198)
341	Rolland Country Estates PRD	\$ (21,442)		-		-	\$ (21,442)
342	Shelly Lane PRD	\$ (489)		-		-	\$ (489)
343	Millville Way PRD	\$ 6,973		-		-	\$ 6,973
344	Diamond Ridge PRD	\$ (12,387)		-		-	\$ (12,387)
345	Mountain Gate Meadows PRD	\$ (14,910)		-		-	\$ (14,910)
351	Timber Ridge PRD	\$ (14,453)		-		-	\$ (14,453)
360	Equestrian Estates PRD	\$ (6,867)		-		-	\$ (6,867)
361	Tract 1323 PRD	\$ (2,473)		-		-	\$ (2,473)
364	Sonora Trail PRD	\$ (22,960)		-		-	\$ (22,960)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Special Districts and Other Agencies - Non Enterprise Obligated Fund Balances Fiscal Year 2016-17	Schedule 14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>
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District/Agency Name	Obligated Fund Balances June 30, 2016	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
366 Ponder Way PRD	\$	(204)		-		-	\$ (204)
367 Shasta Meadows PRD	\$	1,300		-		-	\$ 1,300
368 Old Stagecoach PRD	\$	(654)		-		-	\$ (654)
369 Intermountain Road PRD	\$	10,737		-		-	\$ 10,737
370 Alpine Way PRD	\$	221		-		-	\$ 221
372 Dusty Oaks PRD	\$	1,164		-		-	\$ 1,164
376 Buckshot Ln PRD	\$	(4)		-		-	\$ (4)
380 Amesbury Village PRD	\$	(3,613)		-		-	\$ (3,613)
381 Palo Cedro Oaks PRD	\$	(37,971)		-		-	\$ (37,971)
382 Shasta Lake Ranchos PRD	\$	2,693		-		-	\$ 2,693
383 Holiday Acres PRD	\$	5,916		-		-	\$ 5,916
397 Los Palos Drive EFER PRD	\$	(6,050)		-		-	\$ (6,050)
398 Foxwood Estates PRD	\$	(26,761)		-		-	\$ (26,761)
399 Rocky Ledge Estates PRD	\$	2,545		-		-	\$ 2,545
600 Cottonwood Crk PRD	\$	(3,649)		-		-	\$ (3,649)
602 Aegean Way PRD	\$	(6,833)		-		-	\$ (6,833)
603 Village Green PRD	\$	(11,330)		-		-	\$ (11,330)
604 Butterfield Lane PRD	\$	(6,529)		-		-	\$ (6,529)
605 Honeybee Acres PRD	\$	(7,410)		-		-	\$ (7,410)
606 Silver Saddle Est PRD	\$	(18,045)		-		-	\$ (18,045)
607 Wisteria Estates PRD	\$	(39,269)		-		-	\$ (39,269)
608 Santa Barbara 3_4 PRD	\$	(24,441)		-		-	\$ (24,441)
609 Stillwater Ranch PRD	\$	(11,288)		-		-	\$ (11,288)
610 Sterling Ranch PRD	\$	(13,065)		-		-	\$ (13,065)
611 Mt Lassen Woods PRD	\$	3,357		-		-	\$ 3,357
612 Waterleaf Est PRD	\$	(3,960)		-		-	\$ (3,960)
613 Jennifer Dr EFER PRD	\$	(1,798)		-		-	\$ (1,798)
614 White Oak Manor PRD	\$	(2,934)		-		-	\$ (2,934)
615 Terri Lee Terrace EFER PRD	\$	(1,263)		-		-	\$ (1,263)
616 Westview Road EFER PRD	\$	(1,931)		-		-	\$ (1,931)
617 Sleeping Bull Estates PRD	\$	18		-		-	\$ 18
618 Garth Dr EFER PRD	\$	(1,651)		-		-	\$ (1,651)
619 Clover Road PRD	\$	(4,372)		-		-	\$ (4,372)
620 Nunes Ranch PRD	\$	597		-		-	\$ 597
621 No 2 Squaw Carpet PRD	\$	(485)		-		-	\$ (485)
622 No 2 Crowley Ranchettes PRD	\$	(406)		-		-	\$ (406)
623 No 2 Los Palos EFER PRD	\$	(1,729)		-		-	\$ (1,729)
624 Scenic Oak Court PRD	\$	(1,758)		-		-	\$ (1,758)
626 Skylark Lane EFER PRD	\$	261		-		-	\$ 261
627 Lake Drive PRD	\$	1,138		-		-	\$ 1,138
628 No 2 Skylark Lande EFER PRD	\$	222		-		-	\$ 222
631 Laurel Glen Estates PRD	\$	663		-		-	\$ 663
632 Irish Creek Road PRD	\$	23		-		-	\$ 23
633 Sol Semente EFER PRD	\$	4,720		-		-	\$ 4,720
Total Permanent Road Divisions	\$	(1,086,844)	\$	-	\$	-	\$ (1,086,844)

District/Agency Name	Obligated Fund Balances June 30, 2016	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

Other County Districts							
301	Burney Meadows Storm Drain	\$ (322)	-	-	-	-	\$ (322)
317	Lakehead Street Lighting	\$ 344	-	-	-	-	\$ 344
332	Rother Riverside Lighting	\$ 206,577	-	-	-	-	\$ 206,577
347	Sierra Vista Lighting	\$ 56,120	-	-	-	-	\$ 56,120
371	Shasta County Water Agency	\$ 32,890	-	-	-	-	\$ 32,890
373	Air Quality Management	\$ 728,834	-	-	-	-	\$ 728,834
385	Belmont Storm Drain	\$ 11,534	-	-	-	-	\$ 11,534
386	Street Lighting	\$ 536,659	-	-	-	-	\$ 536,659
391	Fire Protection	\$ (211,729)	-	-	-	-	\$ (211,729)
393	Burney Storm Drain	\$ 28,802	-	-	-	-	\$ 28,802
Total Other County Districts		\$ 1,389,709	\$ -	\$ -	\$ -	\$ -	\$ 1,389,709

TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$ 302,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,865
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	Arithmetic Results						COL 2 - 4 + 6
	Total Transferred From						
	Total Transferred To	SCH 13, COL'S 4 & 5	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 7 SCH 1, COL 7	SCH 12, COL 7 SCH 1, COL 7	

Fund: 0300 - AMBER LANE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$43	\$47	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$43	\$47	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,524	\$2,524	\$2,524	\$2,524	
CHARGES FOR SERVICES	\$2,524	\$2,524	\$2,524	\$2,524	
Total Revenues:	\$2,567	\$2,572	\$2,529	\$2,529	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$7,000	\$7,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$129	\$126	\$7,378	\$7,378	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$163	\$104	\$111	\$111	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,750	\$1,750	
OTHER CHARGES	\$163	\$104	\$1,861	\$1,861	
Total Expenditures/Appropriations:	\$293	\$231	\$9,239	\$9,239	
Net Cost:	(\$2,274)	(\$2,340)	\$6,710	\$6,710	

Fund: 0301 - BURNEY MEADOWS STORM DRAIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$3	\$3	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$3	\$3	\$0	\$0	
Total Revenues:	\$3	\$3	\$0	\$0	
Category: 030 SERVICES AND SUPPLIES					
034829 PROF MAINTENANCE SVS	\$0	\$0	\$500	\$500	
SERVICES AND SUPPLIES	\$0	\$0	\$500	\$500	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105	\$18	\$18	\$18	
OTHER CHARGES	\$105	\$18	\$18	\$18	
Total Expenditures/Appropriations:	\$105	\$18	\$518	\$518	
Net Cost:	\$101	\$15	\$518	\$518	

Fund: 0302 - AMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$123	\$142	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$123	\$142	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,534	\$6,534	\$6,534	\$6,534	
CHARGES FOR SERVICES	\$6,534	\$6,534	\$6,534	\$6,534	
Total Revenues:	\$6,657	\$6,676	\$6,564	\$6,564	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$218	\$197	\$206	\$206	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,781	\$63	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$2,100	\$361	\$25,556	\$25,556	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$822	\$46	(\$291)	(\$291)	
OTHER CHARGES	\$822	\$46	(\$291)	(\$291)	
Total Expenditures/Appropriations:	\$2,922	\$407	\$25,265	\$25,265	
Net Cost:	(\$3,734)	(\$6,269)	\$18,701	\$18,701	

Fund: 0303 - MARIANAS WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$65	\$87	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$65	\$87	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,405	\$5,405	\$5,405	\$5,405	
CHARGES FOR SERVICES	\$5,405	\$5,405	\$5,405	\$5,405	
Total Revenues:	\$5,471	\$5,493	\$5,425	\$5,425	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$233	\$211	\$220	\$220	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$333	\$311	\$15,570	\$15,570	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$910	\$43	(\$341)	(\$341)	
OTHER CHARGES	\$910	\$43	(\$341)	(\$341)	
Total Expenditures/Appropriations:	\$1,244	\$354	\$15,229	\$15,229	
Net Cost:	(\$4,227)	(\$5,139)	\$9,804	\$9,804	

Fund: 0304 - COLOMA DRIVE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$14	\$13	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$14	\$13	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,197	\$4,197	\$4,198	\$4,198	
CHARGES FOR SERVICES	\$4,197	\$4,197	\$4,198	\$4,198	
Total Revenues:	\$4,211	\$4,211	\$4,198	\$4,198	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$156	\$141	\$147	\$147	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$245	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$9,428	\$1,624	\$4,500	\$4,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$9,685	\$2,111	\$4,997	\$4,997	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$819	\$56	\$112	\$112	
OTHER CHARGES	\$819	\$56	\$112	\$112	
Total Expenditures/Appropriations:	\$10,505	\$2,168	\$5,109	\$5,109	
Net Cost:	\$6,293	(\$2,043)	\$911	\$911	

Fund: 0305 - VEDDER ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$1	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$1	\$0	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,191	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$1,191	\$0	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$90	\$0	\$74	\$74	\$74
OTHR FINANCING SOURCES TRAN IN	\$90	\$0	\$74	\$74	\$74
Total Revenues:	\$1,283	\$0	\$74	\$74	\$74
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$113	\$54	\$75	\$75	\$75
OTHER CHARGES	\$113	\$54	\$75	\$75	\$75
Total Expenditures/Appropriations:	\$113	\$54	\$75	\$75	\$75
Net Cost:	(\$1,169)	\$54	\$1	\$1	\$1

Fund: 0306 - RIVER HILLS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$315	\$387	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$315	\$387	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,875	\$15,875	\$15,876	\$15,876	
CHARGES FOR SERVICES	\$15,875	\$15,875	\$15,876	\$15,876	
Total Revenues:	\$16,191	\$16,262	\$15,926	\$15,926	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$248	\$225	\$235	\$235	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$48	\$85,000	\$85,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$348	\$373	\$85,585	\$85,585	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	(\$325)	\$41	\$41	
OTHER CHARGES	\$140	(\$325)	\$41	\$41	
Total Expenditures/Appropriations:	\$489	\$48	\$85,626	\$85,626	
Net Cost:	(\$15,701)	(\$16,214)	\$69,700	\$69,700	

Fund: 0307 - CRAIG LAND PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$94	\$116	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$94	\$116	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,959	\$4,959	\$4,960	\$4,960	
CHARGES FOR SERVICES	\$4,959	\$4,959	\$4,960	\$4,960	
Total Revenues:	\$5,054	\$5,076	\$4,970	\$4,970	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$69	\$73	\$73	
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	
SERVICES AND SUPPLIES	\$176	\$169	\$25,423	\$25,423	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$131	(\$318)	\$84	\$84	
OTHER CHARGES	\$131	(\$318)	\$84	\$84	
Total Expenditures/Appropriations:	\$308	(\$149)	\$25,507	\$25,507	
Net Cost:	(\$4,745)	(\$5,225)	\$20,537	\$20,537	

Fund: 0308 - E STILLWATER WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$14	\$34	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$14	\$34	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,330	\$10,771	\$10,772	\$10,772	
CHARGES FOR SERVICES	\$10,330	\$10,771	\$10,772	\$10,772	
Total Revenues:	\$10,345	\$10,806	\$10,772	\$10,772	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$133	\$120	\$126	\$126	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,500	\$3,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$233	\$220	\$3,976	\$3,976	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$88	\$754	\$92	\$92	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$8,250	\$8,250	
OTHER CHARGES	\$88	\$754	\$8,342	\$8,342	
Total Expenditures/Appropriations:	\$321	\$975	\$12,318	\$12,318	
Net Cost:	(\$10,023)	(\$9,831)	\$1,546	\$1,546	

Fund: 0309 - FULLERTON WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$14	\$17	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$14	\$17	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,994	\$2,994	\$2,994	\$2,994	
CHARGES FOR SERVICES	\$2,994	\$2,994	\$2,994	\$2,994	
Total Revenues:	\$3,008	\$3,011	\$2,994	\$2,994	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,000	\$2,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$129	\$126	\$2,378	\$2,378	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$123	\$74	\$75	\$75	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$2,735	\$2,735	
OTHER CHARGES	\$123	\$74	\$2,810	\$2,810	
Total Expenditures/Appropriations:	\$253	\$201	\$5,188	\$5,188	
Net Cost:	(\$2,755)	(\$2,810)	\$2,194	\$2,194	

Fund: 0310 - DEER FLAT ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$4	\$2	\$4	\$4	
REVENUE FROM MONEY & PROPERTY	\$4	\$2	\$4	\$4	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,466	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$1,466	\$0	\$0	\$0	
Total Revenues:	\$1,470	\$2	\$4	\$4	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$130	\$50	\$55	\$55	
OTHER CHARGES	\$130	\$50	\$55	\$55	
Category: 095 OTHER FINANCING USES					
095301 TRAN OUT ROADS	\$0	\$0	\$507	\$507	
OTHER FINANCING USES	\$0	\$0	\$507	\$507	
Total Expenditures/Appropriations:	\$130	\$50	\$562	\$562	
Net Cost:	(\$1,339)	\$47	\$558	\$558	

Fund: 0311 - SKI WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$29	\$29	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$29	\$29	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$495	\$495	\$495	\$495	
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	
Total Revenues:	\$524	\$524	\$505	\$505	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$40	\$36	\$38	\$38	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$6,050	\$6,050	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$140	\$163	\$6,438	\$6,438	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$46	\$59	\$59	
OTHER CHARGES	\$116	\$46	\$59	\$59	
Total Expenditures/Appropriations:	\$257	\$209	\$6,497	\$6,497	
Net Cost:	(\$266)	(\$314)	\$5,992	\$5,992	

Fund: 0312 - MULE MTN PARKWAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$32	\$29	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$32	\$29	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$495	\$495	\$495	\$495	
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	
Total Revenues:	\$527	\$524	\$495	\$495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$30	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,225	\$4,800	\$4,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$133	\$1,355	\$5,182	\$5,182	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$46	\$59	\$59	
OTHER CHARGES	\$116	\$46	\$59	\$59	
Total Expenditures/Appropriations:	\$250	\$1,402	\$5,241	\$5,241	
Net Cost:	(\$277)	\$877	\$4,746	\$4,746	

Fund: 0313 - FORE WAY LANE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$54	\$24	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$54	\$24	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,188	\$1,188	\$1,188	\$1,188	
CHARGES FOR SERVICES	\$1,188	\$1,188	\$1,188	\$1,188	
Total Revenues:	\$1,242	\$1,212	\$1,188	\$1,188	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$28	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$10,640	\$1,500	\$1,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$131	\$10,768	\$1,879	\$1,879	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$63	\$61	\$61	
OTHER CHARGES	\$116	\$63	\$61	\$61	
Total Expenditures/Appropriations:	\$247	\$10,831	\$1,940	\$1,940	
Net Cost:	(\$994)	\$9,619	\$752	\$752	

Fund: 0314 - BLACKSTONE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$55	\$64	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$55	\$64	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,351	\$2,351	\$2,351	\$2,351	
CHARGES FOR SERVICES	\$2,351	\$2,351	\$2,351	\$2,351	
Total Revenues:	\$2,406	\$2,416	\$2,351	\$2,351	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$107	\$97	\$101	\$101	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$14,000	\$14,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$207	\$223	\$14,451	\$14,451	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$104	\$21	\$19	\$19	
OTHER CHARGES	\$104	\$21	\$19	\$19	
Total Expenditures/Appropriations:	\$311	\$245	\$14,470	\$14,470	
Net Cost:	(\$2,095)	(\$2,170)	\$12,119	\$12,119	

Fund: 0315 - LOGAN ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$101	\$127	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$101	\$127	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,573	\$6,573	\$6,574	\$6,574	
CHARGES FOR SERVICES	\$6,573	\$6,573	\$6,574	\$6,574	
Total Revenues:	\$6,674	\$6,701	\$6,579	\$6,579	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$364	\$329	\$343	\$343	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$28,500	\$28,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$464	\$456	\$29,193	\$29,193	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$99	\$734	\$43	\$43	
OTHER CHARGES	\$99	\$734	\$43	\$43	
Total Expenditures/Appropriations:	\$564	\$1,191	\$29,236	\$29,236	
Net Cost:	(\$6,110)	(\$5,510)	\$22,657	\$22,657	

Fund: 0316 - VALPARAISO WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$68	\$80	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$68	\$80	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,207	\$3,207	\$3,208	\$3,208	
CHARGES FOR SERVICES	\$3,207	\$3,207	\$3,208	\$3,208	
Total Revenues:	\$3,276	\$3,288	\$3,213	\$3,213	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$135	\$122	\$128	\$128	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$109	\$892	\$17,000	\$17,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$344	\$1,114	\$17,478	\$17,478	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$84	\$38	\$48	\$48	
OTHER CHARGES	\$84	\$38	\$48	\$48	
Total Expenditures/Appropriations:	\$429	\$1,152	\$17,526	\$17,526	
Net Cost:	(\$2,846)	(\$2,135)	\$14,313	\$14,313	

Fund: 0317 - LAKEHEAD STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$406	\$426	\$400	\$400	
101001 CURRENT UNITARY TAXES	(\$5,154)	\$17	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$6	\$7	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$3	\$4	\$2	\$2	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1	\$0	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$22	\$22	\$24	\$24	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
TAXES	(\$4,713)	\$478	\$426	\$426	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9	\$2	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$9	\$2	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$7	\$7	\$8	\$8	
INTERGOVERNMENTAL REVENUES	\$7	\$7	\$8	\$8	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$800	\$800	\$600	\$600	
OTHR FINANCING SOURCES TRAN IN	\$800	\$800	\$600	\$600	
Total Revenues:	(\$3,896)	\$1,288	\$1,034	\$1,034	
Category: 030 SERVICES AND SUPPLIES					
034893 CHGS AUD PROP TAX SVS	\$12	\$12	\$13	\$13	
036100 UTILITIES	\$441	\$450	\$500	\$500	
SERVICES AND SUPPLIES	\$453	\$463	\$513	\$513	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$813	\$549	\$556	\$556	
OTHER CHARGES	\$813	\$549	\$556	\$556	
Total Expenditures/Appropriations:	\$1,267	\$1,012	\$1,069	\$1,069	
Net Cost:	\$5,163	(\$275)	\$35	\$35	

Fund: 0318 - LARK COURT PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$54	\$53	\$24	\$24	
REVENUE FROM MONEY & PROPERTY	\$54	\$53	\$24	\$24	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,782	\$1,782	\$1,782	\$1,782	
CHARGES FOR SERVICES	\$1,782	\$1,782	\$1,782	\$1,782	
Total Revenues:	\$1,836	\$1,835	\$1,806	\$1,806	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$30	\$32	\$32	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$107	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,142	\$0	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$4,275	\$238	\$10,382	\$10,382	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$6	\$459	\$459	
OTHER CHARGES	\$108	\$6	\$459	\$459	
Total Expenditures/Appropriations:	\$4,384	\$244	\$10,841	\$10,841	
Net Cost:	\$2,548	(\$1,591)	\$9,035	\$9,035	

Fund: 0319 - MANOR CREST PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$51	\$71	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$51	\$71	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,791	\$4,791	\$4,792	\$4,792	
CHARGES FOR SERVICES	\$4,791	\$4,791	\$4,792	\$4,792	
Total Revenues:	\$4,843	\$4,862	\$4,822	\$4,822	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$122	\$111	\$116	\$116	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$222	\$211	\$15,466	\$15,466	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$886	\$160	(\$296)	(\$296)	
OTHER CHARGES	\$886	\$160	(\$296)	(\$296)	
Total Expenditures/Appropriations:	\$1,109	\$371	\$15,170	\$15,170	
Net Cost:	(\$3,733)	(\$4,491)	\$10,348	\$10,348	

Fund: 0320 - SANTA BARBARA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$243	\$257	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$243	\$257	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,009	\$4,009	\$4,010	\$4,010	
CHARGES FOR SERVICES	\$4,009	\$4,009	\$4,010	\$4,010	
Total Revenues:	\$4,253	\$4,266	\$4,060	\$4,060	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$93	\$84	\$88	\$88	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$40	\$55,500	\$55,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$193	\$224	\$55,938	\$55,938	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$57	\$73	\$73	
OTHER CHARGES	\$108	\$57	\$73	\$73	
Total Expenditures/Appropriations:	\$302	\$281	\$56,011	\$56,011	
Net Cost:	(\$3,950)	(\$3,984)	\$51,951	\$51,951	

Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$64	\$11	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$64	\$11	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,029	\$3,029	\$3,029	\$3,029	
CHARGES FOR SERVICES	\$3,029	\$3,029	\$3,029	\$3,029	
Total Revenues:	\$3,093	\$3,040	\$3,034	\$3,034	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$86	\$77	\$81	\$81	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$978	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$37,683	\$0	\$2,500	\$2,500	
SERVICES AND SUPPLIES	\$37,870	\$1,156	\$2,681	\$2,681	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$99	\$56	\$717	\$717	
OTHER CHARGES	\$99	\$56	\$717	\$717	
Total Expenditures/Appropriations:	\$37,969	\$1,213	\$3,398	\$3,398	
Net Cost:	\$34,876	(\$1,827)	\$364	\$364	

Fund: 0322 - COUNTRY FIELDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$38	\$58	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$38	\$58	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,227	\$5,227	\$5,227	\$5,227	
CHARGES FOR SERVICES	\$5,227	\$5,227	\$5,227	\$5,227	
Total Revenues:	\$5,265	\$5,285	\$5,237	\$5,237	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$238	\$215	\$225	\$225	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$12,000	\$12,000	
SERVICES AND SUPPLIES	\$338	\$315	\$12,325	\$12,325	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$157	\$1,188	\$51	\$51	
OTHER CHARGES	\$157	\$1,188	\$51	\$51	
Total Expenditures/Appropriations:	\$496	\$1,504	\$12,376	\$12,376	
Net Cost:	(\$4,768)	(\$3,781)	\$7,139	\$7,139	

Fund: 0324 - CHINA GULCH PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$55	\$75	\$32	\$32	
REVENUE FROM MONEY & PROPERTY	\$55	\$75	\$32	\$32	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,910	\$4,910	\$4,910	\$4,910	
CHARGES FOR SERVICES	\$4,910	\$4,910	\$4,910	\$4,910	
Total Revenues:	\$4,965	\$4,985	\$4,942	\$4,942	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$116	\$104	\$109	\$109	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$216	\$204	\$15,459	\$15,459	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$966	\$67	\$67	
OTHER CHARGES	\$140	\$966	\$67	\$67	
Total Expenditures/Appropriations:	\$356	\$1,171	\$15,526	\$15,526	
Net Cost:	(\$4,608)	(\$3,814)	\$10,584	\$10,584	

Fund: 0325 - MANTON HGTS PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$248	\$290	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$248	\$290	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,157	\$10,157	\$10,157	\$10,157	
CHARGES FOR SERVICES	\$10,157	\$10,157	\$10,157	\$10,157	
Total Revenues:	\$10,406	\$10,448	\$10,187	\$10,187	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$563	\$509	\$531	\$531	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$67,000	\$67,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$663	\$609	\$67,881	\$67,881	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$765	\$96	(\$195)	(\$195)	
OTHER CHARGES	\$765	\$96	(\$195)	(\$195)	
Total Expenditures/Appropriations:	\$1,428	\$705	\$67,686	\$67,686	
Net Cost:	(\$8,977)	(\$9,742)	\$57,499	\$57,499	

Fund: 0326 - MANZANILLO PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$59	\$18	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$59	\$18	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,118	\$3,119	\$3,119	
CHARGES FOR SERVICES	\$3,118	\$3,118	\$3,119	\$3,119	
Total Revenues:	\$3,177	\$3,137	\$3,124	\$3,124	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$37	\$39	\$39	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$812	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$31,162	\$0	\$4,000	\$4,000	
SERVICES AND SUPPLIES	\$31,304	\$949	\$4,139	\$4,139	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$34	\$653	\$653	
OTHER CHARGES	\$125	\$34	\$653	\$653	
Total Expenditures/Appropriations:	\$31,430	\$984	\$4,792	\$4,792	
Net Cost:	\$28,252	(\$2,153)	\$1,668	\$1,668	

Fund: 0327 - LAVERNE LANE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$140	\$68	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$140	\$68	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,362	\$26,362	\$26,362	\$26,362	
CHARGES FOR SERVICES	\$26,362	\$26,362	\$26,362	\$26,362	
Total Revenues:	\$26,502	\$26,430	\$26,382	\$26,382	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$156	\$141	\$148	\$148	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,958	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$75,643	\$0	\$9,000	\$9,000	
SERVICES AND SUPPLIES	\$75,900	\$2,200	\$9,248	\$9,248	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$164	\$62	\$1,046	\$1,046	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
OTHER CHARGES	\$164	\$62	\$19,875	\$19,875	
Total Expenditures/Appropriations:	\$76,064	\$2,262	\$29,123	\$29,123	
Net Cost:	\$49,561	(\$24,168)	\$2,741	\$2,741	

Fund: 0328 - CANTO DEL LUPINE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$215	\$244	\$109	\$109	
REVENUE FROM MONEY & PROPERTY	\$215	\$244	\$109	\$109	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,890	\$6,890	\$6,890	\$6,890	
CHARGES FOR SERVICES	\$6,890	\$6,890	\$6,890	\$6,890	
Total Revenues:	\$7,105	\$7,135	\$6,999	\$6,999	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$111	\$100	\$105	\$105	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$50,000	\$50,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$211	\$200	\$50,455	\$50,455	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	(\$321)	\$57	\$57	
OTHER CHARGES	\$108	(\$321)	\$57	\$57	
Total Expenditures/Appropriations:	\$320	(\$121)	\$50,512	\$50,512	
Net Cost:	(\$6,785)	(\$7,256)	\$43,513	\$43,513	

Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$108	\$118	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$108	\$118	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,673	\$2,673	\$2,673	\$2,673	
CHARGES FOR SERVICES	\$2,673	\$2,673	\$2,673	\$2,673	
Total Revenues:	\$2,781	\$2,791	\$2,698	\$2,698	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$34	\$36	\$36	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$866	\$24,000	\$24,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$138	\$1,001	\$24,386	\$24,386	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$186	\$42	\$59	\$59	
OTHER CHARGES	\$186	\$42	\$59	\$59	
Total Expenditures/Appropriations:	\$325	\$1,043	\$24,445	\$24,445	
Net Cost:	(\$2,456)	(\$1,747)	\$21,747	\$21,747	

Fund: 0330 - JORDAN MANOR PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$112	\$58	\$42	\$42	
REVENUE FROM MONEY & PROPERTY	\$112	\$58	\$42	\$42	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,534	\$2,534	\$2,534	\$2,534	
CHARGES FOR SERVICES	\$2,534	\$2,534	\$2,534	\$2,534	
Total Revenues:	\$2,646	\$2,592	\$2,576	\$2,576	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$20	\$18	\$20	\$20	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$19,914	\$4,000	\$4,000	
SERVICES AND SUPPLIES	\$120	\$20,033	\$4,120	\$4,120	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$117	\$62	\$84	\$84	
OTHER CHARGES	\$117	\$62	\$84	\$84	
Total Expenditures/Appropriations:	\$238	\$20,095	\$4,204	\$4,204	
Net Cost:	(\$2,408)	\$17,503	\$1,628	\$1,628	

Fund: 0331 - RITTS MILL ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$5	\$8	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$5	\$8	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,455	\$4,455	\$4,455	\$4,455	
CHARGES FOR SERVICES	\$4,455	\$4,455	\$4,455	\$4,455	
Total Revenues:	\$4,460	\$4,463	\$4,455	\$4,455	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$163	\$88	\$25	\$25	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$4,449	\$4,449	
OTHER CHARGES	\$163	\$88	\$4,474	\$4,474	
Total Expenditures/Appropriations:	\$163	\$88	\$4,474	\$4,474	
Net Cost:	(\$4,297)	(\$4,374)	\$19	\$19	

Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$13,006	\$13,774	\$12,000	\$12,000	
101001 CURRENT UNITARY TAXES	\$390	\$446	\$200	\$200	
101011 CURR SEC TAX DEL ADV TEETER	\$219	\$228	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$120	\$137	\$50	\$50	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$42	\$15	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$721	\$733	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$6	\$8	\$5	\$5	
TAXES	\$14,507	\$15,344	\$12,955	\$12,955	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,154	\$1,179	\$600	\$600	
REVENUE FROM MONEY & PROPERTY	\$1,154	\$1,179	\$600	\$600	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$249	\$252	\$240	\$240	
INTERGOVERNMENTAL REVENUES	\$249	\$252	\$240	\$240	
Total Revenues:	\$15,910	\$16,775	\$13,795	\$13,795	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034893 CHGS AUD PROP TAX SVS	\$433	\$457	\$500	\$500	
036100 UTILITIES	\$4,068	\$4,098	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$4,501	\$4,555	\$30,500	\$30,500	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$754	\$614	\$685	\$685	
OTHER CHARGES	\$754	\$614	\$685	\$685	
Total Expenditures/Appropriations:	\$5,255	\$5,170	\$31,185	\$31,185	
Net Cost:	(\$10,655)	(\$11,605)	\$17,390	\$17,390	

Fund: 0333 - ROBLEDO ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$122	\$144	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$122	\$144	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,098	\$10,098	\$10,098	\$10,098	
CHARGES FOR SERVICES	\$10,098	\$10,098	\$10,098	\$10,098	
Total Revenues:	\$10,220	\$10,242	\$10,108	\$10,108	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$194	\$176	\$183	\$183	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$6,064	\$370	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$6,359	\$647	\$30,533	\$30,533	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$888	(\$3)	(\$217)	(\$217)	
OTHER CHARGES	\$888	(\$3)	(\$217)	(\$217)	
Total Expenditures/Appropriations:	\$7,247	\$644	\$30,316	\$30,316	
Net Cost:	(\$2,973)	(\$9,598)	\$20,208	\$20,208	

Fund: 0334 - SANTA BARBARA #2 PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$204	\$221	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$204	\$221	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,410	\$4,410	\$4,410	\$4,410	
CHARGES FOR SERVICES	\$4,410	\$4,410	\$4,410	\$4,410	
Total Revenues:	\$4,615	\$4,631	\$4,415	\$4,415	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$45	\$40	\$43	\$43	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$40	\$48,400	\$48,400	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$145	\$181	\$48,793	\$48,793	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$148	\$88	\$85	\$85	
OTHER CHARGES	\$148	\$88	\$85	\$85	
Total Expenditures/Appropriations:	\$293	\$269	\$48,878	\$48,878	
Net Cost:	(\$4,321)	(\$4,362)	\$44,463	\$44,463	

Fund: 0335 - NO CHAPPARAL DR PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$108	\$132	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$108	\$132	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,391	\$13,391	\$13,391	\$13,391	
CHARGES FOR SERVICES	\$13,391	\$13,391	\$13,391	\$13,391	
Total Revenues:	\$13,499	\$13,523	\$13,401	\$13,401	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$73	\$77	\$77	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$24,200	\$24,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$181	\$200	\$24,627	\$24,627	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$155	\$55	\$55	\$55	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
OTHER CHARGES	\$155	\$55	\$10,382	\$10,382	
Total Expenditures/Appropriations:	\$336	\$255	\$35,009	\$35,009	
Net Cost:	(\$13,163)	(\$13,267)	\$21,608	\$21,608	

Fund: 0337 - WOGGON LANE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$136	\$148	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$136	\$148	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,791	\$12,241	\$12,242	\$12,242	
CHARGES FOR SERVICES	\$9,791	\$12,241	\$12,242	\$12,242	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	(\$246)	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	(\$246)	\$0	\$0	\$0	
Total Revenues:	\$9,681	\$12,390	\$12,272	\$12,272	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$89	\$81	\$84	\$84	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$26,000	\$26,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$189	\$181	\$26,434	\$26,434	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$155	\$78	\$92	\$92	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928	
OTHER CHARGES	\$155	\$78	\$10,020	\$10,020	
Total Expenditures/Appropriations:	\$345	\$259	\$36,454	\$36,454	
Net Cost:	(\$9,336)	(\$12,130)	\$24,182	\$24,182	

Fund: 0338 - AIDEN PARK PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$125	\$137	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$125	\$137	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,118	\$3,119	\$3,119	
CHARGES FOR SERVICES	\$3,118	\$3,118	\$3,119	\$3,119	
Total Revenues:	\$3,244	\$3,255	\$3,129	\$3,129	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$21	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$40	\$30,000	\$30,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$123	\$161	\$30,372	\$30,372	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$42	\$61	\$61	
OTHER CHARGES	\$125	\$42	\$61	\$61	
Total Expenditures/Appropriations:	\$249	\$203	\$30,433	\$30,433	
Net Cost:	(\$2,994)	(\$3,051)	\$27,304	\$27,304	

Fund: 0339 - L & R ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$253	\$277	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$253	\$277	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,435	\$6,435	\$6,435	\$6,435	
CHARGES FOR SERVICES	\$6,435	\$6,435	\$6,435	\$6,435	
Total Revenues:	\$6,688	\$6,712	\$6,455	\$6,455	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$247	\$223	\$233	\$233	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$15,060	\$32,000	\$32,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$347	\$15,384	\$32,583	\$32,583	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$72	\$89	\$89	
OTHER CHARGES	\$140	\$72	\$89	\$89	
Total Expenditures/Appropriations:	\$487	\$15,456	\$32,672	\$32,672	
Net Cost:	(\$6,200)	\$8,744	\$26,217	\$26,217	

Fund: 0340 - NO 1 SQUAW CRPT PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$18	\$18	\$18	\$18	\$18
REVENUE FROM MONEY & PROPERTY	\$18	\$18	\$18	\$18	\$18
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$673	\$673	\$673	\$673	\$673
CHARGES FOR SERVICES	\$673	\$673	\$673	\$673	\$673
Total Revenues:	\$691	\$691	\$691	\$691	\$691
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$27	\$29	\$29	\$29
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	\$3,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$130	\$127	\$3,379	\$3,379	\$3,379
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$749	\$58	\$58	\$58
OTHER CHARGES	\$116	\$749	\$58	\$58	\$58
Total Expenditures/Appropriations:	\$247	\$877	\$3,437	\$3,437	\$3,437
Net Cost:	(\$443)	\$186	\$2,746	\$2,746	\$2,746

Fund: 0341 - ROLLAND COUNTRY ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$140	\$155	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$140	\$155	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,742	\$3,742	\$3,742	\$3,742	
CHARGES FOR SERVICES	\$3,742	\$3,742	\$3,742	\$3,742	
Total Revenues:	\$3,882	\$3,897	\$3,762	\$3,762	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$37	\$40	\$40	
034800 PROF & SPECIAL SERVICES	\$0	\$40	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$34,200	\$34,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$141	\$178	\$34,590	\$34,590	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$40	\$43	\$43	
OTHER CHARGES	\$140	\$40	\$43	\$43	
Total Expenditures/Appropriations:	\$282	\$218	\$34,633	\$34,633	
Net Cost:	(\$3,600)	(\$3,678)	\$30,871	\$30,871	

Fund: 0342 - SHELLY LAND PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$71	\$48	\$11	\$11	
REVENUE FROM MONEY & PROPERTY	\$71	\$48	\$11	\$11	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,167	\$8,167	\$8,168	\$8,168	
CHARGES FOR SERVICES	\$8,167	\$8,167	\$8,168	\$8,168	
Total Revenues:	\$8,238	\$8,216	\$8,179	\$8,179	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$160	\$145	\$152	\$152	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$921	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$35,347	\$0	\$14,500	\$14,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$35,607	\$1,166	\$15,002	\$15,002	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$83	\$107	\$712	\$712	
OTHER CHARGES	\$83	\$107	\$712	\$712	
Total Expenditures/Appropriations:	\$35,691	\$1,273	\$15,714	\$15,714	
Net Cost:	\$27,452	(\$6,942)	\$7,535	\$7,535	

Fund: 0343 - MILLVILLE WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$52	\$60	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$52	\$60	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,083	\$10,083	\$10,083	\$10,083	
CHARGES FOR SERVICES	\$10,083	\$10,083	\$10,083	\$10,083	
Total Revenues:	\$10,135	\$10,143	\$10,113	\$10,113	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$221	\$200	\$209	\$209	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$11,567	\$13,000	\$13,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$321	\$11,868	\$13,559	\$13,559	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$783	\$903	(\$299)	(\$299)	
OTHER CHARGES	\$783	\$903	(\$299)	(\$299)	
Total Expenditures/Appropriations:	\$1,105	\$12,771	\$13,260	\$13,260	
Net Cost:	(\$9,030)	\$2,628	\$3,147	\$3,147	

Fund: 0344 - DIAMOND RIDGE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$96	\$106	\$48	\$48	
REVENUE FROM MONEY & PROPERTY	\$96	\$106	\$48	\$48	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,494	\$2,494	\$2,495	\$2,495	
CHARGES FOR SERVICES	\$2,494	\$2,494	\$2,495	\$2,495	
Total Revenues:	\$2,591	\$2,600	\$2,543	\$2,543	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$39	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$23,000	\$23,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$143	\$166	\$23,391	\$23,391	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$131	\$26	\$49	\$49	
OTHER CHARGES	\$131	\$26	\$49	\$49	
Total Expenditures/Appropriations:	\$275	\$193	\$23,440	\$23,440	
Net Cost:	(\$2,316)	(\$2,407)	\$20,897	\$20,897	

Fund: 0345 - MOUNTAIN GATE MEADOWS PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$141	\$154	\$70	\$70	
REVENUE FROM MONEY & PROPERTY	\$141	\$154	\$70	\$70	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,625	\$3,639	\$3,555	\$3,555	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$67	\$60	\$64	\$64	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$32,000	\$32,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$167	\$160	\$32,414	\$32,414	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$43	\$65	\$65	
OTHER CHARGES	\$125	\$43	\$65	\$65	
Total Expenditures/Appropriations:	\$293	\$204	\$32,479	\$32,479	
Net Cost:	(\$3,332)	(\$3,435)	\$28,924	\$28,924	

Fund: 0347 - SIERRA VISTA LIGHTING

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$2,980	\$3,124	\$3,000	\$3,000	
101001 CURRENT UNITARY TAXES	\$107	\$124	\$50	\$50	
101011 CURR SEC TAX DEL ADV TEETER	\$50	\$51	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$27	\$31	\$10	\$10	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$9	\$3	\$190	\$190	
102000 CURRENT UNSECURED TAXES	\$165	\$166	\$0	\$0	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$1	\$1	\$0	\$0	
TAXES	\$3,342	\$3,503	\$3,250	\$3,250	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$303	\$305	\$180	\$180	
REVENUE FROM MONEY & PROPERTY	\$303	\$305	\$180	\$180	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$57	\$57	\$60	\$60	
INTERGOVERNMENTAL REVENUES	\$57	\$57	\$60	\$60	
Total Revenues:	\$3,703	\$3,866	\$3,490	\$3,490	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000	
034893 CHGS AUD PROP TAX SVS	\$100	\$101	\$100	\$100	
036100 UTILITIES	\$1,044	\$1,131	\$1,200	\$1,200	
SERVICES AND SUPPLIES	\$1,144	\$1,233	\$6,300	\$6,300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$788	\$514	\$754	\$754	
OTHER CHARGES	\$788	\$514	\$754	\$754	
Total Expenditures/Appropriations:	\$1,933	\$1,747	\$7,054	\$7,054	
Net Cost:	(\$1,770)	(\$2,118)	\$3,564	\$3,564	

Fund: 0351 - TIMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$120	\$112	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$120	\$112	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,465	\$3,465	\$3,465	\$3,465	
CHARGES FOR SERVICES	\$3,465	\$3,465	\$3,465	\$3,465	
Total Revenues:	\$3,585	\$3,577	\$3,515	\$3,515	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$39	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,639	\$0	\$23,000	\$23,000	
SERVICES AND SUPPLIES	\$4,782	\$139	\$23,141	\$23,141	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$52	\$106	\$106	
OTHER CHARGES	\$125	\$52	\$106	\$106	
Total Expenditures/Appropriations:	\$4,908	\$191	\$23,247	\$23,247	
Net Cost:	\$1,322	(\$3,386)	\$19,732	\$19,732	

Fund: 0360 - EQUESTRIAN ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$47	\$52	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$47	\$52	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,534	\$1,534	\$1,535	\$1,535	
CHARGES FOR SERVICES	\$1,534	\$1,534	\$1,535	\$1,535	
Total Revenues:	\$1,582	\$1,587	\$1,535	\$1,535	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$19	\$20	\$20	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,500	\$10,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$121	\$119	\$10,870	\$10,870	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$134	\$51	\$88	\$88	
OTHER CHARGES	\$134	\$51	\$88	\$88	
Total Expenditures/Appropriations:	\$256	\$171	\$10,958	\$10,958	
Net Cost:	(\$1,325)	(\$1,416)	\$9,423	\$9,423	

Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$812	\$852	\$450	\$450	
101001 CURRENT UNITARY TAXES	\$24	\$26	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$13	\$14	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$7	\$8	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$2	\$0	\$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	
TAXES	\$907	\$948	\$450	\$450	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$18	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$17	\$18	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$15	\$15	\$16	\$16	
INTERGOVERNMENTAL REVENUES	\$15	\$15	\$16	\$16	
Total Revenues:	\$940	\$982	\$466	\$466	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$124	\$112	\$117	\$117	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
034893 CHGS AUD PROP TAX SVS	\$26	\$26	\$30	\$30	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$250	\$238	\$3,497	\$3,497	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$488	\$348	\$339	\$339	
OTHER CHARGES	\$488	\$348	\$339	\$339	
Total Expenditures/Appropriations:	\$739	\$587	\$3,836	\$3,836	
Net Cost:	(\$201)	(\$395)	\$3,370	\$3,370	

Fund: 0364 - SONORA TRAILS PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$185	\$212	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$185	\$212	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,644	\$10,977	\$10,977	\$10,977	
CHARGES FOR SERVICES	\$10,644	\$10,977	\$10,977	\$10,977	
Total Revenues:	\$10,830	\$11,189	\$10,987	\$10,987	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$447	\$405	\$422	\$422	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$6,362	\$47,000	\$47,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$547	\$6,867	\$47,772	\$47,772	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$157	\$159	\$104	\$104	
OTHER CHARGES	\$157	\$159	\$104	\$104	
Total Expenditures/Appropriations:	\$705	\$7,026	\$47,876	\$47,876	
Net Cost:	(\$10,124)	(\$4,163)	\$36,889	\$36,889	

Fund: 0366 - PONDER WAY PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$2	\$3	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$2	\$3	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$465	\$465	\$465	\$465	
CHARGES FOR SERVICES	\$465	\$465	\$465	\$465	
Total Revenues:	\$468	\$468	\$465	\$465	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$142	\$128	\$134	\$134	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$600	\$600	
SERVICES AND SUPPLIES	\$242	\$228	\$834	\$834	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$144	\$78	\$91	\$91	
OTHER CHARGES	\$144	\$78	\$91	\$91	
Total Expenditures/Appropriations:	\$386	\$307	\$925	\$925	
Net Cost:	(\$81)	(\$161)	\$460	\$460	

Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$44	\$27	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$44	\$27	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668162 S/A SHASTA MEADOWS PRD CURR	\$4,039	\$4,039	\$4,039	\$4,039	
CHARGES FOR SERVICES	\$4,039	\$4,039	\$4,039	\$4,039	
Total Revenues:	\$4,083	\$4,066	\$4,039	\$4,039	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$175	\$159	\$166	\$166	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$490	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$18,819	\$0	\$6,500	\$6,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$19,095	\$749	\$7,016	\$7,016	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$723	\$555	\$555	
OTHER CHARGES	\$140	\$723	\$555	\$555	
Total Expenditures/Appropriations:	\$19,236	\$1,473	\$7,571	\$7,571	
Net Cost:	\$15,152	(\$2,593)	\$3,532	\$3,532	

Fund: 0368 - OLD STAGECOACH PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$39	\$53	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$39	\$53	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,415	\$3,415	\$3,416	\$3,416	
CHARGES FOR SERVICES	\$3,415	\$3,415	\$3,416	\$3,416	
Total Revenues:	\$3,454	\$3,468	\$3,416	\$3,416	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$109	\$99	\$104	\$104	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$11,000	\$11,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$209	\$199	\$11,454	\$11,454	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$886	(\$290)	(\$319)	(\$319)	
OTHER CHARGES	\$886	(\$290)	(\$319)	(\$319)	
Total Expenditures/Appropriations:	\$1,096	(\$90)	\$11,135	\$11,135	
Net Cost:	(\$2,357)	(\$3,559)	\$7,719	\$7,719	

Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$63	\$44	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$63	\$44	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,216	\$16,216	\$16,216	\$16,216	
CHARGES FOR SERVICES	\$16,216	\$16,216	\$16,216	\$16,216	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$0	\$28	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$28	\$0	\$0	
Total Revenues:	\$16,279	\$16,289	\$16,226	\$16,226	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,421	\$1,285	\$1,340	\$1,340	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$10,825	\$26,289	\$4,850	\$4,850	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$174	\$0	\$0	
SERVICES AND SUPPLIES	\$12,346	\$27,849	\$6,540	\$6,540	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$863	\$822	\$184	\$184	
OTHER CHARGES	\$863	\$822	\$184	\$184	
Total Expenditures/Appropriations:	\$13,209	\$28,671	\$6,724	\$6,724	
Net Cost:	(\$3,070)	\$12,382	(\$9,502)	(\$9,502)	

Fund: 0370 - ALPINE WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$34	\$10		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$34	\$10		\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,465	\$3,465		\$3,465	\$3,465
CHARGES FOR SERVICES	\$3,465	\$3,465		\$3,465	\$3,465
Total Revenues:	\$3,499	\$3,475		\$3,465	\$3,465
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$150	\$136		\$142	\$142
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$588		\$0	\$0
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$22,580	\$0		\$3,500	\$3,500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
SERVICES AND SUPPLIES	\$22,830	\$824		\$3,992	\$3,992
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$92		\$608	\$608
OTHER CHARGES	\$140	\$92		\$608	\$608
Total Expenditures/Appropriations:	\$22,971	\$917		\$4,600	\$4,600
Net Cost:	\$19,472	(\$2,557)		\$1,135	\$1,135

Fund: 0372 - DUSTY OAKS TRAIL PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$37	\$39	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$37	\$39	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,375	\$12,375	\$12,375	\$12,375	
CHARGES FOR SERVICES	\$12,375	\$12,375	\$12,375	\$12,375	
Total Revenues:	\$12,412	\$12,414	\$12,375	\$12,375	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$451	\$408	\$426	\$426	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$823	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$31,866	\$0	\$14,000	\$14,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$32,418	\$1,332	\$14,776	\$14,776	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$963	\$107	\$264	\$264	
OTHER CHARGES	\$963	\$107	\$264	\$264	
Total Expenditures/Appropriations:	\$33,381	\$1,439	\$15,040	\$15,040	
Net Cost:	\$20,969	(\$10,975)	\$2,665	\$2,665	

Fund: 0376 - BUCKSHOT LN PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$11	\$11	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$11	\$11	\$0	\$0	
Total Revenues:	\$11	\$11	\$0	\$0	
Category: 030 SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$0	\$2,293	\$2,293	
SERVICES AND SUPPLIES	\$0	\$0	\$2,293	\$2,293	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$87	\$18	\$27	\$27	
OTHER CHARGES	\$87	\$18	\$27	\$27	
Total Expenditures/Appropriations:	\$87	\$18	\$2,320	\$2,320	
Net Cost:	\$75	\$7	\$2,320	\$2,320	

Fund: 0380 - AMESBURY VILLAGE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$43	\$47	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$43	\$47	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,267	\$1,267	\$1,267	\$1,267	
CHARGES FOR SERVICES	\$1,267	\$1,267	\$1,267	\$1,267	
Total Revenues:	\$1,310	\$1,314	\$1,267	\$1,267	
Category: 030 SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$0	\$0	\$10,350	\$10,350	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$112	\$21	\$29	\$29	
OTHER CHARGES	\$112	\$21	\$29	\$29	
Total Expenditures/Appropriations:	\$112	\$21	\$10,379	\$10,379	
Net Cost:	(\$1,197)	(\$1,293)	\$9,112	\$9,112	

Fund: 0381 - PALO CEDRO OAKS PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$232	\$251	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$232	\$251	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,616	\$6,616	\$6,616	\$6,616	
CHARGES FOR SERVICES	\$6,616	\$6,616	\$6,616	\$6,616	
Total Revenues:	\$6,848	\$6,867	\$6,666	\$6,666	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$142	\$129	\$135	\$135	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,683	\$0	\$54,000	\$54,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$2,926	\$229	\$54,485	\$54,485	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$39	\$100	\$100	
OTHER CHARGES	\$116	\$39	\$100	\$100	
Total Expenditures/Appropriations:	\$3,043	\$268	\$54,585	\$54,585	
Net Cost:	(\$3,805)	(\$6,598)	\$47,919	\$47,919	

Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$13	\$101	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$13	\$101	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,760	\$23,760	\$23,760	\$23,760	
CHARGES FOR SERVICES	\$23,760	\$23,760	\$23,760	\$23,760	
Total Revenues:	\$23,773	\$23,861	\$23,790	\$23,790	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,597	\$1,444	\$1,506	\$1,506	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$312	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$12,000	\$1,415	\$32,000	\$32,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$13,697	\$3,273	\$33,856	\$33,856	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$195	\$1,092	\$597	\$597	
OTHER CHARGES	\$195	\$1,092	\$597	\$597	
Total Expenditures/Appropriations:	\$13,892	\$4,365	\$34,453	\$34,453	
Net Cost:	(\$9,880)	(\$19,495)	\$10,663	\$10,663	

Fund: 0383 - HOLIDAY ACRES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$96	\$149	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$96	\$149	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,503	\$17,503	\$17,503	\$17,503	
CHARGES FOR SERVICES	\$17,503	\$17,503	\$17,503	\$17,503	
Total Revenues:	\$17,600	\$17,653	\$17,553	\$17,553	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,123	\$1,016	\$1,059	\$1,059	
033791 CHGS FAC MGMT MAINT STR	\$8,832	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$6,003	\$0	\$35,000	\$35,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$16,059	\$1,116	\$36,409	\$36,409	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$139	\$421	\$214	\$214	
OTHER CHARGES	\$139	\$421	\$214	\$214	
Total Expenditures/Appropriations:	\$16,199	\$1,538	\$36,623	\$36,623	
Net Cost:	(\$1,400)	(\$16,114)	\$19,070	\$19,070	

Fund: 0385 - CSA #14 BELMONT STORM DRAIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$176	\$182	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$176	\$182	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$594	\$594	\$594	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,635	\$1,635	\$1,635	\$1,635	
CHARGES FOR SERVICES	\$2,229	\$2,229	\$2,229	\$2,229	
Total Revenues:	\$2,405	\$2,412	\$2,309	\$2,309	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$10,000	\$10,000	
034800 PROF & SPECIAL SERVICES	\$110	\$0	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$0	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$110	\$0	\$15,000	\$15,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$155	\$103	\$115	\$115	
OTHER CHARGES	\$155	\$103	\$115	\$115	
Total Expenditures/Appropriations:	\$265	\$103	\$15,115	\$15,115	
Net Cost:	(\$2,140)	(\$2,309)	\$12,806	\$12,806	

Fund: 0386 - CSA #15 STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$81,697	\$85,768	\$92,000	\$92,000	
101001 CURRENT UNITARY TAXES	\$6,246	\$6,746	\$6,000	\$6,000	
101011 CURR SEC TAX DEL ADV TEETER	\$1,376	\$1,421	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$37	\$87	\$60	\$60	
101013 RDA 1290 PT PROP TX HS33607.5	\$140	\$155	\$100	\$100	
101100 SUPPLEMENTAL TAXES CURRENT	\$760	\$861	\$320	\$320	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$267	\$97	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$4,531	\$4,565	\$4,500	\$4,500	
103010 SUPPLEMENTAL TAXES PRIOR	\$3	\$3	\$3	\$3	
104000 PRIOR YEAR UNSECURED TAXES	\$43	\$53	\$20	\$20	
109100 TIMBER YIELD TAXES	\$4	\$2	\$3	\$3	
TAXES	\$95,107	\$99,764	\$103,006	\$103,006	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,814	\$2,904	\$2,200	\$2,200	
REVENUE FROM MONEY & PROPERTY	\$2,814	\$2,904	\$2,200	\$2,200	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$1,567	\$1,569	\$1,600	\$1,600	
INTERGOVERNMENTAL REVENUES	\$1,567	\$1,569	\$1,600	\$1,600	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,017	\$15,054	\$15,055	\$15,055	
CHARGES FOR SERVICES	\$15,017	\$15,054	\$15,055	\$15,055	
Total Revenues:	\$114,507	\$119,293	\$121,861	\$121,861	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$993	\$12,408	\$0	\$0	
034893 CHGS AUD PROP TAX SVS	\$2,821	\$2,955	\$4,000	\$4,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$100,000	\$100,000	
036100 UTILITIES	\$76,540	\$77,231	\$80,000	\$80,000	
SERVICES AND SUPPLIES	\$80,355	\$92,595	\$184,000	\$184,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$839	\$1,349	\$1,488	\$1,488	
OTHER CHARGES	\$839	\$1,349	\$1,488	\$1,488	
Total Expenditures/Appropriations:	\$81,194	\$93,944	\$185,488	\$185,488	
Net Cost:	(\$33,312)	(\$25,348)	\$63,627	\$63,627	

Fund: 0393 - CSA #7 BURNEY STORM DRAIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$383	\$395	\$200	\$200	
REVENUE FROM MONEY & PROPERTY	\$383	\$395	\$200	\$200	
Category: 600 CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,427	\$4,427	\$4,427	\$4,427	
CHARGES FOR SERVICES	\$4,427	\$4,427	\$4,427	\$4,427	
Total Revenues:	\$4,811	\$4,822	\$4,627	\$4,627	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034829 PROF MAINTENANCE SVS	\$554	\$0	\$0	\$0	
036100 UTILITIES	\$154	\$156	\$200	\$200	
SERVICES AND SUPPLIES	\$709	\$156	\$30,200	\$30,200	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$305	\$242	\$329	\$329	
OTHER CHARGES	\$305	\$242	\$329	\$329	
Total Expenditures/Appropriations:	\$1,014	\$398	\$30,529	\$30,529	
Net Cost:	(\$3,796)	(\$4,423)	\$25,902	\$25,902	

Fund: 0397 - LOS PALOS DRIVE EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$37	\$44	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$37	\$44	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,880	\$1,880	\$1,880	\$1,880	
CHARGES FOR SERVICES	\$1,880	\$1,880	\$1,880	\$1,880	
Total Revenues:	\$1,917	\$1,924	\$1,900	\$1,900	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$52	\$47	\$50	\$50	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$152	\$174	\$10,400	\$10,400	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$67	\$31	\$36	\$36	
OTHER CHARGES	\$67	\$31	\$36	\$36	
Total Expenditures/Appropriations:	\$220	\$205	\$10,436	\$10,436	
Net Cost:	(\$1,696)	(\$1,719)	\$8,536	\$8,536	

Fund: 0398 - FOXWOOD ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$374	\$418	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$374	\$418	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,602	\$10,602	\$10,603	\$10,603	
CHARGES FOR SERVICES	\$10,602	\$10,602	\$10,603	\$10,603	
Total Revenues:	\$10,977	\$11,021	\$10,703	\$10,703	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$230	\$208	\$217	\$217	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$90,000	\$90,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$330	\$308	\$90,567	\$90,567	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$142	\$33	\$27	\$27	
OTHER CHARGES	\$142	\$33	\$27	\$27	
Total Expenditures/Appropriations:	\$472	\$342	\$90,594	\$90,594	
Net Cost:	(\$10,504)	(\$10,678)	\$79,891	\$79,891	

Fund: 0399 - ROCKY LEDGE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$469	\$500	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$469	\$500	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,562	\$13,562	\$13,563	\$13,563	
CHARGES FOR SERVICES	\$13,562	\$13,562	\$13,563	\$13,563	
Total Revenues:	\$14,032	\$14,062	\$13,613	\$13,613	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$270	\$245	\$255	\$255	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$6,041	\$79	\$110,000	\$110,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$6,412	\$424	\$110,605	\$110,605	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$134	\$110	\$189	\$189	
OTHER CHARGES	\$134	\$110	\$189	\$189	
Total Expenditures/Appropriations:	\$6,547	\$535	\$110,794	\$110,794	
Net Cost:	(\$7,484)	(\$13,527)	\$97,181	\$97,181	

Fund: 0600 - COTTONWOOD CRK PRD ADM

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$120	\$127	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$120	\$127	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,605	\$3,612	\$3,495	\$3,495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$41	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,789	\$0	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$1,935	\$141	\$25,394	\$25,394	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$29	\$84	\$84	
OTHER CHARGES	\$125	\$29	\$84	\$84	
Total Expenditures/Appropriations:	\$2,061	\$171	\$25,478	\$25,478	
Net Cost:	(\$1,543)	(\$3,440)	\$21,983	\$21,983	

Fund: 0602 - AEGEAN WAY PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$57	\$59	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$57	\$59	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,034	\$2,034	\$2,034	\$2,034	
CHARGES FOR SERVICES	\$2,034	\$2,034	\$2,034	\$2,034	
Total Revenues:	\$2,091	\$2,094	\$2,044	\$2,044	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$38	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,200	\$0	\$12,000	\$12,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$1,343	\$138	\$12,390	\$12,390	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$42	\$76	\$76	
OTHER CHARGES	\$125	\$42	\$76	\$76	
Total Expenditures/Appropriations:	\$1,469	\$181	\$12,466	\$12,466	
Net Cost:	(\$622)	(\$1,912)	\$10,422	\$10,422	

Fund: 0603 - VILLAGE GREEN PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$79	\$89	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$79	\$89	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,692	\$2,692	\$2,693	\$2,693	
CHARGES FOR SERVICES	\$2,692	\$2,692	\$2,693	\$2,693	
Total Revenues:	\$2,772	\$2,782	\$2,703	\$2,703	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$26	\$27	\$27	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$26	\$19,850	\$19,850	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$128	\$152	\$20,227	\$20,227	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$42	\$58	\$58	
OTHER CHARGES	\$125	\$42	\$58	\$58	
Total Expenditures/Appropriations:	\$254	\$195	\$20,285	\$20,285	
Net Cost:	(\$2,517)	(\$2,587)	\$17,582	\$17,582	

Fund: 0604 - BUTTERFIELD LANE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$55	\$68	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$55	\$68	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,584	\$2,566	\$2,566	\$2,566	
CHARGES FOR SERVICES	\$1,584	\$2,566	\$2,566	\$2,566	
Total Revenues:	\$1,639	\$2,634	\$2,571	\$2,571	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$66	\$90	\$94	\$94	
034802 PROF ADMIN SVS	\$100	\$200	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$12,850	\$12,850	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$166	\$290	\$13,294	\$13,294	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$119	\$182	\$182	
OTHER CHARGES	\$125	\$119	\$182	\$182	
Total Expenditures/Appropriations:	\$292	\$409	\$13,476	\$13,476	
Net Cost:	(\$1,346)	(\$2,224)	\$10,905	\$10,905	

Fund: 0605 - HONEYBEE ACRES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$62	\$70	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$62	\$70	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,153	\$2,153	\$2,153	\$2,153	
CHARGES FOR SERVICES	\$2,153	\$2,153	\$2,153	\$2,153	
Total Revenues:	\$2,215	\$2,223	\$2,163	\$2,163	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$27	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$130	\$127	\$15,378	\$15,378	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$42	\$57	\$57	
OTHER CHARGES	\$125	\$42	\$57	\$57	
Total Expenditures/Appropriations:	\$255	\$169	\$15,435	\$15,435	
Net Cost:	(\$1,959)	(\$2,053)	\$13,272	\$13,272	

Fund: 0606 - SILVER SADDLE EST PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$106	\$136	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$106	\$136	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,801	\$3,801	\$3,802	\$3,802	
CHARGES FOR SERVICES	\$3,801	\$3,801	\$3,802	\$3,802	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$22,050	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$22,050	\$0	\$0	
Total Revenues:	\$3,907	\$25,987	\$3,812	\$3,812	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$39	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$21,178	\$29,000	\$29,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$143	\$21,318	\$29,391	\$29,391	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$139	\$50	\$68	\$68	
OTHER CHARGES	\$139	\$50	\$68	\$68	
Total Expenditures/Appropriations:	\$283	\$21,368	\$29,459	\$29,459	
Net Cost:	(\$3,624)	(\$4,618)	\$25,647	\$25,647	

Fund: 0607 - WISTERIA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$300	\$343	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$300	\$343	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,969	\$9,969	\$9,969	\$9,969	
CHARGES FOR SERVICES	\$9,969	\$9,969	\$9,969	\$9,969	
Total Revenues:	\$10,269	\$10,312	\$9,989	\$9,989	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$145	\$131	\$137	\$137	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$75,000	\$75,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$245	\$231	\$75,487	\$75,487	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$131	\$21	\$59	\$59	
OTHER CHARGES	\$131	\$21	\$59	\$59	
Total Expenditures/Appropriations:	\$377	\$253	\$75,546	\$75,546	
Net Cost:	(\$9,892)	(\$10,059)	\$65,557	\$65,557	

Fund: 0608 - SANTA BARBARA 3_4 PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$158	\$175	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$158	\$175	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,613	\$5,613	\$5,613	\$5,613	
CHARGES FOR SERVICES	\$5,613	\$5,613	\$5,613	\$5,613	
Total Revenues:	\$5,771	\$5,788	\$5,618	\$5,618	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$68	\$72	\$72	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$107	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,142	\$26	\$38,900	\$38,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$4,318	\$303	\$39,322	\$39,322	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$33	\$442	\$442	
OTHER CHARGES	\$125	\$33	\$442	\$442	
Total Expenditures/Appropriations:	\$4,443	\$337	\$39,764	\$39,764	
Net Cost:	(\$1,328)	(\$5,451)	\$34,146	\$34,146	

Fund: 0609 - STILLWATER RNCH PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$94	\$107	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$94	\$107	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,168	\$3,168	\$3,168	\$3,168	
CHARGES FOR SERVICES	\$3,168	\$3,168	\$3,168	\$3,168	
Total Revenues:	\$3,262	\$3,275	\$3,173	\$3,173	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$62	\$56	\$59	\$59	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$23,000	\$23,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$162	\$156	\$23,409	\$23,409	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$148	\$28	\$48	\$48	
OTHER CHARGES	\$148	\$28	\$48	\$48	
Total Expenditures/Appropriations:	\$311	\$184	\$23,457	\$23,457	
Net Cost:	(\$2,950)	(\$3,090)	\$20,284	\$20,284	

Fund: 0610 - STERLING RANCH PRD ADM

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$105	\$119	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$105	\$119	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,590	\$3,604	\$3,510	\$3,510	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$27	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$2,150	\$23,000	\$23,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$129	\$2,277	\$23,378	\$23,378	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$116	\$33	\$66	\$66	
OTHER CHARGES	\$116	\$33	\$66	\$66	
Total Expenditures/Appropriations:	\$246	\$2,311	\$23,444	\$23,444	
Net Cost:	(\$3,343)	(\$1,293)	\$19,934	\$19,934	

Fund: 0611 - MT LSSN WOODS PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$505	\$588	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$505	\$588	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,230	\$19,230	\$19,231	\$19,231	
CHARGES FOR SERVICES	\$19,230	\$19,230	\$19,231	\$19,231	
Total Revenues:	\$19,735	\$19,818	\$19,331	\$19,331	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$212	\$192	\$201	\$201	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$296	\$0	\$130,000	\$130,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$608	\$292	\$130,551	\$130,551	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$41	\$89	\$89	
OTHER CHARGES	\$125	\$41	\$89	\$89	
Total Expenditures/Appropriations:	\$734	\$333	\$130,640	\$130,640	
Net Cost:	(\$19,001)	(\$19,485)	\$111,309	\$111,309	

Fund: 0612 - WATERLEAF EST PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$112	\$131	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$112	\$131	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,954	\$4,954	\$4,955	\$4,955	
CHARGES FOR SERVICES	\$4,954	\$4,954	\$4,955	\$4,955	
Total Revenues:	\$5,067	\$5,086	\$4,975	\$4,975	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$105	\$95	\$100	\$100	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$3,132	\$24,000	\$24,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$205	\$3,328	\$24,450	\$24,450	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$819	\$48	(\$313)	(\$313)	
OTHER CHARGES	\$819	\$48	(\$313)	(\$313)	
Total Expenditures/Appropriations:	\$1,025	\$3,377	\$24,137	\$24,137	
Net Cost:	(\$4,041)	(\$1,708)	\$19,162	\$19,162	

Fund: 0613 - JENNIFER DR EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$35	\$42	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$35	\$42	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,706	\$1,758	\$1,758	\$1,758	
CHARGES FOR SERVICES	\$1,706	\$1,758	\$1,758	\$1,758	
Total Revenues:	\$1,742	\$1,801	\$1,768	\$1,768	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$75	\$68	\$72	\$72	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$9,000	\$9,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$175	\$168	\$9,422	\$9,422	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$164	\$90	\$81	\$81	
OTHER CHARGES	\$164	\$90	\$81	\$81	
Total Expenditures/Appropriations:	\$340	\$259	\$9,503	\$9,503	
Net Cost:	(\$1,402)	(\$1,541)	\$7,735	\$7,735	

Fund: 0614 - WHITE OAK MANOR PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$79	\$93	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$79	\$93	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,294	\$3,389	\$3,390	\$3,390	
CHARGES FOR SERVICES	\$3,294	\$3,389	\$3,390	\$3,390	
Total Revenues:	\$3,373	\$3,483	\$3,440	\$3,440	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$34	\$36	\$36	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$17,000	\$17,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$138	\$134	\$17,386	\$17,386	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$125	\$32	\$44	\$44	
OTHER CHARGES	\$125	\$32	\$44	\$44	
Total Expenditures/Appropriations:	\$264	\$167	\$17,430	\$17,430	
Net Cost:	(\$3,109)	(\$3,316)	\$13,990	\$13,990	

Fund: 0615 - TERRI LEE TR EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$18	\$23	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$18	\$23	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,186	\$1,219	\$1,220	\$1,220	
CHARGES FOR SERVICES	\$1,186	\$1,219	\$1,220	\$1,220	
Total Revenues:	\$1,204	\$1,242	\$1,225	\$1,225	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$54	\$49	\$51	\$51	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,500	\$4,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$154	\$149	\$4,901	\$4,901	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$47	\$54	\$54	
OTHER CHARGES	\$108	\$47	\$54	\$54	
Total Expenditures/Appropriations:	\$263	\$196	\$4,955	\$4,955	
Net Cost:	(\$941)	(\$1,046)	\$3,730	\$3,730	

Fund: 0616 - WESTVIEW ROAD EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$19	\$17	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$19	\$17	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,322	\$1,362	\$1,362	\$1,362	
CHARGES FOR SERVICES	\$1,322	\$1,362	\$1,362	\$1,362	
Total Revenues:	\$1,342	\$1,380	\$1,367	\$1,367	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$219	\$198	\$207	\$207	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,297	\$0	\$3,500	\$3,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$1,617	\$298	\$4,057	\$4,057	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$175	\$72	\$75	\$75	
OTHER CHARGES	\$175	\$72	\$75	\$75	
Total Expenditures/Appropriations:	\$1,793	\$370	\$4,132	\$4,132	
Net Cost:	\$451	(\$1,009)	\$2,765	\$2,765	

Fund: 0617 - SLEEPING BULL EST PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$185	\$232	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$185	\$232	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,668	\$9,939	\$9,940	\$9,940	
CHARGES FOR SERVICES	\$9,668	\$9,939	\$9,940	\$9,940	
Total Revenues:	\$9,853	\$10,171	\$9,960	\$9,960	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$372	\$145	\$152	\$152	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$53,000	\$53,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$472	\$245	\$53,502	\$53,502	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$207	\$73	\$47	\$47	
OTHER CHARGES	\$207	\$73	\$47	\$47	
Total Expenditures/Appropriations:	\$679	\$319	\$53,549	\$53,549	
Net Cost:	(\$9,173)	(\$9,852)	\$43,589	\$43,589	

Fund: 0618 - GARTH DR EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$19	\$24	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$19	\$24	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,164	\$1,164	\$1,164	\$1,164	
CHARGES FOR SERVICES	\$1,164	\$1,164	\$1,164	\$1,164	
Total Revenues:	\$1,184	\$1,189	\$1,169	\$1,169	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$47	\$42	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$147	\$142	\$5,394	\$5,394	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$175	\$37	\$39	\$39	
OTHER CHARGES	\$175	\$37	\$39	\$39	
Total Expenditures/Appropriations:	\$323	\$180	\$5,433	\$5,433	
Net Cost:	(\$861)	(\$1,008)	\$4,264	\$4,264	

Fund: 0619 - CLOVER ROAD PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$47	\$62	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$47	\$62	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,222	\$3,222	\$3,222	\$3,222	
CHARGES FOR SERVICES	\$3,222	\$3,222	\$3,222	\$3,222	
Total Revenues:	\$3,270	\$3,285	\$3,232	\$3,232	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$98	\$87	\$91	\$91	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$14,000	\$14,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$198	\$187	\$14,441	\$14,441	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$186	\$120	\$88	\$88	
OTHER CHARGES	\$186	\$120	\$88	\$88	
Total Expenditures/Appropriations:	\$384	\$308	\$14,529	\$14,529	
Net Cost:	(\$2,885)	(\$2,977)	\$11,297	\$11,297	

Fund: 0620 - NUNES RANCH PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$57	\$77	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$57	\$77	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,060	\$5,207	\$5,207	\$5,207	
CHARGES FOR SERVICES	\$5,060	\$5,207	\$5,207	\$5,207	
Total Revenues:	\$5,118	\$5,285	\$5,217	\$5,217	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$149	\$76	\$79	\$79	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$18,000	\$18,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$249	\$176	\$18,429	\$18,429	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$107	\$107	\$107	
OTHER CHARGES	\$108	\$107	\$107	\$107	
Total Expenditures/Appropriations:	\$358	\$284	\$18,536	\$18,536	
Net Cost:	(\$4,759)	(\$5,001)	\$13,319	\$13,319	

Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$4	\$5	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$4	\$5	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$504	\$504	\$505	\$505	
CHARGES FOR SERVICES	\$504	\$504	\$505	\$505	
Total Revenues:	\$509	\$510	\$507	\$507	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$15	\$13	\$15	\$15	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$925	\$925	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$115	\$113	\$1,290	\$1,290	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$81	\$104	\$100	\$100	
OTHER CHARGES	\$81	\$104	\$100	\$100	
Total Expenditures/Appropriations:	\$197	\$218	\$1,390	\$1,390	
Net Cost:	(\$312)	(\$292)	\$883	\$883	

Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$5	\$7	\$1	\$1	
REVENUE FROM MONEY & PROPERTY	\$5	\$7	\$1	\$1	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$594	\$594	\$594	
CHARGES FOR SERVICES	\$594	\$594	\$594	\$594	
Total Revenues:	\$599	\$601	\$595	\$595	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$18	\$16	\$18	\$18	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,275	\$1,275	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$118	\$116	\$1,643	\$1,643	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$81	\$105	\$101	\$101	
OTHER CHARGES	\$81	\$105	\$101	\$101	
Total Expenditures/Appropriations:	\$200	\$222	\$1,744	\$1,744	
Net Cost:	(\$399)	(\$378)	\$1,149	\$1,149	

Fund: 0623 - NO 2 LOS PALOS EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$13	\$18	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$13	\$18	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,253	\$1,253	\$1,253	\$1,253	
CHARGES FOR SERVICES	\$1,253	\$1,253	\$1,253	\$1,253	
Total Revenues:	\$1,266	\$1,271	\$1,258	\$1,258	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$23	\$25	\$25	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,000	\$4,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$126	\$123	\$4,375	\$4,375	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$54	\$105	\$115	\$115	
OTHER CHARGES	\$54	\$105	\$115	\$115	
Total Expenditures/Appropriations:	\$180	\$228	\$4,490	\$4,490	
Net Cost:	(\$1,085)	(\$1,042)	\$3,232	\$3,232	

Fund: 0624 - SCENIC OAK COURT PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$13	\$23	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$13	\$23	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,178	\$2,178	\$2,178	\$2,178	
CHARGES FOR SERVICES	\$2,178	\$2,178	\$2,178	\$2,178	
Total Revenues:	\$2,191	\$2,201	\$2,183	\$2,183	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$36	\$33	\$35	\$35	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,500	\$5,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$136	\$133	\$5,885	\$5,885	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$76	\$127	\$127	
OTHER CHARGES	\$0	\$76	\$127	\$127	
Total Expenditures/Appropriations:	\$136	\$210	\$6,012	\$6,012	
Net Cost:	(\$2,054)	(\$1,991)	\$3,829	\$3,829	

Fund: 0625 - NO 2 BUTTERFIELD LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$4	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$4	\$0	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$792	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$792	\$0	\$0	\$0	\$0
Total Revenues:	\$796	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$0	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$100	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$133	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$133	\$0	\$0	\$0	\$0
Net Cost:	(\$663)	\$0	\$0	\$0	\$0

Fund: 0626 - SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$2	\$9	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$2	\$9	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,559	\$1,603	\$1,604	\$1,604	\$1,604
CHARGES FOR SERVICES	\$1,559	\$1,603	\$1,604	\$1,604	\$1,604
Total Revenues:	\$1,561	\$1,613	\$1,606	\$1,606	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$89	\$80	\$84	\$84	\$84
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,200	\$2,200	\$2,200
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$189	\$180	\$2,634	\$2,634	\$2,634
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$84	\$84	\$84
OTHER CHARGES	\$0	\$0	\$84	\$84	\$84
Total Expenditures/Appropriations:	\$189	\$180	\$2,718	\$2,718	
Net Cost:	(\$1,372)	(\$1,433)	\$1,112	\$1,112	

Fund: 0627 - LAKE DRIVE PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$3	\$9	\$1	\$1	
REVENUE FROM MONEY & PROPERTY	\$3	\$9	\$1	\$1	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,663	\$1,710	\$1,711	\$1,711	
CHARGES FOR SERVICES	\$1,663	\$1,710	\$1,711	\$1,711	
Total Revenues:	\$1,666	\$1,719	\$1,712	\$1,712	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$23	\$24	\$24	
034802 PROF ADMIN SVS	\$0	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,794	\$1,450	\$1,450	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$0	\$1,918	\$1,824	\$1,824	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$62	\$62	
OTHER CHARGES	\$0	\$0	\$62	\$62	
Total Expenditures/Appropriations:	\$0	\$1,918	\$1,886	\$1,886	
Net Cost:	(\$1,666)	\$198	\$174	\$174	

Fund: 0628 - NO 2 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$2	\$10	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$2	\$10	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,559	\$1,593	\$1,604	\$1,604	
CHARGES FOR SERVICES	\$1,559	\$1,593	\$1,604	\$1,604	
Total Revenues:	\$1,562	\$1,604	\$1,606	\$1,606	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$80	\$84	\$84	
034802 PROF ADMIN SVS	\$0	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,450	\$2,450	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$0	\$180	\$2,884	\$2,884	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$62	\$62	
OTHER CHARGES	\$0	\$0	\$62	\$62	
Total Expenditures/Appropriations:	\$0	\$180	\$2,946	\$2,946	
Net Cost:	(\$1,562)	(\$1,423)	\$1,340	\$1,340	

Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$14	\$42	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$14	\$42	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,250	\$6,425	\$6,425	\$6,425	
CHARGES FOR SERVICES	\$6,250	\$6,425	\$6,425	\$6,425	
Total Revenues:	\$6,265	\$6,468	\$6,427	\$6,427	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$112	\$118	\$118	
034802 PROF ADMIN SVS	\$0	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$11,500	\$11,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$0	\$212	\$11,968	\$11,968	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$62	\$62	
OTHER CHARGES	\$0	\$0	\$62	\$62	
Total Expenditures/Appropriations:	\$0	\$212	\$12,030	\$12,030	
Net Cost:	(\$6,265)	(\$6,255)	\$5,603	\$5,603	

Fund: 0632 - IRISH CREEK RD PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$5	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$0	\$5	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$2,623	\$2,614	\$2,614	
CHARGES FOR SERVICES	\$0	\$2,623	\$2,614	\$2,614	
Total Revenues:	\$0	\$2,629	\$2,616	\$2,616	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$43	\$43	
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,200	\$2,200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$0	\$0	\$2,593	\$2,593	
Total Expenditures/Appropriations:	\$0	\$0	\$2,593	\$2,593	
Net Cost:	\$0	(\$2,629)	(\$23)	(\$23)	

Fund: 0633 - SOL SEMENTE EFER PRD ADMIN

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$0	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$0	\$0	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$0	\$4,871	\$4,871	
CHARGES FOR SERVICES	\$0	\$0	\$4,871	\$4,871	
Total Revenues:	\$0	\$0	\$4,873	\$4,873	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$53	\$53	
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	
SERVICES AND SUPPLIES	\$0	\$0	\$153	\$153	
Total Expenditures/Appropriations:	\$0	\$0	\$153	\$153	
Net Cost:	\$0	\$0	(\$4,720)	(\$4,720)	

PUBLIC WORKS-SHASTA COUNTY WATER AGENCY
Fund 371 Shasta County Water Agency Admin
Patrick J. Minturn, Director of Public Works

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 2016-17 requested budget includes revenues in the amount of \$210,726 and expenditures in the amount of \$267,034. Revenues increased by \$29,336 as compared to FY 2015-16 adjusted budget. Expenditures exceed revenues by \$56,308 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$126,813	\$132,344	\$125,000	\$125,000	
101001 CURRENT UNITARY TAXES	\$10,098	\$10,841	\$10,000	\$10,000	
101011 CURR SEC TAX DEL ADV TEETER	\$2,136	\$2,193	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$7,180	\$8,010	\$7,000	\$7,000	
101013 RDA 1290 PT PROP TX HS33607.5	\$930	\$1,323	\$830	\$830	
101100 SUPPLEMENTAL TAXES CURRENT	\$1,347	\$1,520	\$1,000	\$1,000	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$473	\$171	\$300	\$300	
102000 CURRENT UNSECURED TAXES	\$7,034	\$7,044	\$7,500	\$7,500	
103010 SUPPLEMENTAL TAXES PRIOR	\$6	\$6	\$6	\$6	
104000 PRIOR YEAR UNSECURED TAXES	\$66	\$82	\$50	\$50	
109100 TIMBER YIELD TAXES	\$1,732	\$994	\$1,600	\$1,600	
TAXES	\$157,819	\$164,535	\$153,286	\$153,286	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$505	\$482	\$90	\$90	
REVENUE FROM MONEY & PROPERTY	\$505	\$482	\$90	\$90	
Category: 500 INTERGOVERNMENTAL REVENUES					
529200 STATE OTHER IN-LIEU TAX	\$0	\$12	\$0	\$0	
546000 STATE HOMEOWNERS EXEMPTION	\$2,432	\$2,422	\$2,500	\$2,500	
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1	\$1	\$0	\$0	
563173 RDA PRE94 PT AGMT FAC HS33401	\$581	\$567	\$350	\$350	
INTERGOVERNMENTAL REVENUES	\$3,015	\$3,003	\$2,850	\$2,850	
Category: 600 CHARGES FOR SERVICES					
671251 FLOOD HAZARD STUDIES FEE	\$4,160	\$8,775	\$4,500	\$4,500	
693020 WATER SERVICE COLLECTIONS	\$60,776	\$53,613	\$50,000	\$50,000	
CHARGES FOR SERVICES	\$64,936	\$62,388	\$54,500	\$54,500	
Total Revenues:	\$226,276	\$230,410	\$210,726	\$210,726	
Category: 030 SERVICES AND SUPPLIES					
033791 CHGS FAC MGMT MAINT STR	\$12,528	\$593	\$0	\$0	
034100 MEMBERSHIPS	\$3,230	\$3,240	\$3,215	\$3,215	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$20,076	\$0	\$0	
034500 OFFICE EXPENSE	\$0	\$170	\$100	\$100	
034592 CHGS OC OTHER MAIL SVS	\$21	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$23,317	\$4,857	\$30,000	\$30,000	
034802 PROF ADMIN SVS	\$115,753	\$94,859	\$95,000	\$95,000	
034829 PROF MAINTENANCE SVS	\$919	\$5,831	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$282	\$1,200	\$1,200	
034893 CHGS AUD PROP TAX SVS	\$4,389	\$4,570	\$4,425	\$4,425	

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
035590 CHGS IT SOFTWARE EQP	\$0	\$245	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$791	\$1,100	\$1,100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$62,417	\$141,202	\$125,000	\$125,000	
035900 TRANSPORTATION & TRAVEL	\$722	\$107	\$2,500	\$2,500	
036100 UTILITIES	\$0	\$0	\$150	\$150	
SERVICES AND SUPPLIES	\$223,299	\$276,829	\$262,940	\$262,940	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,462	\$5,035	\$4,094	\$4,094	
050800 TAXES & ASSESSMENTS	\$0	\$23	\$0	\$0	
OTHER CHARGES	\$4,462	\$5,058	\$4,094	\$4,094	
Total Expenditures/Appropriations:	\$227,762	\$281,888	\$267,034	\$267,034	
Net Cost:	\$1,485	\$51,477	\$56,308	\$56,308	

RESOURCE MANAGEMENT-AIR QUALITY DIVISION
Fund 373 Air Quality Management District Admin
Richard Simon, Director of Resource Management

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. 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 2016-17 requested budget includes revenue in the amount of \$1.57 million and expenditures in the amount of \$2.13 million. The FY 2016-17 revenues increased by \$37,000 and expenditures increased by \$59,231 as compared to the FY 2015-16 adjusted budget. Capital assets requested for FY 2016-17 include two hybrid vehicles (replacements) and two air analyzers. The FY 2016-17 requested budget expenditures exceed revenue by \$551,864 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.

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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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					
215500 AIR POLLUTION FEES	\$4,001	\$4,643	\$2,500	\$2,500	
215520 BURNING PERMIT FEES	\$4,834	\$2,191	\$3,000	\$3,000	
215521 BURN PERMIT FEE BASIN CONTROL	\$895	\$760	\$800	\$800	
215550 DEVICE PERMIT FEES	\$202,825	\$222,278	\$190,000	\$190,000	
215600 HEARING BOARD FEES	\$0	\$0	\$450	\$450	
LICENSES, PERMITS & FRANCHISES	\$212,555	\$229,872	\$196,750	\$196,750	
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$19,640	\$6,375	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$19,640	\$6,375	\$0	\$0	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13,839	\$14,786	\$14,000	\$14,000	
REVENUE FROM MONEY & PROPERTY	\$13,839	\$14,786	\$14,000	\$14,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
526011 STATE MOTOR VEHICLE AB2766	\$508,974	\$511,768	\$430,000	\$430,000	
545500 STATE AIR POLLUTION GRANT	\$132,032	\$50,704	\$52,000	\$52,000	
549189 STATE AIR RESOURCES BOARD	\$33,367	\$27,718	\$25,000	\$25,000	
549190 STATE AIR RSRCS BRD MOYER GRT	\$1,526,756	\$936,367	\$800,000	\$800,000	
560200 FEDERAL EPA PM25	\$5,100	\$0	\$5,100	\$5,100	
INTERGOVERNMENTAL REVENUES	\$2,206,230	\$1,526,558	\$1,312,100	\$1,312,100	
Category: 600 CHARGES FOR SERVICES					
692000 CHGS FOR PROFESSIONAL SVS	\$52,902	\$42,648	\$50,000	\$50,000	
692100 PHOTOCOPIES	\$0	\$0	\$50	\$50	
692360 REIMB AIR TOXIC ACT	\$2,333	\$2,396	\$1,000	\$1,000	
CHARGES FOR SERVICES	\$55,235	\$45,044	\$51,050	\$51,050	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	(\$10)	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$15,092	\$2,142	\$0	\$0	
799400 JURY & WITNESS FEES	\$0	\$275	\$0	\$0	
MISCELLANEOUS REVENUES	\$15,092	\$2,407	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$4,325	\$0	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$0	\$15	\$0	\$0	
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$37	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$4,325	\$52	\$0	\$0	
Total Revenues:	\$2,526,919	\$1,825,096	\$1,573,900	\$1,573,900	

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$425,759	\$424,389	\$487,439	\$487,439	\$487,439
017502 OVERTIME PAY	\$76	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE OASDI	\$30,704	\$30,615	\$37,297	\$37,297	\$37,297
018201 EMPLOYER SHARE RETIREMENT	\$62,313	\$67,139	\$81,769	\$81,769	\$81,769
018300 EMPLOYER SHARE HEALTH INSUR	\$85,774	\$85,827	\$111,043	\$111,043	\$111,043
018307 EMPLOYR SHR OTHER POST EMP BEN	\$39,662	\$12,731	\$14,624	\$14,624	\$14,624
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,138	\$2,385	\$2,073	\$2,073	\$2,073
018500 WORKERS COMP EXPOSURE	\$3,827	\$5,375	\$6,729	\$6,729	\$6,729
SALARIES AND BENEFITS	\$651,256	\$628,464	\$740,974	\$740,974	\$740,974
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$8	\$0	\$7,000	\$7,000	\$7,000
032500 COMMUNICATIONS EXPENSE	\$9,082	\$4,470	\$7,000	\$7,000	\$7,000
032590 CHGS FAC MGMT COMM	\$36	\$42	\$42	\$42	\$42
032591 CHGS IT COMM	\$1,848	\$1,910	\$2,043	\$2,043	\$2,043
032700 FOOD EXPENSE	\$15	\$14	\$40	\$40	\$40
032900 HOUSEHOLD EXPENSE	\$62	\$74	\$500	\$500	\$500
032992 CHGS FAC MGMT HSHLD XP	\$13,209	\$13,149	\$14,225	\$14,225	\$14,225
033102 INSUR XP LIABILITY EXPOSURE	\$453	\$1,619	\$1,999	\$1,999	\$1,999
033103 INSUR XP MISCELLANEOUS	\$1,584	\$924	\$955	\$955	\$955
033105 INSUR XP LIABILITY EXPERIENCE	\$276	\$996	\$1,399	\$1,399	\$1,399
033500 MAINTENANCE OF EQUIPMENT	\$133	\$894	\$3,500	\$3,500	\$3,500
033592 CHGS IT MNT HARD/SOFTWARE	\$1,075	\$1,047	\$8,359	\$8,359	\$8,359
033791 CHGS FAC MGMT MAINT STR	\$5,152	\$5,625	\$7,075	\$7,075	\$7,075
034100 MEMBERSHIPS	\$850	\$5,255	\$5,000	\$5,000	\$5,000
034102 MEMBER PROF ORGANIZATIONS	\$0	\$0	\$5,200	\$5,200	\$5,200
034500 OFFICE EXPENSE	\$3,923	\$2,647	\$10,000	\$10,000	\$10,000
034536 OFFICE XP OFFICE FURNITURE	\$268	\$0	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$45	\$30	\$60	\$60	\$60
034591 CHGS OC POSTAGE SVS	\$1,446	\$1,923	\$1,060	\$1,060	\$1,060
034592 CHGS OC OTHER MAIL SVS	\$1,178	\$1,170	\$1,516	\$1,516	\$1,516
034800 PROF & SPECIAL SERVICES	\$4,560	\$10	\$20,000	\$20,000	\$20,000
034802 PROF ADMIN SVS	\$91,654	\$103,083	\$113,170	\$113,170	\$113,170
034803 PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000	\$3,000
034806 PROF AUDIT SVS	\$6,700	\$7,850	\$10,000	\$10,000	\$10,000
034807 PROF BANK SVS	\$0	\$0	\$500	\$500	\$500
034863 PROF GRANT SVS	\$1,679,016	\$972,500	\$800,000	\$800,000	\$800,000
034864 PROF CAPITL ASSET DISPOSAL SVS	\$324	\$0	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$388	\$649	\$588	\$588	\$588
034892 CHGS IT PROFESSIONAL SVS	\$20,613	\$23,448	\$25,685	\$25,685	\$25,685
034900 PUBLICATIONS & LEGAL NOTICES	\$108	\$376	\$1,800	\$1,800	\$1,800
035100 RENTS & LEASES OF EQUIPMENT	\$1,647	\$1,647	\$2,500	\$2,500	\$2,500

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 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	\$1,308	\$1,328	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$1,558	\$861	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$3,209	\$71,870	\$128,000	\$128,000	
035591 CHGS IT HARDWARE EQP	\$2,142	\$882	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$2,800	\$2,800	
035755 SP DEPT XP AIR QLTY INCENTIVES	\$9,000	\$7,800	\$15,000	\$15,000	
035900 TRANSPORTATION & TRAVEL	\$1,319	\$1,328	\$2,500	\$2,500	
035940 TRANS/TRVL FUEL	\$2,996	\$2,264	\$4,000	\$4,000	
035947 TRANS/TRVL VOLUNTEER	\$0	\$0	\$250	\$250	
035990 CHGS FLEET TRANS/TRVL	\$4,639	\$10,464	\$12,288	\$12,288	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$176	\$116	\$100	\$100	
036100 UTILITIES	\$11,256	\$9,659	\$14,249	\$14,249	
SERVICES AND SUPPLIES	\$1,883,273	\$1,257,937	\$1,253,403	\$1,253,403	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$24,054	\$47,911	\$29,047	\$29,047	
050003 BUILDING & EQUIPMENT USE A-87	\$13,012	\$13,012	\$14,204	\$14,204	
050800 TAXES & ASSESSMENTS	\$0	\$29	\$0	\$0	
051380 CONTR TO SCHOOLS	\$2,194	\$0	\$0	\$0	
051390 CONTR TO AIR RES BOARD	\$836	\$836	\$0	\$0	
OTHER CHARGES	\$40,097	\$61,790	\$43,251	\$43,251	
Category: 070 CAPITAL ASSETS					
065001 1 AIR ANALYZER	\$0	\$12,291	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$60,000	\$60,000	
065335 2 AIR ANALYZERS	\$0	\$0	\$28,135	\$28,135	
CAPITAL ASSETS	\$0	\$12,291	\$88,135	\$88,135	
Total Expenditures/Appropriations:	\$2,574,628	\$1,960,483	\$2,125,763	\$2,125,763	
Net Cost:	\$47,709	\$135,387	\$551,863	\$551,863	

COUNTY SERVICE AREA NO. 1-FIRE PROTECTION/ADMINISTRATION
Fund 391 CSA #1 Fire Protection Administration/County Fire Department
Mike Hebrard, County Fire Warden

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 \$7.2 million and revenues in the amount of \$5.7 million. Appropriations exceed revenues by \$1.6 million and will be covered by fund balance.

The department has requested a Fire Marshal (non-sworn) position in its budget request. Currently, there is a Fire Marshal position currently 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.

Requested revenues are \$5.7 million, an increase of \$104,839 compared to the FY 2015-16 adjusted budget. 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.

SUMMARY OF RECOMMENDATIONS

Departments were directed to prepare budgets with a 3% increase in County General Fund support. County Fire submitted a budget with an increase of 30% in County General Fund support. The CEO recommends County General Fund support in the amount of \$2,458,313.

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.

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
Category: 100 TAXES					
101000	CURRENT SECURED TAXES	\$1,544,122	\$1,606,031	\$1,650,000	\$1,650,000
101001	CURRENT UNITARY TAXES	\$107,980	\$116,792	\$113,000	\$113,000
101011	CURR SEC TAX DEL ADV TEETER	\$26,008	\$26,620	\$26,000	\$26,000
101012	RDA RESIDUAL PROP TAX HS34188	\$3,158	\$7,456	\$7,000	\$7,000
101013	RDA 1290 PT PROP TX HS33607.5	\$8,789	\$10,590	\$6,500	\$6,500
101100	SUPPLEMENTAL TAXES CURRENT	\$14,662	\$16,470	\$14,000	\$14,000
101111	SUPPLEMENTAL TAXES CURR TEETER	\$5,151	\$1,860	\$3,500	\$3,500
102000	CURRENT UNSECURED TAXES	\$85,649	\$85,489	\$86,000	\$86,000
103010	SUPPLEMENTAL TAXES PRIOR	\$66	\$74	\$75	\$75
104000	PRIOR YEAR UNSECURED TAXES	\$799	\$1,005	\$500	\$500
109100	TIMBER YIELD TAXES	\$5,235	\$3,005	\$5,000	\$5,000
TAXES		\$1,801,625	\$1,875,396	\$1,911,575	\$1,911,575
Category: 200 LICENSES, PERMITS & FRANCHISES					
212200	BUILDING PERMIT FEES	\$22,320	\$22,610	\$23,000	\$23,000
LICENSES, PERMITS & FRANCHISES		\$22,320	\$22,610	\$23,000	\$23,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	\$16,239	\$16,507	\$12,000	\$12,000
REVENUE FROM MONEY & PROPERTY		\$16,239	\$16,507	\$12,000	\$12,000
Category: 500 INTERGOVERNMENTAL REVENUES					
529200	STATE OTHER IN-LIEU TAX	\$0	\$124	\$0	\$0
546000	STATE HOMEOWNERS EXEMPTION	\$29,620	\$29,391	\$29,000	\$29,000
549072	STATE CDF GRANT	\$9,908	\$9,801	\$10,000	\$10,000
549076	STATE OFFICE TRAFFIC SAFETY GT	\$0	\$98,000	\$0	\$0
554101	FED EMERGENCY MGMT ASST (FEMA)	\$519,328	\$660,400	\$45,000	\$45,000
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$0	\$14	\$0	\$0
INTERGOVERNMENTAL REVENUES		\$558,857	\$797,732	\$84,000	\$84,000
Category: 600 CHARGES FOR SERVICES					
668144	S/A IN LIEU PARCEL CHGS CURR	\$373,945	\$375,869	\$386,000	\$386,000
692024	REIMB FIRE CALLS	\$888,765	\$719,452	\$300,000	\$300,000
692025	FIRE MARSHAL FEES	\$9,330	\$7,385	\$7,500	\$7,500
692750	HAZMAT RESPONSE	\$36,667	\$35,667	\$36,667	\$36,667
CHARGES FOR SERVICES		\$1,308,707	\$1,138,374	\$730,167	\$730,167
Category: 700 MISCELLANEOUS REVENUES					
795000	AUDITOR VOID/STALE DATED CHECK	\$291	\$280	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$360	\$100	\$100	\$100
799390	PRIOR PERIOD EXP ADJUSTMENT	\$328,064	\$6,882	\$0	\$0

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$328,716	\$7,262	\$100	\$100	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,081,547	\$2,143,993	\$2,458,313	\$2,458,313	
800176 TRAN IN TITLE III PROJ (GRT)	\$23,441	\$3,408	\$75,342	\$75,342	
800411 TRANS IN PUBLIC HEALTH	\$26,523	\$54,072	\$37,775	\$37,775	
OTHR FINANCING SOURCES TRAN IN	\$2,131,511	\$2,201,474	\$2,571,430	\$2,571,430	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$20,958	\$12,786	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$0	\$17,010	\$10,000	\$10,000	
OTHER FINANCING SRCS SALE C/A	\$20,958	\$29,796	\$10,000	\$10,000	
Total Revenues:	\$6,188,935	\$6,089,153	\$5,342,272	\$5,342,272	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$101,558	\$104,447	\$182,903	\$182,903	
017502 OVERTIME PAY	\$1,882	\$3,742	\$4,000	\$4,000	
017508 OVERTIME PAY FIRE FIGHT	\$14,902	\$11,257	\$15,000	\$15,000	
017509 HOLIDAY OVERTIME PAY	\$261	\$1,089	\$1,500	\$1,500	
018100 EMPLOYER SHARE OASDI	\$32,237	\$25,098	\$33,554	\$33,554	
018201 EMPLOYER SHARE RETIREMENT	\$6,904	\$7,811	\$21,523	\$21,523	
018300 EMPLOYER SHARE HEALTH INSUR	\$33,789	\$36,713	\$55,496	\$55,496	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,999	\$3,133	\$5,488	\$5,488	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$893	\$678	\$1,120	\$1,120	
018500 WORKERS COMP EXPOSURE	\$1,066	\$1,527	\$3,638	\$3,638	
018501 WORKERS COMP EXPERIENCE	\$164,964	\$203,976	\$157,973	\$157,973	
SALARIES AND BENEFITS	\$367,461	\$399,477	\$482,195	\$482,195	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$200	\$200	\$1,000	\$1,000	
032328 CLTHG/PERS SAFETY CLOTHING	\$116,865	\$63,472	\$106,000	\$106,000	
032500 COMMUNICATIONS EXPENSE	\$20,415	\$23,849	\$30,000	\$30,000	
032591 CHGS IT COMM	\$491	\$526	\$680	\$680	
032700 FOOD EXPENSE	\$1,963	\$2,848	\$1,000	\$1,000	
032727 FOOD VOLUNTEERS	\$1,921	\$0	\$4,000	\$4,000	
032900 HOUSEHOLD EXPENSE	\$6,235	\$4,889	\$4,500	\$4,500	
032928 HSHLD XP LAUNDRY SVS	\$1,717	\$2,090	\$2,000	\$2,000	
032929 HSHLD XP SUPPLIES	\$3,474	\$4,844	\$5,000	\$5,000	
033102 INSUR XP LIABILITY EXPOSURE	\$126	\$463	\$1,077	\$1,077	
033103 INSUR XP MISCELLANEOUS	\$17,520	\$17,904	\$17,761	\$17,761	
033105 INSUR XP LIABILITY EXPERIENCE	\$3,684	\$14,220	\$16,958	\$16,958	
033300 JURY & WITNESS EXPENSE	\$440	(\$440)	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$52,241	\$82,264	\$92,000	\$92,000	

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
033526	MNT EQP VEHICLES	\$111,034	\$103,133	\$127,000	\$127,000
033530	MNT EQP RADIOS	\$1,752	\$4,460	\$10,000	\$10,000
033700	MAINTENANCE OF STRUCTURES	\$4,916	\$10,998	\$6,500	\$6,500
033791	CHGS FAC MGMT MAINT STR	\$28,000	\$85,069	\$135,000	\$135,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$26,017	\$34,473	\$30,000	\$30,000
034100	MEMBERSHIPS	\$295	\$1,300	\$600	\$600
034102	MEMBER PROF ORGANIZATIONS	\$515	\$830	\$0	\$0
034309	MISC XP PRIOR PERIOD REV ADJ	\$280	\$7,230	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$367	\$0	\$0	\$0
034395	MISC XP PR PER STL DTE REISSUE	\$1,983	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$42,224	\$36,240	\$35,000	\$35,000
034590	CHGS OC PHOTOCOPY SVS	\$490	\$250	\$500	\$500
034591	CHGS OC POSTAGE SVS	\$3	\$11	\$19	\$19
034592	CHGS OC OTHER MAIL SVS	\$1,791	\$1,586	\$1,972	\$1,972
034800	PROF & SPECIAL SERVICES	\$62,794	\$61,584	\$95,000	\$95,000
034823	PROF HEALTH SVS	\$25,312	\$26,170	\$30,000	\$30,000
034837	PROF PREEMPLOYMENT SVS	\$3,144	\$2,411	\$3,000	\$3,000
034860	PROF BENEFITS ADMIN SVS	\$22,400	\$18,550	\$26,250	\$26,250
034864	PROF CAPITL ASSET DISPOSAL SVS	\$1,394	\$863	\$700	\$700
034892	CHGS IT PROFESSIONAL SVS	\$407	\$2,005	\$4,300	\$4,300
034893	CHGS AUD PROP TAX SVS	\$52,988	\$55,011	\$57,000	\$57,000
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$175,683	\$110,425	\$75,000	\$75,000
034898	VOL FIRE CALL PAY EMPLEE SVS	\$82,710	\$86,188	\$90,000	\$90,000
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$7,800	\$7,905	\$10,000	\$10,000
035100	RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$500	\$500
035300	RENTS & LEASES OF STRUCTURES	\$500	\$1,150	\$1,200	\$1,200
035500	MINOR EQUIPMENT	\$101,305	\$121,863	\$166,000	\$166,000
035526	MNR EQP VOTING EQP	\$0	\$1,123	\$0	\$0
035535	MNR EQP COMM EQP	\$50,361	\$55,081	\$50,000	\$50,000
035590	CHGS IT SOFTWARE EQP	\$0	\$8,694	\$3,500	\$3,500
035591	CHGS IT HARDWARE EQP	\$6,220	\$51,682	\$16,800	\$16,800
035700	SPECIAL DEPARTMENTAL EXPENSE	\$3,811	\$1,950	\$3,500	\$3,500
035900	TRANSPORTATION & TRAVEL	\$3,032	\$4,255	\$17,000	\$17,000
035940	TRANS/TRVL FUEL	\$28,287	\$24,365	\$40,000	\$40,000
035942	TRANS/TRVL TRAINING	\$0	\$1,622	\$0	\$0
035990	CHGS FLEET TRANS/TRVL	\$0	\$493	\$0	\$0
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$48,984	\$50,776	\$60,000	\$60,000
036100	UTILITIES	\$83,766	\$84,151	\$100,000	\$100,000
SERVICES AND SUPPLIES		\$1,207,871	\$1,281,046	\$1,478,317	\$1,478,317
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$106,640	\$133,854	\$108,528	\$108,528
050800	TAXES & ASSESSMENTS	\$23	\$47	\$48	\$48

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended Budget	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
058000 CDF CONTRACT	\$3,089,032	\$3,363,601		\$4,111,408	\$4,111,408
058003 BELLA VISTA FIRE CONTRACT	\$1,959	\$2,000		\$2,000	\$2,000
058004 BIG BEND FIRE CONTRACT	\$2,000	\$2,000		\$2,000	\$2,000
058006 CASSEL FIRE CONTRACT	\$2,000	\$2,000		\$2,000	\$2,000
058007 CENTERVILLE FIRE CONTRACT	\$0	\$0		\$2,000	\$2,000
058010 FRENCH GULCH FIRE CONTRACT	\$2,000	\$4,000		\$2,000	\$2,000
058011 HAT CREEK FIRE CONTRACT	\$2,000	\$2,000		\$2,000	\$2,000
058012 IGO ONO FIRE CONTRACT	\$1,688	\$2,000		\$2,000	\$2,000
058013 JONES VALLEY FIRE CONTRACT	\$0	\$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	\$1,753	\$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	\$1,700	\$2,000		\$2,000	\$2,000
058031 WHITMORE FIRE CONTRACT	\$1,889	\$2,000		\$2,000	\$2,000
058032 LAKEHEAD FIRE CONTRACT	\$1,842	\$0		\$2,000	\$2,000
OTHER CHARGES	\$3,226,529	\$3,531,503		\$4,255,984	\$4,255,984
Category: 070 CAPITAL ASSETS					
065028 1 FIRE ENGINE W/ ACCESSORIES	\$363,887	\$386,385		\$390,000	\$390,000
065065 1 RESCUE VEHICLE W/ACCSSRY	\$0	\$39,595		\$0	\$0
065083 1 TRUCK W/ ACCESSORIES	\$0	\$28,843		\$0	\$0
065175 2 TRUCKS W/ ACCESSORIES	\$145,775	\$0		\$175,000	\$175,000
065256 1 BASE RADIO	\$7,137	\$0		\$0	\$0
065272 1 TRUCK BED	\$10,190	\$0		\$0	\$0
065276 2 WATER TENDERS	\$0	\$468,686		\$460,000	\$460,000
065278 3 DEFIBRILLATORS W/ ACCESSORIE	\$0	\$77,555		\$0	\$0
065323 3 EXTRICATION TOOLS	\$0	\$100,387		\$0	\$0
065331 1 RESPIRATOR FIT TEST SYSTEM	\$0	\$8,592		\$0	\$0
CAPITAL ASSETS	\$526,990	\$1,110,046		\$1,025,000	\$1,025,000
Total Expenditures/Appropriations:	\$5,328,852	\$6,322,074		\$7,241,496	\$7,241,496
Net Cost:	(\$860,082)	\$232,920		\$1,899,224	\$1,899,224

IN-HOME SUPPORTIVE SERVICES-PUBLIC AUTHORITY

Fund 851 IHSS Public Authority Admin

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

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 2016-17 expenditures are requested at \$514,252, and revenue is requested at \$517,888, both represent a 3.7 percent increase when compared to the FY 2015-16 adjusted budget. Increased expenditures consist predominantly from health insurance and wage increases, as well as state charges for the county share of cost of the program. Revenue allocations in this program come from a state allocation, federal Medicaid administrative funds, and a County General Fund contribution in the form of a Maintenance of Effort (MOE). The County General Fund request for FY 2016-17 is \$70,948, a 3 percent increase. There is a slight net county contribution, unchanged from FY 2016-17, of \$3,636 which contributes to IHSS PA fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget at requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

- On December 3, 2013, the IHSS Governing Board approved a memorandum of understanding (MOU) between the Shasta County IHSS Public Authority and the Service Employees International Union (Local 2015). The MOU provided for wages of \$9.64 per hour to IHSS providers. The MOU expired on September 30, 2014, and negotiations for a successor MOU are in progress. On January 1, 2016, the State minimum wage increased to \$10.00 per hour for IHSS providers.
- The Governor signed SB 3 on March 28, 2016 which provides for increases to the state minimum wage beginning on January 1, 2017 and reaching \$15 per hour by 2022. Because current law only requires locally negotiated wage and benefit increases to impact the County MOE, the California State Association of Counties (CSAC) expects costs associated with this minimum wage increase to be borne by the state; however this was not included in the SB 3 bill language and so the Governor's May Revise Budget will be closely monitored. SB 3 additionally removed the exemption of IHSS workers to receive paid sick leave under the Healthy Workplaces, Healthy Families Act of 2014. SB 3 requires the California Department of Social Services to convene a stakeholder workgroup to implement the IHSS paid sick leave provisions and counties should expect to receive an All County Letter with guidance on the paid sick leave benefit by January 1, 2017.
- The County MOE is currently set as per the CCI terms, however any negotiated wage or benefit increase will increase the county MOE permanently. Additionally, the current agreement with the state provides for annual 3.5 percent increases to the County MOE.

Background on Coordinated Care Initiative (CCI)

During FY 2011-12, the state began negotiations with Centers for Medicare and Medicaid Services (CMS) to adopt a CCI whereby the state would take over the Public Authority role in counties as they came under Medi-Cal Managed Care plans. The intention was to use IHSS as a way to further keep elderly and disabled clients safely in their homes and out of institutional care, resulting in Medi-Cal savings for the state. While counties still operate under the initial provisions of the CCI, which established a county MOE instead of a share of cost for the IHSS program, the state has strong concerns about the long term cost neutrality. If the state finds that its costs are increasing beyond what its calculated savings projections level is, then it will unwind the CCI reinstating the cost-sharing ratios in all three aspects of the program, thereby exposing the County to unknown cost increases.

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: H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

Function: PUBLIC ASSISTANCE

Activity: N/A

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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	\$169	\$197	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$169	\$197	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
531710 STATE PUBLIC AUTHORITY	\$181,104	\$207,183	\$232,409	\$232,409	
550310 FEDERAL PUBLIC AUTHORITY	\$174,929	\$193,457	\$214,531	\$214,531	
563711 CONTRIB FRM SHASTA CO GEN FUND	\$68,882	\$68,882	\$70,948	\$70,948	
INTERGOVERNMENTAL REVENUES	\$424,915	\$469,522	\$517,888	\$517,888	
Total Revenues:	\$425,085	\$469,720	\$517,888	\$517,888	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$128,356	\$131,018	\$155,781	\$155,781	
011200 TERMINATION/SPECIAL PAY	\$0	\$17,487	\$0	\$0	
017502 OVERTIME PAY	\$96	\$1,015	\$0	\$0	
018100 EMPLOYER SHARE OASDI	\$9,524	\$11,168	\$11,918	\$11,918	
018201 EMPLOYER SHARE RETIREMENT	\$18,968	\$20,928	\$26,198	\$26,198	
018300 EMPLOYER SHARE HEALTH INSUR	\$40,427	\$42,521	\$55,503	\$55,503	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,907	\$3,929	\$4,674	\$4,674	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$908	\$740	\$663	\$663	
018500 WORKERS COMP EXPOSURE	\$1,158	\$1,893	\$2,150	\$2,150	
SALARIES AND BENEFITS	\$210,348	\$230,704	\$256,887	\$256,887	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$945	\$525	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$2,084	\$1,980	\$4,706	\$4,706	
032591 CHGS IT COMM	\$1,226	\$959	\$2,011	\$2,011	
032900 HOUSEHOLD EXPENSE	\$38	\$50	\$250	\$250	
032990 CHGS OC HSHLD SVS	\$4,628	\$4,584	\$4,584	\$4,584	
032991 CHGS OC HSHLD SUPPL	\$780	\$866	\$1,000	\$1,000	
032992 CHGS FAC MGMT HSHLD XP	\$385	\$590	\$125	\$125	
033100 INSURANCE EXPENSE	\$6,024	\$5,943	\$7,000	\$7,000	
033102 INSUR XP LIABILITY EXPOSURE	\$139	\$569	\$639	\$639	
033103 INSUR XP MISCELLANEOUS	\$5,300	\$5,387	\$6,000	\$6,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,119	\$747	\$1,190	\$1,190	
033791 CHGS FAC MGMT MAINT STR	\$4,747	\$5,975	\$2,800	\$2,800	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$28	\$0	\$100	\$100	
034100 MEMBERSHIPS	\$8,940	\$9,236	\$9,236	\$9,236	
034309 MISC XP PRIOR PERIOD REV ADJ	\$73,055	\$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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,341	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$5,951	\$2,202	\$6,000	\$6,000	\$6,000
034526 OFFICE XP POSTAGE	\$0	\$0	\$200	\$200	\$200
034527 OFFICE XP PRINTING	\$1,656	\$0	\$2,000	\$2,000	\$2,000
034590 CHGS OC PHOTOCOPY SVS	\$150	\$600	\$900	\$900	\$900
034591 CHGS OC POSTAGE SVS	\$3,942	\$3,359	\$7,539	\$7,539	\$7,539
034592 CHGS OC OTHER MAIL SVS	\$3,751	\$5,187	\$4,316	\$4,316	\$4,316
034800 PROF & SPECIAL SERVICES	\$78,051	\$81,616	\$90,000	\$90,000	\$90,000
034801 PROF ACCOUNTING SVS	\$27,319	\$16,087	\$13,309	\$13,309	\$13,309
034803 PROF ADVERTISING & MKTG SVS	\$0	\$1,496	\$1,500	\$1,500	\$1,500
034813 PROF CONSULTING SVS	\$18,360	\$31,850	\$15,000	\$15,000	\$15,000
034828 PROF LEGAL SVS	\$0	\$0	\$1,500	\$1,500	\$1,500
034837 PROF PREEMPLOYMENT SVS	\$0	\$5	\$0	\$0	\$0
034849 PROF TECHNOLOGICAL SVS	\$6,750	\$6,000	\$12,156	\$12,156	\$12,156
034851 PROF TRAINING SVS	\$737	\$191	\$200	\$200	\$200
034890 CHGS FAC MGMT PROF SVS	\$133	\$104	\$35	\$35	\$35
034892 CHGS IT PROFESSIONAL SVS	\$12,155	\$11,400	\$22,479	\$22,479	\$22,479
035100 RENTS & LEASES OF EQUIPMENT	\$1,597	\$1,248	\$3,000	\$3,000	\$3,000
035500 MINOR EQUIPMENT	\$0	\$15	\$300	\$300	\$300
035530 MNR EQP IT APRV	\$0	\$26	\$500	\$500	\$500
035590 CHGS IT SOFTWARE EQP	\$0	\$135	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$1,296	\$615	\$7,600	\$7,600	\$7,600
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$438	\$438	\$438
035900 TRANSPORTATION & TRAVEL	\$92	\$0	\$1,000	\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$67	\$0	\$150	\$150	\$150
035942 TRANS/TRVL TRAINING	\$0	\$0	\$1,500	\$1,500	\$1,500
035990 CHGS FLEET TRANS/TRVL	\$0	\$789	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$29	\$0	\$50	\$50	\$50
036100 UTILITIES	\$3,136	\$2,300	\$4,710	\$4,710	\$4,710
SERVICES AND SUPPLIES	\$275,965	\$202,649	\$237,223	\$237,223	\$237,223
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$11,085	\$9,780	\$20,142	\$20,142	\$20,142
OTHER CHARGES	\$11,085	\$9,780	\$20,142	\$20,142	\$20,142
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,503	\$0	\$0	\$0
CAPITAL ASSETS	\$0	\$19,503	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS					

Budget Unit: H51 - IHSS PUBL AUTH ADMIN (FUND 0851)
Function: PUBLIC ASSISTANCE
Activity: N/A

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088501 C/A SOCIAL SERVICES	(\$6,289)	(\$1,616)		\$0	\$0
INTRAFUND TRANSFERS	(\$6,289)	(\$1,616)		\$0	\$0
Total Expenditures/Appropriations:	\$491,109	\$461,022		\$514,252	\$514,252
Net Cost:	\$66,023	(\$8,697)		(\$3,636)	(\$3,636)

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Permanent Position Allocation

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
GENERAL GOVERNMENT					
101 BOARD OF SUPERVISORS					
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
102 COUNTY ADMINISTRATIVE OFFICE					
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 Administrative Analyst II or Administrative Analyst I	3.00	3.00	3.00	3.00	0.00
Agency Staff Services Analyst II-Confidential or Agency Staff Services Analyst I-Confidential Typist Clerk III-Confidential	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8.00	8.00	8.00	8.00	0.00
103 CLERK OF THE BOARD					
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	1.00	1.00	0.00
Administrative Board Clerk II - Conf. or Administrative Board Clerk I - Conf.	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
110 AUDITOR-CONTROLLER					
Auditor-Controller	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	2.00	2.00	4.00	4.00	2.00
Accountant Auditor II-Confidential or Accountant Auditor I-Confidential	1.00	0.00	0.00	0.00	0.00
Accountant Auditor III-Confidential or Accountant Auditor II-Confidential or Accountant Auditor I-Confidential	0.00	1.00	1.00	1.00	0.00
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	4.00	4.00	2.00	2.00	(2.00)
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
111 TREASURER-TAX COLLECTOR					
Treas.-Tax Collector - Public Administrator	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	2.00	1.00	1.00	1.00	0.00
Accountant Auditor III or Accountant Auditor II or Accountant Auditor I		1.00	1.00	1.00	0.00
Chief Deputy Treasurer-Tax Coll/Collect	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Chief Deputy Treasurer-Tax Coll/PA	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Conf.	1.00	0.00	0.00	0.00	0.00
Operations Specialist I or	2.00	2.00	2.00	2.00	0.00
Operations Specialist II Property Tax Specialist I or	5.00	5.00	5.00	5.00	0.00
Property Tax Specialist II or					
Property Tax Specialist III Senior Property Tax Specialist	1.00	1.00	1.00	1.00	0.00
Senior Staff Analyst	0.00	1.00	1.00	1.00	0.00
	14.00	14.00	14.00	14.00	0.00
112 ASSESSOR-RECORDER					
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	0.00
Assessor/Recorder Clerk III or					
Assessor/Recorder Clerk II or	8.00	7.00	7.00	7.00	0.00
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 or	4.00	4.00	4.00	4.00	0.00
Auditor Appraiser I Deputy Assessor/Recorder	2.00	2.00	2.00	2.00	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 or	11.00	11.00	11.00	11.00	0.00
Real Property Appraiser I Real Property Appraiser Aide		2.00	2.00	2.00	0.00
Senior Specialist Real Property Appraiser	3.00	2.00	2.00	2.00	0.00
Senior Supervising Auditor Appraiser	1.00	0.00			0.00
Sr. Supervising Real Prop. Appraiser	2.00	0.00			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
	42.00	42.00	42.00	42.00	0.00
113 SUPPORT SERVICES - PURCHASING					
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
	2.00	2.00	2.00	2.00	0.00
120 COUNTY COUNSEL					
County Counsel	1.00	1.00	1.00	1.00	0.00
Assistant County Counsel Senior Deputy County Counsel or	1.00	1.00	1.00	1.00	0.00
Deputy County Counsel III or	6.00	6.00	6.00	6.00	0.00
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
	11.00	11.00	11.00	11.00	0.00
130 SUPPORT SERVICES - PERSONNEL					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Director of Support Services	1.00	1.00	1.00	1.00	0.00
Agency Staff Service Analyst II-Conf or Agency Staff Service Analyst I-Conf	1.00	1.00	1.00	1.00	0.00
Assistant Director of Support Services	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Lead Personnel Assistant- Confidential Personnel Analyst III or Personnel Analyst II	1.00	1.00	1.00	1.00	0.00
Personnel Analyst I Personnel Assistant - Confidential or Personnel Technician II - Conf. or Personnel Technician I - Conf.	7.00	7.00	7.00	7.00	0.00
	13.00	13.00	13.00	13.00	0.00
140 ELECTIONS					
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	2.00	2.00	2.00	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	4.00	4.00	4.00	0.00
	1.00	0.00	1.00	1.00	0.00
	9.00	9.00	9.00	9.00	0.00
175 COUNTY SERVICE AREA DIVISION					
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
	6.00	6.00	6.00	6.00	0.00
SUBTOTAL	137.00	137.00	137.00	137.00	0.00
PUBLIC PROTECTION					
207 PUBLIC DEFENDER/INDIGENT DEFENSE					
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

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Social Worker or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
Social Worker (<i>Sunset date 6/30/2017</i>) or Assistant Social Worker		1.00	1.00	1.00	
	27.00	28.00	28.00	28.00	0.00
221 COUNTY CLERK					
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
	2.00	2.00	2.00	2.00	0.00
227 DISTRICT ATTORNEY					
District Attorney	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
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
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 (<i>Sunset date 9/30/2016</i>) or Deputy District Attorney I	1.00	1.00	1.00	1.00	0.00
Deputy District Attorney III or Deputy District Attorney II (<i>Sunset date 6/30/2018</i>) or Deputy District Attorney I	1.00	1.00	1.00	1.00	0.00
District Attorney's Investigator II or District Attorney's Investigator I	9.00	9.00	9.00	9.00	0.00
District Attorney's Investigator II (<i>Sunset date 6/30/2018</i>) or District Attorney's Investigator I	1.00	1.00	1.00	1.00	0.00
Investigative Technician II or Investigative Technician I	5.00	5.00	5.00	5.00	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	7.00	7.00	7.00	7.00	0.00
Legal Secretary	6.00	5.00	5.00	5.00	0.00
Legal Secretary Supervisor		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	2.00	2.00	0.00
	62.00	62.00	62.00	62.00	0.00
228 CHILD SUPPORT SERVICES					
Director of Child Support Services	1.00	1.00	1.00	1.00	0.00
Account Clerk III	3.00	3.00	3.00	3.00	0.00
Accountant Auditor I	1.00	1.00	1.00	1.00	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 Child Support Assistant I	16.00	16.00	14.00	14.00	(2.00)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Deputy Sheriff Trainee					
Sergeant	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	0.00
237 SHERIFF'S CIVIL UNIT					
Account Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Account Clerk I					
Deputy Sheriff					
or	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff (Entry Level)					
or	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff Trainee					
Legal Process Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk I					
Legal Secretary	1.00	1.00	1.00	1.00	0.00
Sergeant	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	5.00	5.00	0.00
246 DETENTION ANNEX					
Correctional Sergeant-Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
Correctional Officer I-Deputy Sheriff					
or	3.00	3.00	3.00	3.00	0.00
Correctional Officer II-Deputy Sheriff					
Public Safety Service Officer	2.00	2.00	2.00	2.00	0.00
	6.00	6.00	6.00	6.00	0.00
256 VICTIM/WITNESS JT. POWERS					
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	0.00
Senior Victim Advocate	1.00	1.00	1.00	1.00	0.00
Victim Advocate II					
or	3.00	3.00	3.00	3.00	0.00
Victim Advocate I					
Victim Coordinator	1.00	0.00			0.00
	11.00	11.00	11.00	11.00	0.00
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 Officer II-Deputy Sheriff					
or	51.00	59.00	59.00	59.00	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	1.00	1.00	1.00	0.00
Public Safety Service Officer	17.00	10.00	10.00	10.00	0.00
Senior Sheriff's Service Officer	5.00	4.00	4.00	4.00	0.00
	90.00	90.00	90.00	90.00	0.00
261 BURNEY SUB-STATION					
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	10.00	10.00	10.00	10.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
or Deputy Sheriff Trainee					
Lieutenant	1.00	1.00	1.00	1.00	0.00
Public Safety Services Officer	2.00	2.00	2.00	2.00	0.00
Sergeant	2.00	2.00	2.00	2.00	0.00
	15.00	15.00	15.00	15.00	0.00
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
	36.00	36.00	36.00	36.00	0.00
263 PROBATION OFFICE					
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	3.00	3.00	3.00	0.00
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	33.00	33.00	0.00
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 (<i>Sunset date 6/30/2017</i>)		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	1.00	1.00	1.00	0.00
Supervising Probation Officer	6.00	6.00	6.00	6.00	0.00
	84.00	85.00	85.00	85.00	0.00
280 AGRICULTURAL COMMISSIONER					
Ag Comm./Sealer Weights & Measures	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
or	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
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.	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	13.00	13.00	13.00	13.00	0.00
282 BUILDING DIVISION					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist or Associate Permit Specialist	2.00	2.00	3.00	3.00	1.00
Senior Permit Specialist					
Building Division Manager	1.00	1.00	1.00	1.00	0.00
Building Inspector II or Building Inspector I	5.00	5.00	5.00	5.00	0.00
Building Inspector III	2.00	2.00	3.00	3.00	1.00
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
	17.00	17.00	19.00	19.00	2.00
286 PLANNING DIVISION					
Assistant Director of Res. Management	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist or Associate Permit Specialist	1.00	1.00	1.00	1.00	0.00
Senior Permit Specialist					
Associate Planner	3.00	3.00	3.00	3.00	0.00
Assistant Planner					
Mapping Specialist II or Mapping Specialist I	1.00	1.00	1.00	1.00	0.00
Planning Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Planner	4.00	4.00	4.00	4.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	12.00	12.00	12.00	12.00	0.00
287 CORONER					
Administrative Secretary II or Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Captain	1.00	0.00			0.00
Deputy Coroner Investigator	3.00	3.00	4.00	4.00	1.00
Deputy Sheriff or Deputy Sheriff (Entry Level)	1.00	1.00	0.00	0.00	(1.00)
Deputy Sheriff Trainee					
Forensic Pathologist	1.00	1.00	1.00	1.00	0.00
Lieutenant		1.00	1.00	1.00	0.00
	7.00	7.00	7.00	7.00	0.00
290 RECORDER					
Assessor/Recorder Clerk III or Assessor/Recorder Clerk II	5.00	5.00	5.00	5.00	0.00
Assessor/Recorder Clerk I					
Assessor/Recorder Program Manager	1.00	1.00	1.00	1.00	0.00
Senior Assessor/Recorder Clerk	2.00	2.00	2.00	2.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	1.00	0.00
	9.00	9.00	9.00	9.00	0.00
297 ANIMAL CONTROL					
Animal Regulation Officer III	1.00	1.00	1.00	1.00	0.00
Animal Regulation Officer II or Animal Regulation Officer I	4.00	4.00	4.00	4.00	0.00
	5.00	5.00	5.00	5.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
299 Public Administrator					
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
	2.00	2.00	2.00	2.00	0.00
SUBTOTAL	603.00	605.50	603.50	603.50	(2.00)
WAYS AND FACILITIES					
301 ROADS					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Accounting Technician	1.00	2.00	2.00	2.00	0.00
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Associate Engineer or Assistant Engineer	9.00	9.00	9.00	9.00	0.00
Junior Engineer					
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
County Real Property/Right of Way Agent	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director-Engr.	2.00	2.00	2.00	2.00	0.00
Engineering Technician II	2.00	2.00	2.00	2.00	0.00
Engineering Technician III	3.00	3.00	3.00	3.00	0.00
Equipment Mechanic	6.00	6.00	6.00	6.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Lead Maintenance Worker	7.00	7.00	7.00	7.00	0.00
Maintenance Mechanic II or Maintenance Mechanic I	1.00	1.00	1.00	1.00	0.00
Maintenance Supervisor	6.00	6.00	6.00	6.00	0.00
Operations Superintendent	1.00	1.00	1.00	1.00	0.00
Parts Storekeeper	1.00	1.00	1.00	1.00	0.00
Road Maintenance Worker II or Road Maintenance Worker I	11.00	11.00	11.00	11.00	0.00
Road Maintenance Worker III	17.00	17.00	17.00	17.00	0.00
Senior Account Clerk	1.00	0.00			0.00
Special Crews Worker III	4.00	4.00	4.00	4.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	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
	85.00	85.00	85.00	85.00	0.00
SUBTOTAL	85.00	85.00	85.00	85.00	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	4.00	4.00	5.00	5.00	1.00
Environmental Health Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Environmental Health Spec.	4.00	4.00	5.00	5.00	1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Supervising Community Education Specialist			1.00	1.00	1.00
Waste Management Specialist	1.00	1.00	1.00	1.00	0.00
	16.00	16.00	19.00	19.00	3.00
404 MHSA					
Agency Staff Services Analyst II (<i>Sunset date 6/30/2017</i>) or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	2.00	2.00	2.00	2.00	0.00
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 or Staff Nurse II/I	2.00	2.00	2.00	2.00	0.00
Clinical Psychologist III/II/I or Mental Health Clinician III/II/I (<i>Sunset date 6/30/2017</i>) or Staff Nurse II/I	5.00	8.00	12.00	12.00	4.00
Community Development Coordinator (<i>Sunset date 6/30/2017</i>) Community Development Coordinator Community Education Specialist II or Community Education Specialist I	4.00	4.00	4.00	4.00	0.00
Community Development Coordinator Community Development Coordinator Community Education Specialist II or Community Education Specialist I	1.00	1.00	1.00	1.00	0.00
Community Development Coordinator Community Education Specialist II or Community Education Specialist I	1.00	0.00			0.00
Community Mental Health Worker Health & Human Services Program Manager Medical Services Clerk Nurse Practitioner I/II or Physical Assistant I/II	2.00	2.00	2.00	2.00	0.00
Peer Support Specialist Psychiatric Technician Senior Psychiatrist Social Worker or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
Peer Support Specialist Psychiatric Technician Senior Psychiatrist Social Worker or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
Social Worker or Assistant Social Worker Social Worker (<i>Sunset date of 6/30/2017</i>) or Assistant Social Worker	7.00	7.00	7.00	7.00	0.00
Assistant Social Worker Social Worker (<i>Sunset date of 6/30/2017</i>) or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
Assistant Social Worker Staff Nurse II or Staff Nurse I	2.00	2.00	2.00	2.00	0.00
Supervising Community Education Specialist Typist Clerk III	0.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	35.00	38.00	46.00	46.00	8.00
410 MENTAL HEALTH					
Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I/II			1.00	1.00	1.00
Business Office Clerk II or Business Office Clerk I	5.00	5.00	5.00	5.00	0.00
Chief of Psychiatry Clinical Division Chief	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 or Staff Nurse II/I	4.00	4.00	4.00	4.00	0.00
Clinical Program Coordinator Clinical Psychologist III/II/I or Mental Health Clinician III/II/I or Staff Nurse II/I	6.00	6.00	7.00	7.00	1.00
Mental Health Clinician III/II/I or Staff Nurse II/I	25.00	25.00	25.00	25.00	0.00
Community Health Advocate Community Mental Health Worker	3.50	3.50	3.00	3.00	(0.50)
Lead Community Mental Health Worker Medical Services Clerk	7.00	8.00	8.00	8.00	0.00
Mental Health Bus. Ofc. Supervisor Mental Health Clinician II	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
or	3.00	3.00	3.00	3.00	0.00
Mental Health Clinician I					
Nurse Practitioner II					
or					
Nurse Practitioner I					
or	2.00	2.00	2.00	2.00	0.00
Physician Assistant II					
or					
Physician Assistant I					
Office Assistant II					
or	1.00	2.00	2.00	2.00	0.00
Office Assistant I					
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		0.00			0.00
Social Worker					
or	13.00	13.00	13.00	13.00	0.00
Assistant Social Worker					
Staff Nurse II					
or	2.00	2.00	2.00	2.00	0.00
Staff Nurse I					
Staff Nurse II	4.00	4.00	4.00	4.00	0.00
Typist Clerk III	3.00	2.00	2.00	2.00	0.00
	91.50	91.50	93.00	93.00	1.50
411 PUBLIC HEALTH					
Agency Staff Services Analyst II					
or	0.00	1.00	2.00	2.00	1.00
Agency Staff Services Analyst I					
Assist Social Worker					
or		2.00	3.00	3.00	1.00
Social Worker					
Chief Public Health Microbiologist	1.00	1.00	1.00	1.00	0.00
Community Development Coordinator	4.00	4.00	5.00	5.00	1.00
Community Education Specialist II					
or	14.00	14.00	14.00	14.00	0.00
Community Education Specialist I					
Community Health Advocate	9.00	9.00	9.00	9.00	0.00
Community Mental Health Worker (Sunset Date of 6/30/17)		1.00	1.00	1.00	0.00
Community Organizer	5.00	5.00	5.00	5.00	0.00
Health Officer	1.00	1.00	1.00	1.00	0.00
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	8.00	8.00	7.00	7.00	(1.00)
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
Office Assistant II					
or	1.00	2.00	1.00	1.00	(1.00)
Office Assistant I					
Office Assistant Supervisor	1.00	1.00	0.00	0.00	(1.00)
Public Health Microbiologist II					
or					
Public Health Microbiologist I	2.00	2.00	2.00	2.00	0.00
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	6.00	6.00	5.00	5.00	(1.00)
Public Health Nutritionist I					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Public Health Nurse II or Public Health Nurse I	1.00	1.00	2.00	2.00	1.00
Registered Nurse (Public Health) Public Health Nurse II or Public Health Nurse I (<i>Sunset date 6/30/2019</i>)	1.00	1.00	1.00	1.00	0.00
Registered Nurse (Public Health) Public Health Assistant	4.00	4.00	4.00	4.00	0.00
Public Health Clinic Services Coordinator	3.00	3.00	3.00	3.00	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 Public Health Nurse I	17.00	17.00	18.00	18.00	1.00
Public Health Nurse II (<i>Sunset date 6/30/2016</i>) or Public Health Nurse I		0.00	0.00	0.00	0.00
Public Health Nurse II (<i>Sunset date 6/30/2017</i>) or Public Health Nurse I	4.00	3.00	3.00	3.00	0.00
Public Health Nurse III or Public Health Nurse II	2.00	2.00	2.00	2.00	0.00
Public Health Program & Policy Analyst	3.00	3.00	3.00	3.00	0.00
Public Health Program & Policy Analyst (<i>Sunset date 6/30/2017</i>)	1.00	1.00	1.00	1.00	0.00
Public Health Program Manager	5.00	5.00	6.00	6.00	1.00
Senior Public Health Assistant	3.00	3.00	3.00	3.00	0.00
Staff Nurse II or Staff Nurse I		1.00	1.00	1.00	0.00
Public Health Nurse II Supervising Community Ed Specialist or Supervising Public Health Nutritionist	1.00	1.00	1.00	1.00	0.00
Supervising Community Ed Specialist	1.00	1.00	1.00	1.00	0.00
Supervising Public Health Nurse	4.00	4.00	4.00	4.00	0.00
Supervising Public Health Nutritionist	1.00	1.00	1.00	1.00	0.00
Typist Clerk II or Typist Clerk I	8.00	7.00	7.00	7.00	0.00
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
	130.00	134.00	137.00	137.00	3.00
417 CALIFORNIA CHILDREN SERVICES					
Medical Services Clerk	1.00	0.00	1.00	1.00	1.00
Occupational Therapist II or Occupational Therapist I	7.00	7.00	7.00	7.00	0.00
Physical Therapist II or Physical Therapist I					
Licensed Physical Therapy Assistant or Certified Occupational Therapy Assistant					
Public Health Nurse II or Public Health Nurse I	2.00	2.00	2.00	2.00	0.00
Social Worker or Assistant Social Worker	3.00	3.00	3.00	3.00	0.00
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 Typist Clerk I	1.00	2.00	2.00	2.00	0.00
	16.00	16.00	17.00	17.00	1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
422 COMBINED PROGRAM					
Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Alcohol and Drug Counselor II or Alcohol and Drug Counselor I	0.00	2.00	2.00	2.00	0.00
Clinical Division Chief	1.00	0.00			0.00
Clinical Psychologist III/II/I or Mental Health Clinician III/II/I	2.00	2.00	2.00	2.00	0.00
Staff Nurse II/I					
Community Mental Health Worker	3.00	3.00	3.00	3.00	0.00
HSA Program Manager	1.00	2.00	2.00	2.00	0.00
Social Worker or Assistant Social Worker	10.00	9.00	8.00	8.00	(1.00)
	18.00	19.00	18.00	18.00	(1.00)
425 SUBSTANCE ABUSE PERINATAL					
Business Office Clerk II or Business Office Clerk I	1.00	1.00	1.00	1.00	0.00
Clinical Program Coordinator	1.00	1.00	1.00	1.00	0.00
Community Mental Health Worker	2.00	3.00	3.00	3.00	0.00
Social Worker or Assistant Social Worker	6.00	6.00	4.00	4.00	(2.00)
	10.00	11.00	9.00	9.00	(2.00)
SUBTOTAL	316.50	325.50	339.00	339.00	13.50
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
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	19.00	19.00	21.00	21.00	2.00
Eligibility Supervisor (<i>Sunset date 6/30/2017</i>)	6.00	6.00	6.00	6.00	0.00
Eligibility Worker II or Eligibility Worker I	110.00	110.00	110.00	110.00	0.00
Eligibility Worker II (<i>Sunset date 6/30/2017</i>)	53.00	53.00	53.00	53.00	0.00
Eligibility Worker I					
Eligibility Worker III	31.00	31.00	33.00	33.00	2.00
Eligibility Worker III (<i>Sunset date 6/30/2017</i>)	5.00	5.00	5.00	5.00	0.00
Employment and Training Worker II or Employment and Training Worker I	28.00	28.00	30.00	30.00	2.00
Employment and Training Worker III	9.00	9.00	9.00	9.00	0.00
Employment and Training Wrkr. Supv.	4.00	4.00	5.00	5.00	1.00
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
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 Office Assistant I	39.00	39.00	40.00	40.00	1.00
Office Assistant II (<i>Sunset date 6/30/2017</i>)	4.00	4.00	4.00	4.00	0.00
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

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Program Manager I or Staff Services Manager	4.00	4.00	4.00	4.00	0.00
Program Manager I Program Manager II or Program Manager I	1.00	1.00	1.00	1.00	0.00
Senior Staff Services Analyst Senior Vocational Counselor Social Worker or Assistant Social Worker	5.00	5.00	6.00	6.00	1.00
Social Service Aide Social Service Program Aide Social Worker Supervisor I Social Worker Supervisor II or Social Worker Supervisor I	1.00	1.00	1.00	1.00	0.00
Social Worker Supervisor II Senior Social Worker or Social Worker	23.00	23.00	23.00	23.00	0.00
Assistant Social Worker Social Service Aide Social Service Program Aide Social Worker Supervisor I Social Worker Supervisor II or Social Worker	16.00	16.00	19.00	19.00	3.00
Assistant Social Worker Staff Services Analyst II or Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Staff Services Analyst II (<i>Sunset date 6/30/2017</i>) or Staff Services Analyst I	4.00	4.00	4.00	4.00	0.00
Supervising Staff Services Analyst or Senior Staff Services Analyst	2.00	2.00	2.00	2.00	0.00
System Support Analyst Vocational Counselor Vocational Counselor Supervisor Vocational Evaluator Technician	14.00	14.00	16.00	16.00	2.00
	79.00	79.00	82.00	82.00	3.00
Assistant Social Worker Staff Services Analyst II or Staff Services Analyst I	14.00	14.00	16.00	16.00	2.00
Staff Services Analyst I Staff Services Analyst II (<i>Sunset date 6/30/2017</i>) or Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Supervising Staff Services Analyst or Senior Staff Services Analyst	1.00	1.00	0.00	0.00	(1.00)
System Support Analyst Vocational Counselor Vocational Counselor Supervisor Vocational Evaluator Technician	2.00	2.00	3.00	3.00	1.00
	2.00	2.00	2.00	2.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	527.00	527.00	546.00	546.00	19.00
502 HEALTH AND HUMAN SERVICES AGENCY					
HHS Director Account Clerk II or Account Clerk I	1.00	1.00	1.00	1.00	0.00
Account Clerk III Accountant Auditor II or Accountant Auditor I	7.00	7.00	6.00	6.00	(1.00)
Accountant Auditor III Accounting Technician Administrative Secretary II or Administrative Secretary I	5.00	6.00	6.00	6.00	0.00
Administrative Secretary II-Supervisor Agency Staff Services Analyst I or Agency Staff Services Analyst II	7.00	6.00	6.00	6.00	0.00
Agency Staff Services Analyst I (<i>Sunset date 6/30/2017</i>) or Agency Staff Services Analyst II		1.00	1.00	1.00	0.00
Agency Staff Services Analyst II Agency Staff Services Analyst II or Agency Staff Services Analyst I	6.00	6.00	6.00	6.00	0.00
Agency Staff Services Analyst I or Public Health Assistant			1.00	1.00	1.00
Community Education Specialist II or Community Education Specialist I	2.00	1.00	1.00	1.00	0.00
Epidemiologist Epidemiologist or Senior Staff Analyst	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	3.00	3.00	1.00
	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
Epidemiology & Evaluation Supervisor	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Confidential	6.00	6.00	6.00	6.00	0.00
HHSA Branch Director	5.00	5.00	5.00	5.00	0.00
HHSA Deputy Branch Director	5.00	5.00	6.00	6.00	1.00
HHSA Program Manager	5.00	5.00	5.00	5.00	0.00
Office Assistant I/II			1.00	1.00	1.00
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	2.00	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	4.00	1.00	1.00	1.00	0.00
Senior Staff Analyst (<i>Sunset date 6/30/2017</i>)	1.00	1.00	1.00	1.00	0.00
Senior Staff Services Analyst	3.00	8.00	7.00	7.00	(1.00)
Staff Services Analyst I or	7.00	6.00	6.00	6.00	0.00
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
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
	98.00	98.00	100.00	100.00	2.00
530 OPPORTUNITY CENTER					
Employment Services Instr. II or	28.00	28.00	28.00	28.00	0.00
Employment Services Instr. I					
Employment Services Instr. III	3.00	3.00	3.00	3.00	0.00
Employment Services Supervisor	3.00	3.00	3.00	3.00	0.00
HHSA Program Manager	0.00	1.00	1.00	1.00	
Job Developer	5.00	5.00	4.00	4.00	(1.00)
Opportunity Center Manager	1.00	0.00	0.00	0.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
Vocational Instructor III or					
Vocational Instructor II or	4.00	4.00	4.00	4.00	0.00
Vocational Instructor I					
	47.00	47.00	46.00	46.00	(1.00)
543 HOUSING AUTHORITY					
Clerk III	1.00	1.00	0.00	0.00	(1.00)
Housing Assistance Coordinator	1.00	1.00	0.00	0.00	(1.00)
Housing Inspection Technician	1.00	1.00	0.00	0.00	(1.00)
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	1.00	1.00	0.50	0.50	(0.50)
Assistant Social Worker					
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
	9.00	9.00	5.50	5.50	(3.50)
570 VETERANS' SERVICE OFFICER					
Veterans Service Officer	1.00	1.00	1.00	1.00	0.00
Clerk II or	0.00	0.00	0.00	0.00	0.00
Clerk I					
Office Assistant III or					
Office Assistant II or	1.00	1.00	1.00	1.00	0.00
Office Assistant I					
Senior Veterans Representative	1.00	0.00	0.00	0.00	0.00
Veterans Service Representative III or					
Veterans Service Representative II	2.00	3.00	3.00	3.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
or Veterans Service Representative I	5.00	5.00	5.00	5.00	0.00
590 COMMUNITY ACTION AGENCY					
Dir. Housing/Community Action Program	1.00	1.00	1.00	1.00	0.00
Housing and Community Program Specialist II	1.00	1.00	1.00	1.00	0.00
or Housing and Community Program Specialist I					
	2.00	2.00	2.00	2.00	0.00
591 CALHOME ADMINISTRATION					
Housing Rehabilitation Specialist II	1.00	1.00	0.00	0.00	(1.00)
or Housing Rehabilitation Specialist I					
	1.00	1.00	0.00	0.00	(1.00)
596 HOUSING REHAB					
Housing and Community Program Specialist II	1.00	1.00	1.00	1.00	0.00
or Housing and Community Program Specialist I					
	1.00	1.00	1.00	1.00	0.00
SUBTOTAL	690.00	690.00	705.50	705.50	15.50
OTHER (INC. EDUC., REC., INTERGOV. SVCS.)					
EDUCATION					
620 AGRICULTURAL EXT. SERVICE					
Executive Assistant-Confidential	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
621 FARM ADVISOR JT. LASSEN					
Administrative Secretary I	0.50	0.50	0.50	0.50	0.00
	0.50	0.50	0.50	0.50	0.00
SUBTOTAL	2.50	2.50	2.50	2.50	0.00
ENTERPRISE AND INTERGOVERNMENTAL SERVICES					
940 PUBLIC WORKS - FLEET MANAGEMENT					
Fleet Management Supervisor	1.00	1.00	1.00	1.00	0.00
Fleet Mechanic	3.00	3.00	3.00	3.00	0.00
Accounting Technician	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	5.00	5.00	0.00
950 SUPPORT SERVICES - RISK MANAGEMENT					
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					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2015-16	AS OF 5/31/2016	REQUESTED 2016-17	ADOPTED 2016-17	GAIN/ (LOSS)
207 SOLID WASTE - ENTERPRISE FUND					
Associate Engineer or Assistant Engineer	2.00	2.00	2.00	2.00	0.00
Junior Engineer or Supervising Engineer	1.00	1.00	1.00	1.00	0.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
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 Air Pollution Inspector I	3.00	3.00	3.00	3.00	0.00
Air Quality District Manager	1.00	1.00	1.00	1.00	0.00
Senior Air Pollution Inspector	2.00	2.00	2.00	2.00	0.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>
391 FIRE PROTECTION ADMINISTRATION - CSA #1					
Fire Marshall (non-sworn)			1.00	1.00	1.00
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
	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.00</u>
851 IN HOME SUPPORTIVE SERVICES					
Office Assistant II or 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
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
SUBTOTAL	110.00	110.00	114.00	114.00	4.00
TOTAL	1,944.00	1,955.50	1,986.50	1,986.50	31.00

Glossary

GLOSSARY OF BUDGET TERMS

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.

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.

ACTIVITY - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

ADJUSTED BUDGET - The adopted budget as amended through formal action.

ADOPTED BUDGET - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

AGENCY FUND - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

ALLOCATION - Part of an appropriation designated for expenditure by a specific program.

APPROPRIATION - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

APPROPRIATION EXPENDITURE - An expenditure chargeable to an appropriation.

ASSEMBLY BILL 109/REALIGNMENT - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed in to law on 4/4/11 and effective 10/1/11).

ASSESSED VALUATION - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

AUTHORIZED POSITIONS - Authorized positions are those included in the County's salary resolution. Appropriations may not always be made to fund all authorized positions.

AVAILABLE FINANCING - All the components of financing a budget, primarily fund balance available, revenues, equity transfers, and reductions of reserves. This is a conventional term and should not be used in financial presentations.

AVAILABLE FUND BALANCE - The amount of fund equity available to finance the budget after deducting encumbrances and obligations, which identify limitations of its availability. This is a conventional term and should not be used in financial presentations.

BAILOUT - Commonly-used term referring to the "block grant" portions of State fiscal relief to cities, counties and special districts.

BUDGET - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET UNIT - That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUDGETED POSITIONS - The number of full-time equivalent positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

BUILDINGS AND BUILDING IMPROVEMENTS - A capital asset account reflecting the acquisition cost and improvements on permanent structures owned by the County.

CAPITAL ASSETS - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$3,000.

CAPITAL OUTLAY - Expenditures which result in the acquisition of or addition to capital assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT - A program itemizing the County's acquisitions, additions and improvements to capital assets, including buildings, building improvements and land purchases.

CASH - An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

CASH FLOW - The net cash available for expenditures at any given point.

CENTRAL SERVICE COSTS - Costs of central administrative and overhead services allocated to departments through the Countywide Cost Allocation Plan.

COLA - Cost of living adjustment.

CONTINGENCY - A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

CONTRACTED SERVICES - Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST ACCOUNTING - That method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST APPLIED - Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN - The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Circular No. A-87.

COUNTYWIDE FUNDS - Those funds included in the County General Fund.

CURRENT REVENUE - Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT - An organizational device used to group programs of like nature.

DUE FROM - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

DUE TO - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered.

EARMARKED FUNDS - Revenues designated by statute or Constitution for a specific purpose.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE - An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURE - The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

EXPENDITURE TRANSFERS - Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund.

FINAL BUDGET - The budget document formally approved by the Board of Supervisors combined with all of the amendments made throughout the fiscal year.

FISCAL YEAR - Twelve-month period for which a budget is prepared. The fiscal year for Shasta County is July 1 through June 30.

FORCE ACCOUNT - A method employed in the construction and/or maintenance of capital assets whereby a government's own personnel are used instead of an outside contractor.

FULL-TIME EQUIVALENT (FTE) - A way to express the number of hours an employee is assigned to a budget or project, rather than the number of employees. An FTE of 1.0 means that the person is equivalent to a full-time employee. FTEs are usually expressed in averages for a group of employees within an activity or group of activities.

FUNCTION - A group of related budget units aimed at accomplishing a major service for which a governmental unit is responsible; the State Controller specifies these designations. Example: "Public Protection" is a function.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

FUND EQUITY - The net difference of assets and liabilities.

GENERAL FUND - The fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting.

GENERAL LEDGER - A financial record containing the accounts needed to reflect the position and results of County operations.

GENERAL RESERVE - A separate fund or equity restriction within a fund to provide for dry period financing or emergency expenditures.

GRANT - A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government; e.g., Vehicle Maintenance, Facilities Management, Information Technology, Risk Management.

LIABILITY - An obligation to pay for or provide services to another entity as a result of a past transaction.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law.

MATCH - The term "match" refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for the majority of welfare aid payments the County must match every 95 state dollars they receive, with 5 dollars from the County's General Fund.

NON-PROGRAM REVENUE - Non-program revenue includes such items as property taxes, sales tax, interest earnings, etc. It is revenue that is not dedicated to a specific program.

OBJECT OF EXPENDITURE - A classification of expenditure by type of service or goods, rather than for the purpose of the purchase. Examples: "Salaries and Employee Benefits" and "Services and Supplies."

OBLIGATED - For government fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc. (Nonspendable, Restricted, Committed and Assigned)

OTHER CHARGES - A category of appropriations for payment to an agency, institution, or person outside the County Government.

OTHER POST EMPLOYMENT BENEFITS (OPEB) - In addition to retirement, employees of state and local governments may be compensated for a variety of postemployment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries.

OVERHEAD - Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PER CAPITA - Amount per individual.

PROGRAM REVENUE - Revenue that is derived from and dedicated to specific program operations.

PROPOSED BUDGET - The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or capital assets unless there is specific approval of an item by the Board of Supervisors. The Proposed Budget, which the Board of Supervisors approves on or before June 30th, serves as the basis for public hearings prior to the adopted budget.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

REAL PROPERTY - Land and the structures attached to it.

REBATE - Abatements or refunds.

REIMBURSEMENT - Payment received for services/supplies expended for another institution, agency, or person.

RESERVE - An account used to earmark a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

REVENUE - Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

SALARIES AND EMPLOYEE BENEFITS - An object of expenditure that establishes all expenditures for employee-related costs.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A presentation of financial data used to demonstrate compliance with State legal provisions.

SCHEDULE 1 - All funds summary.

SCHEDULE 2 - Governmental funds summary.

SCHEDULE 3 - An analysis of the fund balance available at the end of a fiscal year to finance the next year's budget.

SCHEDULE 4 - A detailed list of provisions for obligated fund balances by governmental fund.

SCHEDULE 5 - A summary of additional financing sources by source and fund.

SCHEDULE 6 - A detail of additional financing sources by fund and account.

SCHEDULE 7 - A summary of financing uses by function and fund.

SCHEDULE 8 - A detail of financing uses by function, activity and budget unit.

SCHEDULE 9 - Financing sources and uses by budget unit and object.

SCHEDULE 10 - Operation of Internal Service Fund

SCHEDULE 11 - This schedule is prepared to show the operation of all Enterprise Funds and meets the requirements of Government Code Section 29141.

SCHEDULE 12 - Special Districts and Other Agencies Summary.

SCHEDULE 13 - Fund Balance - Special Districts and Other Agencies.

SCHEDULE 14 - Special districts and other agencies - obligated fund balances.

SCHEDULE 15 - Special districts and other agencies - financing sources and uses by budget unit and object.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the County that are "secured", or guaranteed, by a lien on the properties.

SERVICES AND SUPPLIES - An object of expenditure that establishes expenditures for the operating expenses of County departments and programs.

SPECIAL DISTRICT - Independent unit of local government generally organized to perform a function(s) for a specific geographic area. Examples: street lighting, waterworks, and fire departments.

SPENDING LIMITS - Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes.

SUBSIDY - The amount of money that must be added to an operating budget to cover the amount between departmental revenues and departmental expenditures.

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

SUPPLEMENTAL TAX ROLL - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

TAX LEVY - Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

TAX RATE - The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

TAX RELIEF SUBVENTIONS - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

TEETER PLAN - A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSIENT - As reference in the Transient Occupancy Tax Ordinance, this means any person who exercises occupancy through concession, permit, right of access, license or agreement for thirty consecutive days or less.

TRANSIENT OCCUPANCY TAX - A County tax each transient is subject to based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, mobile home, camping site or a space at a campground or recreational vehicle park or similar.

TRUST FUND - A fund used to account for assets held by a government in a trustee capacity.

UNINCORPORATED AREA - The areas of the County outside city boundaries.

UN-REIMBURSED COST - The difference between total appropriations and total revenues for a given department.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

USE TAX - A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-State purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the State.

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