



# Adopted Budget Fiscal Year 2023-2024

Recommended by Mary Williams, Acting County Executive Officer

Compiled by Nolda Short, Auditor Controller



Kevin Crye —District 1



Timothy Garman —District 2



Mary Rickert—District 3



Patrick Henry Jones—District 4  
2023 Chair



Chris Kelstrom —District 5

# SHASTA COUNTY BOARD OF SUPERVISORS



**COUNTY OF SHASTA**  
**BUDGET**  
**FOR**  
**FISCAL YEAR 2023-24**



Recommended by  
Mary Williams  
Acting County Executive Officer



Compiled by  
Nolda Short  
County Auditor-Controller

## SHASTA COUNTY OFFICIALS – FY 2023-24

### ELECTED

Leslie Morgan	Assessor-Recorder
Nolda Short	Auditor-Controller
Catherine Darling Allen	County Clerk/Registrar of Voters
Stephanie Bridgett	District Attorney
Michael Johnson	Sheriff/Coroner
Lori J. Scott	Treasurer/Tax Collector/Public Administrator

### APPOINTED

Rick Gurrola	Agricultural Commissioner/Sealer of Weights & Measures
Tracie Neal	Chief Probation Officer
Thomas Schreiber	Chief Information Officer
Genevive Richardson	Child Support Services Director
Mary Williams	Acting Clerk of the Board of Supervisors
Mary Williams	Acting County Executive Officer
James Ross	County Counsel
Larry Forero	Farm Advisor
Sean O'Hara	Fire Warden
Laura Burch	Health and Human Services Agency Director
Mary Williams	Acting Housing/Community Action Agency Director
William S. Bateman	Public Defender
Al Cathey	Public Works Director
Paul Hellman	Resource Management Director
Shelley Forbes	Support Services Director

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**SPECIAL DISTRICTS/OTHER AGENCIES**

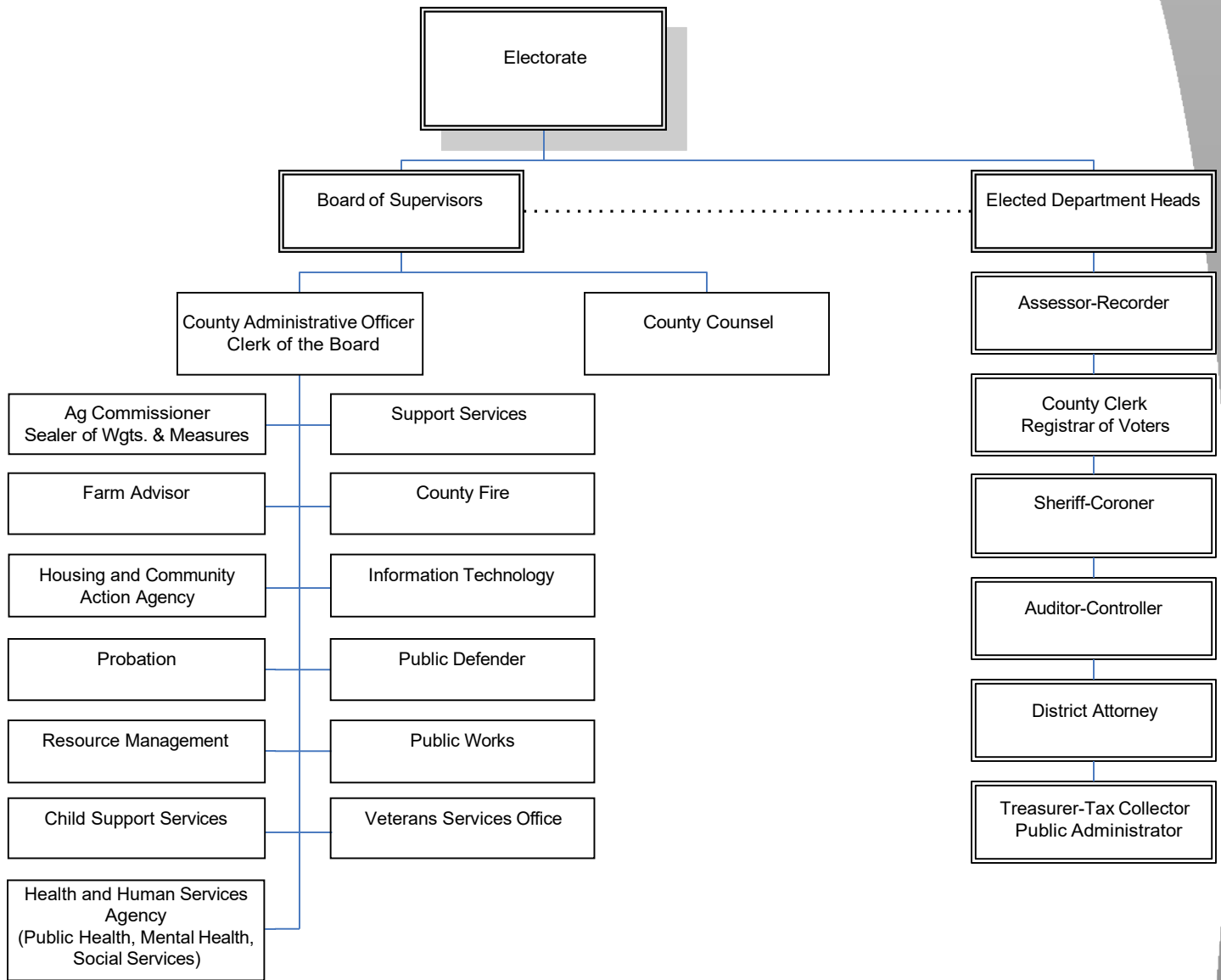
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# Organizational Chart

# County of Shasta Organizational Chart

## January 01, 2023



### County Officials

Kevin Crye  
 Timothy Garman  
 Mary Rickert  
 Patrick Jones  
 Chris Kelstrom  
 Leslie Morgan  
 Nolda Short  
 Cathy Darling Allen  
 Stephanie A. Bridgett  
 Michael Johnson  
 Lori J. Scott

Supervisor, First District  
 Supervisor, Second District  
 Supervisor, Third District  
 Supervisor, Fourth District  
 Supervisor, Fifth District  
 Assessor-Recorder  
 Auditor-Controller  
 County Clerk/Registrar of Voters  
 District Attorney  
 Sheriff-Coroner  
 Treasurer-Tax Collector, Public Administrator

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

# Transmittal Letter



**ADMINISTRATIVE OFFICE**  
**MARY WILLIAMS**  
**ACTING COUNTY EXECUTIVE OFFICER**

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

Fiscal Year 2023-24

Shasta County Board of Supervisors  
1450 Court Street, Suite 308A  
Redding, CA 96001

Members of the Board:

This document represents Shasta County's Recommended Fiscal Year 2023-24 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 \$658,905,327, including Total Governmental Funds, \$575,403,699; Internal Service Funds, \$42,799,967; Enterprise Funds, \$29,035,558; and Special Districts and Other Agencies governed by the Board of Supervisors, \$11,666,106. 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.

Mary Williams  
Acting County Executive Officer

Attachments:  
Budget Overview

## BUDGET OVERVIEW

The FY 2023-24 Recommended Budget totals **\$658,905,327** including,

### GOVERNMENTAL FUNDS

- \$222,459,091 General Fund
- \$329,621,049 Special Revenue Funds
- \$ 20,138,120 Capital Project Funds
- \$ 3,185,439 Debt Service Funds
- \$575,403,699 Total Governmental Funds

### OTHER FUNDS

- \$ 42,799,964 Internal Service Funds
- \$ 29,035,558 Enterprise Funds
- \$ 11,666,106 Special Districts and Other Agencies
- \$ 83,501,628 Total Other Funds

This represents an increase of 4.8 percent, when compared to the FY 2022-23 Adopted Budget.

## BUDGET PRINCIPLES

On February 28, 2023, the Board of Supervisors (the Board) received the FY 2022-23 Mid-Year Report and approved the following principles, which have been incorporated in the FY 2023-24 Budget process:

- Continue the Controlled Hiring Process
- No approval for new programs or new positions without clearly demonstrating revenue support.
- Review all grant funded positions. The Board has consistently maintained that the County will not preserve positions that have lost grant funding.
- The County administers many costly State programs. We have limited ability to raise revenues to offset any loss in State and Federal funding. We will avoid back-filling reductions in such funding when legally permissible and continue to seek relief from unfunded State mandates.
- The County Executive Officer will review all requests for Capital Assets.
- As a baseline, direct departments to prepare a status quo budget in County Contribution or General Fund Net-County-Cost. **[Subject to Change]**
- Realize salary and benefit savings through collaborative bargaining with our labor partners.
- Require the deletion of positions vacant over 18 months unless an exception is approved by the County Executive Officer.
- Encourage expenditure reductions in the current year.
- In accordance with Administrative Policy 2-101, direct Department Heads to limit expenditures to ensure that their spending remains within each Object Level in the Adopted Budget.
- Hold Department Heads responsible for Revenues in the Adopted Budget; direct them to notify the County Executive Officer of any revenue shortfall; and further, direct them to reduce spending as necessary to remain within the Adopted Budget net-county-cost.

## LONG-RANGE PLANNING

The County continues to adhere to conservative spending due to economic uncertainty at the State and Federal level. The Governor's May-Revise budget is tentatively predicting an economic slowdown, without committing to a long recession, but leaving the door open to a potential recession. Inflation has caused increased costs for nearly all operating expenses but has also temporarily increased certain revenue streams that are sales tax based.

The most significant uncertainty in future budgets will be the impact of decisions made by the CalPERS board of directors. Absent any favorable decisions by CalPERS board, larger retirement contributions from the County will be required. Taking a conservative approach to spending in the past several fiscal years, coupled with several substantial one-time funding opportunities, has helped keep the County solvent; but,

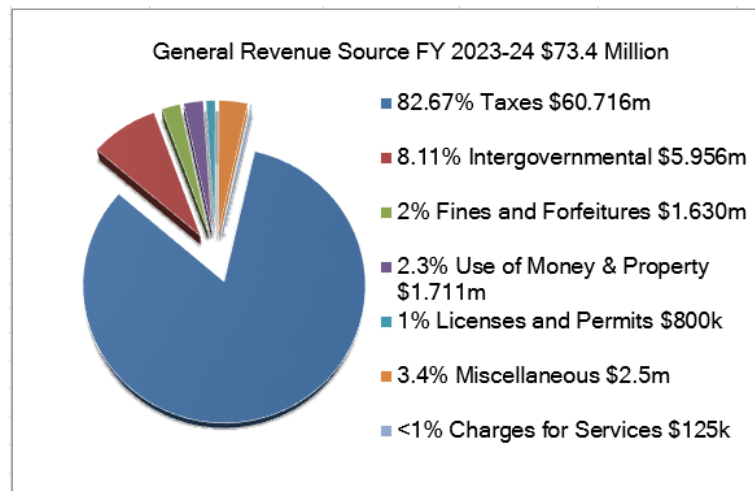
without sustained annual revenue growth, reductions in service may be necessary in the future. Balancing service delivery with available resources will continue to be a challenge.

### DISCRETIONARY REVENUE

The County's discretionary revenue is derived primarily from various taxes. In the fiscal year ending June 30, 2022, tax revenue increased by 5.87 percent. However, we remain cautious in projecting the County's discretionary revenue due to economic unknowns. The recent pandemic and severe inflation have caused significant increases to general revenue, which is largely tax based.

FY 2023-24 recommended Discretionary Revenue is \$73.44 million, a 15.88 percent decrease compared to the FY 2022-23 estimated year-end. The table below shows a 5-year history of Discretionary Revenue by category.

Revenue Type	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Budgeted
Taxes	57,358,708	61,674,820	65,294,842	68,155,514	60,716,000
Intergovernmental Revenue	3,187,916	7,295,198	11,600,425	10,160,747	5,956,601
Fines, Forfeitures, Penalties	1,523,825	2,635,179	2,604,534	1,867,380	1,630,000
Use of Money & Property	2,543,667	2,213,802	1,694,533	2,071,806	1,711,000
Licenses, Permits, Franchises	816,665	848,590	928,750	917,121	800,000
Miscellaneous Revenues	96,116	10,104,943	45,322	4,010,891	2,501,000
Charges for Services	146,219	150,741	150,318	115,000	125,000
Sale of Land or Fixed Assets	0	0	0	0	0
<b>Grand Total</b>	<b>\$65,673,115</b>	<b>\$84,923,273</b>	<b>\$82,318,724</b>	<b>\$87,298,459</b>	<b>\$73,439,601</b>



### NON-DISCRETIONARY REVENUE

In addition to our discretionary sales tax revenues, sales taxes dedicated to public health, mental health, social services, and public safety have continued to recover and increased in a similar manner to general revenue. It's difficult, however, to predict if these increases will continue or if the recent attempts to reduce inflation and other changes in the economy will cause a recession in the coming months and years.

**1991 Realignment (Health and Human Services)** is funded through state sales tax and vehicle license fees (VLF) dedicated to public health, mental health, and social services. For Shasta County, these state funds provide the majority of matching funds for numerous state and federal funding sources. Under 1991 Realignment, Social Services programs receive payment for the increasing cost of operating entitlement

programs by allocation of excess revenues to pay these costs before general growth payments are made. These realignment revenues, as well as other County resources and state allocations, are used to draw down federal matching revenues that sustain programs.

Current Year (2022-23) - The Governor's May Revise budget proposal projects the base amounts for sales tax and VLF revenues to increase 16.42% and .08% respectively. Statewide, VLF growth is expected at \$127.3 million and sales tax growth is expected at just over \$102 million.

Budget year (2023-24) - The Governor's May Revise budget proposal projects overall sales tax and VLF revenues increase by about 1.8% and 5.4% respectively.

In summary, the effect of inflation on taxable spending has been much different than what was anticipated. Actual revenue receipts in the current year continue to come in higher than in years prior to the pandemic. It remains important to be cautious about spending as inflation has had a significant hand in this increased revenue. It's very difficult to predict and, given the recent attempts to counteract inflation, decreases in tax related revenue streams are likely.

**2011 Realignment (Health and Human Services)** is funded through a state special fund sales tax (1.0625%) and VLF (0.5%). As with 1991 Realignment, the Administration's 2011 Realignment revenue estimates have changed from those assumed in the Governor's January FY 2023-24 budget. For 2022-23, the Governor's May Revise proposed budget projects the 2011 Realignment revenue and growth at 3% and another .1% in FY 2023-24.

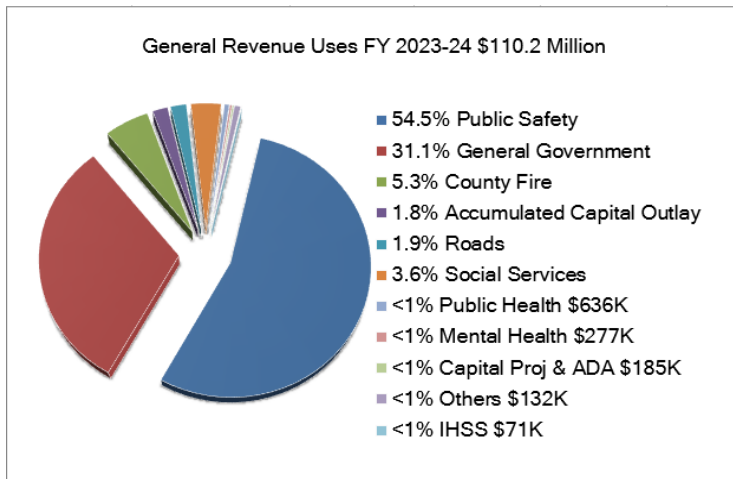
Under 2011 Realignment, the **Mental Health Account** is guaranteed to receive sales tax revenues of \$1.12B each fiscal year, regardless of whether 2011 Realignment sales tax revenues are growing or declining. A minimum amount of growth is expected, therefore, full funding for the Mental Health Account will be provided as well as small amounts of growth in the other accounts.

**2011 Realignment (Public Safety)** included a major realignment of public safety programs from the State to local governments and an annual funding allocation. The intent of the Community Corrections Partnership Program is to use these realignment funds to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the State's prisons. Shasta County's Community Corrections Partnership Executive Committee, chaired by the Chief Probation Officer, is charged with determining how the State allocation is distributed to applicable County departments and approved its FY 2023-24 budget in February 2023. The District Attorney and Public Defender also receive a separate State allocation (split 50/50) for revocation hearings.

Consistent with the other revenue allocations that are based on sales tax revenue, the Community Corrections funding (AB109) is also projected to increase slightly. According to the Governor's May-Revise Budget, Community Corrections growth is estimated to total \$64.5 million statewide in 2022-23. Based on the Department of Finance's estimates, the 2022-23 base estimate is \$1.893 billion and the 2023-24 base estimate is projected to total \$1.96 billion. Recent economic activity, however, makes projecting revenues based on sales tax difficult and actual revenue could be realized at a much lower amount in 2023-24.

## APPROPRIATIONS

The Recommended FY 2023-24 General Fund Budget is \$222 million. The General Fund supports functions such as General Government (Board of Supervisor, Auditor-Controller, Assessor), Public Safety (Sheriff, District Attorney, Probation), Public Protection (Trial Courts, Public Defender, Building, Planning), Public Assistance (County Indigent Cases, Veterans Services, Community Action Agency), and Education (Library, Farm Advisor). In FY 2020-21, the Public Safety departments moved into the General Fund. The General Revenue uses for FY 2023-24 are as follows:



The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for Public Safety. The most recent calculation is for FY 2022-23. The FY 2022-23 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by over \$56 million. The County subsidy to the combined health and human services programs has been held static over the last several years.

With approval of the Recommended Budget, the **General Reserve** will be approximately \$29.8 million. The Board established a policy for budgetary reserves in December 2007 and revised in August 2019. In accordance with Government Finance Officers Association (GFOA) recommendation of low to moderate level of risk, the General Reserve shall have a target balance of 17-25% of projected General Fund expenditures.

## OVERVIEW OF SELECT BUDGET UNITS

### CAPITAL PROJECTS

The following table illustrates the nine projects included in the Land, Buildings, and Improvements FY 2023-24 Recommended Budget:

Project name	Recommended	Funding Source
District Attorney Roof Replacement	300,000	Accumulated Capital Outlay
IT Server Room Relocation Projects	470,000	Accumulated Capital Outlay
Jail ADA and other Sheriff Projects	6,760,120	Accumulated Capital Outlay
SCAC Security and AV System Improvements	2,000,000	Accumulated Capital Outlay
Veterans Hall Projects	608,000	Accumulated Capital Outlay
<b>Total Project Cost</b>	<b>\$ 10,138,120</b>	

### COUNTY FIRE

The department's Fiscal Year 2022-23 Requested Budget is based on \$12,839,550 in budget allocations, including \$5,875,762 in General Funds administered by the County Administrative Office, through the Miscellaneous budget unit, which covers the CAL FIRE Contract and the Reserve Volunteer Firefighter Program. While the overall budget is reduced as a result of the completion of a new fire station and the distribution of Litigation revenue from the Dixie Fire, the overall cost of the CAL Fire contract has increased by \$707,771 (9%), most of which was covered by the General Fund, as a result of union negotiations at the state level. Additionally, in future years, the state will be mandating increased staffing for all the contracts which will result in substantially higher costs. As these increases are finalized, the County Administrative Office will work closely with County Fire to mitigate the increases and prioritize services. Volunteerism continues to decline, resulting in an increasing need for full time firefighters in some of the more rural areas. Revenues are budgeted at \$4,760,098, leaving a gap of \$2,203,690 to be filled by available fund balance.

The department has requested, and the CAO recommends, replacement of one new replacement utility pickup, four Self Contained Breathing Apparatus Systems (SCBA), and one generator. Additionally, the purchase of two fire engines and one utility pickup are rebudgeted from FY 2022-23 as supply chain issues have delayed the receipt of these items.



## ELECTIONS

A substantial one-time increase to costs in FY 2022-23 is expected related to the purchase of a new voting system. Additional increases related to the implementation of a hand counting system in FY 2023-24 are expected. The requested budget includes an increase of \$1.5 million from the prior fiscal year but it is anticipated the Department will need to present future budget amendments to the Board as the actual needs for implementing this new system are discovered. The recommended budget only includes additional costs for the new positions approved by the Board on April 25, 2023, increased costs for Precinct Board Members, and some increased costs for space rental. These costs are preliminary and expected to change. In addition, a special election is scheduled for November 2023 but the number of contests, and by association the number of ballots, are unknown at this time. If this special election remains small, the Department will be able to accomplish it within the requested budget. If the special election expands to more contests and ballots, additional resources may be needed.

## HEALTH AND HUMAN SERVICES

The Health and Human Services Agency (HHS) FY 2023-24 requested use of **County General Funds** is status quo at \$7.4 million (including Housing which was transferred to HHS in the middle of FY 2022-23). In the HHS 2023-24 Requested Budget, there is \$21.3 million in payments that go to other county departments for services provided, including departments within the General Fund. Currently, the projected combined budgeted **fund balance** (after adjusting for Fair Value Investments) at the end of FY 2023-24 from the Social Services, Mental Health, and Public Health reserves is approximately \$40 million.

### Opportunity Center

On February 28, 2023, the Board voted unanimously to make the difficult, but necessary, decision to close the Opportunity Center (OC) effective June 30, 2023, with the option to continue providing some services as necessary after this date to assist in the transition of clients to other non-profits and local agencies. Staff have been working diligently with representatives from Far Northern to facilitate this transition. The proposed budget includes appropriations that will allow some services to continue for a limited amount of time and doesn't anticipate additional General Fund contribution at this time. There will, however, be some required General Fund contribution to fully close this program as revenue will no longer be received once services are discontinued but costs to finalize the closure will still be realized. As this process continues, staff will bring budget amendments to the Board as needed.

### In-Home Supportive Services (IHSS)

The Governor's May Revise Budget includes \$60.7 million (\$27.9 million in General Fund) for increased access to minor recipients. Assembly Bill (AB) 1672 is making its way through the legislative process and is being monitored by the department. This Bill would change the employer of record for IHSS providers from the County to the State for the purposes of collective bargaining, which could be difficult for Counties if there is not provisions to limit the financial liability of the Counties for the results of the negotiations.

### General Assistance (GA)

Monthly maximum GA payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). The Governor's May Revise includes an increase of 3.6%, should this increase be included in the final state budget, maximum GA payments will be increased by a commensurate amount pursuant to Resolution No. 2013-149 (adopted by the Board of Supervisors on December 17, 2013).

## PUBLIC SAFETY

Due to timing of the preparation of budget recommendations, these figures do not reflect the Governor's May Revise. County staff continue to review potential fiscal impacts. The California Legislature's FY 2023-24 State Budget decisions may provide additional concerns for County staff to review and address as needed.

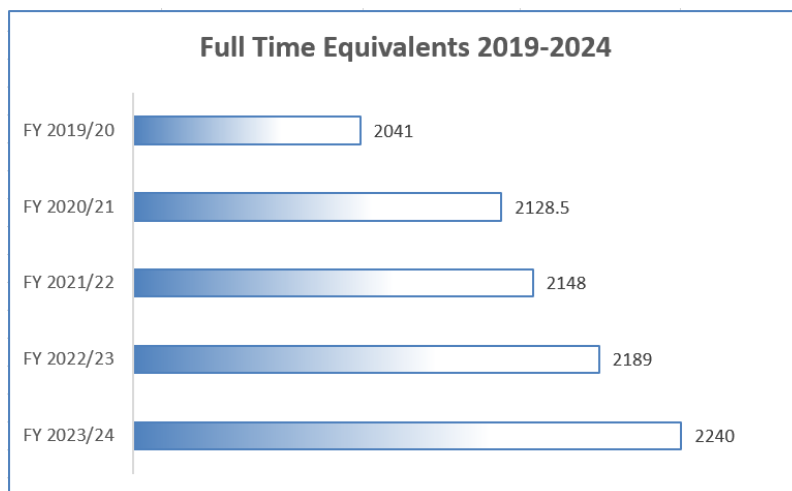
Fiscal Year 2023-24	District Attorney	Probation-Combo	Sheriff-Combo	Grand Total
Total Recommended Expenditures	16,684,804	25,276,037	78,789,824	120,750,665
Total Recommended Revenues	5,983,081	18,479,036	33,031,341	57,493,458
Prop 172	7.74% 1,291,816	12.51% 3,162,378	16.90% 13,313,304	14.71% 17,767,498
Subtotal GF & Prop 172				
Other Revenue Sources	28.12% 4,691,265	60.60% 15,316,658	19,718,037	32.90% 39,725,960
Total Recommended Net County Cost	10,701,723	6,797,001	45,758,483	63,257,207
Offset by or add to Misc. Restricted Funds	30,000	(1,898,697)	(1,316,231)	(3,184,928)
Total GF Cost	64.32% 10,731,723	19.38% 4,898,304	56.41% 44,442,252	49.75% 60,072,279

The table above reflects the Sheriff, District Attorney, and Chief Probation Officer recommended figures for FY 2023-24 recommended budgets.

## COUNTY WORKFORCE

The Recommended Budget provides for a workforce of 2,240 fulltime equivalents (FTE's). This includes a net increase from the total approved positions as of May 5, 2023 of 17 positions.

As of May 4, 2023 total vacancies were 332, or 14.98 percent. The CEO confers with Support Services to review all requests to fill positions. The CEO will continue to review all requests for new positions to ensure they are offset by long-term reliable revenue.



## EMPLOYEE BENEFITS

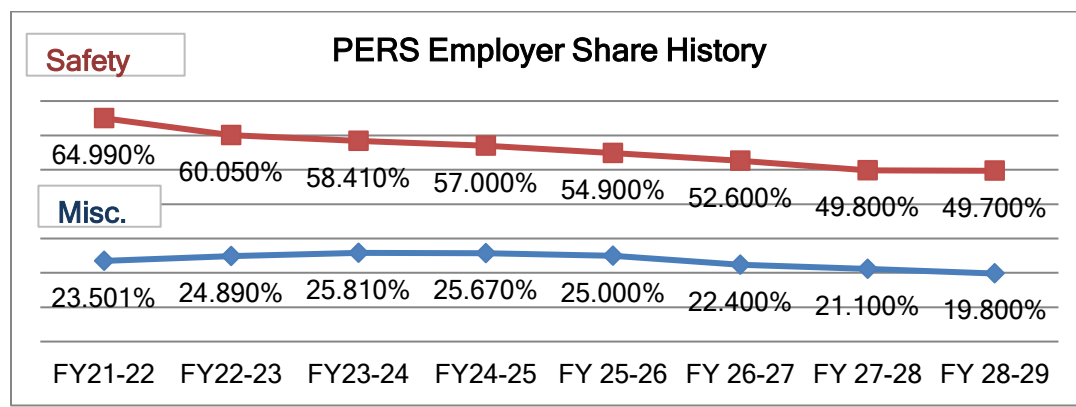
The cost of workers' compensation insurance, CalPERS retirement, health insurance rate increases, and retiree health care continue to impact the County. In March 2014, the Board of Supervisors adopted a confidence level with a range between 80 to 90 percent for the County's self-insured workers' compensation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

The County's share of CalPERS (PERS) retirement in FY 2023-24 is 25.81 percent for Miscellaneous, and 58.41 percent for Safety. By FY 2024-25, PERS estimates these rates will be 25.67 percent for Miscellaneous, and 57 percent for Safety. The decreased rates are based on a reduction in the discount rate to 6.8% which resulted from a preliminary net return on investments for FY 2020-21 of 21.3%. This rate of return has not continued which will ultimately result in PERS reviewing their discount rate and adjusting it up accordingly.

The volatility in the PERS rates is two-fold - investment losses PERS experienced during the downturn in the market, and assumption changes. In December 2016, the PERS Board of Administration voted to change the discount rate from 7.5 percent to 7.0 percent over three years (FY 2017-18 7.735%, FY 2019-

20 7.25%, FY 2020-21 7.00%). Additionally, PERS changed other important benchmarks such as the average mortality of retirees and their survivors. In April 2013, PERS announced a change in their amortization and smoothing policies. That is, they will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a five-year period. In March 2014, PERS again changed its actuarial assumptions which will result in employer contribution rate increases started in FY 2017-18, with the cost spread over 20 years and increases phased in over the first five years and ramped down over the last five years of the 20-year amortization period.

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for FY 2020-21. Since the return exceeded the 7.00% discount rate, PERS analyzed the data and lowered the discount rate to 6.80%. On November 17, 2021, the PERS board adopted new actuarial assumptions based on the recommendations in CalPERS Experience Study and Review of Actuarial Assumptions. In addition, the PERS board adopted a new strategic asset allocation as part of its Asset Liability Management process. The newly adopted assumptions and asset management process support the reduced discount rate. It is anticipated, however, that the recent downturn in the economy will adversely affect the discount rate which will raise the current rates projected by PERS in the chart below. The County will continue to monitor these changes and analyze the effects on the overall County budget.



The County of Shasta provides other post-retirement medical and dental benefits (OPEB) to eligible employees who retire directly from the County. Eligible retirees pay a portion of the medical premium based on the PEHMCA (Public Employees’ Medical and Hospital Care Act) “unequal method.” The remaining premium is shared by the County and active employees in accordance with bargaining agreements.

Governmental Accounting Standards Board (GASB) 75 requires governmental agencies to conduct an actuarial valuation to determine the Net OPEB liability and report that liability on their financial statements. The Unfunded Actuarial Accrued Liability is the excess of the Actuarial Accrued Liability over Plan Assets. The Net OPEB liability is the total OPEB liability less plan assets (amounts in trust). This represents the amount of the liability at the valuation date that still must be funded. At June 30, 2021, the County reported a net OPEB liability of \$106.3 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, it is recommended, and Shasta County is taking positive steps towards addressing OPEB. One-time additions to the OPEB-Trust are made when funding is available. The OPEB trust assets equal \$98.4 million as of June 30, 2021.

The County implemented a program to match an employee 457 plan contribution of up to three percent of gross salary in a 401(a) plan with the fund intended to cover healthcare upon retirement. It is estimated that the proposal will eliminate the OPEB liability in the next 16 years.

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, 2022, the County's total outstanding debt obligation was \$34.9 million. Of this amount, \$20.5 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue and \$589,500 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 "Aa2" rating to the Shasta County Lease Revenue Refunding Bonds 2013 Series A in June 2021. The rating action reflects the County's solid fiscal position including satisfactory cash levels, extensive tax base, and a moderate wealth and income profile. The cash balance as a percent of operating revenues is notably higher than the U.S. medium.

Moody's also highlighted the County's debt burden is extremely small and favorable when compared to the assigned rating of Aa2. With the situation surrounding the Coronavirus and the unknown impacts, a strong fund balance will enable the County to weather any possible future downturn.

In 2014, Standard & Poor's (S&P) raised the County's credit rating from "A" to "A+" while affirming the stable outlook. The stable outlook reflects their opinion of the County's strong budgetary flexibility and liquidity supported by strong performance. Further, the County is supported by strong institutional framework. As with Moody's rating, S&P's rating is lowered somewhat by our weak local economy.

## CALIFORNIA STATE BUDGET

Source: California State Association of Counties Budget Action Bulletin May 16, 2023

Governor Gavin Newsom released his May Revision to the 2023-24 budget this morning, noting that it "holds the line" without making significant reductions over his initial January budget proposal. The May Revision outlines Governor Newsom's proposal to ameliorate a \$31.5 billion estimated deficit. As expected, this deficit is much larger than the \$22.5 billion projected by the Administration in January. As California, and the nation, face considerable economic headwinds - ranging from increasing interest rates to inflationary pressures to recent bank failures, and capped by a federal debt limit stalemate - we are in a much different place than only a year ago when the Administration announced a jaw-dropping \$97.5 billion surplus.

The Administration's deficit projection assumes that \$42 billion in additional revenue receipts will materialize by October - that this revenue was delayed after California issued an extension for state tax returns for those affected by the onslaught of atmospheric river storms in early 2023. Anything less than \$42 billion in new revenue receipts will add to the \$31.5 billion shortfall.

Several revisions and proposals warrant close attention from counties, including:

- Increasing funding to implement the Community Assistance, Recovery, and Empowerment (CARE) Act - a total of \$291 million General Fund for ongoing costs, including \$150 million to county behavioral health agencies and \$15 million one-time to Los Angeles County for early implementation.
- \$150 million in General Fund support to the Distressed Hospital Loan Program to support public and not-for-profit hospitals in significant financial distress.
- Restoration of \$49.8 million General Fund proposed for reduction in the Governor's Budget to public health workforce training and development programs.
- Increasing funding of \$159.5 million General Fund for county administration costs for CalFresh, reflecting a multiyear effort to revise this budgeting methodology.
- Maintaining \$1 billion for Homeless Housing, Assistance and Prevention Program in 2023-24 and restates commitment to develop accountability framework with the Legislature.
- \$150 million one-time General Fund augmentation for the Rapid Response Program to continue humanitarian efforts at the border in partnership with local providers.

- Addition of \$290 million in flood protection investments for a total of \$492 million.
- An additional \$1.1 billion in “General Fund shifts” across climate resilience programs that could be included in a future bond.

## **OTHER AGENCY INVOLVEMENT**

Every County Department Head provided input into this report via their budget request. The County Executive Officer (CEO) and/or the County Administrative Office (CAO) analysts meet with Departments during Operational Review Meetings and discuss budget; the status of expenditures and revenues; and upcoming projects. Staff from the CAO Office work with departments to mitigate any unforeseen issues that present themselves throughout the year. During the budget process, the CAO analysts reviewed the submitted budgets and worked to resolve any issues with the departments. The CEO, Assistant CEO, and Deputy CEO met with each department that requested new positions to discuss the cost, funding, and purpose of each position before approving or denying the request. The CEO and Auditor-Controller worked collaboratively on the compilation of the Recommended Budget.

## **FINANCING**

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is \$222,459,091 million. This will be offset by revenue of \$184.8 million, leaving a structural imbalance of \$37.7 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance.

The carryover estimate is developed through a joint effort of staff in the Auditor-Controller’s Office and the CAO. The actual fund balance figure is not firm until the County’s books are closed at the end of September subsequent to the adoption of the County budget.

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

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**RESOLUTION NO. 2023-070**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SHASTA  
ADOPTING THE BUDGET FOR FISCAL YEAR 2023-24  
AND APPROVING COMMITTED FUND BALANCES FOR FISCAL YEAR 2023-24**

**WHEREAS**, on February 28, 2023, the Board of Supervisors approved using the procedures in section 29064(c) of the Government Code for adopting the Fiscal Year (FY) 2023-24 budget; and

**WHEREAS**, in accordance with sections 29064(c) and 29080 of the California Government Code, the Board of Supervisors conducted a public hearing on the FY 2023-24 recommended budget on June 6 through June 7, 2023, and approved the recommended budget; and

**WHEREAS**, in accordance with section 29092 of the California Government Code, the Auditor-Controller is authorized to make any technical adjustments to contingency reserves or fund balances as necessary to balance the budget after the posting of accruals; and

**WHEREAS**, in accordance with section 29007 of the California Government Code, there shall be a schedule supporting the adopted budget or separate ordinance or resolution, setting forth for each budget unit the salary rate or range for each position classification, and the total allocated positions approved by the board; and

**WHEREAS**, in accordance with section 25252 of the California Government Code, the Board of Supervisors of a county, by resolution, may authorize the Auditor-Controller to transfer money from one fund to another if the Board of Supervisors has authority over each fund; and

**WHEREAS**, in accordance with section 29064(c) of the California Government Code, the required deadline for adoption of the recommended budget, including any revisions of, deductions from, or increases or additions to, is no later than June 30, 2023; and

**WHEREAS**, Governmental Accounting Standards Board (“GASB”) 54 requires, for financial reporting purposes, that the formal action to establish committed fund balance to a specific purpose occur before the end of the reporting period; and

**WHEREAS**, Administrative Policy 2-103, *Budgetary Reserves*, establishes a general reserve target balance of 17-25% percent of projected General Fund expenditures, with a minimum of a \$10 million balance.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of the County of Shasta hereby adopts the Budget for FY 2023-24, said budget comprised of the Recommended Budget as recommended by the County Executive Officer (CEO) and revised and approved by the Board of Supervisors after Budget Hearings on June 7, 2023, and on record with the Clerk of the Board and incorporated by reference in this resolution, with inclusion of the following:

Various technical corrections to the Recommended Budget recommended by the Auditor-Controller and approved by the CEO; and

By attachment, the FY 2023-24 Schedule of Position Allocations by budget unit and the County Salary Schedule; and

Affirms that the budget, as adopted, is within the appropriations limit as required pursuant to statute; and

Reaffirms the budgetary policies, controls, and authorizations set out in Administrative Manual Policy #2-101, *Budgetary Policies and Controls*.

**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta authorizes the Auditor-Controller, in consultation with the CEO, to make any technical adjustments to contingency reserves or fund balances, to be reflected in FY 2023-24 appropriations, as necessary to balance the budget after the posting of accruals.

**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta established a committed fund balance classification for those funds formally constrained to be used for a specific purpose (line items, specific purpose and amounts detailed above).

**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta authorizes, in accordance with GASB 54, the establishment of committed funds herein, in the subsequent period before financial statements are issued.

**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta authorizes the Auditor-Controller, in consultation with the CEO, to commit \$5 million for Capital Public Safety Infrastructure Detention Center, in accordance with the revision to the Recommended Budget approved by the Board of Supervisors on June 7, 2023.

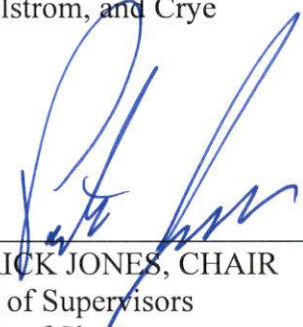
**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta has committed funds that cannot be used for any other purpose unless the Board of Supervisors takes the same action it employed to impose the commitment to remove or change the limitation.

**BE IT FURTHER RESOLVED** that the Board of Supervisors of the County of Shasta, pursuant to Government Code section 25252, authorizes the Auditor-Controller, in consultation with the CEO, to transfer money from one fund to another if the Board of Supervisors has authority over each fund, as public interest requires during FY 2023-24.



**DULY PASSED AND ADOPTED** this 27th day of June, 2023, by the Board of Supervisors of the County of Shasta, by the following vote:

AYES: Supervisors Garman, Rickert, Jones, Kelstrom, and Crye  
NOES: None  
ABSENT: None  
ABSTAIN: None  
RECUSE: None



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PATRICK JONES, CHAIR  
Board of Supervisors  
County of Shasta  
State of California

ATTEST:

DAVID J. RICKERT  
Clerk of the Board of Supervisors

By:  \_\_\_\_\_  
Deputy

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**SHASTA COUNTY**

**5 YEAR CAPITAL FACILITIES IMPROVEMENT PLAN**

Fiscal Years 2023-24 through 2027-28

Submitted: June 6, 2023

By  
Mary Williams  
Acting County Executive Officer

Nolda Short  
Auditor-Controller

Alfred Cathey  
Public Works Director

Prepared By  
Erin Bertain  
Deputy County Executive Officer

Date: June 6, 2023

Honorable Board of Supervisors:

The Capital Facilities Improvement Plan (CIP) for FY 2023-24 through FY 2027-28 provides an opportunity to identify and plan the 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. The projects presented in the CIP will ensure our ability to provide excellence in public service while meeting the needs of our community through collaborative services.

Project Description	Area	Estimated	General	Grant/Other Funding	Debt Financing	2023	2024	2025	2026	2027
<b>Public Safety/Fire Station Facilities</b>										
Remodel EOC/Sheriff Office	Redding	\$6,524,446	\$4,584,566	\$1,939,880		\$5,500,000				
<b>Community Centers</b>										
Veterans Hall	Redding, Anderson, Burney & FRM	\$908,000	\$908,000			\$608,000	\$100,000	\$100,000	\$100,000	
<b>Public Ways and Facilities</b>										
Buckeye Landfill	Redding	\$650,000		\$650,000		\$650,000				
CSA #17 Cottonwood Sewer System Upgrade	Cottonwood	\$7,800,000		\$7,800,000		\$7,800,000				
CSA #2 Sugarloaf Water	Lakehead	\$2,702,000		\$2,702,000		\$702,000				
CSA#6 Water System Improvements	Redding	\$1,800,000		\$1,800,000		\$1,800,000				
FRM Septage Pond Improvements	FRM	\$100,000		\$100,000		\$100,000				
Septage Ponds Expansion	Anderson	\$500,000		\$500,000			\$200,000	\$100,000	\$100,000	\$100,000
West Central Landfill Improvements	Redding	\$9,000,000		\$9,000,000		\$2,925,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
<b>Americans with Disabilities Act Improvements (ADA)</b>										
Identified ADA Improvements	Various Countywide	\$1,000,000	\$1,000,000			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
<i>Total</i>		\$115,101,946	\$58,810,066	\$26,291,880	\$30,000,000	\$28,105,000	\$72,300,000	\$2,900,000	\$2,900,000	\$2,800,000

Date: June 6, 2023

**Detention Facilities**

**Shasta County Jail Transportation & Programming Space** – Remodel Departments 1 and 2 to provide space to transport inmates to the new Courthouse and increase programming space for treatment in the jail. Funded by the General Fund.

**Shasta County Jail Video Court Appearances** – Install secure location and video equipment for remote court appearances. Funded by the General Fund.

**Shasta County Jail Elevator** – Replace one elevator. Funded by the General Fund.

**Shasta County Jail Upgrade Security System** – Upgrade security system (cameras, cabling, hardware, software). Funded by the General Fund.

**County Offices**

**Administration Building** – Funded by the General Fund

- Upgrade and update the Audio/Visual Equipment in the Board Chambers
- Information Technology Room HVAC units replacements and power replacement.
- Update the security features of the building and parking structure.

**Dept Miscellaneous Projects** – Minor improvements performed by Facilities Management. Funded by benefiting departments.

**Old Juvenile Hall Building** – Demolish old building. Funded by the General Fund.

**Fall River Mills Corporation Yard** – Roof Replacement. Funded by benefiting department.

**Future Sites** – Potential capacity building needs. Funded by General Fund and Debt Service.

**Main Courthouse** – Demolish existing courthouse. Funded by the General Fund.

**Public Works Corp Yard** – Replace heating floor. Funded by benefiting department.

**Public Health Building** – Roof replacement. Funded by benefiting department.

**District Attorney Building** – Roof replacement. Funded by benefiting department.

**Public Safety/Fire Station Facilities**

**Emergency Operation Center** – Building purchase and remodel for Sheriff’s Emergency Operations. Funded by General Fund, Impact Fees, and Zogg Fire Settlement Funds.

**Community Centers**

**Veterans Halls** – Roof replacement, landscape improvements and kitchen upgrades. Funded by the General Fund.

**Public Ways and Facilities**

**Buckeye Landfill** – Install electrical power. Design and construct groundwater treatment facility. Design cap improvements. Funded by Solid Waste user fees.

**CSA #17 Cottonwood Sewer System Upgrade**– Construct Treatment Plant Improvements. Funded by a State grant.

**CSA #2 Sugarloaf Water** – Planning and design Water System Improvements. Funded by a State grant.

**CSA #6 Jones Valley** – Planning and design Water System Improvements. Funded by a state grant.

**Septage Ponds Expansion** – Design and construct expansion of sludge drying beds. Funded by Solid Waste user fees.

**West Central Landfill Improvements** – Construct Phase II Cover. Leachate Treatment Expansion. Transfer Area Improvements. Pump House Remodel. Shop/Breakroom Improvements. All improvements are funded by Solid Waste user fees.

**Americans with Disabilities Act Improvements (ADA)**

**ADA Improvements** – Ongoing ADA improvements to various buildings. Funded by benefitting departments.

# Summary Schedule



<b>State Controller Schedules</b> <b>County Budget Act</b>	<b>County of Shasta</b> <b>All Funds Summary</b> <b>Fiscal Year 2023-24</b>	<b>Schedule 1</b>
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Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

<b>Governmental Funds</b>							
General Fund	\$ 77,483,384	\$ 5,687,601	\$ 184,784,759	\$ 267,955,744	\$ 227,459,091	\$ 40,496,653	\$ 267,955,744
Special Revenue Funds	-	27,364,866	302,284,015	329,648,881	329,621,049	27,832	329,648,881
Capital Projects Funds	-	8,118,566	12,019,554	20,138,120	20,138,120	-	20,138,120
Debt Service Funds	-	-	3,185,439	3,185,439	\$ 3,185,439	-	3,185,439
<b>Total Governmental Funds</b>	<b>\$ 77,483,384</b>	<b>\$ 41,171,033</b>	<b>\$ 502,273,767</b>	<b>\$ 620,928,184</b>	<b>\$ 580,403,699</b>	<b>\$ 40,524,485</b>	<b>\$ 620,928,184</b>

<b>Other Funds</b>							
Internal Service Funds	\$ -	\$ 3,314,315	\$ 39,485,649	\$ 42,799,964	\$ 42,799,964	\$ -	\$ 42,799,964
Enterprise Funds	-	6,807,799	22,230,029	29,037,828	29,035,558	2,270	29,037,828
Special Districts and Other Agencies	-	3,246,169	8,609,246	11,855,415	11,666,106	189,309	11,855,415
<b>Total Other Funds</b>	<b>\$ -</b>	<b>\$ 13,368,283</b>	<b>\$ 70,324,924</b>	<b>\$ 83,693,207</b>	<b>\$ 83,501,628</b>	<b>\$ 191,579</b>	<b>\$ 83,693,207</b>

<b>Total All Funds</b>	<b>\$ 77,483,384</b>	<b>\$ 54,539,316</b>	<b>\$ 572,598,691</b>	<b>\$ 704,621,391</b>	<b>\$ 663,905,327</b>	<b>\$ 40,716,064</b>	<b>\$ 704,621,391</b>
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Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7
Governmental Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From		SCH 10, COL 5 Net Assets <Decrease>	SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 Net Assets Increase	If
Enterprise Fund From		SCH 11, COL 5 Net Assets <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 Net Assets Increase	If
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

<b>State Controller Schedules</b>	<b>County of Shasta Governmental Funds Summary Fiscal Year 2023-24</b>	<b>Schedule 2</b>
<b>County Budget Act</b>		

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>General Fund</b>							
0057 IMPACT MITIGATION FEE	\$ -	\$ 1,715,480	\$ 782,000	\$ 2,497,480	\$ 1,961,480	\$ 536,000	\$ 2,497,480
0060 GENERAL	77,189,069	3,882,448	170,452,761	251,524,278	221,961,105	29,563,173	251,524,278
0062 GENERAL - CAPITAL PROJECTS	-	-	1,101,735	1,101,735	1,101,735	-	1,101,735
0065 GENERAL - FEDERAL TITLE III	-	64,827	1,500	66,327	\$ 64,828	1,499	66,327
0120 OPPORTUNITY CENTER	251,963	-	2,133,788	2,385,751	2,133,788	251,963	2,385,751
0150 WILDLIFE	42,351	-	2,225	44,576	559	44,017	44,576
0170 GENERAL RESERVES	-	-	10,100,000	10,100,000	-	10,100,000	10,100,000
0810 STATHAM-ROBBINS CRIM CONST	-	24,846	210,750	235,596	235,596	-	235,596
<b>Total General Fund</b>	<b>\$ 77,483,384</b>	<b>\$ 5,687,601</b>	<b>\$ 184,784,759</b>	<b>\$ 267,955,744</b>	<b>\$ 227,459,091</b>	<b>\$ 40,496,653</b>	<b>\$ 267,955,744</b>

<b>Special Revenue Funds</b>							
0080 MENTAL HEALTH	\$ -	\$ 4,292,976	\$ 55,344,069	\$ 59,637,045	\$ 59,632,045	\$ 5,000	\$ 59,637,045
0081 MENTAL HEALTH SERVICES ACT	-	4,977,710	20,185,159	25,162,869	25,162,869	-	25,162,869
0140 SOCIAL SERVICES	-	10,054,323	148,025,552	158,079,875	158,079,875	-	158,079,875
0185 PHA HOUSING ASSISTANCE PYMTS	-	-	5,465,143	5,465,143	5,465,143	-	5,465,143
0186 HOUSING HOME IPP	-	178,000	168,923	346,923	346,923	-	346,923
0187 HOUSING CALHOME	-	1,000	9,400	10,400	10,400	-	10,400
0188 ENDANGERED SPECIES	-	198,939	1,200	200,139	200,139	-	200,139
0190 ROADS	-	4,570,140	33,734,621	38,304,761	38,304,761	-	38,304,761
0191 ROADS - DUST MITIGATION	-	-	5,000	5,000	5,000	-	5,000
0192 CHILD SUPPORT SERVICES	-	173,518	7,622,834	7,796,352	7,796,352	-	7,796,352
0196 PUBLIC HEALTH	-	2,717,353	30,121,045	32,838,398	32,818,098	20,300	32,838,398
0197 SHASTA HOUSING REHAB	-	200,907	981,754	1,182,661	1,182,661	-	1,182,661
0851 IHSS PUBLIC AUTHORITY	-	-	619,315	619,315	616,783	2,532	619,315
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ 27,364,866</b>	<b>\$ 302,284,015</b>	<b>\$ 329,648,881</b>	<b>\$ 329,621,049</b>	<b>\$ 27,832</b>	<b>\$ 329,648,881</b>

<b>Capital Project Funds</b>							
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ 8,118,566	\$ 12,019,554	\$ 20,138,120	\$ 20,138,120	\$ -	\$ 20,138,120
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ 8,118,566</b>	<b>\$ 12,019,554</b>	<b>\$ 20,138,120</b>	<b>\$ 20,138,120</b>	<b>\$ -</b>	<b>\$ 20,138,120</b>

<b>Debt Service Funds</b>							
0072 ADMIN CENTER BOND	\$ -	\$ -	\$ 2,382,100	\$ 2,382,100	\$ 2,382,100	\$ -	\$ 2,382,100
0073 ENERGY RETROFIT	-	-	803,339	803,339	803,339	-	803,339
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,185,439</b>	<b>\$ 3,185,439</b>	<b>\$ 3,185,439</b>	<b>\$ -</b>	<b>\$ 3,185,439</b>

<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 77,483,384</b>	<b>\$ 41,171,033</b>	<b>\$ 502,273,767</b>	<b>\$ 620,928,184</b>	<b>\$ 580,403,699</b>	<b>\$ 40,524,485</b>	<b>\$ 620,928,184</b>
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APPROPRIATIONS LIMIT	<b>\$ 252,435,270</b>
APPROPRIATIONS SUBJECT TO LIMIT	<b>\$ 87,951,521</b>

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

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 3</b>
<b>County Budget Act</b>	<b>Fund Balance - Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>

Fund Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>General Fund</b>					
0057 IMPACT MITIGATION FEE	\$ 4,584,095	\$ -	\$ 4,584,095	\$ -	-
0060 GENERAL	108,579,896	-	33,367,150	(1,976,322)	77,189,069
0062 GENERAL - CAPITAL PROJECTS	32,424	-	-	32,424	-
0065 GENERAL - FEDERAL TITLE III	434,096	-	434,096	-	-
0120 OPPORTUNITY CENTER	274,071	-	23,350	(1,243)	251,963
0150 WILDLIFE	40,995	-	-	(1,356)	42,351
0170 GENERAL RESERVES	19,170,262	-	19,809,794	(639,532)	-
0810 STATHAM-ROBBINS CRIM CONST	241,014	-	241,014	-	-
<b>Total General Fund</b>	<b>\$ 133,356,853</b>	<b>\$ -</b>	<b>\$ 58,459,499</b>	<b>\$ (2,586,029)</b>	<b>\$ 77,483,384</b>
<b>Special Revenue Funds</b>					
0080 MENTAL HEALTH	\$ 18,393,797	\$ -	\$ 18,393,797	\$ -	-
0081 MENTAL HEALTH SERVICES ACT	26,606,687	-	26,606,687	-	-
0140 SOCIAL SERVICES	21,410,490	-	21,410,490	-	-
0185 PHA HOUSING ASSISTANCE PYMTS	624,641	-	624,641	-	-
0186 HOUSING HOME IPP	3,173,440	-	3,173,440	-	-
0187 HOUSING CALHOME	1,143,905	-	1,143,905	-	-
0188 ENDANGERED SPECIES	202,553	-	202,553	-	-
0190 ROADS	10,371,180	-	10,371,180	-	-
0191 ROADS - DUST MITIGATION	1,128,289	-	1,128,289	-	-
0192 CHILD SUPPORT SERVICES	2,011,454	-	2,011,454	-	-
0196 PUBLIC HEALTH	10,369,361	-	10,369,361	-	-
0197 SHASTA HOUSING REHAB	2,974,525	-	2,974,525	-	-
0851 IHSS PUBLIC AUTHORITY	410,586	-	410,586	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 98,820,908</b>	<b>\$ -</b>	<b>\$ 98,820,908</b>	<b>\$ -</b>	<b>-</b>
<b>Capital Project Funds</b>					
0040 ACCUM CAPITAL OUTLAY	\$ 41,879,004	\$ -	\$ 32,729,781	\$ 9,149,223	-
<b>Total Capital Project Funds</b>	<b>\$ 41,879,004</b>	<b>\$ -</b>	<b>\$ 32,729,781</b>	<b>\$ 9,149,223</b>	<b>-</b>
<b>Debt Service Funds</b>					
0072 ADMIN CENTER BOND	\$ 5,599	\$ -	\$ 5,599	\$ -	-
0073 ENERGY RETROFIT	358	-	358	-	-
<b>Total Debt Service Funds</b>	<b>\$ 5,956</b>	<b>\$ -</b>	<b>\$ 5,956</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 274,062,721</b>	<b>\$ -</b>	<b>\$ 190,016,144</b>	<b>\$ 6,563,194</b>	<b>\$ 77,483,384</b>

Arithmetic Results					
Totals Transferred From			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2	COL 2 - 3 - 4 - 5
Totals Transferred To					SCH 1, COL 2      SCH 2, COL 2

State Controller Schedules County of Shasta Schedule 4  
 County Budget Act Obligated Fund Balances - By Governmental Funds  
 Fiscal Year 2023-24

Fund Name and Balance Descriptions	Fund	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
<b>General Fund</b>							
0057 IMPACT MITIGATION FEE							
RESTRICTED - IMP FEE ANIMAL CONTROL	\$	216,037	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ 233,037
RESTRICTED - IMP FEE FIRE PROTECTION		9,755	-	-	130,000	130,000	139,755
RESTRICTED - IMP FEE GENERAL GOVERNMENT		306,228	995,016	306,228	-	-	-
RESTRICTED - IMP FEE LIBRARY		130,158	-	-	12,000	12,000	142,158
RESTRICTED - IMP FEE PUBLIC HEALTH		732,512	-	-	72,000	72,000	804,512
RESTRICTED - IMP FEE PUBLIC PROTECTION		1,645,048	-	-	160,000	160,000	1,805,048
RESTRICTED - IMP FEE SHERIFF		333,757	714,864	333,757	-	-	-
RESTRICTED - IMP FEE TRAFFIC		1,373,665	-	-	145,000	145,000	1,518,665
RESTRICTED - IMP FEE-ADMINISTRATION		52,765	5,600	5,600	-	-	47,165
RESTRICTED - FAIR VALUE INVESTMENTS		(215,829)	-	-	-	-	(215,829)
RESTRICTED - GENERAL PURPOSE		-	-	1,069,896	-	-	(1,069,896)
0057 IMPACT MITIGATION FEE TOTAL	\$	4,584,095	\$ 1,715,480	\$ 1,715,480	\$ 536,000	\$ 536,000	\$ 3,404,615
0060 GENERAL							
NONSPENDABLE - PREPAID/OTHER	\$	290,439	\$ -	\$ -	\$ -	\$ -	\$ 290,439
RESTRICTED - AB 178 FACILITY GRANT		1,295,771	-	-	-	-	1,295,771
RESTRICTED - AG FED GRAZING		30,906	-	-	-	-	30,906
RESTRICTED - AG QUANTITY CONTROL		49,049	-	-	-	-	49,049
RESTRICTED - CALMMET GRANT		127,577	-	-	135	135	127,712
RESTRICTED - CASP CERTIFICATION TRAINING		60,954	-	-	14,000	14,000	74,954
RESTRICTED - CITY OF REDDING CBDG		6,544	-	-	-	-	6,544
RESTRICTED - CLERK VITAL STATS		4,482	-	-	372	372	4,854
RESTRICTED - COC CONTRACT SERVICES REV		108,901	-	-	-	-	108,901
RESTRICTED - COC ST HOMELESS HSG ASST & PREV		4,481,302	-	-	220,333	220,333	4,701,635
RESTRICTED - COMM EDUC SOLID WASTE		252,187	62,850	62,850	-	-	189,337
RESTRICTED - COUNTY FINGERPRINT		106,185	29,912	29,912	-	-	76,273
RESTRICTED - COUNTY WARRANT SYSTEM		173,632	60,000	60,000	-	-	113,632
RESTRICTED - DA COMMUNITY PROSECUTION		114,971	-	-	-	-	114,971
RESTRICTED - DA CONSUMER PROT ENFORCE		3,929,308	-	-	20,000	20,000	3,949,308
RESTRICTED - DA REAL ESTATE FRAUD		135,821	-	-	10,000	10,000	145,821
RESTRICTED - GEN PLAN MAINTENANCE		430,175	-	-	35,000	35,000	465,175
RESTRICTED - MARRIAGE LICENSE		8,521	-	-	2,000	2,000	10,521
RESTRICTED - OPIOID LITIGATION		538,992	-	-	2,500,000	2,500,000	3,038,992
RESTRICTED - PHOTO LAB		13,156	-	-	-	-	13,156
RESTRICTED - R/F ELEC RECORD FEE (ERDS)		64,145	-	-	-	-	64,145
RESTRICTED - R/F MICROGRAPHICS FEE		139,722	-	-	-	-	139,722
RESTRICTED - R/F MODERNIZATION FEE		311,793	-	-	-	-	311,793
RESTRICTED - R/F VITAL/HEALTH STATISTICS		49,468	-	-	-	-	49,468
RESTRICTED - SAFE DRINKING WATER		31,055	10,000	10,000	-	-	21,055
RESTRICTED - SAFE GRANT		1,103,039	332,688	332,688	-	-	770,351
RESTRICTED - SB678 CCIPF (Comm Correction)		709,822	263,265	263,265	-	-	446,557
RESTRICTED - SB823 JUV JUST REALIGNMENT BL GRT		709,691	-	-	291,183	291,183	1,000,874
RESTRICTED - SHRF ST ASSET FORFEITURE		34,973	20,000	20,000	-	-	14,973
RESTRICTED - SHRF ST ASSET FORF MARIJUANA		77,687	40,000	40,000	-	-	37,687
RESTRICTED - SHRF ST CALMMET ASSET FORF		94,330	40,000	40,000	-	-	54,330
RESTRICTED - SMARA		36,043	-	-	5,000	5,000	41,043
RESTRICTED - SOLID WASTE SURCHARGE		393,611	207,700	207,700	-	-	185,911
RESTRICTED - ST EMERG SOLUTIONS HSG GRT		148,749	60,352	60,352	-	-	88,397
RESTRICTED - ST HOMELESS HST ASST & PREV		576,561	-	-	-	-	576,561
RESTRICTED - ST REALIGN LCC AB109		12,318,647	2,045,475	2,045,475	-	-	10,273,172
RESTRICTED - ST REALIGN LCC AB118		837,274	-	-	26,463	26,463	863,737
RESTRICTED - ST REALIGN JUVENILE JUSTICE		871,621	200,906	200,906	-	-	670,715
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR		486,102	200,000	200,000	-	-	286,102
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)		601,118	300,000	300,000	-	-	301,118
RESTRICTED - UGT PENALTIES		362,742	9,300	9,300	-	-	353,442
RESTRICTED - ZOGG FIRE STTLMT FEMA		150,084	-	-	-	-	150,084
RESTRICTED - ZOGG FIRE STTLMT PG&E		1,100,000	-	-	-	-	1,100,000
ASSIGNED - IMPREST CASH		43,975	-	-	-	-	43,975
ASSIGNED - DEBT SERVICE - 1 YEAR		3,183,439	503,221	-	-	-	3,183,439
ASSIGNED - HATCHET COM BNFT AGRMT		630,361	-	-	-	-	630,361
ASSIGNED - FAIR VALUE INVESTMENTS		(5,834,097)	-	-	-	-	(5,834,097)
UNASSIGNED - GENERAL PURPOSE		-	-	-	17,968,101	26,438,687	26,438,687
0060 GENERAL TOTAL	\$	31,390,828	\$ 4,385,669	\$ 3,882,448	\$ 21,092,587	\$ 29,563,173	\$ 57,071,553
0062 GENERAL - CAPITAL PROJECTS							
ASSIGNED - CAPITAL PROJECTS	\$	32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424
0062 CAP PROJECTS TOTAL	\$	32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 4</b>
<b>County Budget Act</b>	<b>Obligated Fund Balances - By Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	

Fund Name and Balance Descriptions	Fund	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
<b>0065 GENERAL - FEDERAL TITLE III</b>							
RESTRICTED - TITLE III EMERG RESPONSE ACTIVIT		\$ 10,998	\$ 10,998	\$ 10,998	\$ -	\$ -	\$ -
RESTRICTED - TITLE III CO FIRE MUTUAL AID		38,606	38,606	38,606	-	-	-
RESTRICTED - TITLE III FIREWISE COMM PRGRM		15,223	15,223	15,223	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS		(14,482)	-	-	-	-	(14,482)
RESTRICTED - GENERAL PURPOSE		383,751	-	-	1,499	1,499	385,250
0065 GEN FOREST TITLE III TOTAL		\$ 434,096	\$ 64,827	\$ 64,827	\$ 1,499	\$ 1,499	\$ 370,768
<b>0120 OPPORTUNITY CENTER</b>							
NONSPENDABLE - PREPAID/OTHER		\$ 23,350	\$ -	\$ -	\$ -	\$ -	\$ 23,350
ASSIGNED - FAIR VALUE INVESTMENTS		(1,243)	-	-	-	-	(1,243)
UNASSIGNED - GENERAL PURPOSE		-	81,198	-	-	251,963	251,963
0120 OPPORTUNITY CNTR TOTAL		\$ 22,107	\$ 81,198	\$ -	\$ -	\$ 251,963	\$ 274,071
<b>0150 WILDLIFE</b>							
ASSIGNED - FAIR VALUE INVESTMENTS		\$ (1,356)	\$ -	\$ -	\$ -	\$ -	\$ (1,356)
UNASSIGNED - GENERAL PURPOSE		-	-	-	43,463	44,017	44,017
0150 WILDLIFE TOTAL		\$ (1,356)	\$ -	\$ -	\$ 43,463	\$ 44,017	\$ 42,661
<b>0170 GENERAL RESERVES</b>							
COMMITTED - CSA REVOLVING		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
COMMITTED - GENERAL RESERVE		19,759,794	-	-	10,100,000	10,100,000	29,859,794
ASSIGNED - FAIR VALUE INVESTMENTS		(639,532)	-	-	-	-	(639,532)
0170 GENERAL RESERVES TOTAL		\$ 19,170,262	\$ -	\$ -	\$ 10,100,000	\$ 10,100,000	\$ 29,270,262
<b>0810 STATHAM-ROBBINS CRIM CONST ADM</b>							
RESTRICTED - FAIR VALUE INVESTMENTS		\$ (10,814)	\$ -	\$ -	\$ -	\$ -	\$ (10,814)
RESTRICTED - GENERAL PURPOSE		251,828	24,846	24,846	-	-	226,982
0810 STATHAM-ROBBINS CRIM CONST TOTAL		\$ 241,014	\$ 24,846	\$ 24,846	\$ -	\$ -	\$ 216,168
<b>Total General Fund</b>		<b>\$ 55,873,470</b>	<b>\$ 6,272,020</b>	<b>\$ 5,687,601</b>	<b>\$ 31,773,549</b>	<b>\$ 40,496,653</b>	<b>\$ 90,682,521</b>

State Controller Schedules		County of Shasta				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2023-24					
Fund Name and Balance Descriptions	Fund	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7

**Special Revenue Funds**

<b>0080 MENTAL HEALTH</b>							
NONSPENDABLE - PREPAID/OTHER		\$ 20,435	\$ -	\$ -	\$ -	\$ -	\$ 20,435
RESTRICTED - ALCOHOL EDUC/PREVENTION		33,730	-	-	5,000	5,000	38,730
RESTRICTED - ALCOHOL PROGRAMS		74,183	96,183	74,183	-	-	-
RESTRICTED HHSA 1991/2011 STATE REALGNMNT		11,553,855	980,793	727,793	-	-	10,826,062
RESTRICTED HHSA IGT		5,540,780	2,891,000	2,891,000	-	-	2,649,780
RESTRICTED - HSC 11372.7 DRUG PROGRAM		591	-	-	-	-	591
RESTRICTED - WHOLE PERSON CARE PILOT HSNG		1,170,223	325,000	275,000	-	-	895,223
RESTRICTED - FAIR VALUE INVESTMENTS		(445,274)	-	-	-	-	(445,274)
RESTRICTED - GENERAL PURPOSE		445,274	-	325,000	-	-	120,274
<b>0080 MENTAL HEALTH TOTAL</b>		<b>\$ 18,393,797</b>	<b>\$ 4,292,976</b>	<b>\$ 4,292,976</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 14,105,821</b>
<b>0081 MENTAL HEALTH SERVICES ACT</b>							
NONSPENDABLE - PREPAID/OTHER		\$ 27,090	\$ -	\$ -	\$ -	\$ -	\$ 27,090
RESTRICTED - MHSA PRUDENT RESTRICTED		403,129	-	-	-	-	403,129
RESTRICTED - FAIR VALUE INVESTMENTS		(826,297)	-	-	-	-	(826,297)
RESTRICTED - GENERAL PURPOSE		27,002,765	4,977,710	4,977,710	-	-	22,025,055
<b>0081 MENTAL HEALTH TOTAL</b>		<b>\$ 26,606,687</b>	<b>\$ 4,977,710</b>	<b>\$ 4,977,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,628,977</b>
<b>0140 SOCIAL SERVICES</b>							
NONSPENDABLE - PREPAID/OTHER		\$ 1,538,055	\$ -	\$ -	\$ -	\$ -	\$ 1,538,055
RESTRICTED - CPS DONATIONS		15,921	7,217	14,921	-	-	1,000
RESTRICTED - ST REALIGN LCC AB109 (HHSA GA)		89,576	13,000	13,000	-	-	76,576
RESTRICTED - ST REALIGN 1991/2011		20,678,320	10,034,106	10,026,402	-	-	10,651,918
RESTRICTED - IMPREST CASH		100	-	-	-	-	100
RESTRICTED - FAIR VALUE INVESTMENTS		(675,580)	-	-	-	-	(675,580)
RESTRICTED - GENERAL PURPOSE		(235,901)	-	-	-	-	(235,901)
<b>0140 SOCIAL SERVICES TOTAL</b>		<b>\$ 21,410,490</b>	<b>\$ 10,054,323</b>	<b>\$ 10,054,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,356,167</b>
<b>0185 PHA HOUSING ASSISTANCE</b>							
NONSPENDABLE - PREPAID/OTHER		\$ 3,402	\$ -	\$ -	\$ -	\$ -	\$ 3,402
RESTRICTED - FED HOUSING CHOICE VOUCHERS		118,070	-	-	-	-	118,070
RESTRICTED - FED HOUSING CHOICE ADMIN FEE		292,421	-	-	-	-	292,421
RESTRICTED - FED HCV MAINSTREAM ADMIN		15,337	-	-	-	-	15,337
RESTRICTED - FAIR VALUE INVESTMENTS		(22,739)	-	-	-	-	(22,739)
RESTRICTED - GENERAL PURPOSE		218,150	-	-	-	-	218,150
<b>0185 HOUSING ASSISTANCE TOTAL</b>		<b>\$ 624,641</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 624,641</b>
<b>0186 HOUSING HOME IPP</b>							
RESTRICTED - HOUSING HOME IPP		\$ 2,778,425	\$ -	\$ -	\$ -	\$ -	\$ 2,778,425
RESTRICTED - FAIR VALUE INVESTMENTS		(11,513)	-	-	-	-	(11,513)
RESTRICTED - GENERAL PURPOSE		406,528	178,000	178,000	-	-	228,528
<b>0186 HOUSING HOME IPP TOTAL</b>		<b>\$ 3,173,440</b>	<b>\$ 178,000</b>	<b>\$ 178,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,995,440</b>
<b>0187 HOUSING CALHOME</b>							
RESTRICTED - HOUSING CALHOME		\$ 786,697	\$ -	\$ -	\$ -	\$ -	\$ 786,697
RESTRICTED - FAIR VALUE INVESTMENTS		(11,923)	-	-	-	-	(11,923)
RESTRICTED - GENERAL PURPOSE		369,131	1,000	1,000	-	-	368,131
<b>0187 HOUSING CALHOME TOTAL</b>		<b>\$ 1,143,905</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,142,905</b>
<b>0188 ENDANGERED SPECIES</b>							
RESTRICTED - KNIGHTEN RD BEETLE MITIG		\$ 209,310	\$ 198,939	\$ 198,939	\$ -	\$ -	\$ 10,371
RESTRICTED - FAIR VALUE INVESTMENTS		(6,757)	-	-	-	-	(6,757)
<b>0188 ENDANGERED SPECIES TOTAL</b>		<b>\$ 202,553</b>	<b>\$ 198,939</b>	<b>\$ 198,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,614</b>
<b>0190 ROADS</b>							
NONSPENDABLE - INVENTORY		\$ 360,518	\$ -	\$ -	\$ -	\$ -	\$ 360,518
RESTRICTED - IMPREST CASH		100	-	-	-	-	100
RESTRICTED - ZOB TRAFFIC IMPACT		47,222	-	-	-	-	47,222
RESTRICTED - FAIR VALUE INVESTMENTS		(226,943)	-	-	-	-	(226,943)
RESTRICTED - GENERAL PURPOSE		10,190,284	4,570,140	4,570,140	-	-	5,620,144
<b>0190 ROADS TOTAL</b>		<b>\$ 10,371,180</b>	<b>\$ 4,570,140</b>	<b>\$ 4,570,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,801,040</b>
<b>0191 ROADS - DUST MITIGATION</b>							

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 4</b>
<b>County Budget Act</b>	<b>Obligated Fund Balances - By Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	

Fund Name and Balance Descriptions	Fund	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
RESTRICTED GENERAL PURPOSE		\$ 1,128,289	\$ -	\$ -	\$ -	\$ -	\$ 1,128,289
0191 ROADS DUST MITIGATION TOTAL		\$ 1,128,289	\$ -	\$ -	\$ -	\$ -	\$ 1,128,289
0192 CHILD SUPPORT SERVICES							
NONSPENDABLE - PREPAID/OTHER		\$ 2,061	\$ -	\$ -	\$ -	\$ -	\$ 2,061
RESTRICTED - FAIR VALUE INVESTMENTS		(93,734)	-	-	-	-	(93,734)
RESTRICTED - GENERAL PURPOSE		2,103,127	173,518	173,518	-	-	1,929,609
0192 CHILD SUPPORT SVS TOTAL		\$ 2,011,454	\$ 173,518	\$ 173,518	\$ -	\$ -	\$ 1,837,936
0196 PUBLIC HEALTH							
NONSPENDABLE - PREPAID/OTHER		\$ 46,652	\$ -	\$ -	\$ -	\$ -	\$ 46,652
RESTRICTED - IMPREST CASH		200	-	-	-	-	200
RESTRICTED - CCS DONATION		4,281	4,000	4,000	-	-	281
RESTRICTED - ER MEDICAL SRV COMM SYS		199,909	-	-	20,300	20,300	220,209
RESTRICTED - FAIR VALUE INVESTMENTS		(164,319)	-	-	-	-	(164,319)
RESTRICTED - GENERAL PURPOSE		10,282,639	2,713,353	2,713,353	-	-	7,569,286
0196 PUBLIC HEALTH TOTAL		\$ 10,369,361	\$ 2,717,353	\$ 2,717,353	\$ 20,300	\$ 20,300	\$ 7,672,308
0197 SHASTA HOUSING REHAB							
NONSPENDABLE - PREPAID/OTHER		\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 255
RESTRICTED - IMPREST CASH		7,885	-	-	-	-	7,885
RESTRICTED - NOTES RECEIVABLE		2,401,002	-	-	-	-	2,401,002
RESTRICTED - FAIR VALUE INVESTMENTS		(20,000)	-	-	-	-	(20,000)
RESTRICTED - GENERAL PURPOSE		585,383	200,907	200,907	-	-	384,476
0197 SHA HOUSING REHAB TOTAL		\$ 2,974,525	\$ 200,907	\$ 200,907	\$ -	\$ -	\$ 2,773,618
0851 IHSS PUBLIC AUTHORITY							
RESTRICTED - FAIR VALUE INVESTMENTS		\$ (10,724)	\$ -	\$ -	\$ -	\$ -	\$ (10,724)
RESTRICTED - GENERAL PURPOSE		421,310	-	-	2,532	2,532	423,842
0851 IHSS PUBLIC AUTHORITY TOTAL		\$ 410,586	\$ -	\$ -	\$ 2,532	\$ 2,532	\$ 413,118
<b>Total Special Revenue Funds</b>		<b>\$ 98,820,908</b>	<b>\$ 27,364,866</b>	<b>\$ 27,364,866</b>	<b>\$ 27,832</b>	<b>\$ 27,832</b>	<b>\$ 71,483,874</b>

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 4</b>
<b>County Budget Act</b>	<b>Obligated Fund Balances - By Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	

Fund Name and Balance Descriptions	Fund	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
<b>Capital Project Funds</b>							
0040 ACCUM CAPITAL OUTLAY							
COMMITTED - PUB SAF INFRASTRCTR DETENTN		\$ 23,729,781	\$ 10,900,000	\$ 5,900,000	\$ -	\$ -	17,829,781
COMMITTED - GENERAL FUND INFRASTRUCTURE		9,000,000	-	-	-	-	9,000,000
ASSIGNED - FAIR VALUE INVESTMENTS		(1,339,382)	-	-	-	-	(1,339,382)
ASSIGNED - GENERAL PURPOSE		10,488,605	2,218,566	2,218,566	-	-	8,270,039
0040 ACCUM CAP OUTLAY TOTAL		<u>\$ 41,879,004</u>	<u>\$ 13,118,566</u>	<u>\$ 8,118,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>33,760,438</u>
<b>Total Capital Project Funds</b>		<b>\$ 41,879,004</b>	<b>\$ 13,118,566</b>	<b>\$ 8,118,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>33,760,438</b>
<b>Debt Service Funds</b>							
0072 ADMIN CENTER BOND							
RESTRICTED - FAIR VALUE INVESTMENTS		\$ (18)	\$ -	\$ -	\$ -	\$ -	(18)
RESTRICTED - GENERAL PURPOSE		5,616	-	-	-	-	5,616
0072 ADMIN CENTER BOND TOTAL		<u>\$ 5,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,599</u>
0073 ENERGY RETROFIT							
RESTRICTED - FAIR VALUE INVESTMENTS		\$ (12)	\$ -	\$ -	\$ -	\$ -	(12)
RESTRICTED - GENERAL PURPOSE		370	-	-	-	-	370
0073 ENERGY RETROFIT TOTAL		<u>\$ 358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>358</u>
<b>Total Debt Service Funds</b>		<b>\$ 5,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5,956</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>		<b>\$ 196,579,338</b>	<b>\$ 46,755,452</b>	<b>\$ 41,171,033</b>	<b>\$ 31,801,381</b>	<b>\$ 40,524,485</b>	<b>\$ 195,932,790</b>

Arithmetic Results						COL 2 - 4 + 6
Total Transferred From					SCH 7, COL 5 Provisions for Obligated FB	
Total Transferred To	SCH 3, COL 4 & 5	SCH 2, COL 3	SCH 2, COL 3		SCH 2, COL 7	



<b>State Controller Schedules County Budget Act</b>	<b>County of Shasta Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2023-24</b>	<b>Schedule 5</b>
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Description	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source				
TAXES	\$ 39,978,900	\$ 41,776,495	\$ 36,349,622	\$ 36,349,622
LICENSES, PERMITS & FRANCHISES	5,757,930	5,886,920	5,943,125	5,943,125
FINES, FORFEITURES & PENALTIES	5,547,670	4,829,708	3,661,630	3,661,630
REVENUE FROM MONEY & PROPERTY	(7,804,163)	4,235,925	2,640,832	2,640,832
INTERGOVERNMENTAL REVENUES	333,349,921	350,487,584	384,278,406	384,278,406
CHARGES FOR SERVICES	21,177,877	21,732,321	17,364,686	17,364,686
MISCELLANEOUS REVENUES	4,043,695	7,993,252	6,925,300	6,925,300
TOTAL REVENUES EXCL. OTHER SOURCES	\$ 402,051,829	\$ 436,942,205	\$ 457,163,601	\$ 457,163,601
OTHR FINANCING SOURCES TRAN IN	30,008,923	31,930,922	29,746,760	29,746,760
OTHER FINANCING SRCS SALE C/A	136,916	141,793	5,300	5,300
OTHER FIN SRC INCEPTION OF LEASE	600,938	408,548	358,106	358,106
OTHER FIN SRC INCEPTION OF SOFTWARE	-	602,310	-	-
RESIDUAL EQUITY TRANSFER	36,000,000	15,000,000	15,000,000	15,000,000
<b>Total Summarization by Source</b>	<b>\$ 468,798,606</b>	<b>\$ 485,025,778</b>	<b>\$ 502,273,767</b>	<b>\$ 502,273,767</b>

Summarization by Fund				
0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 21,255,224	\$ 20,053,220	\$ 12,019,554	\$ 12,019,554
0048 2020 ENERGY RETROFIT PROJECT	9,810	1,069	-	-
0057 IMP MITIGATION FEE FND	620,176	836,528	782,000	782,000
0060 GENERAL	151,557,346	175,866,752	170,452,761	170,452,761
0062 GENERAL - CAPITAL PROJECTS	7,281,723	8,151,424	1,101,735	1,101,735
0065 GENERAL - FEDERAL TITLE III	111,343	138,348	1,500	1,500
0070 CNTY CRTHSE BOND FUND	533,616	525,637	-	-
0072 ADMIN CNTR BOND FUND	2,376,098	2,384,293	2,382,100	2,382,100
0073 ENERGY RETROFIT FUND	755,721	779,402	803,339	803,339
0080 MENTAL HEALTH	48,898,467	59,811,145	55,344,069	55,344,069
0081 MENTAL HEALTH SERVICES ACT	21,070,776	16,735,179	20,185,159	20,185,159
0120 OPPORTUNITY CENTER	5,301,432	5,501,570	2,133,788	2,133,788
0140 SOCIAL SERVICES	124,883,745	127,834,793	148,025,552	148,025,552
0150 WILDLIFE	853	2,900	2,225	2,225
0170 GENERAL RESERVES	17,168,566	603,373	10,100,000	10,100,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,054,026	5,481,451	5,465,143	5,465,143
0186 HOUSING HOME IPP	56,197	97,529	168,923	168,923
0187 HOUSING CALHOME	(10,391)	4,405	9,400	9,400
0188 ENDANGERED SPECIES	(5,615)	2,346	1,200	1,200
0190 ROADS	25,345,926	25,917,928	33,734,621	33,734,621
0191 ROADS DUST MITIGATION	6,400	2,400	5,000	5,000
0192 CHILD SUPPORT SERVICES	6,423,080	6,548,027	7,622,834	7,622,834
0196 PUBLIC HEALTH	28,712,976	26,281,370	30,121,045	30,121,045
0197 SHASTA HOUSING REHAB	168,245	199,764	981,754	981,754
0810 STATHAM ROBBINS CRIM CONST ADM	288,395	293,035	210,750	210,750
0812 STATHAM ROBBINS CRTHSE CNST ADM	419,631	428,783	-	-
0851 IHSS PUBLIC AUTHORITY	514,840	543,110	619,315	619,315
<b>Total Summarization By Fund</b>	<b>\$ 468,798,606</b>	<b>\$ 485,025,778</b>	<b>\$ 502,273,767</b>	<b>\$ 502,273,767</b>

Total Transferred From	SCH 6, COL 4	SCH 6, COL 5	SCH 6, COL 6	SCH 6, COL 7
Total Transferred To				SCH 2, COL 4
Summarization Totals Must Equal				Total by Source = Total by Fund

State Controller Schedules County Budget Act		County of Shasta Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24				Schedule 6	
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

**General Fund**

**Taxes**

101000	CURRENT SECURED TAXES	\$	20,275,223	\$	21,688,434	\$	20,000,000	\$	20,000,000	
101001	CURRENT UNITARY TAXES		3,198,647		3,393,246		3,000,000		3,000,000	
101011	CURR SEC TAX DEL ADV TEETER		340,141		437,517		300,000		300,000	
101012	RDA RESIDUAL PROPERTY TAX		345,391		417,748		250,000		250,000	
101013	RDA 1290 PT PROPERTY TAX		4,981,365		5,224,042		4,000,000		4,000,000	
101014	RDA 1290 PT PROPERTY TAX		45,126		-		-		-	
101100	SUPPLEMENTAL TAXES CURRENT		548,229		763,025		350,000		350,000	
101111	SUPPLEMENTAL TAXES CURR TEETER		78,600		125,827		-		-	
102000	CURRENT UNSECURED TAXES		1,130,232		1,127,223		1,133,622		1,133,622	
103010	SUPPLEMENTAL TAXES PRIOR		1,086		1,556		1,000		1,000	
104000	PRIOR YEAR UNSECURED TAXES		23,107		23,304		15,000		15,000	
106000	SALES AND USE TAX		5,848,569		5,580,943		5,000,000		5,000,000	
108000	DOCUMENTARY TRANSFER TAX		1,540,391		1,124,256		1,100,000		1,100,000	
109000	TRANSIENT OCCUPANCY TAXES		1,373,931		1,534,749		1,100,000		1,100,000	
109100	TIMBER YIELD TAXES		233,274		91,536		100,000		100,000	
109102	PMT IN LIEU PROP TAX NON GOVT		15,588		243,089		-		-	
<b>Total Taxes</b>			<b>\$</b>	<b>39,978,900</b>	<b>\$</b>	<b>41,776,495</b>	<b>\$</b>	<b>36,349,622</b>	<b>\$</b>	<b>36,349,622</b>

**Licenses, Permits, and Franchises**

210000	ANIMAL LICENSE	\$	26,824	\$	25,314	\$	25,300	\$	25,300
211010	LICENSE TO SELL FIREARMS		418		350		350		350
211040	UNDERGROUND STORAGE LICENSE		123,710		110,642		100,000		100,000
211050	HAZARDOUS MATERIALS STORAGE		407,364		442,846		600,000		600,000
211060	FOOD ESTABLISHMENT PERMIT		341,326		441,277		350,000		350,000
211080	RECREATION PERMITS		51,948		85,103		95,000		95,000
211300	DEVICE REPAIRMAN LICENSE		813		1,175		1,200		1,200
211320	WEIGH/MEASURE DEVICE REG		186,426		191,178		178,000		178,000
212020	HOUSING PERMITS		19,443		25,673		20,000		20,000
212030	WATER SYSTEMS PERMITS		85,172		96,111		110,000		110,000
212040	WELL PERMITS		112,151		114,184		125,000		125,000
212050	LIQUID WASTE PERMITS		165,013		138,002		165,000		165,000
212060	MEDICAL WASTE PERMITS		38,126		39,316		32,000		32,000
212100	APPLICATION FILING FEE		531,610		503,467		550,000		550,000
212200	BUILDING PERMIT FEES		1,283,363		1,226,322		1,250,000		1,250,000
212201	BUILDING STANDARD PERMIT FEES		3,582		4,195		5,000		5,000
212210	CASP CERTIFICATION TRNG FEE		14,188		12,560		19,000		19,000
212220	GRADING PERMIT		96,459		89,355		110,000		110,000
212250	PERMIT FEE RENEWAL		112,393		78,014		115,000		115,000
212300	ELECTRIC PERMIT FEES		144,216		135,903		160,000		160,000
212400	GAS PERMIT FEE		86,926		110,889		110,000		110,000
212500	PLUMBING PERMIT FEE		28,418		34,424		40,000		40,000
212600	STRONG MOTION INSTR PROG		12,013		19,151		12,000		12,000
212700	MOBILEHOME UTILITY		8,107		2,070		8,000		8,000
212800	MOBILEHOME INSTALLATION		15,876		13,930		22,000		22,000
212900	PLAN CHECK FEES		173,054		264,693		250,000		250,000
212904	CODE COMPLIANCE FEES		9,494		5,629		18,000		18,000
214000	ZONING APPLICATIONS		53,165		47,098		50,000		50,000
214050	ZONING PLAN REVIEW FEE		251,086		207,349		210,000		210,000
215000	FRANCHISES		928,750		993,146		800,000		800,000
216100	USE PERMITS		158,772		136,522		150,000		150,000
216200	GUN PERMITS		38,313		43,415		40,000		40,000
216210	GUN PERMITS RENEWALS		61,165		67,668		56,000		56,000
216300	MARRIAGE LICENSE		107,764		110,262		123,600		123,600
216400	EXPLOSIVE PERMITS		200		150		175		175
216600	BURIAL PERMITS		7,605		8,025		7,000		7,000
216900	OTHER LICENSES AND PERMITS		8,840		8,622		8,000		8,000

**State Controller Schedules** **County of Shasta**  
**County Budget Act** **Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
**Fiscal Year 2023-24** **Schedule 6**

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Total Licenses, Permits, and Franchises</b>			\$ 5,694,091	\$ 5,834,029	\$ 5,915,625	\$ 5,915,625
<b>Fines, Forfeitures &amp; Penalties</b>						
	317500	VEHICLE CODE FINES	\$ 116,824	\$ 13,334	\$ 22,500	\$ 22,500
	317504	VCF BASE FINES COUNTY	410,656	185,396	250,000	250,000
	318500	COURT FINES	22,343	384	150	150
	318504	CF BASE FINES COUNTY	28,195	180,292	180	180
	318510	CF CRIME PREVENTION PROGRAM	166	77	-	-
	318511	COURT FINES CRIMINALISTIC LAB	906	71	-	-
	318512	CF DNA ID PENALTIES	76,771	63,244	65,000	65,000
	318525	COURT FINE SARB TRUANCY	725	5	50	50
	318550	HEALTH AND SAFETY FINES	35	272	-	-
	318590	RESTITUTION FINES REBATE	1,266	1,066	300	300
	318600	AG COMM/SEALER FINES	11,267	6,877	4,200	4,200
	318700	FISH & GAME FINES	1,928	2,504	2,000	2,000
	318770	COURT FINES & PENALTIES	21,814	64,788	10,700	10,700
	319101	PENALTY ASSESSMENT	314,428	239,346	200,000	200,000
	319102	VCF ADDITIONAL PARKING PENALTY	4,902	5,150	1,250	1,250
	319104	CIVIL PENALTIES	905,941	998,201	990,000	990,000
	319110	CRTHSE/CRIM JUST CONSTRUCTION	750,167	656,864	200,000	200,000
	319120	FORFEIT/PENS WRT SYSTEMS	8,146	18	-	-
	319160	FINGERPRINT ID PENALTY ASMT	52,501	40,031	34,500	34,500
	319180	ASSET SEIZURE AND FORFEITURE	37,378	7,187	50,000	50,000
	319181	ASSET SEIZURE/STATE	61,337	31,060	90,000	90,000
	323000	TAX DELINQUENT PENALTIES	1,288,557	1,287,860	650,000	650,000
	323001	TEETER DEL PEN AND INT	1,249,606	883,836	950,000	950,000
	323002	PENALTIES FAILURE TO FILE CIO	26,433	10,241	5,000	5,000
	323004	TEETER REDEMPTION FEES	21,980	20,750	20,000	20,000
	323005	TEETER COSTS	104,420	97,040	85,000	85,000
	323006	PENALTY R&T 463	7,052	9,487	5,000	5,000
<b>Total Fines, Forfeitures &amp; Penalties</b>			\$ 5,525,743	\$ 4,805,382	\$ 3,635,830	\$ 3,635,830
<b>Revenue from Money &amp; Property</b>						
	420000	INTEREST	\$ 1,084,217	\$ 2,282,744	\$ 1,114,311	\$ 1,114,311
	420001	CHNG IN FAIR VALUE INVESTMENTS	(6,900,447)	183,096	-	-
	420110	INTEREST ON PAYMENTS	11,204	22,336	5,000	5,000
	420115	EARNINGS PERS PREPAY ER SHARE	755,066	759,901	700,000	700,000
	421100	LAND RENT	11,005	7,336	11,000	11,000
	420200	LEASE INTEREST REVENUE	7,791	7,297	-	-
	421200	RENTS/LEASES OF BUILDINGS	4,646	5,500	5,000	5,000
	421431	SCAC PARKING METERS	6,342	8,747	2,500	2,500
	422201	LEASE REVENUE-NON OPERATING	29,363	31,997	33,221	33,221
<b>Total Revenue from Money &amp; Property</b>			\$ (4,990,813)	\$ 3,308,954	\$ 1,871,032	\$ 1,871,032
<b>Intergovernmental Revenues</b>						
	109101	PROPERTY TAX IN-LIEU OF VLF	\$ 25,439,637	\$ 27,355,999	\$ 24,500,000	\$ 24,500,000
	526000	ST MOTOR VEHICLE IN-LIEU TAX	172,004	156,059	150,000	150,000
	529000	STATE LATOUR FOREST	15,521	7,757	7,000	7,000
	529200	STATE OTHER IN-LIEU TAX	5,807	6,251	5,800	5,800
	531500	STATE REALIGNMENT SOCIAL SVS	157,670	157,670	157,670	157,670
	531900	ST OPTIONS FOR RECOVERY	36,291	27,508	40,000	40,000
	533201	ST DEPT OF PUBLIC HEALTH GRANT	24,481	5,738	-	-
	533220	ST AUTOMATED VITAL STAT SYSTEM	3,660	6,910	-	-
	533320	STATE SNAP GRANT	645	-	-	-
	536520	ST DEPT OF STATE HOSPITALS GRT	823,469	1,333,982	1,325,913	1,325,913
	539130	STATE AGRICULTURAL/WTS & MEAS	7,415	7,425	7,425	7,425
	539140	STATE AG CERT FARMERS MKT INSPCTN	-	-	500	500
	539150	STATE DETECTION TRAPPING	108,207	100,630	88,000	88,000
	539160	STATE ORGANIC INSPECTIONS	12,335	12,532	4,500	4,500
	539180	STATE AID NURSERY INSPECTION	2,579	3,457	5,000	5,000

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 6</b>
<b>County Budget Act</b>	<b>Detail of Additional Financing Sources by Fund and Account</b>	
	<b>Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		539190 STATE AID NURSERY INSPECTION	90,785	95,233	85,000	85,000
		539200 STATE UNCLAIMED GAS TAXES	461,079	588,129	550,000	550,000
		539210 STATE APIARY CONTRACT	31,392	-	-	-
		542100 ST JUDICIAL COUNCIL OF CA GRT	-	266,942	327,092	327,092
		542400 STATE POST REIMBURSEMENT	123,367	110,411	50,000	50,000
		542451 STATE REIMB BOOKING FEES	257,005	278,422	257,000	257,000
		542601 ST CSA JUB PROB CAMP JPCF	1,081,140	1,583,104	1,565,040	1,565,040
		542603 ST JUVENILE JUSTICE GRANT	1,154,391	1,267,433	1,108,699	1,108,699
		542603 ST REALIGNMENT 2011 AB109	11,583,277	15,024,747	9,951,555	9,951,555
		542604 ST CCP INCENTIVE ACT SB678	512,037	512,037	512,037	512,037
		542606 ST REALIGNMENT BACKFILL	-	-	486,897	486,897
		542700 STATE VICTIM/WITNESS PROGRAM	510,532	697,215	813,600	813,600
		542710 STATE BOARD OF CONTROL GRANT	332,948	408,537	716,400	716,400
		542711 STATE BOC RESTITUTION	70,001	67,616	81,600	81,600
		542712 STATE BOC GRT VICTIM REIMB	18,895	10,394	50,000	50,000
		542800 STATE CORRECTIONS TRAINING GRT	116,088	122,292	114,624	114,624
		542801 ST BD OF CORRECTIONS GRT	1,157,906	3,191,927	2,151,160	2,151,160
		544101 ST EMERGENCY MGMT ASST	58,425	15,389	-	-
		544102 STATE OFFICE OF EMERGENCY SVCS	-	165,589	-	-
		545000 STATE AID VETERAN AFFAIRS	168,836	226,029	180,250	180,250
		546000 STATE HOMEOWNERS EXEMPTION	268,815	265,817	250,000	250,000
		547500 STATE MANDATED COST REIMB	994	185,906	800	800
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549041 STATE VOTING MODERNIZATION BRD	202,332	199,887	-	-
		549046 STATE SPECIAL ELECTION REVENUE	1,207,876	-	-	-
		549065 STATE PUBLIC SAFETY SERVICES	423,098	911,368	250,647	250,647
		549130 STATE LOCAL ENFORCE AGCY GRT	18,506	18,331	18,000	18,000
		549151 STATE CIWMB TIRE GRANT	-	33,363	70,000	70,000
		549161 STATE CIWMB WASTE OIL OPP GRT	-	20,530	20,841	20,841
		549167 STATE DOC PAYMENT PROGRAM	23,223	11,306	27,174	27,174
		549169 ST HOUSING AND COMMUNITY DEV	-	376,968	1,025,385	1,025,385
		549171 STATE EMERG OLUTIONS HSG GRNT	516,524	1,124,258	778,674	778,674
		549177 STATE HOMELESS HSG ASST AND PREV	2,148,855	2,927,603	4,732,917	4,732,917
		549251 STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	875,193	875,193
		549400 STATE BOATING SAFETY	598,929	673,395	715,340	715,340
		549551 STATE CHP CANNABIS TAX FD GRNT	-	87,511	-	-
		549560 STATE OCJP ANTI DRUG ABUSE	19,047	25,711	20,000	20,000
		549564 STATE RURAL CO LAW ENFORCEMENT	500,000	500,000	500,000	500,000
		549566 STATE COPS GRANT	409,408	650,296	374,000	374,000
		549575 STATE AUTO THEFT/DUI CRIME	240,717	189,712	185,000	185,000
		549576 STATE WORKERS COMP FRAUD GRANT	201,714	204,395	250,000	250,000
		549577 STATE AUTO INSUR FRAUD GRANT	51,522	85,548	72,000	72,000
		549592 STATE CRIME PREVENTION ACT	791,470	918,532	904,282	904,282
		549601 STATE PROP 172 PUBLIC SAFETY FND	23,124,390	21,924,551	17,767,498	17,767,498
		549701 STATE VOCATIONAL REHAB GRANT	2,281,711	1,900,193	769,000	769,000
		549779 STATE DEPT OF FOOD AND AG GRANT	150	-	-	-
		549781 STATE WATER RESOURCES GRANT	-	1,511,396	1,125,000	1,125,000
		549900 STATE SB2 PLANNING GRANTS PROG	84,674	(117)	100,000	100,000
		549901 STATE LEAP GRANT	-	59,207	26,440	26,440
		550930 FEDERAL CWS IV E ADMIN	46,030	80,664	111,200	111,200
		550999 FED SB 933 PLACEMENT REIMB	28,701	24,045	38,000	38,000
		551320 FED EMERGENCY ASSIST CARES ACT	496,515	921,006	10,339,256	10,339,256
		552002 FED MAA MEDICAL ADMIN ACTIVITY	118,573	134,410	80,000	80,000
		552900 FEDERAL JUV HALL FOOD PROGRAM	58,326	76,207	92,000	92,000
		554100 FEDERAL DISASTER ASSISTANCE	197,559	91,051	-	-
		556000 FEDERAL GRAZING FEES	968	652	1,200	1,200
		559100 FEDERAL LAND IN-LIEU TAXES	2,253,791	2,261,650	2,050,000	2,050,000
		560100 FED VOCATIONAL REHAB GRANT	243,171	231,460	77,500	77,500
		560151 FED GLASSY WING SHARP SHOOT	57,896	57,896	55,000	55,000

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 6</b>
<b>County Budget Act</b>	<b>Detail of Additional Financing Sources by Fund and Account</b>	
	<b>Governmental Funds</b>	
	<b>Fiscal Year 2023-24</b>	

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		560508 FED HELP AMERICA VOTE GRANT	67,444	59,398	-	-
		560600 FEDERAL EMERGENCY MGMT AGENCY	175,582	221,480	170,000	170,000
		560900 FED MARIJUANA SUPPRESSION GRT	13,656	5,632	300,000	300,000
		560951 FEDERAL DOJ BLOCK GRANT	-	87,825	33,772	33,772
		560953 FEDERAL DOJ GRANT	2,194	4,191	-	-
		560982 FED FOREST SVS TITLE III GRANT	119,803	139,168	-	-
		561130 FEDERAL CAA GRANT	706,704	409,265	242,700	242,700
		561190 FEDERAL HOMELESS GRANTS	305,733	222,683	340,748	340,748
		563160 ANDERSON HOME ADMIN	10,627	1,508	-	-
		563165 CITY OF REDDING CDBG	20,000	20,000	20,000	20,000
		563250 ANDERSON RECAPTURED ADMIN	7,500	-	10,000	10,000
		563700 CONTRIBUTION FROM REDDING	65,000	135,000	100,000	100,000
		563775 CONTRIBUTIONS LOCAL SCHOOLS	244,366	-	-	-
		<b>Total Intergovernmental Revenues</b>	<b>\$ 84,104,115</b>	<b>\$ 95,016,418</b>	<b>\$ 90,549,329</b>	<b>\$ 90,549,329</b>
		<b>Charges for Services</b>				
		664000 TAX COLLECTION FEES	\$ 61,671	\$ 93,374	\$ 45,000	\$ 45,000
		664002 TAX DEED REDEMPTION FEE	17,581	6,485	3,500	3,500
		664003 COUNTY TAX SALE FEES	64,244	17,150	16,800	16,800
		664004 SALE OF ROLL	18,703	17,356	18,500	18,500
		664005 UNSECURED COLLECTION FEE	59,373	181,872	60,000	60,000
		664060 SEGREGATION FEE	400	425	500	500
		664080 PARCEL INFORMATION FEE	1,255	1,173	1,000	1,000
		664081 PROPERTY CHARACTER INFO FEES	597	215	500	500
		664100 S/A COLLECTION FEE REDDING	12,389	9,207	12,000	12,000
		664300 S/A COLLECTION FEE ANDERSON	2,065	2,215	2,200	2,200
		664310 S/A COLLECTION FEE OTHER DIST	35,621	36,667	36,000	36,000
		664330 SUP ASMT ADMIN FEE SB813	350,375	448,710	157,000	157,000
		664500 PROPERTY TAX ADMIN FEE	1,456,814	1,512,653	1,482,300	1,482,300
		664502 PROPERTY TAX AB 1X 26	1,524	914	1,100	1,100
		665000 AUDIT/ACCOUNTING FEES	25	-	-	-
		665001 AUDITORS FEES PAYROLL	1,227	1,264	1,200	1,200
		667000 ELECTION SERVICES	9,299	8,190	-	-
		667100 CO CLERK SPECIAL ELECTION	-	498,132	-	-
		667200 CANDIDATE FILING FEES	33,355	-	-	-
		667300 STATEMENT FOR QUALIFICATIONS	28,800	19,500	9,000	9,000
		668120 S/A NUISANCE ABATEMENT CURR	225,620	10,730	8,000	8,000
		668317 S/A WILLIAMSON ACT GCS1244.3	121,400	137,608	110,000	110,000
		669000 LEGAL SERVICES	26,407	10,929	500	500
		669100 PUBLIC DEFENDER FEES	2,898	2,158	-	-
		671100 PROP LINE ADJ/COMPL CERT	79,982	54,417	50,000	50,000
		671102 RECLAMATION PLAN FEES	677	2,032	2,100	2,100
		671103 VARIANCE PERMIT FEES	-	1,240	1,241	1,241
		671104 ADDRESSING FEES	42,181	30,855	40,000	40,000
		671105 CDF PROJECT REVIEW FEE	205	60	200	200
		671230 CORNER SURVEY FEES	11,660	10,220	12,000	12,000
		671300 PARCEL & TRACT MAPS	65,172	81,327	47,000	47,000
		671500 HOSTED HOME STAY AFFIDAVIT FEE	1,636	1,636	1,700	1,700
		671501 VACATION RENTAL PERMIT FEE	21,579	24,792	-	-
		671502 SHORT TRM RENTL ANNUAL RENEWAL	976	4,101	16,000	16,000
		671600 PROBATION COSTS	3,013	-	-	-
		671670 CONDITIONAL SENTENCE RPT FEE	110	-	-	-
		671710 SURFACE MINING & RECLM ACT FEE	101,786	92,340	95,000	95,000
		671800 GEN & SPECIFIC PLAN FEES	-	1,016	8,000	8,000
		671802 GEN PLAN MAINTENANCE FEES	35,933	33,916	35,000	35,000
		673101 AG CERTIFICATE SURCHG CCR 4075	1,771	1,855	1,700	1,700
		673400 CONTROL A WEED PESTS	67,054	41,665	35,000	35,000
		673401 CDFA QUARANTINE	-	961	500	500
		673600 PESTICIDE INSPECTION	129,521	133,712	118,500	118,500

<b>State Controller Schedules</b> <b>County Budget Act</b>	<b>County of Shasta</b> <b>Detail of Additional Financing Sources by Fund and Account</b> <b>Governmental Funds</b> <b>Fiscal Year 2023-24</b>	<b>Schedule 6</b>
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
674250		CIVIL PROCESS FEES	61,432	91,775	68,500	68,500
674251		CIVIL PROC SVS SHRF SUBPOENAS	105	185	-	-
674260		CIVIL PROCESS FEE \$3	2,627	2,520	2,200	2,200
674261		CIVIL PROCESS FEE 70% VEHICLE	14,457	10,482	8,000	8,000
674262		CIVIL PROCESS FEE MAINT 30%	6,196	4,492	3,500	3,500
674264		CIVIL PROCESS FEE GC26746	34,865	47,880	35,500	35,500
675100		CLERK FILING FEES	7,442	7,173	8,000	8,000
675101		RESTITUTION ADMIN FEE	16,844	1	500	500
675260		FCS FILING FEES	5,175	4,895	4,000	4,000
675450		DIVERSION PROGRAM FEE	5,222	10	-	-
675500		COURT FEES	231	30,827	5,800	5,800
675760		TRAFFIC SCHOOL ADMIN FEE	120,423	11,965	23,000	23,000
675761		TRAFFIC VIOLATOR (\$24)	104,654	108,300	95,000	95,000
675762		TRAFFIC VIOLATOR (BAL)	607,342	705,793	500,000	500,000
675771		PROOF OF CORRECTION (\$10)	2,661	11,298	6,000	6,000
675801		BOOKING FEES RECOVERY	1,309	-	-	-
675900		DUI SCHOOL ADMIN FEES	8,640	15	100	100
676000		LPS PETITIONS	80,177	27,176	20,000	20,000
676010		LPS ACCOUNTING FEES	5,695	654	1,000	1,000
676020		LPS TRANSPORTATION TREATMENT	67,295	29,814	30,000	30,000
676050		PROBATE PETITIONS	3,608	-	3,000	3,000
676060		PROBATE ACCOUNTING FEES	5,246	574	4,000	4,000
676070		PROBATE TRANSPORTATION REIMB	1,677	-	2,000	2,000
676100		BOARD APPEALS	75	-	-	-
676110		LPS TRANSPORTATION COURT	15,813	4,243	13,000	13,000
676130		IMD MANAGEMENT FEES	15,117	11,387	10,000	10,000
676140		STATUTORY BOND FEE	2,397	-	3,000	3,000
676150		PROBATE CODE 2900 FEES	615	-	-	-
676170		PERSONAL SERVICES FEES	8,021	7,200	10,000	10,000
676600		PUBLIC ADMINISTRATOR FEES	93,983	172,975	108,000	108,000
676603		PA REIMB SVCS	-	6,441	-	-
677110		COMMERCIAL KENNEL FEES	645	1,410	650	650
677130		BOARDING FEES	3,276	6,788	4,300	4,300
677180		VOLUNTARY IMPOUND FEES	2,620	2,905	2,500	2,500
677220		DANGEROUS ANIMAL	250	650	-	-
678110		FINGERPRINT PUBLIC ASSIST	20,516	22,129	21,996	21,996
678112		FINGERPRINT LIVESCAN REPLC FEE	8,009	8,596	8,554	8,554
678150		CHRISTMAS TREE TAGS	20	-	-	-
678200		SHERIFF CRIME REPORTS	530	2,314	300	300
678210		LOCAL CRIMINAL HISTORY	675	875	600	600
678220		CRIMINAL CHECK SCHOOL EMPLOYEE	-	1	-	-
678222		REPORT VEHICLE REPOSESSION	720	840	525	525
678250		COMMISSARY ADMIN FEE	52,050	57,000	75,000	75,000
678400		USE CO CARS STATE TRIPS	-	522	-	-
678600		USFS LAW ENFORCEMENT	6,423	5,923	9,000	9,000
678620		LASSEN NATIONAL FOREST PATROL	1,805	6,533	7,000	7,000
678640		SHASTA TRINITY MJ CONTRACT	-	-	5,000	5,000
678720		FED MARIJUANA ERADICATION	58,400	145,242	115,000	115,000
678740		SHASTA LAKE CITY PATROL	3,690,224	3,469,870	3,776,500	3,776,500
679200		RECORDERS FEES	1,162,619	755,791	800,000	800,000
679201		RECORDER FEES DEPTS	1,155	1,917	-	-
679202		RECORDER FEES ELECTRONIC PMTS	(17,549)	(7,201)	-	-
679210		RECORDERS MICROGRAPHICS FEES	48,037	27,961	17,700	17,700
679220		RECORDERS MODERNIZATION FEES	230,080	124,455	173,000	173,000
679230		RECORDERS VITAL/HLTH STATISTIC	28,614	30,144	30,100	30,100
679301		R/F SOCIAL SECURITY FEES	19,925	16,240	24,400	24,400
679302		R/F REAL ESTATE FEES	(19)	-	-	-
679304		R/F ELEC RECORD DELIVRY SYS	46,738	26,718	21,000	21,000
679500		CERTIFIED COPIES	1,003	972	750	750

<b>State Controller Schedules</b>	<b>County of Shasta</b>				<b>Schedule 6</b>	
<b>County Budget Act</b>	<b>Detail of Additional Financing Sources by Fund and Account</b>					
	<b>Governmental Funds</b>					
	<b>Fiscal Year 2023-24</b>					

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		679501 CERTFD COPIES VITAL HLTH STATS	479	474	372	372
		679800 FICTITIOUS BUSINESS NAME FEES	87,979	106,163	87,500	87,500
		679915 RECORDING & INDEXING FEE	87,703	46,000	50,000	50,000
		681030 WATER FEES	4,873	2,457	6,500	6,500
		681040 LAND USE FEES	20,906	18,353	25,000	25,000
		681050 LIQUID WASTE FEES	26,829	19,862	30,000	30,000
		681110 FOOD ESTABLISHMENT FEE	26,254	33,521	30,000	30,000
		681120 COMMERCIAL POOL FEE	1,532	2,759	2,200	2,200
		682009 MH SVS SC COURT DRUG GRANT	935	1,736	-	-
		684700 COLLECTORS FEES	30,000	30,000	15,000	15,000
		684940 TIPPING FEES	153,589	142,095	120,000	120,000
		684941 COMMUNITY EDUCATION FEES	64,554	59,698	55,000	55,000
		684960 SOLID WASTE SURCHARGE	73,119	79,774	70,000	70,000
		684980 MITIGATION FEES	4,013	5,998	4,000	4,000
		686001 REIMBURSE INSTITUTIONAL CARE	153,518	117,415	-	-
		686201 BOARD AND CARE OTHER COUNTIES	89,700	118,982	450,000	450,000
		686910 FEDERAL PRISONERS	4,937	1,134	800	800
		686950 HOUSING OF INMATES	-	309	-	-
		692000 CHGS FOR PROFESSIONAL SVS	10,555	8,513	12,200	12,200
		692001 COOPERATIVE AGREEMENT	169	-	-	-
		692002 REIMBURSE COUNTY BURIALS	2,377	11,197	2,000	2,000
		692003 MORGUE FEES OTHER COUNTIES	140	290	-	-
		692010 X RAY FEES	-	300	-	-
		692030 SOCIAL SECURITY REPORTING FEE	29,800	16,000	26,200	26,200
		692050 CSA ADMIN FEES	1,239,105	1,193,118	1,186,392	1,186,392
		692100 PHOTOCOPIES	55,705	76,866	39,228	39,228
		692105 PHOTO LAB FEES	11	51	-	-
		692110 INVESTMENT SERVICE FEE	794,069	756,230	800,000	800,000
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692150 ADMIN FEES	1,008	565	5,000	5,000
		692151 DIVERSION FEES	491	300	2,000	2,000
		692153 ADMIN FEES COURTS	416	-	500	500
		692154 DIVERSION FEES COURTS	47	46	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	(1,081)	-	-	-
		692280 DOCUMENTARY HANDLING FEE	8,988	12,255	9,000	9,000
		692320 REIMB PROBATION OFFICER SCHOOL	243,152	493,060	948,588	948,588
		692330 ADULT WORK PROGRAM FEES	27,051	14,829	-	-
		692340 RECORD SEAL/MODIFICATION	300	120	-	-
		692353 ELECTRONIC MONITOR STRAP FEE	6	-	-	-
		692355 SUPERVISED OWN RECOG FEE	41	-	-	-
		692361 TESTING REIMBURSEMENT	-	-	1,000	1,000
		692420 REIMBURSE SALARY	30,235	41,912	-	-
		692460 BOS PUBLIC HEARING PROCESS FEE	760	1,140	700	700
		692461 APPEALS FEES	-	-	4,000	4,000
		692600 ALTERNATE PAYEE PROGRAM	34,006	38,615	25,000	25,000
		692690 FORENSIC PATHOLOGY SERVICES	600	4,997	-	-
		692700 REIMB MISC SERVICES	45,608	53,638	25,500	25,500
		692702 REIMB SUPPLIES AND MAINT	1,350	2,850	1,400	1,400
		692703 REIMB VEHICLE COSTS	3,000	2,015	2,000	2,000
		692704 REIMB CLEANING COSTS	-	14	-	-
		692705 REIMB CONSULTING SVS	73,511	34,690	100,000	100,000
		692760 AQMD ADMINISTRATION	129,963	138,025	146,043	146,043
		692850 REIMB FAR NO REGION CONTRACT	-	-	-	-
		692900 PASSPORT FEES	44,940	50,120	44,000	44,000
		692910 MISC CLERKS FEES	25,719	24,463	20,500	20,500
		692920 CLERKS NOTARY FEE	11,927	19,035	14,200	14,200
		692950 REPLACEMENT FUND CHARGES	1	2	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYERS	30,990	11,848	-	-
		693001 CHARGES FOR SERVICES	397,165	308,536	169,296	169,296

State Controller Schedules County Budget Act		County of Shasta Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24				Schedule 6	
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		693006	CHGS FOR SVS COURT COLLECTIONS	92,972	-	-	-
		693007	CHGS FOR SVS TRAINING CLASSES	7,650	18,700	15,300	15,300
		693010	RETURNED CHECK SERVICE CHARGE	10,260	12,517	10,000	10,000
		693030	CONTRACT SERVICES REVENUE	2,237,832	2,398,143	676,311	676,311
		693031	PRODUCTION SERVICES REVENUE	8,483	116,346	250	250
		693032	FNRC MILEAGE REIMB	289,586	315,877	63,550	63,550
		693036	CHARGES FOR SVS ADMIN FEES	15,550	15,825	16,000	16,000
		693040	PUBLIC RECORDS REQUEST FEES	-	1,050	200	200
		693056	IMPACT FEE TRAFFIC FACILITIES	155,201	121,219	145,000	145,000
		693057	IMPACT FEE FIRE PROTECT FAC	142,726	117,783	130,000	130,000
		693058	IMPACT FEE ANIMAL CONTROL FAC	21,904	22,777	17,000	17,000
		693059	IMPACT FEE GENERAL GOVT FAC	126,658	137,317	145,000	145,000
		693066	IMPACT FEE PUBLIC PROTECT FAC	178,679	193,808	160,000	160,000
		693067	IMPACT FEE PUBLIC HEALTH FAC	72,892	75,931	72,000	72,000
		693068	IMPACT FEE LIBRARY FACILITIES	12,927	13,657	12,000	12,000
		693069	IMPACT FEE SHERIFF FACILITIES	85,782	92,920	85,000	85,000
		693099	OPIOID LITIGATION	-	538,992	-	-
		693111	CHARGES FOR SERVICES COST PLAN	60,544	81,956	68,632	68,632
		693211	CHG FOR SVS DELTA 2 RETIREES	8	-	-	-
		693600	DELINQUENT SEWER SVS CHARGES	-	3,216	-	-
		<b>Total Charges for Services</b>		<b>\$ 17,355,208</b>	<b>\$ 17,921,644</b>	<b>\$ 14,635,878</b>	<b>\$ 14,635,878</b>
		<b>Miscellaneous Revenues</b>					
		792500	DONATIONS/CONTRIBUTIONS	\$ 27,766	\$ 5,962	\$ -	\$ -
		792504	CONTRIB PG&E GRANT	-	50,000	-	-
		792509	CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792522	CONTRIBUTION FROM TRUST FUND	66,064	29,476	60,000	60,000
		792579	CONTRIB FROM COMMUNITY GRANTS	9,752	-	22,200	22,200
		792583	CONTRIB GRANT NON PROFIT	-	-	1,000,000	1,000,000
		795000	AUDITOR VOID/STALE DATED CHECK	2,723	2,158	-	-
		795400	CDF REIMBURSEMENTS	-	5,743	-	-
		797441	SALE OF OFFICIAL RECORDS	59,280	56,400	57,600	57,600
		797600	MISCELLANEOUS SALES	1,356	540	1,000	1,000
		797710	JUVENILE PROGRAMMING SALES	1,385	10,291	10,000	10,000
		799215	UNCLAIMED MONEY	54,129	4,596	2,250	2,250
		799300	MISCELLANEOUS REVENUE	72,252	145,834	88,500	88,500
		799311	LITIGATION SETTLEMENT	-	3,288,349	2,500,000	2,500,000
		799345	TOBACCO SETTLEMENT	1,958,687	1,777,012	1,900,000	1,900,000
		799390	PRIOR PERIOD EXP ADJUSTMENT	95,137	135,928	-	-
		799391	PRIOR PERIOD REV ADJUSTMENT	8,535	10,000	-	-
		799400	JURY & WITNESS FEES	50	1,256	-	-
		799600	INSURANCE LOSS & REFUNDS	1,500	9,060	-	-
		799601	INSURANCE PROCEEDS C/A	77,695	53,588	-	-
		799606	MISCELLANEOUS INSURANCE REBATE	86,512	-	-	-
		799710	GENERAL ASSISTANCE COLLECTIONS	479,668	446,086	300,000	300,000
		799730	REIMB BANK CHARGES	29,397	2,561	3,000	3,000
		799731	MISC CREDIT CARD BANK REVENUES	99,732	114,178	110,000	110,000
		799850	REIMB MISC COSTS	3,529	1,694	-	-
		799900	CASH OVER/SHORT	(881)	(2,200)	(3,850)	(3,850)
		<b>Total Miscellaneous Revenues</b>		<b>\$ 3,234,268</b>	<b>\$ 6,248,512</b>	<b>\$ 6,150,700</b>	<b>\$ 6,150,700</b>
		<b>Other Financing Sources Tran In</b>					
		800100	TRANS IN GENERAL FUND	\$ 115,041	\$ 187,608	\$ 201,735	\$ 201,735
		800157	TRANS IN IMPACT FEES	-	1,565,447	1,939,880	1,939,880
		800161	TRANS IN ACCUM CAPITAL OUTLAY	3,287,183	2,495,942	10,138,120	10,138,120
		800173	TRANS IN MISCELLANEOUS GENERAL	4,290	58,539	-	-
		800176	TRANS IN TITLE III PROG (GRT)	57,922	-	1,041	1,041
		800235	TRANS IN SHERIFF	47,330	2,854,944	-	-
		800260	TRANS IN JAIL	3,191,771	936,225	-	-
		800282	TRANS IN BUILDING	111,342	185,582	100,000	100,000



State Controller Schedules County Budget Act	County of Shasta Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		800301 TRANS IN ROADS	59,691	173,482	-	-
		800402 TRANS IN ENVIRONMENTAL HEALTH	11,342	85,582	-	-
		800404 TRANS IN M HLTH SERVICES ACT	59,577	784,875	-	-
		800410 TRANS IN MENTAL HEALTH	310,610	174,288	-	-
		800411 TRANS IN PUBLIC HEALTH	194,587	204,550	82,500	82,500
		800412 TRANS IN SHASTA CO HEALTH CARE	-	400,000	573,900	573,900
		800501 TRANS IN SOCIAL SERVICES	-	381,119	-	-
		800541 TRANS IN CASH AID GRANTS	1,114,659	1,450,883	2,040,565	2,040,565
		800570 TRANS IN VETERANS SVS OFFICER	-	5,920	-	-
		800710 TRANS IN VETERANS HALL	1,546	-	-	-
		800955 TRANS IN FACILITIES MGMT	2,360	56,386	-	-
		806391 TRANS IN CSA 1 COUNTY FIRE	3,827,125	2,276,864	-	-
		806810 TRANS IN STHM RBNS CRIM CONST	468,949	1,322,607	235,596	235,596
		806812 TRANS IN STHM RBNS CRTHS CONST	432,385	419,825	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 13,297,709</b>	<b>\$ 16,020,667</b>	<b>\$ 15,313,337</b>	<b>\$ 15,313,337</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 GAIN ON SALE OF CAPITAL ASSETS	\$ 71,953	\$ 63,058	\$ -	\$ -
		896101 SALE OF SURPLUS PROPERTY	47,155	5,726	5,300	5,300
		<b>Total Other Financing Sources Sale C/A</b>	<b>\$ 119,108</b>	<b>\$ 68,783</b>	<b>\$ 5,300</b>	<b>\$ 5,300</b>
		<b>Other Financing Sources Inception of Software Subscription</b>				
		860000 INCEPTION OF LEASE	\$ 431,134	\$ 408,548	\$ 358,106	\$ 358,106
		<b>Total Other Financing Sources Inception of Software Subscription</b>	<b>\$ 431,134</b>	<b>\$ 408,548</b>	<b>\$ 358,106</b>	<b>\$ 358,106</b>
		<b>Other Financing Sources Inception of Lease</b>				
		860001 INCEPTION SOFTWARE SUBSCRIPTION	\$ -	\$ 413,279	\$ -	\$ -
		<b>Total Other Financing Sources Inception of Lease</b>	<b>\$ -</b>	<b>\$ 413,279</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Residual Equity Transfers</b>				
		990100 EQUITY IN GENERAL FUND	\$ 18,000,000	\$ -	\$ -	\$ -
		990161 EQUITY ACCUMLATED CAP OUTLAY	-	-	10,000,000	10,000,000
		<b>Total Residual Equity Transfers</b>	<b>\$ 18,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>
		<b>Total General Fund Financing Sources</b>	<b>\$ 182,749,465</b>	<b>\$ 191,822,712</b>	<b>\$ 184,784,759</b>	<b>\$ 184,784,759</b>

<b>Special Revenue Funds</b>						
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<b>Licenses, Permits &amp; Franchises</b>						
		213000 TRANSPORTATION PERMITS	\$ 54,334	\$ 45,976	\$ 20,000	\$ 20,000
		216600 BURIAL PERMITS	9,505	6,915	7,500	7,500
		<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 63,838</b>	<b>\$ 52,891</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>
<b>Fines, Forfeitures &amp; Penalties</b>						
		317530 VCF CHILD PASSENGER RESTRAINT	\$ 1,041	\$ 783	\$ 800	\$ 800
		317531 VCF ALCOHOL PROGRAMS	17,580	11,704	20,000	20,000
		318540 SUBSTANCE ABUSE ASMT FINE	-	591	-	-
		319150 PENALTIES ALCOHOL REHAB PROG	3,305	11,247	5,000	5,000
		<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$ 21,927</b>	<b>\$ 24,326</b>	<b>\$ 25,800</b>	<b>\$ 25,800</b>
<b>Revenue from Money &amp; Property</b>						
		420000 INTEREST	\$ 407,515	\$ 843,824	\$ 682,200	\$ 682,200
		420001 CHNG IN FAIR VALUE INVESTMENTS	(2,527,870)	12,065	-	-
		420110 INTEREST ON PAYMENTS	105,317	121,426	11,100	11,100
		421200 RENTS/LEASES OF BUILDINGS	1,625	1,500	1,500	1,500
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ (2,013,413)</b>	<b>\$ 978,815</b>	<b>\$ 694,800</b>	<b>\$ 694,800</b>
<b>Intergovernmental Revenues</b>						
		106500 LOCAL TRANSPORTATION FUNDS	\$ 2,839,061	\$ 3,709,260	\$ 3,000,000	\$ 3,000,000
		525000 STATE HIGHWAY USERS TAX	6,744,133	6,843,893	8,040,411	8,040,411

<b>State Controller Schedules</b>	<b>County of Shasta</b>				<b>Schedule 6</b>
<b>County Budget Act</b>	<b>Detail of Additional Financing Sources by Fund and Account</b>				
	<b>Governmental Funds</b>				
	<b>Fiscal Year 2023-24</b>				

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		525001 STATE ROAD MAINTENANCE & REHAB	6,675,736	6,799,105	7,529,280	7,529,280
		530200 ST LICENSING FOSTER FAM HOME	21,123	251,422	159,614	159,614
		530900 ST CHILD WELFARE SERVICES	1,258,022	793,314	1,615,733	1,615,733
		530901 STATE MEDI CAL SERVICES	53,245	162,231	75,000	75,000
		530991 STATE CALWORKS	3,445,718	2,961,332	3,731,071	3,731,071
		530998 STATE APS	-	-	109,000	109,000
		531200 ST AFDC FGU ASSIST AID	(3,401,059)	(2,273,565)	-	-
		531300 ST FOSTER CARE ASST	2,689,925	1,518,849	2,300,000	2,300,000
		531400 ST AID TO ADOPTIVE CHILDREN	1,567,223	2,273,536	1,750,000	1,750,000
		531500 STATE REALIGNMENT SOCIAL SVS	21,919,847	22,191,490	22,090,299	22,090,299
		531501 STATE REALIGNMENT FAMILY SUPPORT	7,763,170	8,210,355	8,564,604	8,564,604
		531700 STATE IHSS INHOME	2,195,755	3,002,423	2,948,563	2,948,563
		531710 STATE PUBLIC AUTHORITY	226,407	229,769	240,922	240,922
		531800 STATE FOOD STAMPS	4,154,957	5,125,137	4,575,003	4,575,003
		531900 STATE OPTIONS FOR RECOVERY	501,194	1,339,838	1,097,107	1,097,107
		531951 STATE CHILD SUPPORT ADMIN	2,087,502	2,105,133	2,349,571	2,349,571
		531952 STATE CHILD SUPPORT EDP	116,105	108,357	116,805	116,805
		532000 STATE AID WIC NUTRITION	1,810,894	1,732,562	1,974,390	1,974,390
		533003 ST BT PREPAREDNESS PAN FLU	44,670	101,403	66,000	66,000
		533010 STATE AID CHRONIC DISEASE	315,936	359,856	273,037	273,037
		533100 STATE MEDICAL MEDI CAL ADMIN	5,795,714	2,085,141	6,937,392	6,937,392
		533125 STATE CHLAMYDIA PREVENTION PRJ	80,167	85,181	292,586	292,586
		533150 STATE CMSP	250,338	(4,795)	397,863	397,863
		533201 ST DEPT PUBLIC HEALTH GRANT	6,258,531	1,976,251	2,943,122	2,943,122
		533202 STATE IGT	3,961,641	8,788,226	3,500,000	3,500,000
		533210 STATE IMMUNIZATION GRANT	234,575	614,563	2,063,690	2,063,690
		533229 STATE OFFICE OF TRAFFIC SAFETY	318,478	211,588	280,000	280,000
		533240 STATE CHILD LEAD PREV GRANT	86,242	89,122	125,756	125,756
		533300 STATE AID CHILD HEALTH	-	-	-	-
		533301 STATE CHDP NO COUNTY MATCH	282,645	626,176	339,193	339,193
		533302 STATE CHDP FOSTER CARE	306,142	353,747	355,658	355,658
		533310 STATE MCH ALLOCATION	1,414,593	1,708,938	1,971,192	1,971,192
		533350 STATE AIDS BLOCK ALLOCATION	96,005	94,718	193,031	193,031
		533510 STATE SB99 PROGRAM TEP	150,000	178,080	157,554	157,554
		533511 STATE SB56 PROGRAM TEP	151,511	142,159	295,769	295,769
		534000 STATE CALIF CHILDREN SERVICES	1,466,466	1,192,404	968,163	968,163
		536402 STATE PROP 63 MH SVS ACT	13,786,624	9,025,558	13,000,000	13,000,000
		536403 STATE DEPT HEALTH CARE SVS PRG	-	25,000	-	-
		536510 STATE REALIGNMENT MENTAL HLTH	8,455,949	9,745,519	9,926,844	9,926,844
		537001 STATE TUBERCULOSIS HOUSES	158,355	13,572	9,000	9,000
		538101 STATE DHS ORAL HEALTH GRANT	269,890	177,680	233,890	233,890
		538102 STATE DHS GRANT	378,659	303,659	1,303,659	1,303,659
		538500 STATE REALIGNMENT PUBLIC HLTH	10,330,279	11,862,661	12,197,187	12,197,187
		542603 ST REALIGNMENT 2011 AB109	31,282,674	36,501,883	30,445,450	30,445,450
		544000 STATE AID STORM DAMAGE	178,475	346,657	-	-
		544101 ST EMERGENCY MGMT ASST	14,265	-	-	-
		549035 ST OFF HIGHWAY MOTOR VEHICLE	27,063	11,385	25,000	25,000
		549169 ST HOUSING & COMMUNITY DEV	11,438	62,128	759,800	759,800
		549571 STATE MATCHING FUNDS	1,344,336	672,168	672,168	672,168
		549621 STATE REV FOR SYSTEM UPGRADES	180,035	2,045	-	-
		549781 STATE WATER RESOURCES GRANT	-	143,790	-	-
		549961 STATE SB1435 EXCHANGE FUNDS	285,440	312,216	250,000	250,000
		550210 FED LICENSE FOSTER FAM HOME	261	4,125	500	500
		550310 FEDERAL PUBLIC AUTHORITY	225,470	241,117	307,445	307,445
		550500 FEDERAL ADOPT PROGRAM ADMIN	560,710	429,993	699,193	699,193
		550900 FEDERAL FOOD STAMP PROG ADMIN	7,241,061	6,782,585	8,936,416	8,936,416
		550901 FEDERAL OPTIONS FOR RECOVERY	526,877	422,132	619,552	619,552
		550930 FEDERAL CWS IV E ADMIN	3,585,459	5,366,484	5,404,777	5,404,777
		550935 FED FAMILY PRESERVATION SUPPT	161,465	153,489	191,646	191,646

<b>State Controller Schedules County Budget Act</b>	<b>County of Shasta Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24</b>	<b>Schedule 6</b>
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	550960	FED INDEPEND LIVING SKILL PLAN	83,241	86,151	54,695	54,695
	550980	FED FOOD STAMP EMP TRNG ADMIN	293,423	337,428	642,504	642,504
	550990	FED FOSTER CARE ELIGIBILITY	178,112	299,308	286,990	286,990
	550991	FED CHILD CARE DEVEL BLK GRANT	(3,993)	3,993	-	-
	550992	FED COM BASED FAMILY RSRC PGM	127,579	19,958	17,835	17,835
	550993	FED FGU WTW CAL LEARN	10,643,906	9,950,662	16,124,937	16,124,937
	551000	FEDERAL AID FAM W/DEP CHILDREN	4,206,211	4,277,694	4,600,000	4,600,000
	551001	FED SUPPLMNTL SECURITY INCOME	139,985	87,868	135,000	135,000
	551100	FEDERAL FOSTER CARE ASST	5,008,160	5,532,703	5,100,000	5,100,000
	551300	FED SUPPORT ENFORCE INCENT DA	2,525	5,007	-	-
	551320	FED EMERGENCY ASSIST CARES ACT	769	-	-	-
	551401	FEDERAL CHILD SUPPORT ADMIN	4,032,807	4,086,435	4,560,932	4,560,932
	551402	FED CHILD SUPPORT MATCH	-	-	348,788	348,788
	551403	FEDERAL CHILD SUPPORT EDP	264,178	210,342	226,738	226,738
	551410	FEDERAL AID TO ADOPTIVE CHILD	10,472,785	11,826,601	11,350,000	11,350,000
	552002	FED MAA MEDICAL ADMIN ACTIVITY	264,949	353,228	330,000	330,000
	552003	FED BIO TERRORISM PREPAREDNESS	198,045	228,149	205,000	205,000
	552004	FED BIO TERRORISM LAB INFRASTR	246,380	164,981	281,933	281,933
	552006	FED BIO TERRORISM HPP BASE	140,020	53,648	155,005	155,005
	552100	FEDERAL MEDI-CAL	27,286,117	28,401,923	31,770,359	31,770,359
	552102	FED MEDICAL ASSISTANCE PROG	10,110,820	7,272,585	13,274,856	13,274,856
	552110	FED SUBSTANCE ABUSE PREV/TREAT	1,206,353	1,530,622	1,433,278	1,433,278
	552140	FEDERAL MCKINNEY HOMELESS	36,426	14,190	67,552	67,552
	552151	FEDERAL SAMHSA BLOCK GRANT	434,943	501,697	648,537	648,537
	553100	FEDERAL BRIDGE REPLACEMENT	1,267,419	273,963	707,000	707,000
	553101	FED HI RISK RURAL ROADS PROG	1,251,580	924,072	-	-
	554000	FEDERAL AID STORM DAMAGE	1,016,678	1,312,865	4,610,000	4,610,000
	554100	FEDERAL DISASTER ASSISTANCE	51,875	36,766	-	-
	554101	FED EMERGENCY MGMT ASST \FEMA	145,158	822,214	1,355,000	1,355,000
	555000	FEDERAL FOREST RESERVE	727,376	792,823	-	-
	559201	FSS GRANT	35,505	40,627	85,694	85,694
	559202	FED HOUSING CHOICE VOUCHERS	4,096,485	4,268,364	4,128,048	4,128,048
	559203	FED HOUSING CHOICE ADMIN FEE	702,580	898,511	732,000	732,000
	559204	FED HCV MAINSTREAM HAP	48,873	77,931	65,000	65,000
	559205	FED HCV MAINSTREAM ADMIN	7,921	30,842	13,668	13,668
	560300	FEDERAL PERINATAL GRANT	306,068	388,036	376,396	376,396
	560320	FEDERAL PUB HEALTH LAB GRANT	75,000	171,830	225,000	225,000
	560881	FEDERAL TRANSPORTATION AID	34,165	403,630	6,000,000	6,000,000
	560996	FED DHCS MENTAL HEALTH GRANT	1,089,198	526,480	416,872	416,872
	561190	FEDERAL HOMELESS GRANTS	75,624	-	-	-
	563163	CITY OF SHASTA LAKE CDBG ADMIN	17,273	8,057	20,000	20,000
	563400	OTHER CO INPATIENT FEES	35,889	24,188	25,000	25,000
		<b>Total Intergovernmental Revenues</b>	<b>\$ 249,245,806</b>	<b>\$ 254,539,413</b>	<b>\$ 288,784,523</b>	<b>\$ 288,784,523</b>
		<b>Charges for Services</b>				
	668110	S/A REDDING LANDSCAPE #21 CURR	\$ 379	\$ -	\$ -	\$ -
	671250	RIGHT OF WAY ABANDONMENT FEE	4,500	1,500	-	-
	671255	ENCROACHMENT PERMIT FEES	42,956	36,770	30,000	30,000
	671260	SUBDIVISION IMPROVE PLAN CHECK	29,698	15,205	-	-
	679300	R/F BIRTH CERT ABUSE CHILD	44,918	42,382	40,000	40,000
	679304	R/F ELEC RECORD DELIVERY SYS	-	-	4,000	4,000
	679400	VITAL STATISTICS	196,231	177,010	140,000	140,000
	679501	CERTFD COPIES VITAL HLTH STATS	36,456	34,515	28,000	28,000
	680030	ROAD SVS ANDERSON SOLID WASTE	46,560	40,506	50,000	50,000
	680042	RELEASE LIEN/RE LETTER	85	-	-	-
	680043	TENTATIVE MAP PROCESSING	11,010	1,500	2,000	2,000
	680046	DUST MITIGATION FEES	6,400	2,400	5,000	5,000
	680702	ZOB S CENTRAL URBAN REGION #1	19,395	11,181	15,000	15,000
	680703	ZOB S CENTRAL URBAN REGION #2	39,100	17,600	20,000	20,000

**State Controller Schedules** **County of Shasta**  
**County Budget Act** **Detail of Additional Financing Sources by Fund and Account**  
**Schedule 6**  
**Governmental Funds**  
**Fiscal Year 2023-24**

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
680704	ZOB S CENTRAL URBAN REGION #3		9,600	15,977	10,000	10,000
680705	ZOB S CENTRAL URBAN REGION E		4,000	11,072	10,000	10,000
680706	ZOB S CENTRAL URBAN REGION W		800	-	-	-
680710	ZOB REGION 3A SOUTH COTTONWOOD		94,622	104,521	70,000	70,000
681100	IMMUNIZATION FEES		47,882	72,742	50,000	50,000
681250	REGIONAL LAB CONTRACT		40,128	3,648	21,888	21,888
681260	TEHAMA CO LAB CONTRACT		1,995	1,098	3,000	3,000
681270	SISKIYOU CO LAB CONTRACT		5,627	2,102	4,000	4,000
681402	PARASITOLOGY LAB FEES		262	-	-	-
681502	BREAST PUMP RENTALS		880	481	700	700
681520	RABIES TEST FEES		344	826	500	500
681900	GONORRHEA FEES		-	117	-	-
681902	VENEREAL DISEASE LAB FEE		614	-	5,000	5,000
681904	LAB FEES WATER SAMPLES		7,226	17,382	4,000	4,000
681907	GENERAL REVENUE CLINIC		133	-	1,000	1,000
681908	TUBERCULOUS CLINIC		10,586	8,193	7,000	7,000
681909	TARGETED CASE MGMT ENCOUNTERS		136,600	178,041	50,000	50,000
681914	LAB FEES EH WATER SAMPLES		844	333	700	700
682000	SELF PAY		93,129	90,284	80,000	80,000
682001	CLIENT INSURANCE		90,772	131,094	60,000	60,000
682002	MENTAL HEALTH SERVICES OTHER		65,159	89,076	197,500	197,500
682007	MENTAL HEALTH MEDICARE		402	32,477	20,000	20,000
682009	MH SVS SC COURT DRUG GRANT		2,932	6,118	3,500	3,500
682015	MEDICAL MARIJUANA PGM ID FEES		850	800	800	800
684700	COLLECTORS FEES		20,000	20,000	20,000	20,000
685010	STEPARENT ADOPTIONS FEES		4,515	6,432	4,000	4,000
686001	REIMBURSE INSTITUTIONAL CARE		191,256	314,075	150,000	150,000
692014	EPIDEMIOLOGY SERVICES		40,518	46,490	40,000	40,000
692100	PHOTOCOPIES		73	197	50	50
692200	REIMBURSE TRAVEL		-	2,357	187,510	187,510
692700	REIMB MISC SERVICES		1,834,285	790,534	400,000	400,000
692703	REIMB VEHICLE COSTS		169,161	181,614	150,000	150,000
692730	REIMB ADMIN SERVICES		74,289	44,214	63,160	63,160
693001	CHARGES FOR SERVICES		28,554	86,745	148,982	148,982
693002	CHGS FOR SVS CITY OF ANDERSON		-	8,425	7,500	7,500
693030	CONTRACT SERVICES REVENUE		357,483	1,162,544	624,018	624,018
693040	PUBLIC RECORDS REQUEST FEES		-	100	-	-
<b>Total Charges for Services</b>			<b>\$ 3,813,207</b>	<b>\$ 3,810,677</b>	<b>\$ 2,728,808</b>	<b>\$ 2,728,808</b>
<b>Miscellaneous Revenues</b>						
792500	DONATIONS/CONTRIBUTIONS		\$ 52,584	\$ 635	\$ 3,000	\$ 3,000
792508	DONATION OF EQUIPMENT		-	18,687	-	-
792512	CONTR FR CAREMARK RV SHR AGRMT		907	578	1,000	1,000
792579	CONTRIB FROM COMMUNITY GRANTS		20,000	12,000	20,000	20,000
792583	CONTRIB GRANT NON PROFIT		90,000	-	-	-
795000	AUDITOR VOID/STALE DATED CHECK		9,790	13,979	2,550	2,550
795120	WELFARE PAYMENTS		98,729	546,141	175,000	175,000
795121	WELFARE RPYMT FR CHILD SUPPORT		214,354	188,959	200,000	200,000
795560	RECAPTURED PAYMENTS		31,207	21,765	10,000	10,000
795562	FSS ESCROW FORFEITURE		-	1,200	-	-
797600	MISCELLANEOUS SALES		5,016	3,696	-	-
799215	UNCLAIMED MONEY		1	1	50	50
799300	MISCELLANEOUS REVENUE		202,673	852,733	337,000	337,000
799390	PRIOR PERIOD EXP ADJUSTMENT		901	863	-	-
799391	PRIOR PERIOD REV ADJUSTMENT		19,110	2,300	-	-
799400	JURY & WITNESS FEES		1,035	1,740	-	-
799600	INSURANCE LOSS & REFUNDS		-	21,574	1,000	1,000
799601	INSURANCE PROCEEDS C/A		18,698	-	-	-
799710	GENERAL ASSISTANCE COLLECTIONS		2,233	25,212	25,000	25,000

State Controller Schedules County of Shasta Schedule 6  
 County Budget Act Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		799851 REIMB DAMAGES COUNTY PROPERTY	42,377	33,112	-	-
		799900 CASH OVER/SHORT	(188)	(436)	-	-
		<b>Total Miscellaneous Revenues</b>	<b>\$ 809,426</b>	<b>\$ 1,744,740</b>	<b>\$ 774,600</b>	<b>\$ 774,600</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 5,646,001	\$ 6,945,419	\$ 7,793,984	\$ 7,793,984
		800176 TRANS IN TITLE III PROJ (GRT)	40,618	-	-	-
		800410 TRANS IN MENTAL HEALTH	2,854,071	952,820	1,454,000	1,454,000
		800411 TRANS IN PUBLIC HEALTH	119,580	71,859	-	-
		800590 TRANS IN COMMUNITY ACTION AGY	330,000	76,445	-	-
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 8,990,270</b>	<b>\$ 8,046,543</b>	<b>\$ 9,247,984</b>	<b>\$ 9,247,984</b>
		<b>Other Financing Sources Sale C/A</b>				
		896100 SALE OF CAPITAL ASSETS	\$ 17,679	\$ 69,934	- \$	-
		896101 SALE OF SURPLUS PROPERTY	129	3,076	-	-
		<b>Total Other Financing Sources Sale C/A</b>	<b>\$ 17,808</b>	<b>\$ 73,010</b>	<b>- \$</b>	<b>-</b>
		<b>Other Financing Sources Inception of Lease</b>				
		860000 INCEPTION OF LEASE	\$ 169,804	- \$	- \$	-
		<b>Total Other Financing Sources Inception of Lease</b>	<b>\$ 169,804</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
		<b>Other Financing Sources Inception of Software</b>				
		860001 INCEPTION SOFTWARE SUBSCRIPTION	\$ -	\$ 189,031	- \$	-
		<b>Total Other Financing Sources Inception of Software</b>	<b>\$ -</b>	<b>\$ 189,031</b>	<b>- \$</b>	<b>-</b>
		<b>Total Special Revenue Funds Financing Sources</b>	<b>\$ 261,118,673</b>	<b>\$ 269,459,445</b>	<b>\$ 302,284,015</b>	<b>\$ 302,284,015</b>

**Capital Project Funds**

		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 97,806	\$ 384,487	\$ 75,000	\$ 75,000
		420001 CHNG IN FAIR VALUE INVESTMENTS	(897,432)	(441,950)	-	-
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ (799,626)</b>	<b>\$ (57,463)</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
		<b>Intergovernmental Revenues</b>				
		551320 FED EMERGENCY ASSIST CORONAVIRUS	\$ -	\$ 931,752	\$ 4,944,554	\$ 4,944,554
		<b>Total Intergovernmental Revenues</b>	<b>\$ -</b>	<b>\$ 931,752</b>	<b>\$ 4,944,554</b>	<b>\$ 4,944,554</b>
		<b>Charges for Services</b>				
		692700 REIMB MISC SERVICES	\$ 9,462	- \$	- \$	-
		<b>Total Charges for Services</b>	<b>\$ 9,462</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
		<b>Other Financing Sources Tran In</b>				
		800100 TRANS IN GENERAL FUND	\$ 4,055,199	\$ 4,180,000	\$ 2,000,000	\$ 2,000,000
		<b>Total Other Financing Sources Tran In</b>	<b>\$ 4,055,199</b>	<b>\$ 4,180,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
		<b>Residual Equity Transfers</b>				
		990100 EQUITY IN GENERAL FUND	\$ 18,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
		990160 EQUITY IN GENERAL RESERVES	-	10,000,000	-	-
		<b>Total Residual Equity Transfers</b>	<b>\$ 18,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>
		<b>Total Capital Project Funds Financing Sources</b>	<b>\$ 21,265,034</b>	<b>\$ 20,054,289</b>	<b>\$ 12,019,554</b>	<b>\$ 12,019,554</b>

**Debt Service Funds**

		<b>Revenue from Money &amp; Property</b>				
		420000 INTEREST	\$ 76	\$ 5,262	- \$	-
		420001 CHNG IN FAIR VALUE INVESTMENTS	(386)	357	-	-
		<b>Total Revenue from Money &amp; Property</b>	<b>\$ (311)</b>	<b>\$ 5,619</b>	<b>- \$</b>	<b>-</b>

**State Controller Schedules** **Schedule 6**  
**County Budget Act** **County of Shasta**  
**Detail of Additional Financing Sources by Fund and Account**  
**Governmental Funds**  
**Fiscal Year 2023-24**

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Other Financing Sources Tran In</b>						
	800101	TRANS IN BOARD OF SUPERVISORS	\$ 4,821	\$ 4,924	\$ 5,049	\$ 5,049
	800102	TRANS IN CAO	16,433	16,787	17,213	17,213
	800103	TRANS IN CLERK OF THE BOARD	8,389	8,570	8,787	8,787
	800110	TRANS IN AUDITOR CONTROLLER	26,844	27,421	28,117	28,117
	800111	TRANS IN TREAS TAX COLLECTOR	19,919	20,347	20,864	20,864
	800112	TRANS IN ASSESSOR	43,412	44,345	45,471	45,471
	800113	TRANS IN PURCHASING	7,332	7,490	7,680	7,680
	800120	TRANS IN COUNTY COUNSEL	15,442	15,774	16,174	16,174
	800130	TRANS IN PERSONNEL	15,891	16,233	16,645	16,645
	800169	TRANS IN MAJOR BLDG CAP PROJ	-	1,476	-	-
	800174	TRANS IN TOBACCO SETTLEMENT	2,376,105	2,379,250	2,382,100	2,382,100
	800175	TRANS IN CSA ADMIN	536	545	557	557
	800201	TRANS IN TRIAL COURTS	533,916	525,154	-	-
	800207	TRANS IN PUBLIC DEFENDER	12,280	12,529	12,831	12,831
	800227	TRANS IN DA	47,086	47,916	48,950	48,950
	800235	TRANS IN SHERIFF	67,999	69,840	71,992	71,992
	800260	TRANS IN JAIL	43,117	44,842	46,654	46,654
	800263	TRANS IN PROBATION	3,149	3,213	3,290	3,290
	800282	TRANS IN BUILDING	8,665	8,817	9,006	9,006
	800286	TRANS IN PLANNING	11,231	11,428	11,673	11,673
	800287	TRANS IN CORONER	23,195	23,525	23,946	23,946
	800290	TRANS IN RECORDER	15,897	16,239	16,651	16,651
	800299	TRANS IN PUBLIC ADMINISTRATOR	3,011	3,075	3,154	3,154
	800301	TRANS IN ROADS	67,305	69,264	71,544	71,544
	800402	TRANS IN ENVIRONMENTAL HEALTH	9,810	9,983	10,197	10,197
	800410	TRANS IN MENTAL HEALTH	56,732	58,763	61,045	61,045
	800411	TRANS IN PUBLIC HEALTH	23,468	24,310	25,256	25,256
	800501	TRANS IN SOCIAL SERVICES	32,412	33,455	34,630	34,630
	800530	TRANS IN OPPORTUNITY CENTER	26,119	26,887	27,778	27,778
	800570	TRANS IN VETERAN SVS OFFICER	4,094	4,166	4,256	4,256
	800590	TRANS IN COMMUNITY ACTION AGCY	5,872	5,999	6,151	6,151
	800593	TRANS IN HOUSING AUTHORITY	11,484	11,731	12,029	12,029
	800710	TRANS IN VETERANS HALL	15,986	16,193	16,467	16,467
	800925	TRANS IN INFO TECH DEPT	72,246	73,801	75,674	75,674
	800950	TRANS IN RISK MGMT	16,277	16,627	17,049	17,049
	806200	TRANS IN FALL RIVER AIRPORT	1,114	1,642	2,200	2,200
	806207	TRANS IN SOLID WASTE DISPOSAL	4,463	5,799	7,217	7,217
	806373	TRANS IN AIR QUALITY	11,529	11,730	11,983	11,983
	806378	TRANS IN PALO CEDRO SEWER	1,871	3,147	4,493	4,493
	806387	TRANS IN COTTONWOOD SEWER	294	474	666	666
<b>Total Other Financing Sources Tran In</b>			<b>\$ 3,665,746</b>	<b>\$ 3,683,713</b>	<b>\$ 3,185,439</b>	<b>\$ 3,185,439</b>
<b>Total Debt Service Funds Financing Sources</b>			<b>\$ 3,665,435</b>	<b>\$ 3,689,332</b>	<b>\$ 3,185,439</b>	<b>\$ 3,185,439</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 468,798,606</b>	<b>\$ 485,025,778</b>	<b>\$ 502,273,767</b>	<b>\$ 502,273,767</b>

Total All Funds Transferred To	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
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<b>State Controller Schedules County Budget Act</b>	<b>County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2023-24</b>	<b>Schedule 7</b>
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Description	2021-22 Actual	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5

<b>Summarization by Function</b>					
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GENERAL	\$ 70,685,263	\$ 53,276,806		\$ 50,735,048	\$ 50,735,048
GENERAL - CAPITAL PROJECTS	14,691,107	12,614,606		21,239,855	21,239,855
GENERAL - PROMOTION	4,893	8,680		18,260	18,260
PUBLIC PROTECTION	114,972,647	125,911,668		158,221,598	158,221,598
PUBLIC WAYS AND FACILITIES	23,707,479	23,874,099		38,059,761	38,059,761
HEALTH AND SANITATION	97,550,490	100,907,662		122,396,046	122,396,046
PUBLIC ASSISTANCE	141,534,360	154,976,228		178,371,753	178,371,753
EDUCATION	1,780,568	1,858,672		1,945,084	1,945,084
RECREATION	211,115	333,169		950,855	950,855
DEBT SERVICE	3,665,747	3,694,760		3,185,439	3,185,439

<b>Total Financing Uses by Function</b>	<b>\$ 468,803,669</b>	<b>\$ 477,456,350</b>		<b>\$ 575,123,699</b>	<b>\$ 575,123,699</b>
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<b>Appropriations for Contingencies</b>					
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GENERAL	\$ -	\$ -		\$ 5,000,000	\$ 5,000,000
PUBLIC WAYS AND FACILITIES	-	-		250,000	250,000
HEALTH & SANITATION	-	-		30,000	30,000

<b>Total Appropriations for Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 5,280,000</b>	<b>\$ 5,280,000</b>
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<b>Subtotal Financing Uses</b>	<b>\$ 468,803,669</b>	<b>\$ 477,456,350</b>		<b>\$ 580,403,699</b>	<b>\$ 580,403,699</b>
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<b>Provisions for Obligated Fund Balances</b>					
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GENERAL	\$ -	\$ -		\$ 31,105,600	\$ 39,576,186
PUBLIC ASSISTANCE	-	-		224,865	476,828
PUBLIC PROTECTION	-	-		410,616	411,170
HEALTH AND SANITATION	-	-		60,300	60,300

<b>Total Obligated Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 31,801,381</b>	<b>\$ 40,524,485</b>
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<b>Total Financing Uses</b>	<b>\$ 468,803,669</b>	<b>\$ 477,456,350</b>		<b>\$ 612,205,080</b>	<b>\$ 620,928,184</b>
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<b>Summarization by Fund</b>					
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0040 ACCUM CAPITAL OUTLAY	\$ 5,963,333	\$ 4,461,706		\$ 20,138,120	\$ 20,138,120
0048 2020 ENERGY RETROFIT PROJECT	1,446,051	1,476		-	-
0057 IMPACT MITIGATION FEE	1,151,651	1,896,784		2,497,480	2,497,480
0060 GENERAL	187,275,451	170,483,362		243,053,692	251,524,278
0062 GENERAL - CAPITAL PROJECTS	7,281,723	8,151,424		1,101,735	1,101,735
0065 GENERAL - FEDERAL TITLE III	129,730	-		66,327	66,327
0070 CNTY CRTHSE BOND FUND	533,916	536,335		-	-
0072 ADMIN CNTR BOND FUND	2,376,106	2,379,250		2,382,100	2,382,100
0073 ENERGY RETROFIT FUND	755,724	779,175		803,339	803,339
0080 MENTAL HEALTH	50,703,502	53,513,795		59,637,045	59,637,045
0081 MENTAL HEALTH SERVICES ACT	15,869,919	17,730,226		25,162,869	25,162,869
0120 OPPORTUNITY CENTER	5,320,240	6,161,477		2,133,788	2,385,751
0140 SOCIAL SERVICES	124,603,825	137,281,933		158,079,875	158,079,875
0150 WILDLIFE	581	278		44,022	44,576
0170 GENERAL RESERVES	-	10,000,000		10,100,000	10,100,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,139,519	5,420,968		5,465,143	5,465,143
0186 HOUSING HOME IPP ADMIN	266,374	213,209		346,923	346,923
0187 HOUSING CALHOME ADMIN	(53)	15,259		10,400	10,400
0188 ENDANGERED SPECIES	100	81		200,139	200,139
0190 ROADS	23,707,479	23,874,099		38,304,761	38,304,761
0191 ROAD - DUST MITIGATION	-	-		5,000	5,000
0192 CHILD SUPPORT SVS	6,440,821	6,518,980		7,796,352	7,796,352
0196 PUBLIC HEALTH	28,258,623	25,296,563		32,838,398	32,838,398
0197 SHASTA HOUSING REHAB	227,626	512,652		1,182,661	1,182,661

<b>State Controller Schedules County Budget Act</b>	<b>County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2023-24</b>	<b>Schedule 7</b>
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Description	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
0810 STATHAM-ROBBINS CRIM CONST ADM	468,949	1,322,607	235,596	235,596
0812 STATHAM-ROBBINS CRTHSE CONSTR	432,385	419,825	-	-
0851 IHSS PUBLIC AUTHORITY	450,093	484,885	619,315	619,315
<b>Total Financing Uses</b>	<b>\$ 468,803,669</b>	<b>\$ 477,456,350</b>	<b>\$ 612,205,080</b>	<b>\$ 620,928,184</b>
Total Financing Uses by Function Transferred From	SCH 8, COL 2	SCH 8, COL 3	SCH 8, COL 4	SCH 8, COL 5
Total Financing Uses Transferred To				SCH 2, COL 8
Subtotal Financing Uses Ties To				SCH 2, COL 6
Total Obligated Fund Balances Transferred To				SCH 2, COL 7 SCH 4, COL 6
Summarization Totals Must Equal				TOTAL FIN USES = TOTAL FIN USES



State Controller Schedules		County of Shasta			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
		Governmental Funds			
		Fiscal Year 2023-24			
Function, Activity and Budget Unit	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>General Fund</b>					
100 NON-PROG REV/TRANS OUT	\$ 46,985,374	\$ 16,382,132	\$ 15,440,969	\$ 15,440,969	
101 BOARD OF SUPERVISORS	646,149	677,414	660,361	660,361	
102 COUNTY ADMIN OFFICE	5,379,209	825,829	552,809	552,809	
103 CLERK OF THE BOARD	875,450	1,031,809	804,171	804,171	
110 AUDITOR CONTROLLER	2,162,340	1,291,324	968,280	968,280	
111 TREASURER TAX COLLECTOR	2,033,895	2,037,828	2,570,682	2,570,682	
112 ASSESSOR	5,112,735	5,469,090	6,389,752	6,389,752	
113 PURCHASING	80,937	222,491	58,014	58,014	
120 COUNTY COUNSEL	416,696	492,059	870,474	870,474	
130 PERSONNEL	36,858	762,008	499,629	499,629	
140 ELECTION ADMIN AND REGISTRATION	3,406,987	4,190,247	5,091,807	5,091,807	
157 IMPACT FEE ADMIN	1,151,651	1,896,784	1,961,480	1,961,480	
160 GENERAL RESERVES	-	10,000,000	-	-	
165 ECONOMIC DEVELOPMENT	74,022	118,530	120,000	120,000	
172 SURVEYOR	15,068	10,430	14,216	14,216	
173 MISCELLANEOUS GENERAL 1	514,528	6,149,516	12,896,986	12,896,986	
174 TOBACCO SETTLEMENT GRANTS	2,571,974	2,556,951	2,572,100	2,572,100	
175 CSA ADMINISTRATION	1,118,977	1,199,637	1,186,392	1,186,392	
176 TITLE III PROJECTS	129,730	-	64,828	64,828	
199 CENTRAL SERVICE COST	(2,027,318)	(2,037,272)	(1,987,902)	(1,987,902)	
<b>Total General</b>	<b>\$ 70,685,263</b>	<b>\$ 53,276,806</b>	<b>\$ 50,735,048</b>	<b>\$ 50,735,048</b>	
<b>General - Capital Projects</b>					
161 ACCUMULATED CAPITAL OUTLAY	\$ 5,963,333	\$ 4,461,706	\$ 20,138,120	\$ 20,138,120	
166 LAND BUILDINGS AND IMPROVEMENTS	7,281,723	8,151,424	1,101,735	1,101,735	
16D 2020 ENERGY RETROFIT PROJECT	1,446,051	1,476	-	-	
<b>Total General - Capital Projects</b>	<b>\$ 14,691,107</b>	<b>\$ 12,614,606</b>	<b>\$ 21,239,855</b>	<b>\$ 21,239,855</b>	
<b>General Promotion</b>					
159 INTERMOUNTAIN FAIR	\$ 4,893	\$ 8,680	\$ 18,260	\$ 18,260	
<b>Total General Promotion</b>	<b>\$ 4,893</b>	<b>\$ 8,680</b>	<b>\$ 18,260</b>	<b>\$ 18,260</b>	
<b>Public Protection</b>					
201 TRIAL COURTS	\$ 2,148,603	\$ 2,572,670	\$ 2,158,395	\$ 2,158,395	
203 CONFL PUBLIC DEFENDER	2,242,060	2,254,697	2,645,549	2,645,549	
207 PUBLIC DEFENDER	5,601,203	5,976,854	7,823,718	7,823,718	
208 GRAND JURY	77,093	98,851	140,263	140,263	
221 COUNTY CLERK	619,748	655,691	744,107	744,107	
227 DISTRICT ATTORNEY	10,427,909	12,471,229	14,650,588	14,650,588	
228 CHILD SUPPORT SERVICES	6,440,821	6,518,980	7,796,352	7,796,352	
235 SHERIFF	21,909,912	28,208,732	38,836,363	38,836,363	
236 BOATING SAFETY	922,415	937,551	1,329,894	1,329,894	
237 SHERIFF CIVIL UNIT	766,313	703,629	942,023	942,023	
246 DETENTION ANNEX/WORK FACILITY	423,841	349,349	963,819	963,819	
256 VICTIM WITNESS ASSISTANCE	1,591,524	1,759,879	2,034,216	2,034,216	
260 JAIL	23,525,488	21,854,157	28,129,936	28,129,936	
261 BURNEY SUBSTATION	2,834,938	2,857,926	3,704,498	3,704,498	
262 JUVENILE HALL	7,370,234	8,804,938	11,520,193	11,520,193	
263 PROBATION	13,490,701	13,978,704	16,106,163	16,106,163	
280 AG COMM AND SEALER OF WEIGHTS	2,356,844	2,664,773	2,706,082	2,706,082	
282 BUILDING INSPECTION	2,910,621	3,085,441	4,621,371	4,621,371	
285 KNIGHTON RD BEETLE MITIGATION	100	81	200,139	200,139	
286 PLANNING	1,996,617	2,159,980	2,960,274	2,960,274	
287 CORONER	1,465,440	1,602,589	2,219,967	2,219,967	
288 DISPATCH	1,721,490	1,795,299	1,868,281	1,868,281	
290 RECORDER	1,530,069	1,558,010	1,561,707	1,561,707	
292 PUBLIC GUARDIAN	804,623	241,544	1,006,399	1,006,399	
294 WILDLIFE CONTROL	581	278	559	559	
297 ANIMAL CONTROL	588,360	618,890	798,043	798,043	
299 PUBLIC ADMINISTRATOR	303,767	438,513	517,103	517,103	
H10 STATHAM-ROBBINS CRIM CONST ADM	468,949	1,322,607	235,596	235,596	
H12 STATHAM-ROBBINS CRTHSE CNST ADM	432,385	419,825	-	-	

State Controller Schedules		County of Shasta			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
		Governmental Funds			
		Fiscal Year 2023-24			
Function, Activity and Budget Unit	2021-22 Actual	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Total Public Protection</b>	\$ 114,972,647	\$ 125,911,668	\$ 158,221,598	\$ 158,221,598	
<b>Public Ways &amp; Facilities</b>					
301 ROADS	\$ 23,707,479	\$ 23,874,099	\$ 38,054,761	\$ 38,054,761	
302 SACTO VLY AIR POLLUTION PAVING	-	-	5,000	5,000	
<b>Total Public Ways &amp; Facilities</b>	\$ 23,707,479	\$ 23,874,099	\$ 38,059,761	\$ 38,059,761	
<b>Health &amp; Sanitation</b>					
402 ENVIRONMENTAL HEALTH	\$ 2,718,446	\$ 4,367,079	\$ 4,813,034	\$ 4,813,034	
404 MENTAL HEALTH SERVICES ADMIN	15,869,919	17,730,226	25,162,869	25,162,869	
410 MENTAL HEALTH	38,105,415	40,092,548	44,701,051	44,701,051	
411 PUBLIC HEALTH	26,174,251	22,826,314	28,709,910	28,709,910	
412 SHASTA COUNTY HEALTH CARE	166,494	592,333	1,127,618	1,127,618	
417 CALIFORNIA CHILDRENS SERVICES	1,917,877	1,877,916	2,950,570	2,950,570	
422 ALCOHOL AND DRUG PROGRAMS	11,842,460	12,663,474	13,723,592	13,723,592	
425 PERINATAL	755,627	757,773	1,207,402	1,207,402	
<b>Total Health &amp; Sanitation</b>	\$ 97,550,490	\$ 100,907,662	\$ 122,396,046	\$ 122,396,046	
<b>Public Assistance</b>					
501 SOCIAL SERVICES ADMINISTRATION	\$ 67,472,773	\$ 71,483,329	\$ 91,779,922	\$ 91,779,922	
502 HEALTH AND HUMAN SVS AGENCY ADM	52,402	42,413	141,160	141,160	
530 OPPORTUNITY CENTER	5,320,240	6,161,477	2,133,788	2,133,788	
541 WELFARE CASH AID PAYMENTS	57,078,649	65,756,191	66,158,793	66,158,793	
542 COUNTY INDIGENT CASES-GEN FND	1,310,869	1,630,264	1,911,069	1,911,069	
570 VETERANS SERVICE OFFICER	717,298	713,779	1,032,616	1,032,616	
590 COMMUNITY ACTION AGENCY	3,498,570	2,541,802	7,592,495	7,592,495	
591 HOUSING CALHOME	(53)	15,259	10,400	10,400	
592 HOUSING HOME IPP	266,374	213,209	346,923	346,923	
593 PHA HOUSING ASSISTANCE	5,139,519	5,420,968	5,465,143	5,465,143	
596 CDBG ADMIN/REHAB	227,626	512,652	1,182,661	1,182,661	
H51 IHSS PUBL AUTH ADMIN	450,093	484,885	616,783	616,783	
<b>Total Public Assistance</b>	\$ 141,534,360	\$ 154,976,228	\$ 178,371,753	\$ 178,371,753	
<b>Education</b>					
611 LIBRARY ADMINISTRATION	\$ 1,535,911	\$ 1,577,671	\$ 1,633,150	\$ 1,633,150	
620 AGRIC EXT SERVICE FARM ADVISOR	244,657	281,001	311,934	311,934	
<b>Total Education</b>	\$ 1,780,568	\$ 1,858,672	\$ 1,945,084	\$ 1,945,084	
<b>Recreation</b>					
701 RECREATION AND PARK DEVELOPMENT	\$ 49,618	\$ 41,731	\$ 98,641	\$ 98,641	
710 VETERANS HALLS	161,497	291,438	852,214	852,214	
<b>Total Recreation</b>	\$ 211,115	\$ 333,169	\$ 950,855	\$ 950,855	
<b>Debt Service</b>					
803 1998 CRTHSE BOND	\$ 533,916	\$ 536,335	\$ -	\$ -	
805 2003 ADM CTR BOND	2,376,106	2,379,250	2,382,100	2,382,100	
806 ENERGY RETROFIT	755,724	779,175	803,339	803,339	
<b>Total Debt Service</b>	\$ 3,665,747	\$ 3,694,760	\$ 3,185,439	\$ 3,185,439	
<b>Grand Total Financing Uses by Function</b>	\$ 468,803,669	\$ 477,456,350	\$ 575,123,699	\$ 575,123,699	
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 &  
Support Services**

# GENERAL REVENUE AND TRANSFERS

Fund 0060, General, Budget Unit 100, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of Motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund Subsidies and required matching funds provided to other operating funds such as Health and Human Services (Mental Health, Public Health, and Social Services) and Housing.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$10,238,615; a decrease of \$8,642,698, or 45%, compared to FY 2022-23 expenditures. In FY 2022-23, the adopted budget included \$5,000,000 in funds dedicated to Capital Facilities Infrastructure. In FY 2023-24, there are no additional funds being contributed to Capital Facilities Infrastructure. In addition, the need for funds to be transferred to Accumulated Capital Outlay (BU161) have decreased as there are unused funds remaining from prior years.

Revenues for FY 2023-24 are requested at \$73,439,601, an increase of \$5,907,301, or 8.7%, compared to FY 2022-23 revenues. This increase is primarily due to the anticipated receipt of the second payment of Local Assistance and Tribal Consistency Funds (LATCF). This funding is one time and will not be ongoing in future years. In addition, Opioid Litigation Settlement Funds were received in FY 2022-23 and will be ongoing in future years. These funds reside in a designated fund, as they have specific approved uses, and represent \$2,050,000 of the increase.

This budget unit realizes a contribution to fund balance in the amount of \$63,200,986 which is then distributed to other budget units that reside within the General Fund.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommendations include a transfer of revenue to two Housing budget units (BU591 and BU593) totaling \$202,354. This increase still maintains a general fund contribution at or below the FY 2022-23 contribution to the Housing Department as a whole. This change reduces the contribution to fund balance to \$62,998,632.

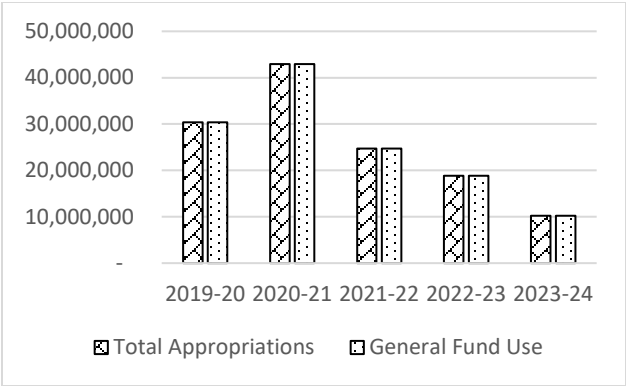
The Board of Supervisors, prior to the opening of the budget hearings, approved a revision to transfer \$5,000,000 to Accumulated Capital Outlay (BU161) to be set aside for the construction of a new County Jail Facility.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$20,275,223	\$21,688,434	\$20,000,000	\$20,000,000	\$20,000,000
101001 CURRENT UNITARY TAXES	\$3,198,646	\$3,393,246	\$3,000,000	\$3,000,000	\$3,000,000
101011 CURR SEC TAX DEL ADV TEETER	\$340,140	\$437,516	\$300,000	\$300,000	\$300,000
101012 RDA RESIDUAL PROP TAX HS34188	\$345,390	\$417,747	\$250,000	\$250,000	\$250,000
101013 RDA 1290 PT PROP TX HS33607.5	\$4,981,364	\$5,224,041	\$4,000,000	\$4,000,000	\$4,000,000
101014 RDA OTHER MONEY HS34179	\$45,125	\$0	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$548,228	\$763,025	\$350,000	\$350,000	\$350,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$78,600	\$125,826	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$1,008,537	\$976,780	\$1,000,000	\$1,000,000	\$1,000,000
103010 SUPPLEMENTAL TAXES PRIOR	\$1,086	\$1,556	\$1,000	\$1,000	\$1,000
104000 PRIOR YEAR UNSECURED TAXES	\$21,107	\$20,648	\$15,000	\$15,000	\$15,000
106000 SALES & USE TAX	\$5,848,569	\$5,580,942	\$5,000,000	\$5,000,000	\$5,000,000
108000 DOCUMENTARY TRANSFER TAX	\$1,540,390	\$1,124,255	\$1,100,000	\$1,100,000	\$1,100,000
109000 TRANSIENT OCCUPANCY TAXES	\$1,373,931	\$1,534,748	\$1,100,000	\$1,100,000	\$1,100,000
109100 TIMBER YIELD TAXES	\$233,273	\$91,536	\$100,000	\$100,000	\$100,000
109102 PMT IN LIEU PROP TAX NON GOVT	\$15,587	\$243,089	\$0	\$0	\$0
<b>TAXES</b>	<b>\$39,855,205</b>	<b>\$41,623,396</b>	<b>\$36,216,000</b>	<b>\$36,216,000</b>	<b>\$36,216,000</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
215000 FRANCHISES	\$928,749	\$993,146	\$800,000	\$800,000	\$800,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$928,749</b>	<b>\$993,146</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318511 COURT FINES CRIMINALISTIC LAB	\$905	\$71	\$0	\$0	\$0
318770 COURT FINES & PENALTIES	\$10,000	\$0	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$1,288,556	\$1,287,860	\$650,000	\$650,000	\$650,000
323001 TEETER DEL PEN & INT	\$1,249,606	\$883,836	\$950,000	\$950,000	\$950,000
323002 PENALTIES FAILURE TO FILE CIO	\$26,433	\$10,240	\$5,000	\$5,000	\$5,000
323004 TEETER REDEMPTION FEES	\$21,980	\$20,750	\$20,000	\$20,000	\$20,000
323006 PENALTY R&T 463	\$7,051	\$9,487	\$5,000	\$5,000	\$5,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,604,533</b>	<b>\$2,212,245</b>	<b>\$1,630,000</b>	<b>\$1,630,000</b>	<b>\$1,630,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$928,463	\$1,921,975	\$1,000,000	\$1,000,000	\$1,000,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$5,651,651)	(\$182,445)	\$0	\$0	\$0
420115 EARNINGS PERS PREPAY ER SHARE	\$755,065	\$759,901	\$700,000	\$700,000	\$700,000
421100 LAND RENT	\$11,004	\$7,336	\$11,000	\$11,000	\$11,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,957,117)</b>	<b>\$2,506,767</b>	<b>\$1,711,000</b>	<b>\$1,711,000</b>	<b>\$1,711,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
109101 PROPERTY TAX IN-LIEU OF VLF	\$25,439,636	\$27,355,999	\$24,500,000	\$24,500,000	\$24,500,000
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$172,004	\$156,058	\$150,000	\$150,000	\$150,000

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

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
529000	STATE LATOUR FOREST	\$15,520	\$7,756	\$7,000	\$7,000
529200	STATE OTHER IN-LIEU TAX	\$5,806	\$6,250	\$5,800	\$5,800
546000	STATE HOMEOWNERS EXEMPTION	\$268,814	\$265,816	\$250,000	\$250,000
547500	STATE MANDATED COST REIMB	\$0	\$184,685	\$0	\$0
547800	STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
549065	STATE PUBLIC SAFETY SERVICES	\$423,097	\$0	\$0	\$0
549601	STATE PROP 172 PUBLIC SFTY FND	\$8,124,390	\$4,674,551	\$0	\$0
551320	FED EMERGCY ASSIST CORONAVIRUS	\$0	\$3,156,800	\$3,156,801	\$3,156,801
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$2,253,790	\$2,261,650	\$2,050,000	\$2,050,000
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$37,040,061</b>	<b>\$38,406,569</b>	<b>\$30,456,601</b>	<b>\$30,456,601</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668317	S/A WILLIAMSON ACT GC51244.3	\$121,399	\$137,607	\$110,000	\$110,000
684700	COLLECTORS FEES	\$30,000	\$30,000	\$15,000	\$15,000
692220	EMPLOYEE RETIRE ADMIN FEE	(\$1,081)	\$0	\$0	\$0
693099	OPIOID LITIGATION	\$0	\$538,991	\$0	\$0
<b>CHARGES FOR SERVICES</b>		<b>\$150,318</b>	<b>\$706,599</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215	UNCLAIMED MONEY	\$45,194	\$1,958	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$127	\$536	\$1,000	\$1,000
799311	LITIGATION SETTLEMENT	\$0	\$2,188,348	\$2,500,000	\$2,500,000
<b>MISCELLANEOUS REVENUES</b>		<b>\$45,321</b>	<b>\$2,190,843</b>	<b>\$2,501,000</b>	<b>\$2,501,000</b>
<b>Total Revenues:</b>		<b>\$76,667,073</b>	<b>\$88,639,568</b>	<b>\$73,439,601</b>	<b>\$73,439,601</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033727	MNT STR ADA	\$0	\$58,735	\$115,000	\$115,000
034300	MISCELLANEOUS EXPENSE	\$0	\$0	\$200,000	\$200,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$1,166,385	\$10,000	\$0	\$0
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$100,000	\$100,000
034806	PROF AUDIT SVS	\$2,592	\$205	\$30,000	\$30,000
034893	PROP TAX ADMIN SVS	\$155	\$163	\$200	\$200
<b>SERVICES AND SUPPLIES</b>		<b>\$1,169,133</b>	<b>\$69,105</b>	<b>\$445,200</b>	<b>\$445,200</b>
<b>Category: 050 OTHER CHARGES</b>					
050800	TAXES & ASSESSMENTS	\$0	\$0	\$50	\$50
<b>OTHER CHARGES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095161	TRAN OUT ACCUM CAPITAL OUTLAY	\$4,055,199	\$4,180,000	\$2,000,000	\$2,000,000
095166	TRANS OUT CAPITAL PROJECTS	\$115,041	\$187,607	\$201,735	\$201,735

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095301 TRAN OUT ROADS	\$574,820	\$1,874,239	\$2,078,762	\$2,078,762	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$15,764	\$7,008	\$184,049	\$184,049	
095412 TRAN OUT SCHC CMSP	\$462,654	\$471,408	\$294,369	\$294,369	
095417 TRAN OUT CA CHILD SERVICES	\$139,158	\$139,158	\$139,159	\$139,159	
095422 TRAN OUT SUBSTANCE ABUSE	\$3,195	\$3,195	\$3,195	\$3,195	
095425 TRAN OUT MH PERINATAL	\$15,017	\$15,017	\$15,017	\$15,017	
095501 TRAN OUT SOCIAL SERVICES	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
095541 TRAN OUT CASH AID GRANTS	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
095591 TRAN OUT HSG CALHOME	\$0	\$0	\$7,400	\$7,400	
095592 TRAN OUT HOUSING HOME IPP	\$4,458	\$4,458	\$148,423	\$148,423	
095593 TRAN OUT PHA HOUSING ASST	\$127,910	\$127,910	\$425,633	\$425,633	
095596 TRAN OUT CDBG	\$0	\$0	\$194,954	\$194,954	
096851 TRANS OUT IHSS	\$70,947	\$70,947	\$70,948	\$70,948	
<b>OTHER FINANCING USES</b>	\$9,816,241	\$11,313,026	\$9,995,719	\$9,995,719	
<b>Category: 099 RESIDUAL EQUITY TRANSFERS</b>					
099000 EQUITY TRANSFER OUT	\$36,000,000	\$5,000,000	\$5,000,000	\$5,000,000	
<b>RESIDUAL EQUITY TRANSFERS</b>	\$36,000,000	\$5,000,000	\$5,000,000	\$5,000,000	
<b>Total Expenditures and Appropriations:</b>	\$46,985,374	\$16,382,132	\$15,440,969	\$15,440,969	
<b>Net Cost:</b>	(\$29,681,698)	(\$72,257,435)	(\$57,998,632)	(\$57,998,632)	



# BOARD OF SUPERVISORS

Fund 0060, General, Budget Unit 101, Fiscal Year 2023-24

Patrick Jones, Chairman, Board of Supervisors

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## PROGRAM DESCRIPTION

Government Code section 25000 provides that each county in the State shall have a Board of Supervisors that is the legal body responsible for governing that county. The Board of Supervisors (Board) 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 is responsible for setting County policy, approving an annual budget, and administering selected dependent special districts.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$660,361; a decrease of \$33,080, or 4.7%, compared to FY 2022-23 expenditures.

Revenues for FY 2023-24 are requested at \$0, consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$660,361, a decrease of \$33,080 or 4.7% compared to FY 2022-23.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

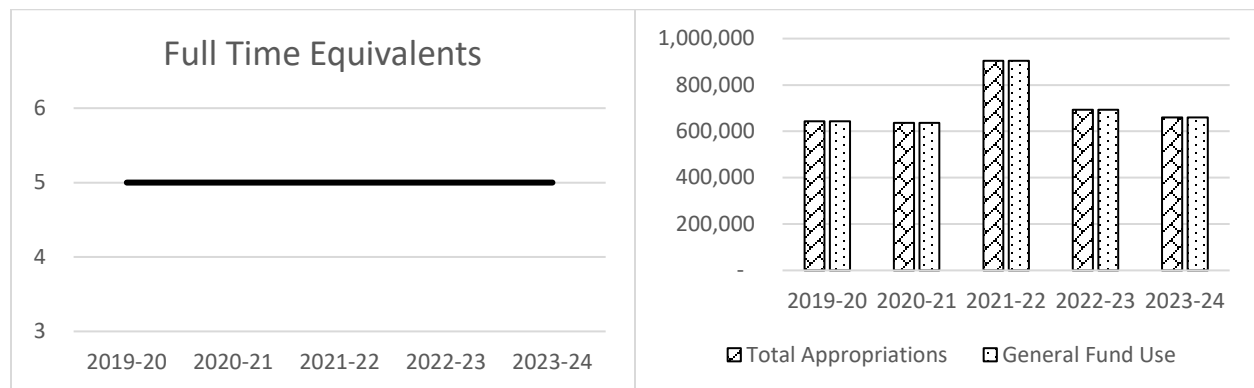
This budget was prepared by, and it recommended by, the County Administrative Office.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$5	\$0	\$0	
799850 REIMB MISC COSTS	\$36	\$73	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$36	\$78	\$0	\$0	
<b>Total Revenues:</b>	\$36	\$78	\$0	\$0	

<b>Category:</b> 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$268,594	\$268,774	\$268,000	\$268,000
018100 EMPLOYER SHARE FICA	\$19,376	\$19,387	\$21,000	\$21,000
018201 EMPLOYER SHARE RETIREMENT	\$44,684	\$48,593	\$41,000	\$41,000
018205 EMPLOYER SHARE 401A	\$543	\$1,611	\$6,500	\$6,500
018300 EMPLOYER SHARE HEALTH INSUR	\$88,008	\$93,840	\$93,000	\$93,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,743	\$11,559	\$11,000	\$11,000
018500 WORKERS COMP EXPOSURE	\$1,483	\$1,750	\$2,200	\$2,200
018603 CELL/PDA COMM ALLOWANCE PROG	\$2,453	\$3,439	\$7,200	\$7,200
<b>SALARIES AND BENEFITS</b>	\$435,886	\$448,956	\$449,900	\$449,900

<b>Category:</b> 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$2,328	\$1,534	\$2,400	\$2,400
032590 CHGS FAC MGMT COMM	\$59	\$52	\$300	\$300
032591 CHGS IT COMM	\$2,089	\$1,670	\$1,800	\$1,800
032700 FOOD EXPENSE	\$1,814	\$1,340	\$2,000	\$2,000
032900 HOUSEHOLD EXPENSE	\$102	\$114	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$9,008	\$5,373	\$11,000	\$11,000
033102 INSUR XP LIABILITY EXPOSURE	\$798	\$2,057	\$2,900	\$2,900
033103 INSUR XP MISCELLANEOUS	\$636	\$384	\$1,500	\$1,500
033592 CHGS IT MNT HARD/SOFTWARE	\$1,595	\$1,999	\$2,200	\$2,200
033791 CHGS FAC MGMT MAINT STR	\$5,670	\$16,831	\$7,000	\$7,000
034100 MEMBERSHIPS	\$32,416	\$36,377	\$38,000	\$38,000
034500 OFFICE EXPENSE	\$2,682	\$3,922	\$2,500	\$2,500
034591 CHGS OC POSTAGE SVS	\$9	\$14	\$100	\$100
034592 CHGS OC OTHER SERVICES	\$1,518	\$1,557	\$1,700	\$1,700
034800 PROF & SPECIAL SERVICES	\$575	\$7,443	\$500	\$500
034828 PROF LEGAL SVS	\$0	\$2,291	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$1,062	\$404	\$1,200	\$1,200
034892 CHGS IT PROFESSIONAL SVS	\$22,912	\$19,347	\$20,000	\$20,000
035100 RENTS & LEASES OF EQUIPMENT	\$723	\$409	\$300	\$300
035500 MINOR EQUIPMENT	\$13	\$152	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$8,711	\$0		\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,692	\$3,595		\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$10,017	\$11,942		\$15,000	\$15,000
036100 UTILITIES	\$7,733	\$5,659		\$7,000	\$7,000
<b>SERVICES AND SUPPLIES</b>	<b>\$117,172</b>	<b>\$124,478</b>		<b>\$121,000</b>	<b>\$121,000</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$40,078	\$52,026		\$39,522	\$39,522
050003 BUILDING & EQUIP COST PLAN CHG	\$48,183	\$42,864		\$44,790	\$44,790
050800 TAXES & ASSESSMENTS	\$8	\$8		\$100	\$100
<b>OTHER CHARGES</b>	<b>\$88,269</b>	<b>\$94,899</b>		<b>\$84,412</b>	<b>\$84,412</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$4,156		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$4,156</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$4,821	\$4,923		\$5,049	\$5,049
<b>OTHER FINANCING USES</b>	<b>\$4,821</b>	<b>\$4,923</b>		<b>\$5,049</b>	<b>\$5,049</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$646,149</b>	<b>\$677,414</b>		<b>\$660,361</b>	<b>\$660,361</b>
<b>Net Cost:</b>	<b>\$646,113</b>	<b>\$677,335</b>		<b>\$660,361</b>	<b>\$660,361</b>

COUNTY ADMINISTRATIVE OFFICE  
Fund 0060, General, Budget Unit 102, Fiscal Year 2023-24  
Mary Williams, Acting County Executive Officer

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**PROGRAM DESCRIPTION**

The County Administrative Office (CAO) 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 CAO 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 CEO is directly charged with overseeing 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.

Prior to initiating the budget preparation process for FY 2023-24, the CAO staff reviewed all associated budget procedures, documents, and instructions. Since this process impacts all County departments annually, the CAO staff made another series of improvements including streamlining and consolidating budget attachments; making instructions clearer and more detailed; and expanding electronic submission capabilities for all departments. In addition, to the standard budget kickoff for department heads, CAO staff collaborated with the Auditor-Controller to prepare and present a more specific instructional training which included presentations by the Deputy CEO, the Auditor-Controller's team, and each CAO Analyst to describe specific documents, expectations, and timelines. Feedback following the presentation was positive once again. As requested during a process to solicit feedback after the completion of the FY 2022-23 budget trainings, five separate budget workshops, each focusing on one or two of the required forms, were held for County staff to attend. The CAO plans to present the main budget training as well as the budget workshops again next year.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$552,809; a decrease of \$413,058, or 43%, compared to FY 2022-23 expenditures. Expenses are offset by revenue received from other departments through the cost plan charges. Although the overall expenditures increased, the cost plan charges increased by a higher amount which resulted in a net decrease to overall expenditures.

Revenues for FY 2023-24 are requested at \$0 consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$552,809, a decrease of \$413,058 or 43% compared to FY 2022-23.

**POSITION CHANGE REQUESTS**

The Deputy CEO overseeing the Clerk of the Board and the Public Information Officer and the Public Information Officer positions are requested to be transferred from the Clerk of the Board budget (BU 103). These positions provide services to all County departments. This change will allow these costs to be distributed to other departments via the cost plan charges and will reduce their impact to the General Fund.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

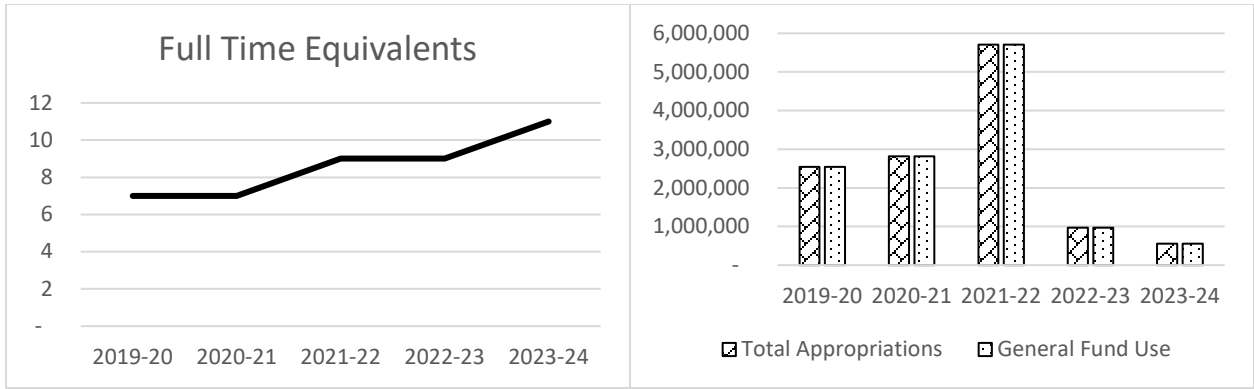
This budget was prepared by, and it recommended by, the County Administrative Office.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$44	\$0	\$0	\$0	\$0
554100 FEDERAL DISASTER ASSISTANCE	\$392	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$5	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$437</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,076,635	\$1,295,605	\$1,524,000	\$1,524,000	\$1,524,000
011200 TERMINATION/SPECIAL PAY	\$74,829	\$140,728	\$0	\$0	\$0
017502 OVERTIME PAY	\$6,076	\$738	\$8,000	\$8,000	\$8,000
018100 EMPLOYER SHARE FICA	\$76,549	\$85,123	\$103,000	\$103,000	\$103,000
018201 EMPLOYER SHARE RETIREMENT	\$250,137	\$313,035	\$368,000	\$368,000	\$368,000
018204 EMPLOYER SHARE DEFERRED COMP	\$14,125	\$24,607	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$3,780	\$1,655	\$7,300	\$7,300	\$7,300
018300 EMPLOYER SHARE HEALTH INSUR	\$189,262	\$196,449	\$254,000	\$254,000	\$254,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$55,360	\$67,581	\$105,000	\$105,000	\$105,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$431	\$494	\$400	\$400	\$400
018500 WORKERS COMP EXPOSURE	\$6,062	\$8,485	\$12,000	\$12,000	\$12,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,467	\$1,445	\$1,500	\$1,500	\$1,500
<b>SALARIES AND BENEFITS</b>	<b>\$1,754,719</b>	<b>\$2,135,950</b>	<b>\$2,383,200</b>	<b>\$2,383,200</b>	<b>\$2,383,200</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$25	\$18	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$10,055	\$7,838	\$8,000	\$8,000	\$8,000
032590 CHGS FAC MGMT COMM	\$210	\$181	\$300	\$300	\$300
032591 CHGS IT COMM	\$3,183	\$2,004	\$2,100	\$2,100	\$2,100
032700 FOOD EXPENSE	\$0	\$450	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$348	\$388	\$400	\$400	\$400
032992 CHGS FAC MGMT HSHLD XP	\$29,104	\$25,941	\$31,007	\$31,007	\$31,007
033102 INSUR XP LIABILITY EXPOSURE	\$3,428	\$10,415	\$17,000	\$17,000	\$17,000
033103 INSUR XP MISCELLANEOUS	\$1,956	\$1,260	\$5,000	\$5,000	\$5,000
033105 INSUR XP LIABILITY EXPERIENCE	\$144	\$360	\$600	\$600	\$600
033592 CHGS IT MNT HARD/SOFTWARE	\$6,820	\$3,313	\$7,300	\$7,300	\$7,300
033791 CHGS FAC MGMT MAINT STR	\$24,594	\$21,882	\$32,000	\$32,000	\$32,000
034100 MEMBERSHIPS	\$1,554	\$1,584	\$2,000	\$2,000	\$2,000

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

**Function:** GENERAL

**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$7,325	\$5,596	\$5,000	\$5,000	
034590 CHGS OC PHOTOCOPY SVS	\$2,548	\$1,815	\$2,000	\$2,000	
034591 CHGS OC POSTAGE SVS	\$359	\$1,851	\$600	\$600	
034592 CHGS OC OTHER SERVICES	\$1,726	\$1,677	\$1,700	\$1,700	
034800 PROF & SPECIAL SERVICES	\$24,844	\$61,862	\$20,000	\$20,000	
034803 PROF ADVERTISING & MKTG SVS	\$49	\$0	\$0	\$0	
034822 PROF FIRE/FIRE SAFETY SVS	\$4,906,203	\$0	\$0	\$0	
034828 PROF LEGAL SVS	\$0	\$17,209	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$170	\$98	\$0	\$0	
034849 PROF TECHNOLOGICAL SVS	\$0	\$0	\$13,000	\$13,000	
034855 PROF INVESTIGATION SVS	\$5,580	\$36,149	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$3,628	\$1,379	\$4,300	\$4,300	
034892 CHGS IT PROFESSIONAL SVS	\$30,786	\$37,742	\$52,000	\$52,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,419	\$904	\$1,500	\$1,500	
035100 RENTS & LEASES OF EQUIPMENT	\$1,433	\$724	\$500	\$500	
035300 RENTS & LEASES OF STRUCTURES	\$1,400	\$1,500	\$2,000	\$2,000	
035387 GASB 87 LEASE PMT STRUCTURES	\$221	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$3,194	\$656	\$1,000	\$1,000	
035528 MINOR EQP SOFTWARE	\$26,927	\$26,646	\$25,000	\$25,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$92	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$4,173	\$469	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,445	\$3,020	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$17,753	\$18,086	\$35,000	\$35,000	
036100 UTILITIES	\$26,597	\$19,294	\$25,000	\$25,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$5,154,214</b>	<b>\$312,416</b>	<b>\$300,807</b>	<b>\$300,807</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$27	\$27	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$27</b>	<b>\$27</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$4,157	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$4,157</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,546,185)	(\$1,643,509)	(\$2,148,461)	(\$2,148,461)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,546,185)</b>	<b>(\$1,643,509)</b>	<b>(\$2,148,461)</b>	<b>(\$2,148,461)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$16,433	\$16,786	\$17,213	\$17,213	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER FINANCING USES</b>	\$16,433	\$16,786	\$17,213	\$17,213	
<b>Total Expenditures and Appropriations:</b>	\$5,379,209	\$825,829	\$552,809	\$552,809	
<b>Net Cost:</b>	\$5,378,771	\$825,824	\$552,809	\$552,809	



# CLERK OF THE BOARD

Fund 0060, General, Budget Unit 103, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

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

The COB prepares items for consideration by the Board and processes agreements, resolutions, ordinances, and other documents approved by the Board. The COB provides copies of records to the public and performs research of archival records. Other functions of the COB include maintaining the County Code, Administrative Policies, and records of County committees, commissions, and boards.

The COB maintains the Conflict-of-Interest Code and Statement of Economic Interest forms for County staff as well as various committees and boards. The COB serves as the clerk of the Board of Supervisors, Air Pollution Control Board, Assessment Appeals Board, Employee Appeals Board, Animal Control Hearings, Nuisance Abatement Hearings, and the Mayors' City Selection Committee.

## **ACCOMPLISHMENTS FOR FY 2022-23:**

- Reorganized Assessment Appeals processes to improve efficiencies.
- Reviewed and analyzed fee list which led to updated fees to be more in line with cost recovery.
- Brought several policy updates to the Board of Supervisors to address process issues and make overall improvements.

## **GOALS FOR FY 2023-24:**

- Implementation of a new public records request system to improve experience for public requesting documents and to streamline staff work to research and produce documents.
- Launch and conduct trainings for a new agenda management system.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$804,171; a decrease of \$453,374, or 36%, compared to FY 2022-23 expenditures. The Deputy CEO overseeing the Clerk of the Board and the Public Information Officer positions are requested to be transferred to the County Administrative Office budget (BU 102). These positions provide services to all County departments. This change will allow these costs to be distributed to other departments via the cost plan charges and will reduce their impact to the General Fund.

Revenues for FY 2023-24 are requested at \$6,750, an increase of \$4,000, or 238%, compared to FY 2022-23 revenues. These increases are primarily a result of a recent increase to the fees charged for appeals.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$797,421, a decrease of \$458,124 or 36% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

The Deputy CEO overseeing the Clerk of the Board and the Public Information Officer and the Public Information Officer positions are requested to be transferred to the County Administrative Office budget (BU 102). These positions provide services to all County departments. This change will allow these costs to be distributed to other departments via the cost plan charges and will reduce their impact to the General Fund.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

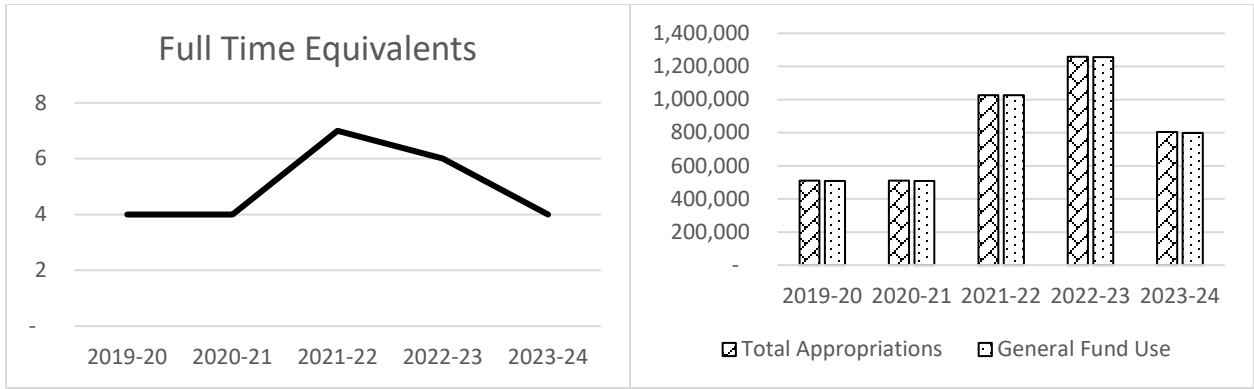
This budget was prepared by, and it recommended by, the County Administrative Office.

## **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:** 103 - CLERK OF THE BOARD (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$2,168	\$5,149	\$2,000	\$2,000	
692100 PHOTOCOPIES	\$2	\$0	\$50	\$50	
692460 BOS PUBLIC HEARING PROCESS FEE	\$760	\$1,140	\$700	\$700	
692461 APPEALS FEES	\$0	\$0	\$4,000	\$4,000	
693001 CHARGES FOR SERVICES	\$0	\$60	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$2,930</b>	<b>\$6,349</b>	<b>\$6,750</b>	<b>\$6,750</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$5	\$0	\$0	
799850 REIMB MISC COSTS	\$90	\$45	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$90</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$25	\$5	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$25</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$61,755	\$0	\$0	
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>	<b>\$0</b>	<b>\$61,755</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$3,045</b>	<b>\$68,159</b>	<b>\$6,750</b>	<b>\$6,750</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$419,618	\$418,796	\$289,000	\$289,000	
011200 TERMINATION/SPECIAL PAY	\$0	\$26,626	\$0	\$0	
017502 OVERTIME PAY	\$832	\$742	\$2,000	\$2,000	
018100 EMPLOYER SHARE FICA	\$31,613	\$33,189	\$22,000	\$22,000	
018201 EMPLOYER SHARE RETIREMENT	\$99,493	\$102,057	\$71,000	\$71,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$102	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$4,271	\$2,796	\$6,900	\$6,900	
018300 EMPLOYER SHARE HEALTH INSUR	\$91,193	\$100,726	\$63,000	\$63,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$21,773	\$22,376	\$16,000	\$16,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$167	\$160	\$100	\$100	
018500 WORKERS COMP EXPOSURE	\$2,410	\$2,688	\$2,400	\$2,400	
<b>SALARIES AND BENEFITS</b>	<b>\$671,373</b>	<b>\$710,263</b>	<b>\$472,400</b>	<b>\$472,400</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$25	\$10	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$12,281	\$10,000	\$13,000	\$13,000	
032590 CHGS FAC MGMT COMM	\$104	\$90	\$150	\$150	
032591 CHGS IT COMM	\$1,169	\$1,336	\$1,400	\$1,400	

**Budget Unit:** 103 - CLERK OF THE BOARD (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$0	\$12	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$177	\$198	\$200	\$200	
032992 CHGS FAC MGMT HSHLD XP	\$9,049	\$9,350	\$9,600	\$9,600	
033102 INSUR XP LIABILITY EXPOSURE	\$1,243	\$3,390	\$3,000	\$3,000	
033103 INSUR XP MISCELLANEOUS	\$1,020	\$660	\$2,600	\$2,600	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,815	\$5,103	\$6,200	\$6,200	
033791 CHGS FAC MGMT MAINT STR	\$9,333	\$12,247	\$14,000	\$14,000	
034100 MEMBERSHIPS	\$362	\$625	\$800	\$800	
034500 OFFICE EXPENSE	\$10,051	\$11,695	\$10,000	\$10,000	
034590 CHGS OC PHOTOCOPY SVS	\$99	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$1,392	\$640	\$500	\$500	
034592 CHGS OC OTHER SERVICES	\$1,518	\$1,563	\$1,700	\$1,700	
034800 PROF & SPECIAL SERVICES	\$1,617	\$1,716	\$8,000	\$8,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$329	\$500	\$500	
034849 PROF TECHNOLOGICAL SVS	\$23,320	\$18,450	\$45,000	\$45,000	
034890 CHGS FAC MGMT PROF SVS	\$1,850	\$703	\$2,000	\$2,000	
034892 CHGS IT PROFESSIONAL SVS	\$31,698	\$24,749	\$22,000	\$22,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$4,829	\$1,835	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$797	\$460	\$400	\$400	
035387 GASB 87 LEASE PMT STRUCTURES	\$21	\$35	\$0	\$0	
035500 MINOR EQUIPMENT	\$1,485	\$189	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$10,891	\$3,228	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$250	\$2,223	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$4,336	\$7,728	\$6,000	\$6,000	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$148	\$0	\$0	\$0	
036100 UTILITIES	\$13,458	\$9,850	\$10,000	\$10,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$147,351</b>	<b>\$128,426</b>	<b>\$164,250</b>	<b>\$164,250</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,843	\$60,606	\$122,972	\$122,972	
050003 BUILDING & EQUIP COST PLAN CHG	\$38,726	\$37,261	\$35,762	\$35,762	
050280 LEASE PRINCIPAL EXPENSE	\$684	\$706	\$0	\$0	
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$19,999	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$68	\$50	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$13	\$14	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$48,335</b>	<b>\$118,636</b>	<b>\$158,734</b>	<b>\$158,734</b>	

**Category: 070 CAPITAL ASSETS**

**Budget Unit:** 103 - CLERK OF THE BOARD (FUND 0060)  
**Function:** GENERAL  
**Activity:** LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065018 COPIER	\$0	\$4,156		\$0	\$0
067001 LEASE ASSET SOFTWARE SUB	\$0	\$61,755		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$65,911		\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$8,389	\$8,570		\$8,787	\$8,787
<b>OTHER FINANCING USES</b>	\$8,389	\$8,570		\$8,787	\$8,787
<b>Total Expenditures and Appropriations:</b>	\$875,450	\$1,031,808		\$804,171	\$804,171
<b>Net Cost:</b>	\$872,404	\$963,649		\$797,421	\$797,421

# AUDITOR-CONTROLLER

Fund 0060, General, Budget Unit 110, Fiscal Year 2023-24

Nolda Short, Auditor-Controller

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## PROGRAM DESCRIPTION

The Auditor-Controller serves as the Chief Financial Officer for the County and acts as ex officio Auditor and/or Controller for various schools, special districts, and county joint powers agencies. The Auditor-Controller's office draws funds from and deposits funds to the County Treasury; prepares County payroll and audits some special district payroll; and provides accounting supervision over all County departments, agencies and special districts maintaining funds with the County Treasury. The Auditor-Controller's office also tabulates the County budget, accounts for property taxes and special assessments, apportions collections, performs internal audits, and prepares financial reports and audits.

Notably, for the eighth consecutive year, the Government Finance Officers Association awarded the prestigious Certificate of Achievement for Excellence in Financial Reporting to the County of Shasta for its annual comprehensive financial report and for the twenty third consecutive year the County of Shasta has received the Award for Counties' Financial Transaction Reporting from the State of California Office of the Controller for accurate and timely reporting.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$968,280; a decrease of \$911,924, or 48.5%, compared to FY 2022-23 expenditures. This is due to a larger reimbursement of costs through the Cost Plan, which is based on costs two years in arrears.

Revenues for FY 2023-24 are requested at \$390,689, an increase of \$43,789, or 12.6%, compared to FY 2022-23 revenues. This is due to an increase in 401(a) forfeitures and property tax admin fees.

The Net County Cost is requested at \$577,591, a decrease of \$955,713 or 62.3% compared to FY 2022-23, primarily due to a delayed reimbursement of costs through the cost plan, which is two years in arrears.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

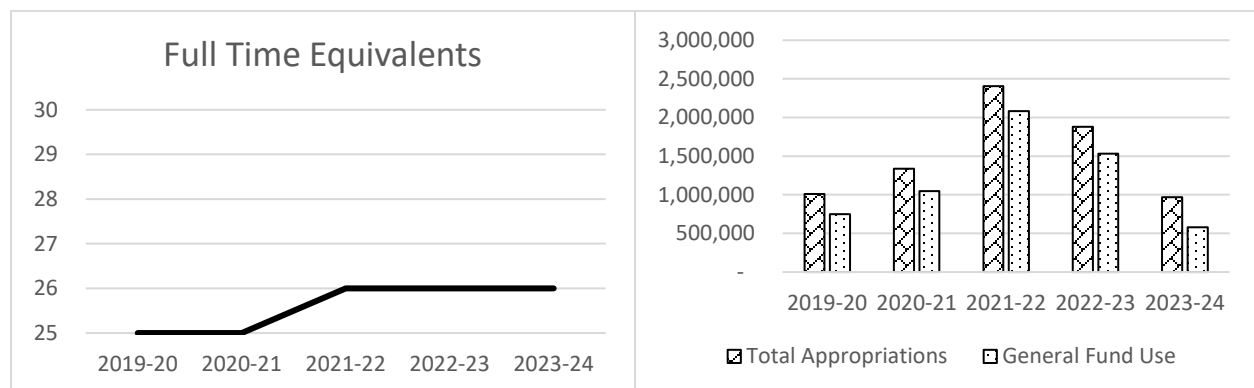
The CEO recommends the budget as requested.

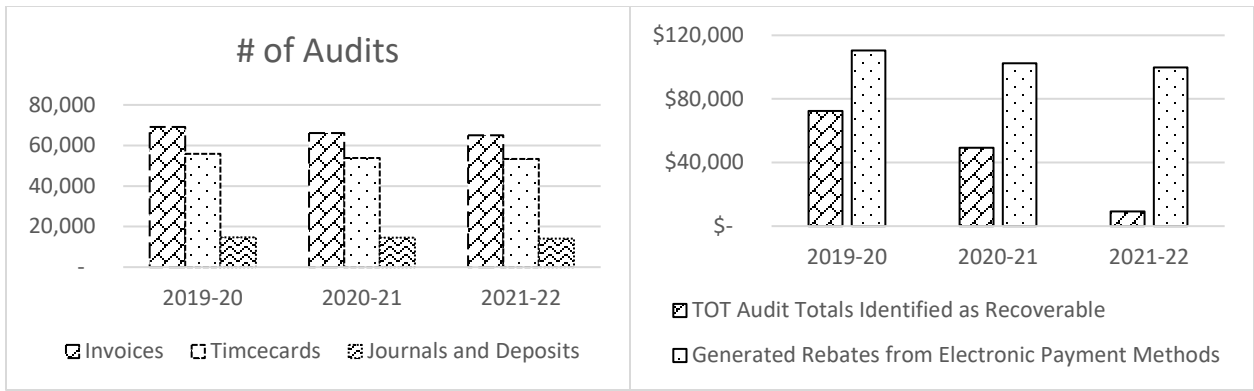
## PENDING ISSUES AND POLICY CONSIDERATIONS

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:** 110 - AUDITOR CONTROLLER (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
664100	S/A COLLECTION FEE REDDING	\$12,389	\$9,206	\$12,000	\$12,000
664300	S/A COLLECTION FEE ANDERSON	\$2,064	\$2,214	\$2,200	\$2,200
664310	S/A COLLECTION FEE OTHER DIST	\$35,621	\$36,666	\$36,000	\$36,000
664330	SUP ASMT ADMIN FEE SB813	\$13,907	\$23,315	\$12,000	\$12,000
664500	PROPERTY TAX ADMIN FEE	\$70,988	\$87,629	\$80,000	\$80,000
664502	PROPERTY TAX AB 1X 26	\$1,524	\$913	\$1,100	\$1,100
665000	AUDIT/ACCOUNTING FEES	\$25	\$0	\$0	\$0
665001	AUDITORS FEES PAYROLL	\$1,227	\$1,263	\$1,200	\$1,200
693040	PUBLIC RECORDS REQUEST FEES	\$0	\$125	\$0	\$0
693111	CHARGES FOR SERVICES COST PLAN	\$58,468	\$52,464	\$59,039	\$59,039
<b>CHARGES FOR SERVICES</b>		\$196,215	\$213,800	\$203,539	\$203,539

<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500	DONATIONS/CONTRIBUTIONS	\$0	\$0	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$2	\$0	\$0
799215	UNCLAIMED MONEY	\$3,776	\$2,637	\$2,250	\$2,250
799300	MISCELLANEOUS REVENUE	\$56,957	\$95,698	\$75,000	\$75,000
799606	MISCELLANOUES INSURANCE REBATE	\$86,512	\$0	\$0	\$0
799731	MISC CREDIT CARD BANK REVENUES	\$99,732	\$114,178	\$110,000	\$110,000
799850	REIMB MISC COSTS	\$77	\$32	\$0	\$0
799900	CASH OVER/SHORT	(\$0)	\$0	(\$100)	(\$100)
<b>MISCELLANEOUS REVENUES</b>		\$247,056	\$212,550	\$187,150	\$187,150

<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$0	\$25	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$0	\$25	\$0	\$0

<b>Total Revenues:</b>		\$443,272	\$426,375	\$390,689	\$390,689
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$1,876,311	\$2,024,987	\$2,227,000	\$2,227,000
011200	TERMINATION/SPECIAL PAY	\$63,314	\$42,181	\$0	\$0
017000	EXTRA HELP	\$32,772	\$32,161	\$30,000	\$30,000
017502	OVERTIME PAY	\$21,431	\$4,265	\$20,000	\$20,000
018100	EMPLOYER SHARE FICA	\$144,232	\$153,832	\$173,000	\$173,000
018201	EMPLOYER SHARE RETIREMENT	\$446,729	\$494,324	\$542,000	\$542,000
018204	EMPLOYER SHARE DEFERRED COMP	\$20,000	\$5,909	\$11,000	\$11,000
018205	EMPLOYER SHARE 401A	\$11,724	\$16,723	\$23,000	\$23,000
018300	EMPLOYER SHARE HEALTH INSUR	\$450,100	\$485,083	\$533,000	\$533,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$95,786	\$106,174	\$154,000	\$154,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$707	\$725	\$600	\$600



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$10,775	\$13,286	\$18,000	\$18,000	
018501 WORKERS COMP EXPERIENCE	\$13,548	\$26,328	\$42,000	\$42,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$4,826	\$4,819	\$4,800	\$4,800	
<b>SALARIES AND BENEFITS</b>	<b>\$3,192,260</b>	<b>\$3,410,802</b>	<b>\$3,778,400</b>	<b>\$3,778,400</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$13	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$6,730	\$6,224	\$6,000	\$6,000	
032590 CHGS FAC MGMT COMM	\$334	\$290	\$340	\$340	
032591 CHGS IT COMM	\$6,350	\$5,679	\$5,814	\$5,814	
032700 FOOD EXPENSE	\$88	\$330	\$150	\$150	
032900 HOUSEHOLD EXPENSE	\$708	\$749	\$650	\$650	
032992 CHGS FAC MGMT HSHLD XP	\$29,317	\$28,352	\$32,610	\$32,610	
033100 INSURANCE EXPENSE	\$0	\$33	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$5,905	\$15,706	\$25,000	\$25,000	
033103 INSUR XP MISCELLANEOUS	\$10,368	\$5,424	\$16,404	\$16,404	
033500 MAINTENANCE OF EQUIPMENT	\$156,848	\$164,208	\$189,000	\$189,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$11,092	\$13,660	\$19,246	\$19,246	
033791 CHGS FAC MGMT MAINT STR	\$28,423	\$29,196	\$34,630	\$34,630	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$157	\$63	\$100	\$100	
034100 MEMBERSHIPS	\$2,636	\$2,753	\$3,500	\$3,500	
034500 OFFICE EXPENSE	\$14,071	\$16,283	\$22,000	\$22,000	
034590 CHGS OC PHOTOCOPY SVS	\$88	\$132	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$16,587	\$16,815	\$14,067	\$14,067	
034592 CHGS OC OTHER SERVICES	\$2,017	\$2,120	\$2,162	\$2,162	
034800 PROF & SPECIAL SERVICES	\$18,387	\$11,532	\$28,000	\$28,000	
034803 PROF ADVERTISING & MKTG SVS	\$323	\$36	\$0	\$0	
034807 PROF BANK SVS	\$1,057	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,264	\$494	\$0	\$0	
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0	\$200,000	\$200,000	
034890 CHGS FAC MGMT PROF SVS	\$5,930	\$2,254	\$6,000	\$6,000	
034892 CHGS IT PROFESSIONAL SVS	\$740,229	\$694,928	\$797,231	\$797,231	
034900 PUBLICATIONS & LEGAL NOTICES	\$888	\$244	\$500	\$500	
035300 RENTS & LEASES OF STRUCTURES	\$2,160	\$2,160	\$2,160	\$2,160	
035500 MINOR EQUIPMENT	\$11,741	\$10,720	\$20,000	\$20,000	
035591 CHGS IT HARDWARE EQP	\$14,396	\$13,040	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$19,822	\$16,199	\$13,000	\$13,000	
035900 TRANSPORTATION & TRAVEL	\$14,683	\$22,802	\$30,000	\$30,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$47	\$1,000	\$1,000	
036100 UTILITIES	\$43,068	\$31,522	\$37,000	\$37,000	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>SERVICES AND SUPPLIES</b>	\$1,165,692	\$1,114,008		\$1,506,597	\$1,506,597
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$44	\$44		\$46	\$46
<b>OTHER CHARGES</b>	\$44	\$44		\$46	\$46
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$7,561		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$7,561		\$0	\$0
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$2,222,501)	(\$3,268,513)		(\$4,344,880)	(\$4,344,880)
<b>INTRAFUND TRANSFERS</b>	(\$2,222,501)	(\$3,268,513)		(\$4,344,880)	(\$4,344,880)
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$26,844	\$27,421		\$28,117	\$28,117
<b>OTHER FINANCING USES</b>	\$26,844	\$27,421		\$28,117	\$28,117
<b>Total Expenditures and Appropriations:</b>	\$2,162,340	\$1,291,323		\$968,280	\$968,280
<b>Net Cost:</b>	\$1,719,067	\$864,948		\$577,591	\$577,591

# TREASURER - TAX COLLECTOR

Fund 0060, General, Budget Unit 111, Fiscal Year 2023-24

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

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## PROGRAM DESCRIPTION

The mission of the Treasurer-Tax Collector is to provide quality service in performing the duties of this office, which include: to receive and safeguard the monies belonging to the County and other agencies in the treasury; to collect all secured, unsecured, and supplemental taxes.

We will continue to aggressively pursue unsecured collections.

In FY 2022-23, overall expenditures are projected under budget but projected to exceed budget at the services and supplies object level. If this materializes, a budget amendment will be prepared for approval. Revenues, especially the Tax Administration Fee, can be difficult to predict and are trending to materialize higher than budget which will result in a lower Net County Cost.

The department will continue to carry out the duties of the office in a competent and professional manner while providing accurate and timely information to the public and other departments.

## ACCOMPLISHMENTS FOR FY 2022-23:

- QR Codes have been placed on envelopes for returned mail processes. As long as there is a QR code staff no longer enter return mail information into Megabyte manually. The returned mail can be scanned and entered automatically.
- The Tax Collector is promoting the California Mortgage Relief Program. This program provides a one-time payment to qualified homeowners. Eligible homeowners could receive up to \$80,000 per household for defaulted and current year property taxes. The assistance provided through the California Mortgage Relief Program is not a loan and does not need to be paid back. Promotional information is mailed to taxpayers and a link has been added to our webpage.

## ACCOMPLISHMENT GOALS FOR FY 2023-24:

- Promote the Easy Smart Pay Program. Constituents have expressed an interest for a monthly installment option for the payment of property taxes to the Tax Collector. California Revenue and Taxation Code 2700-2708 authorizes counties to collect property taxes in two installments per year. Many property owners have the option to pay their property taxes in monthly installments through an impound account with the bank owning the mortgage on their property. Property owners who own their property outright do not have the option of monthly installment payments, and for some, the biannual tax bill creates a financial hardship. Smart Easy Pay, Inc., a partner company of the California State Association of Counties Financing Corporation, offers the "Easy Smart Pay" program to taxpayers on a voluntary basis for a fee comparable to the Tax Collector's current vendor's processing fee for credit/debit card and electronic check payments.
- Continue to focus on an electronic tax bill option. This will allow the taxpayer to choose if they want a printed tax bill or electronic tax bill. Taxpayers would have the ability to set up reminders through the electronic tax bill option.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$2,570,682; an increase of \$168,298, or 7%, compared to FY 2022-23 expenditures. The increases are due to Salary and Benefits, Facilities Management, and Information Technology increases.

Revenues for FY 2023-24 are requested at \$1,240,816, an increase of \$151,975, or 14%, compared to FY 2022-23 revenues. The additional revenue expected is due to an increase in department fees. Most of our department fee rate amounts have increased. We have also added new department fees.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$1,329,866, an increase of \$16,323 or 1% compared to FY 2022-23.

## POSITION CHANGE REQUESTS

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

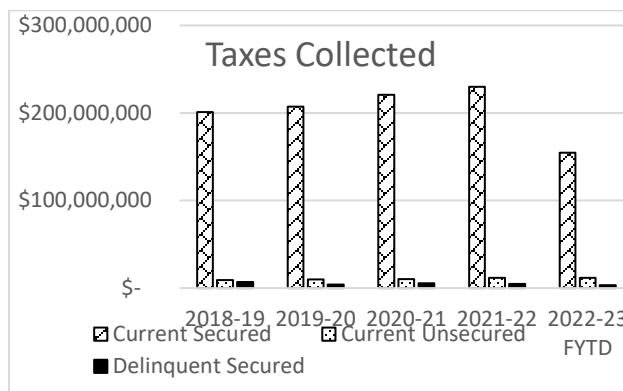
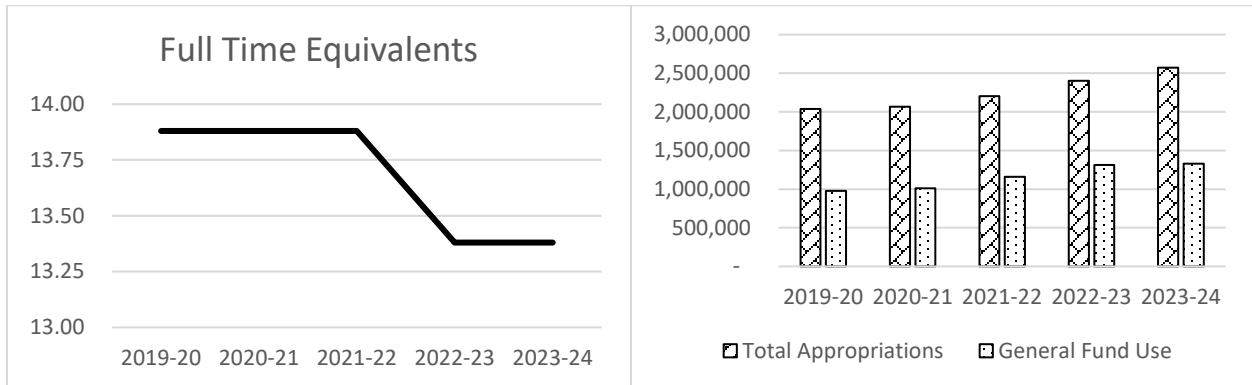
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
323005 TEETER COSTS	\$104,420	\$97,040	\$85,000	\$85,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$104,420	\$97,040	\$85,000	\$85,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$67	\$0	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	\$67	\$0	\$0	\$0	
<b>Category: 600</b> CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$61,671	\$93,374	\$45,000	\$45,000	
664002 TAX DEED REDEMPTION FEE	\$17,580	\$6,485	\$3,500	\$3,500	
664003 COUNTY TAX SALE FEES	\$64,243	\$17,150	\$16,800	\$16,800	
664005 UNSECURED COLLECTION FEE	\$59,372	\$181,872	\$60,000	\$60,000	
664330 SUP ASMT ADMIN FEE SB813	\$76,028	\$124,960	\$45,000	\$45,000	
664500 PROPERTY TAX ADMIN FEE	\$191,664	\$187,434	\$175,000	\$175,000	
692110 INVESTMENT SERVICE FEE	\$794,068	\$756,230	\$800,000	\$800,000	
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500	\$1,500	\$1,500	
693010 RETURNED CHECK SERVICE CHARGE	\$9,760	\$12,517	\$10,000	\$10,000	
693111 CHARGES FOR SERVICES COST PLAN	\$48	(\$33)	\$16	\$16	
693211 CHG FOR SVS DELTA 2 RETIREES	\$8	\$0	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	\$1,275,945	\$1,381,490	\$1,156,816	\$1,156,816	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$551	\$793	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$43	\$0	\$0	\$0	
799730 REIMB BANK CHARGES	\$29,396	\$2,561	\$3,000	\$3,000	
799900 CASH OVER/SHORT	(\$2,420)	(\$2,943)	(\$4,000)	(\$4,000)	
<b>MISCELLANEOUS REVENUES</b>	\$27,571	\$411	(\$1,000)	(\$1,000)	
<b>Total Revenues:</b>	\$1,408,003	\$1,478,942	\$1,240,816	\$1,240,816	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$775,373	\$836,778	\$954,000	\$954,000	
011200 TERMINATION/SPECIAL PAY	\$1,612	\$0	\$88,000	\$88,000	
017000 EXTRA HELP	\$15,876	\$12,586	\$10,000	\$10,000	
018100 EMPLOYER SHARE FICA	\$59,740	\$62,491	\$81,000	\$81,000	
018201 EMPLOYER SHARE RETIREMENT	\$185,253	\$187,435	\$198,000	\$198,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,342	\$10,125	\$9,300	\$9,300	
018205 EMPLOYER SHARE 401A	\$231	\$828	\$7,300	\$7,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$196,765	\$197,380	\$234,000	\$234,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$38,875	\$42,709	\$66,000	\$66,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$265	\$267	\$300	\$300	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$4,435	\$5,479	\$8,500	\$8,500	
018501 WORKERS COMP EXPERIENCE	\$722	\$1,768	\$3,300	\$3,300	
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,300	\$1,300	\$1,300	\$1,300	
<b>SALARIES AND BENEFITS</b>	<b>\$1,289,792</b>	<b>\$1,359,152</b>	<b>\$1,661,000</b>	<b>\$1,661,000</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$67	\$139	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$6,396	\$4,002	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$248	\$200	\$312	\$312	
032591 CHGS IT COMM	\$3,029	\$3,031	\$3,420	\$3,420	
032900 HOUSEHOLD EXPENSE	\$1,154	\$831	\$2,500	\$2,500	
032992 CHGS FAC MGMT HSHLD XP	\$22,949	\$20,453	\$31,625	\$31,625	
033102 INSUR XP LIABILITY EXPOSURE	\$2,346	\$6,450	\$11,000	\$11,000	
033103 INSUR XP MISCELLANEOUS	\$2,439	\$1,457	\$6,732	\$6,732	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,162	\$2,713	\$5,196	\$5,196	
033500 MAINTENANCE OF EQUIPMENT	\$784	\$2,058	\$800	\$800	
033531 MNT EQP IT APRV	\$62,679	\$71,917	\$75,600	\$75,600	
033592 CHGS IT MNT HARD/SOFTWARE	\$16,688	\$13,651	\$14,750	\$14,750	
033700 MAINTENANCE OF STRUCTURES	\$0	\$200	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$21,877	\$74,804	\$89,880	\$89,880	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$210	\$55	\$500	\$500	
034100 MEMBERSHIPS	\$745	\$515	\$755	\$755	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$724	\$0	\$0	
034500 OFFICE EXPENSE	\$19,828	\$24,414	\$28,000	\$28,000	
034526 OFFICE XP POSTAGE	\$90,551	\$78,488	\$100,000	\$100,000	
034527 OFFICE XP PRINTING	\$5,298	\$2,018	\$6,300	\$6,300	
034530 OFFICE XP SPEC FORMS	\$4,115	\$12,021	\$12,000	\$12,000	
034532 OFFICE XP ENVELOPES	\$4,280	\$12,610	\$12,300	\$12,300	
034591 CHGS OC POSTAGE SVS	\$2	\$0	\$2	\$2	
034592 CHGS OC OTHER SERVICES	\$1,284	\$1,853	\$1,420	\$1,420	
034594 CHGS IT OFFICE EXP	\$0	\$107	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$8,939	\$4,482	\$6,000	\$6,000	
034803 PROF ADVERTISING & MKTG SVS	\$134	\$37	\$250	\$250	
034807 PROF BANK SVS	\$5	\$0	\$50	\$50	
034813 PROF CONSULTING SVS	\$746	\$775	\$1,300	\$1,300	
034825 PROF INVESTMENT SVS	\$197,491	\$89,417	\$180,000	\$180,000	
034837 PROF PREEMPLOYMENT SVS	\$850	\$509	\$1,000	\$1,000	
034843 PROF RESEARCH SVS	\$36,483	\$14,025	\$30,000	\$30,000	
034890 CHGS FAC MGMT PROF SVS	\$4,416	\$1,539	\$8,000	\$8,000	
034892 CHGS IT PROFESSIONAL SVS	\$99,449	\$119,929	\$138,555	\$138,555	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$9,525	\$14,700	\$15,000	\$15,000	
035100 RENTS & LEASES OF EQUIPMENT	\$6,811	\$6,382	\$7,500	\$7,500	
035187 GASB 87 LEASE PMT EQUIPMENT	\$894	\$894	\$21,000	\$21,000	
035300 RENTS & LEASES OF STRUCTURES	\$2,871	\$1,624	\$0	\$0	
035387 GASB 87 LEASE PMT STRUCTURES	\$0	\$0	\$1,625	\$1,625	
035500 MINOR EQUIPMENT	\$1,752	\$2,245	\$7,500	\$7,500	
035591 CHGS IT HARDWARE EQP	\$4,840	\$19,537	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$32	\$30	\$1,500	\$1,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$2,184	\$2,680	\$4,000	\$4,000	
035900 TRANSPORTATION & TRAVEL	\$6,457	\$7,932	\$10,000	\$10,000	
036100 UTILITIES	\$32,049	\$22,389	\$40,000	\$40,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$684,078</b>	<b>\$643,857</b>	<b>\$892,372</b>	<b>\$892,372</b>	
<b>Category: 050 OTHER CHARGES</b>					
050280 LEASE PRINCIPAL EXPENSE	\$19,234	\$19,415	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$728	\$547	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$33	\$32	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$19,996</b>	<b>\$19,995</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$25,000	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$2,379)	(\$6,763)	(\$2,900)	(\$2,900)	
088001 C/A COST PLAN CHARGES	(\$2,414)	\$1,341	(\$604)	(\$604)	
088110 C/A AUDITOR-CONTROLLER	(\$98)	(\$102)	(\$100)	(\$100)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$4,891)</b>	<b>(\$5,524)</b>	<b>(\$3,604)</b>	<b>(\$3,604)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$19,919	\$20,347	\$20,864	\$20,864	
<b>OTHER FINANCING USES</b>	<b>\$19,919</b>	<b>\$20,347</b>	<b>\$20,864</b>	<b>\$20,864</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,033,894</b>	<b>\$2,037,827</b>	<b>\$2,570,682</b>	<b>\$2,570,682</b>	
<b>Net Cost:</b>	<b>\$625,890</b>	<b>\$558,885</b>	<b>\$1,329,866</b>	<b>\$1,329,866</b>	

# ASSESSOR

Fund 0060, General, Budget Unit 112, Fiscal Year 2023-24

Leslie Morgan, Shasta County Assessor-Recorder

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## **PROGRAM DESCRIPTION**

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory and administrative requirements. In addition to preparing the annual local assessment roll pursuant to § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in § 75 - § 75.8 of the Revenue and Taxation Code. For fiscal year 2022-2023, there were 111,659 local assessments in Shasta County with a taxable value of \$22,967,692,727 generating more than \$229 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent an increase of 7.03% in taxable value and property tax revenue over the previous year due to an overall appreciation in the market of taxable properties.

Accomplishments for the Assessor in 2022-23 include successful completion of the unsecured roll with a vacant Auditor Appraiser position. In addition, the Assessor has managed the appraisal workload while supporting new needs in extended leaves of absences. The depth of knowledge within the management team allows us to both assist in tasks and in finding areas that can be temporarily streamlined to achieve short term results while not impacting the accuracy and reliability of the property tax roll. This balance is a critical piece of the equation for our local County budget. Other accomplishments include the ongoing efforts to update internal workflows and training procedures and documentations that have been implemented.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$6,389,752; an increase of \$342,407 or 5.66%. Salaries and Benefits increased \$215,356 or 4.16%, due to bargaining agreements with the respective units. Services and Supplies has a budgeted increase due primarily to rate increases for services from other County departments.

Revenues for FY 2023-24 are requested at \$1,346,000, an increase of \$ 99,300 or 7.97%. Assessor revenues come from limited sources with the largest source coming from the State for a portion attributed to property tax administration and another for supplemental tax administration. The entirety of the Assessor's office budget is attributed to property tax administration with the balance of our funding, after State revenues are applied, coming from the County General Fund. Property taxes are the largest source of discretionary income to the County with \$57.4 million accounting for 67.6% of the general revenue as reported in the final 2019-20 Shasta County budget. We continue to establish a conservative view of receipts which should allow for the probability of State funding coming in greater than expected rather than less than anticipated.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$5,043,752, an increase of \$243,107 or 5.06%. The total projected savings to the county for the 2022-23 fiscal year in the amount of \$610,627 will cover the increase amount and maintain the overall goal of a zero general fund increase for 2023-24.

## **POSITION CHANGES REQUESTS**

None.

## **CAPITAL ASSET/PROJECTS REQUESTS**

Facilities has recommended carpet replacements. The estimate for carpet has been budgeted as a facilities charge under projects.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

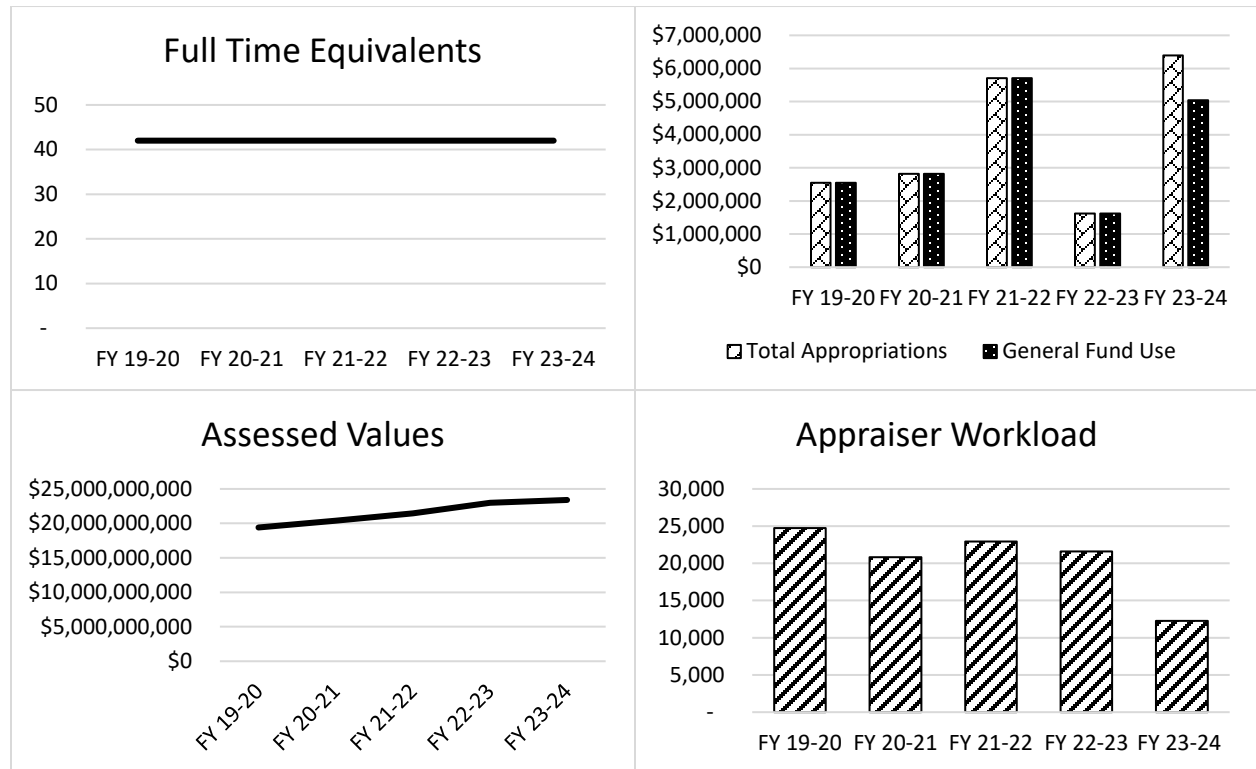
The Assessor's office had no significant systematic changes for 2022-23 and is not anticipating any system changes for 2023-24. We have had the lobby carpet replaced in 2022-23 and are moving forward with carpet replacement in the rest of the office in three stages over the next two fiscal years.



The voters passed Proposition 19 in 2020 resulting in several administrative changes for base year transfers and intergenerational transfers. These changes result in additional workload and additional tracking procedures. The property tax system used is being updated to accommodate some of the tracking and reporting processes. The Assessor's staff works closely with the California Assessors' Association and the State Board of Equalization regarding implementation and consistent practices for the new requirements of Prop 19. We have been successful in implementing procedural changes and incorporating the increased workload into our current staffing levels.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$201	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
664004 SALE OF ROLL	\$18,702	\$17,355	\$18,500	\$18,500	\$18,500
664060 SEGREGATION FEE	\$400	\$425	\$500	\$500	\$500
664080 PARCEL INFORMATION FEE	\$1,255	\$1,173	\$1,000	\$1,000	\$1,000
664081 PROPERTY CHARACTER INFO FEES	\$597	\$215	\$500	\$500	\$500
664330 SUP ASMT ADMIN FEE SB813	\$260,438	\$300,434	\$100,000	\$100,000	\$100,000
664500 PROPERTY TAX ADMIN FEE	\$1,191,377	\$1,231,976	\$1,225,000	\$1,225,000	\$1,225,000
692100 PHOTOCOPIES	\$320	\$404	\$500	\$500	\$500
693001 CHARGES FOR SERVICES	\$0	\$2,480	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$1,473,091</b>	<b>\$1,554,464</b>	<b>\$1,346,000</b>	<b>\$1,346,000</b>	<b>\$1,346,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$76	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$12	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$1	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$13</b>	<b>\$76</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$1,473,306</b>	<b>\$1,554,540</b>	<b>\$1,346,000</b>	<b>\$1,346,000</b>	<b>\$1,346,000</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$2,587,664	\$2,745,740	\$3,136,000	\$3,136,000	\$3,136,000
011200 TERMINATION/SPECIAL PAY	\$29,025	\$22,905	\$0	\$0	\$0
017502 OVERTIME PAY	\$5,310	\$2,440	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$197,445	\$204,917	\$241,000	\$241,000	\$241,000
018201 EMPLOYER SHARE RETIREMENT	\$620,637	\$680,530	\$765,000	\$765,000	\$765,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,755	\$10,332	\$10,000	\$10,000	\$10,000
018205 EMPLOYER SHARE 401A	\$9,013	\$9,282	\$26,000	\$26,000	\$26,000
018300 EMPLOYER SHARE HEALTH INSUR	\$748,809	\$818,809	\$947,000	\$947,000	\$947,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$120,848	\$133,657	\$216,000	\$216,000	\$216,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$977	\$988	\$700	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$14,391	\$17,684	\$25,000	\$25,000	\$25,000
018501 WORKERS COMP EXPERIENCE	\$7,728	\$9,948	\$13,356	\$13,356	\$13,356
018603 CELL/PDA COMM ALLOWANCE PROG	\$5,662	\$5,802	\$5,700	\$5,700	\$5,700
<b>SALARIES AND BENEFITS</b>	<b>\$4,357,269</b>	<b>\$4,663,039</b>	<b>\$5,385,756</b>	<b>\$5,385,756</b>	<b>\$5,385,756</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$10	\$0	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$12,593	\$9,374	\$10,460	\$10,460	
032590 CHGS FAC MGMT COMM	\$540	\$470	\$560	\$560	
032591 CHGS IT COMM	\$10,060	\$9,020	\$9,234	\$9,234	
032900 HOUSEHOLD EXPENSE	\$1,060	\$1,144	\$150	\$150	
032992 CHGS FAC MGMT HSHLD XP	\$54,341	\$45,760	\$58,031	\$58,031	
033102 INSUR XP LIABILITY EXPOSURE	\$7,751	\$20,838	\$33,000	\$33,000	
033103 INSUR XP MISCELLANEOUS	\$5,700	\$3,492	\$13,164	\$13,164	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,908	\$660	\$1,068	\$1,068	
033500 MAINTENANCE OF EQUIPMENT	\$2,315	\$2,431	\$3,053	\$3,053	
033531 MNT EQP IT APRV	\$125,664	\$130,680	\$144,702	\$144,702	
033592 CHGS IT MNT HARD/SOFTWARE	\$14,537	\$16,667	\$18,779	\$18,779	
033700 MAINTENANCE OF STRUCTURES	\$64	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$48,429	\$98,543	\$144,629	\$144,629	
034100 MEMBERSHIPS	\$1,430	\$2,385	\$1,540	\$1,540	
034500 OFFICE EXPENSE	\$22,510	\$20,471	\$22,000	\$22,000	
034590 CHGS OC PHOTOCOPY SVS	\$6,163	\$24,803	\$20,000	\$20,000	
034591 CHGS OC POSTAGE SVS	\$31,093	\$32,303	\$29,000	\$29,000	
034592 CHGS OC OTHER SERVICES	\$1,579	\$1,638	\$1,737	\$1,737	
034800 PROF & SPECIAL SERVICES	\$867	\$14,871	\$12,000	\$12,000	
034803 PROF ADVERTISING & MKTG SVS	\$114	\$0	\$0	\$0	
034806 PROF AUDIT SVS	\$0	\$0	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$810	\$1,014	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$9,590	\$3,645	\$9,650	\$9,650	
034892 CHGS IT PROFESSIONAL SVS	\$149,213	\$177,354	\$198,930	\$198,930	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,136	\$2,157	\$2,240	\$2,240	
035500 MINOR EQUIPMENT	\$53	(\$23)	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$6,043	\$6,178	\$1,500	\$1,500	
035591 CHGS IT HARDWARE EQP	\$15,047	\$13,814	\$18,000	\$18,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,568	\$7,154	\$14,874	\$14,874	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$351	\$353	\$350	\$350	
035900 TRANSPORTATION & TRAVEL	\$6,962	\$14,006	\$26,900	\$26,900	
035940 TRANS/TRVL FUEL	\$5,161	\$5,624	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$40,200	\$36,536	\$56,719	\$56,719	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$359	\$900	\$900	
036100 UTILITIES	\$69,638	\$50,967	\$69,000	\$69,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$656,512</b>	<b>\$754,699</b>	<b>\$935,470</b>	<b>\$935,470</b>	

**Category:** 050 OTHER CHARGES

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

**Function:** GENERAL

**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST PLAN CHGS	\$94,874	\$110,213		\$133,238	\$133,238
050003 BUILDING & EQUIP COST PLAN CHG	\$200,397	\$172,775		\$175,034	\$175,034
050800 TAXES & ASSESSMENTS	\$72	\$72		\$100	\$100
<b>OTHER CHARGES</b>	\$295,343	\$283,061		\$308,372	\$308,372
<b>Category: 080</b> INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$239,803)	(\$276,055)		(\$285,317)	(\$285,317)
<b>INTRAFUND TRANSFERS</b>	(\$239,803)	(\$276,055)		(\$285,317)	(\$285,317)
<b>Category: 095</b> OTHER FINANCING USES					
095806 TRAN OUT ENERGY RETROFIT	\$43,412	\$44,345		\$45,471	\$45,471
<b>OTHER FINANCING USES</b>	\$43,412	\$44,345		\$45,471	\$45,471
<b>Total Expenditures and Appropriations:</b>	\$5,112,734	\$5,469,090		\$6,389,752	\$6,389,752
<b>Net Cost:</b>	\$3,639,428	\$3,914,549		\$5,043,752	\$5,043,752

# PURCHASING

Fund 0060, General, Budget Unit 113, Fiscal Year 2023-24

Shelley Forbes, Director of Support Services

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## PROGRAM DESCRIPTION

The mission of Purchasing is to secure quality materials and services at the best value, to exemplify professionalism and integrity, and merit the trust and confidence of the employees, business community, and citizens of Shasta County in a manner that complies with applicable policies and regulations.

In FY 2022-23 the Purchasing Department worked diligently to implement a new Electronic Procurement system, OpenGov. This involved participating in weekly training, system testing, developing templates, and uploading vendor information into the system. Staff are also preparing a tutorial guide for County Departments. OpenGov will allow the entire procurement process to be completed online in order while streamlining efficiencies and increasing vendor accessibility.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$58,014; a decrease of \$197,737, or 77%, compared to FY 2022-23 expenditures. This significant decrease is mainly attributed to an 85% increase in Cost Plan charges that serve to recoup Purchasing costs. The proposed FY 2023-24 Central Service cost applied expenditures are based on FY 2021-22 actual expenditures, which are more aligned with the proposed new year budget expenditures.

Revenues for FY 2023-24 are requested at \$0, Consistent with FY 2022-23 revenues.

The Net County Cost is requested at \$58,014, a decrease of \$197,737 or 77% compared to FY 2022-23. The General Fund will cover the net county cost in FY 2023-24, but it will be recovered through the Cost Plan in future years.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

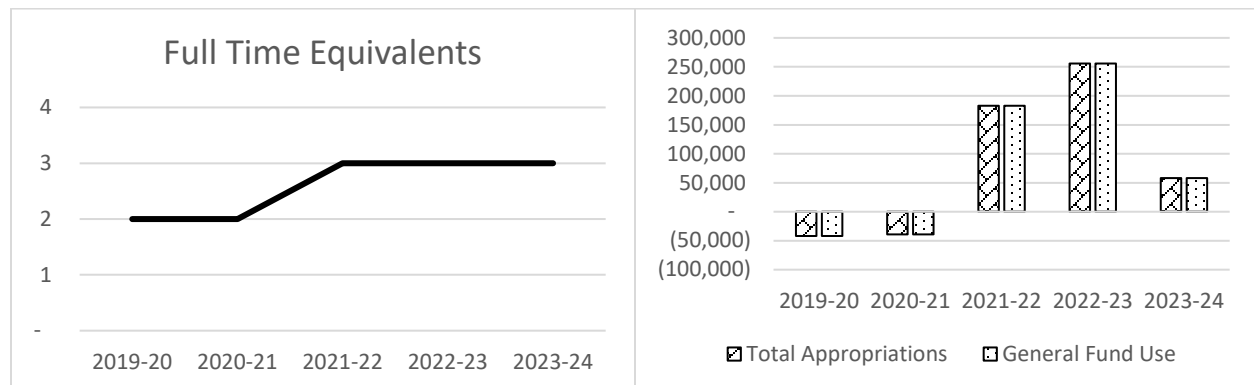
The CEO recommends the budget as requested.

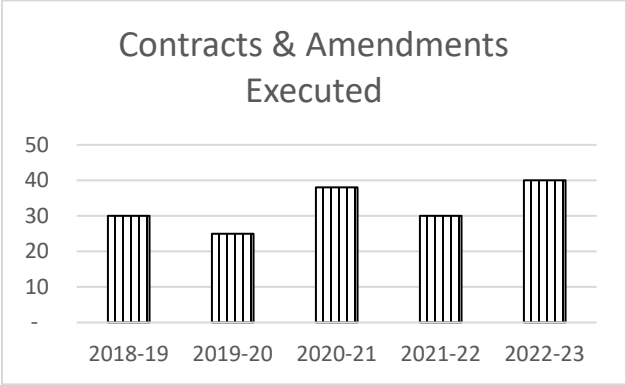
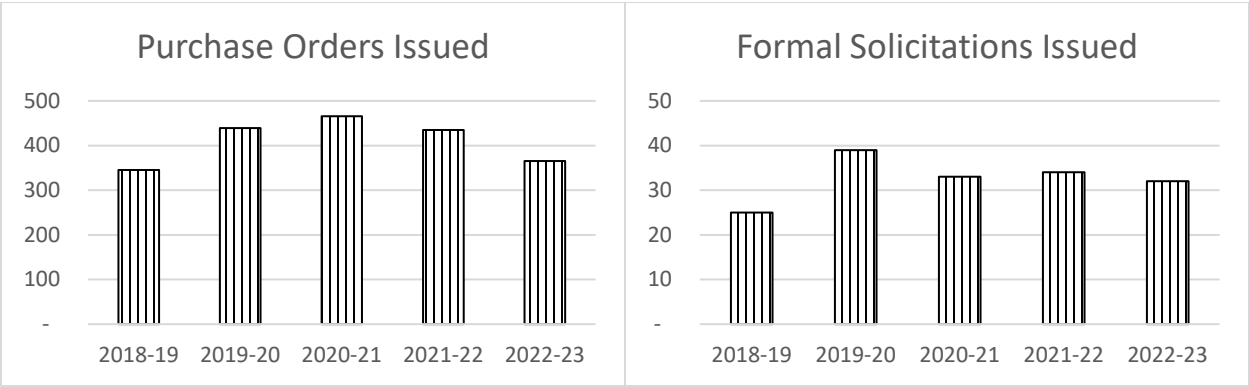
## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.






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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 113 - PURCHASING (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 802	OTHER FINANCING SRCS SALE C/A				
896101	SALE OF SURPLUS PROPERTY	\$0	\$825	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$0	\$825	\$0	\$0

<b>Total Revenues:</b>		\$0	\$825	\$0	\$0
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$209,931	\$272,511	\$304,000	\$304,000
011200	TERMINATION/SPECIAL PAY	\$0	\$1,532	\$0	\$0
018100	EMPLOYER SHARE FICA	\$15,730	\$19,815	\$23,000	\$23,000
018201	EMPLOYER SHARE RETIREMENT	\$49,576	\$66,120	\$72,000	\$72,000
018204	EMPLOYER SHARE DEFERRED COMP	\$381	\$676	\$700	\$700
018205	EMPLOYER SHARE 401A	\$1,834	\$530	\$0	\$0
018300	EMPLOYER SHARE HEALTH INSUR	\$67,983	\$82,095	\$97,000	\$97,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$11,286	\$15,190	\$21,000	\$21,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$83	\$104	\$100	\$100
018500	WORKERS COMP EXPOSURE	\$1,168	\$1,759	\$2,400	\$2,400
018501	WORKERS COMP EXPERIENCE	\$276	\$108	\$9,000	\$9,000
018603	CELL/PDA COMM ALLOWANCE PROG	\$148	\$272	\$200	\$200
<b>SALARIES AND BENEFITS</b>		\$358,400	\$460,719	\$529,400	\$529,400

<b>Category:</b> 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$50	\$50
032500	COMMUNICATIONS EXPENSE	\$1,350	\$2,366	\$722	\$722
032590	CHGS FAC MGMT COMM	\$91	\$79	\$100	\$100
032591	CHGS IT COMM	\$720	\$668	\$684	\$684
032900	HOUSEHOLD EXPENSE	\$172	\$173	\$165	\$165
032992	CHGS FAC MGMT HSHLD XP	\$7,887	\$7,709	\$9,420	\$9,420
033102	INSUR XP LIABILITY EXPOSURE	\$618	\$2,476	\$3,200	\$3,200
033103	INSUR XP MISCELLANEOUS	\$780	\$528	\$2,064	\$2,064
033592	CHGS IT MNT HARD/SOFTWARE	\$1,197	\$1,355	\$1,575	\$1,575
033791	CHGS FAC MGMT MAINT STR	\$7,064	\$7,774	\$9,489	\$9,489
034100	MEMBERSHIPS	\$4,359	\$3,328	\$5,070	\$5,070
034500	OFFICE EXPENSE	\$1,106	\$2,272	\$1,200	\$1,200
034591	CHGS OC POSTAGE SVS	\$9	\$4	\$10	\$10
034592	CHGS OC OTHER SERVICES	\$1,518	\$1,557	\$1,605	\$1,605
034800	PROF & SPECIAL SERVICES	\$150	\$1,530	\$34,650	\$34,650
034837	PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500
034890	CHGS FAC MGMT PROF SVS	\$1,617	\$615	\$2,300	\$2,300
034892	CHGS IT PROFESSIONAL SVS	\$5,824	\$7,629	\$8,191	\$8,191

**Budget Unit:** 113 - PURCHASING (FUND 0060)  
**Function:** GENERAL  
**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$22	\$48	\$57	\$57	
035500 MINOR EQUIPMENT	\$73	\$0	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$200	\$200	
035591 CHGS IT HARDWARE EQP	\$1,515	\$0	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$584	\$36,794	\$38,950	\$38,950	
035900 TRANSPORTATION & TRAVEL	\$1,900	\$4,006	\$6,000	\$6,000	
036100 UTILITIES	\$11,767	\$8,614	\$13,000	\$13,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$50,356</b>	<b>\$89,532</b>	<b>\$140,802</b>	<b>\$140,802</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$12	\$12	\$14	\$14	
<b>OTHER CHARGES</b>	<b>\$12</b>	<b>\$12</b>	<b>\$14</b>	<b>\$14</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$335,164)	(\$335,263)	(\$619,882)	(\$619,882)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$335,164)</b>	<b>(\$335,263)</b>	<b>(\$619,882)</b>	<b>(\$619,882)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$7,332	\$7,490	\$7,680	\$7,680	
<b>OTHER FINANCING USES</b>	<b>\$7,332</b>	<b>\$7,490</b>	<b>\$7,680</b>	<b>\$7,680</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$80,937</b>	<b>\$222,490</b>	<b>\$58,014</b>	<b>\$58,014</b>	
<b>Net Cost:</b>	<b>\$80,937</b>	<b>\$221,665</b>	<b>\$58,014</b>	<b>\$58,014</b>	



# COUNTY COUNSEL

Fund 0060, General, Budget Unit 120, Fiscal Year 2023-24

James R. Ross, County Counsel

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## **PROGRAM DESCRIPTION**

The County Counsel's Office provides a full range of legal services required by County officers, agencies, and departments including handling or managing civil litigation (except workers' compensation cases); attendance at Board of Supervisors and Planning Commission meetings; legal research and advice; 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.

The Office also represents the County in juvenile dependency proceedings. The Office represents the County when such cases are appealed to the California Courts of Appeal.

In FY 2022-23 the Office played a lead role in arriving at multiple settlements in the opioid litigations resulting in multiple settlement payments to the County. Also in FY 2022-23, the Office joined with other counties in a lawsuit against PG&E for its role in starting the Dixie Fire which also resulted in a settlement payment to the County.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$870,474 after considering intra-fund transfers; a decrease of \$29,430, or 3%, compared to FY 2022-23. The decrease is largely due to increased cost plan reimbursements as well as increased transfers from the Health and Human Services Agency.

Revenues for FY 2023-24 are requested at \$14,277, a decrease of \$18,944, or 57%, compared to FY 2022-23 revenues, largely due to the anticipated decrease in funds from the Public Guardian's Office. Additionally, our 'Charges for Services Cost Plan' has substantially decreased.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$856,197, a decrease of \$10,486 or 1% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

1 FTE Deputy County Counsel is requested to be added. There is no General Fund impact to the addition of this position as the costs will be covered by the HHSA-Social Services.

## **CAPITAL ASSET / PROJECT REQUESTS**

Included in the request is a project to convert space currently used for a file room or a conference room to accommodate a new attorney. The Office has budgeted an additional \$58,000 to cover the work required to create the additional office space.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

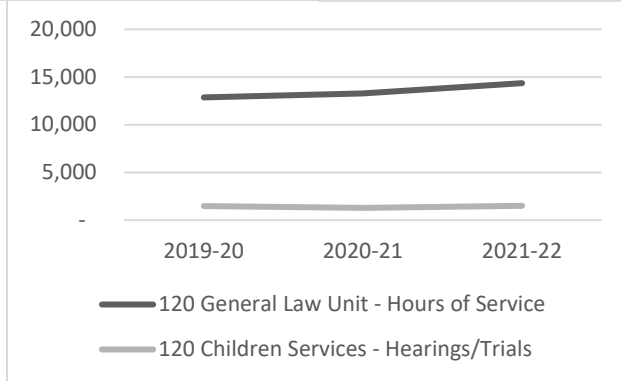
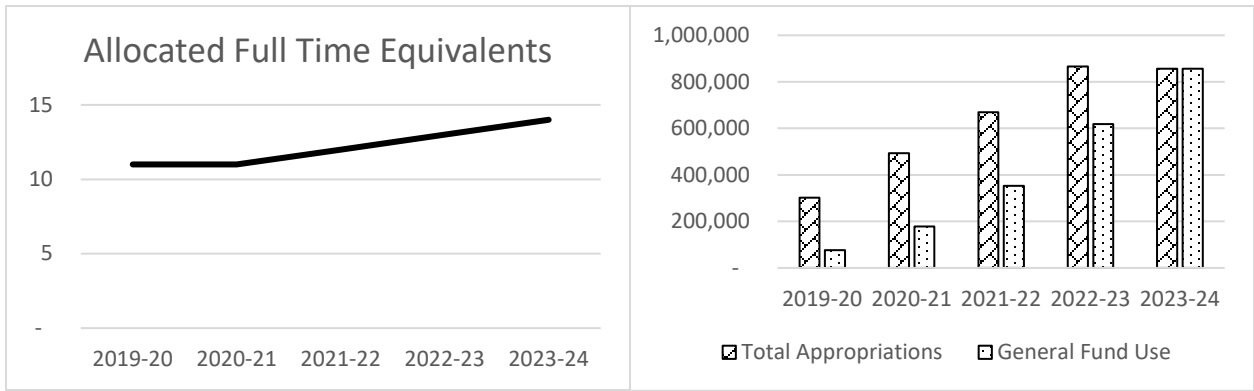
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Care Court preparation and implementation will require coordination with other County departments to develop the program, identify program requirements, determine implementation costs, identify, reimbursement levels, and determine staffing levels.

Find and implement a trusted system to allow for electronic document storage including selecting a County approved vendor, scanning of documents, document Retention and Destruction Policy updates, and document destruction.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600 CHARGES FOR SERVICES</b>					
669000 LEGAL SERVICES	\$26,407	\$10,928	\$500	\$500	
676600 PUBLIC ADMINISTRATOR FEES	\$34,922	\$43,504	\$4,000	\$4,000	
693040 PUBLIC RECORDS REQUEST FEES	\$0	\$150	\$200	\$200	
693111 CHARGES FOR SERVICES COST PLAN	\$2,028	\$29,526	\$9,577	\$9,577	
<b>CHARGES FOR SERVICES</b>	<b>\$63,357</b>	<b>\$84,109</b>	<b>\$14,277</b>	<b>\$14,277</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215 UNCLAIMED MONEY	\$3	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$63,361</b>	<b>\$84,109</b>	<b>\$14,277</b>	<b>\$14,277</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,548,947	\$1,656,033	\$2,065,000	\$2,065,000	
011200 TERMINATION/SPECIAL PAY	\$4,932	\$41,596	\$60,000	\$60,000	
017000 EXTRA HELP	\$0	\$0	\$10,000	\$10,000	
018100 EMPLOYER SHARE FICA	\$108,303	\$114,413	\$166,000	\$166,000	
018201 EMPLOYER SHARE RETIREMENT	\$362,927	\$399,260	\$497,000	\$497,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$13,529	\$15,731	\$11,000	\$11,000	
018205 EMPLOYER SHARE 401A	\$1,723	\$3,630	\$16,000	\$16,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$222,764	\$256,342	\$330,000	\$330,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$78,488	\$86,909	\$142,000	\$142,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$619	\$632	\$600	\$600	
018500 WORKERS COMP EXPOSURE	\$8,523	\$10,686	\$18,000	\$18,000	
018501 WORKERS COMP EXPERIENCE	\$84	\$0	\$0	\$0	
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,500	\$1,500	
<b>SALARIES AND BENEFITS</b>	<b>\$2,352,289</b>	<b>\$2,586,682</b>	<b>\$3,317,100</b>	<b>\$3,317,100</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$7,753	\$5,472	\$8,000	\$8,000	
032590 CHGS FAC MGMT COMM	\$192	\$167	\$215	\$215	
032591 CHGS IT COMM	\$2,779	\$2,603	\$2,830	\$2,830	
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	
032900 HOUSEHOLD EXPENSE	\$365	\$373	\$300	\$300	
032992 CHGS FAC MGMT HSHLD XP	\$16,590	\$18,014	\$20,000	\$20,000	
033102 INSUR XP LIABILITY EXPOSURE	\$4,594	\$12,727	\$25,000	\$25,000	
033103 INSUR XP MISCELLANEOUS	\$2,076	\$1,284	\$4,812	\$4,812	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$515	\$515	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,491	\$4,702	\$6,000	\$6,000	

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$16,769	\$17,365	\$104,000	\$104,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$48	\$200	\$200	
034100 MEMBERSHIPS	\$13,613	\$13,468	\$20,000	\$20,000	
034500 OFFICE EXPENSE	\$4,170	\$6,458	\$15,000	\$15,000	
034528 OFFICE XP SUPPLIES	\$0	(\$904)	\$0	\$0	
034529 OFFICE XP PUBLICATIONS	\$21,338	\$23,106	\$18,000	\$18,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$2,500	\$2,500	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$40	\$90	\$90	
034591 CHGS OC POSTAGE SVS	\$505	\$461	\$631	\$631	
034592 CHGS OC OTHER SERVICES	\$1,518	\$1,603	\$1,604	\$1,604	
034800 PROF & SPECIAL SERVICES	\$246	\$3,514	\$10,000	\$10,000	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$98	\$400	\$400	
034837 PROF PREEMPLOYMENT SVS	\$144	\$855	\$1,500	\$1,500	
034890 CHGS FAC MGMT PROF SVS	\$3,411	\$1,296	\$4,000	\$4,000	
034892 CHGS IT PROFESSIONAL SVS	\$30,104	\$40,195	\$44,000	\$44,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$6,743	\$10,000	\$10,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,868	\$1,928	\$7,000	\$7,000	
035187 GASB 87 LEASE PMT EQUIPMENT	\$0	(\$2,600)	\$0	\$0	
035387 GASB 87 LEASE PMT STRUCTURES	(\$157)	\$2,724	\$2,800	\$2,800	
035500 MINOR EQUIPMENT	\$241	\$645	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$2,878	\$3,022	\$20,000	\$20,000	
035591 CHGS IT HARDWARE EQP	\$10,011	\$6,838	\$20,000	\$20,000	
035592 CHGS IT TELECOMM EQP	\$1,969	\$0	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$744	\$439	\$3,000	\$3,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$33,229	\$33,416	\$44,186	\$44,186	
035900 TRANSPORTATION & TRAVEL	\$1,029	\$188	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$17,528	\$12,916	\$50,000	\$50,000	
035990 CHGS FLEET TRANS/TRVL	\$397	\$603	\$3,000	\$3,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$3,000	\$3,000	
036100 UTILITIES	\$24,773	\$18,132	\$26,000	\$26,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$225,177</b>	<b>\$237,950</b>	<b>\$485,733</b>	<b>\$485,733</b>	
<b>Category: 050 OTHER CHARGES</b>					
050280 LEASE PRINCIPAL EXPENSE	\$2,361	\$2,427	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$236	\$172	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$25	\$25	\$36	\$36	
<b>OTHER CHARGES</b>	<b>\$2,623</b>	<b>\$2,625</b>	<b>\$36</b>	<b>\$36</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$1,476,794)	(\$1,707,533)	(\$1,998,471)	(\$1,998,471)	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	(\$627,746)	(\$643,439)		(\$858,146)	(\$858,146)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$74,296)	\$0		(\$91,952)	(\$91,952)
<b>INTRAFUND TRANSFERS</b>	(\$2,178,836)	(\$2,350,973)		(\$2,948,569)	(\$2,948,569)
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$15,442	\$15,773		\$16,174	\$16,174
<b>OTHER FINANCING USES</b>	\$15,442	\$15,773		\$16,174	\$16,174
<b>Total Expenditures and Appropriations:</b>	\$416,696	\$492,059		\$870,474	\$870,474
<b>Net Cost:</b>	\$353,335	\$407,949		\$856,197	\$856,197

# PERSONNEL

Fund 0060, General, Budget Unit 130, Fiscal Year 2023-24

Shelley Forbes, Director of Support Services

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## **PROGRAM DESCRIPTION**

The mission of Personnel is to recruit and retain competent, committed staff and to provide professional personnel support to all departments to maximize the return on investment in human resources for Shasta County. The Personnel unit manages various activities related to the recruitment, selection, and retention of County employees, engages in labor negotiations, accommodations, and progressive discipline processes as necessary, and advises Departments on Personnel policies and procedures.

Personnel continues to see significant increased demand for recruitments of qualified staff to fill vacancies across the County and is actively exploring outreach efforts. In March 2023, Personnel organized the first County Job Fair at the Mt. Shasta Mall. Additionally, Personnel participated in outside job fairs, career days at local schools, the Home and Garden show, and more.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$313,600; a decrease of \$555,513, or 64%, compared to FY 2022-23 expenditures. This decrease is primarily related to the 41% increase in recoupment of costs through the cost plan charges.

Revenues for FY 2023-24 are requested at \$0 consistent with FY 2022-23 revenues.

The Net County Cost is requested at \$313,600, a decrease of \$555,513 or 64% compared to FY 2022-23. The General Fund will cover the Net County Cost in FY 2023-24 but it will be recovered through the Cost Plan in future years.

## **POSITION CHANGE REQUESTS**

In coordination with the HHS Director, Personnel related functions within HHS will move to Support Services - Personnel in FY 2023-24 to allow for greater efficiencies. This re-organization includes moving 4 Personnel Assistant I/II to Personnel as Personnel Assistant I/II - Confidential allocations; 2 Staff Services Analyst I/II to Personnel as Agency Staff Services Analyst I/II - Confidential allocation; and one Senior Staff Services Analyst to Personnel as a Senior Staff Services Analyst - Confidential allocation.

Additionally, the department is requesting the following: delete one Agency Staff Services Analyst I/II - Confidential (Sunset 6/2015); replace one Executive Assistant - Confidential with one Agency Staff Services Analyst I/II - Confidential allocation; reclassify the Supervising Personnel Assistant - Confidential to a Talent Outreach Coordinator - Confidential; reorganize the Lead Personnel Assistant - Confidential allocation to a Talent Outreach Coordinator - Confidential allocation; and reclassify one Agency Staff Services Analyst I/II - Confidential to one Personnel Analyst I/II/III.

## **CAPITAL ASSET / PROJECT REQUESTS**

A capital asset request for a copier for \$11,603 is included in the FY 2023-24 Budget, as a contingency to replace the current copier which is nearing its end of life and is experiencing increased maintenance.

## **SUMMARY OF RECOMMENDATIONS**

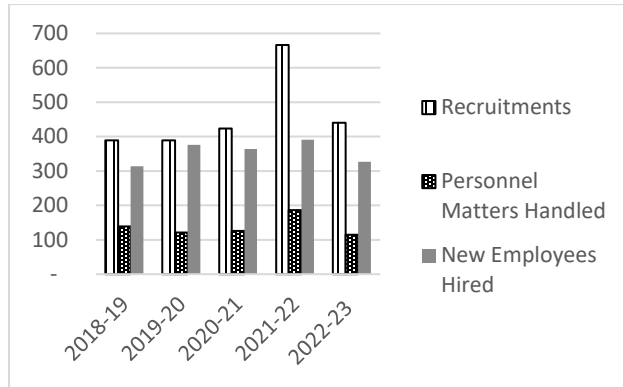
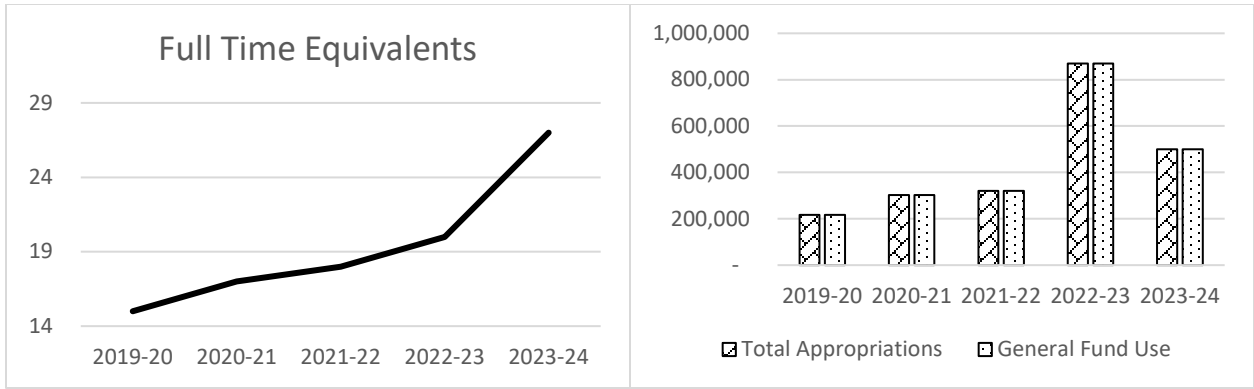
The CAO Recommendations are a result of the Board of Supervisors (BOS) voting in favor of hand counting ballots for future elections instead of using the electronic voting systems. On April 25, the Board voted to add two Personnel Assistants to this budget to assist with the recruitment of an estimated 1,300 extra help staff or volunteers to serve on Precinct Boards to hand count votes. This decision by the Board happened after the department submitted their budget causing the addition of these costs to be added as part of the CAO Recommends. The CAO Recommends increases the expenditure budget and Net County Cost by \$186,029.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Pending issues include ongoing labor negotiations with multiple bargaining units scheduled to occur during FY 2023-24 and continuing to monitor changes in legislation and policy updates.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$2,023	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$115	\$15	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$115</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$2,138</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,186,124	\$1,335,596	\$2,050,000	\$2,050,000	\$2,050,000
011200 TERMINATION/SPECIAL PAY	\$19,680	\$55,930	\$3,000	\$3,000	\$3,000
017000 EXTRA HELP	\$0	\$25,303	\$24,000	\$24,000	\$24,000
017502 OVERTIME PAY	\$10,718	\$16,758	\$22,000	\$22,000	\$22,000
018100 EMPLOYER SHARE FICA	\$90,487	\$102,588	\$158,000	\$158,000	\$158,000
018201 EMPLOYER SHARE RETIREMENT	\$279,756	\$323,642	\$497,000	\$497,000	\$497,000
018204 EMPLOYER SHARE DEFERRED COMP	\$4,769	\$4,750	\$7,700	\$7,700	\$7,700
018205 EMPLOYER SHARE 401A	\$3,106	\$3,897	\$23,000	\$23,000	\$23,000
018300 EMPLOYER SHARE HEALTH INSUR	\$347,492	\$396,250	\$619,000	\$619,000	\$619,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$63,215	\$72,166	\$141,000	\$141,000	\$141,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$477	\$528	\$700	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$6,628	\$8,885	\$17,000	\$17,000	\$17,000
018501 WORKERS COMP EXPERIENCE	\$192	\$0	\$0	\$0	\$0
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,711	\$1,799	\$2,100	\$2,100	\$2,100
<b>SALARIES AND BENEFITS</b>	<b>\$2,014,360</b>	<b>\$2,348,099</b>	<b>\$3,564,500</b>	<b>\$3,564,500</b>	<b>\$3,564,500</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$25	\$25	\$25
032500 COMMUNICATIONS EXPENSE	\$5,233	\$5,668	\$5,800	\$5,800	\$5,800
032590 CHGS FAC MGMT COMM	\$197	\$172	\$215	\$215	\$215
032591 CHGS IT COMM	\$3,981	\$3,695	\$3,762	\$3,762	\$3,762
032700 FOOD EXPENSE	\$0	\$0	\$26,207	\$26,207	\$26,207
032900 HOUSEHOLD EXPENSE	\$354	\$459	\$380	\$380	\$380
032992 CHGS FAC MGMT HSHLD XP	\$17,572	\$17,043	\$22,955	\$22,955	\$22,955
033102 INSUR XP LIABILITY EXPOSURE	\$3,592	\$10,845	\$23,000	\$23,000	\$23,000
033103 INSUR XP MISCELLANEOUS	\$2,160	\$1,320	\$4,980	\$4,980	\$4,980
033592 CHGS IT MNT HARD/SOFTWARE	\$6,520	\$8,838	\$9,573	\$9,573	\$9,573
033791 CHGS FAC MGMT MAINT STR	\$18,437	\$21,736	\$24,833	\$24,833	\$24,833
034100 MEMBERSHIPS	\$11,847	\$5,913	\$8,400	\$8,400	\$8,400



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$708	\$140	\$0	\$0	
034500 OFFICE EXPENSE	\$13,101	\$34,073	\$40,600	\$40,600	
034590 CHGS OC PHOTOCOPY SVS	\$150	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$1,042	\$866	\$859	\$859	
034592 CHGS OC OTHER SERVICES	\$1,518	\$1,567	\$1,630	\$1,630	
034800 PROF & SPECIAL SERVICES	\$32,450	\$218,214	\$171,000	\$171,000	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$2,576	\$17,000	\$17,000	
034827 PROF LABOR MGMT SVS	\$75,957	\$174,390	\$150,000	\$150,000	
034828 PROF LEGAL SVS	\$255	\$8,773	\$1,500	\$1,500	
034837 PROF PREEMPLOYMENT SVS	\$648	\$1,227	\$2,000	\$2,000	
034851 PROF TRAINING SVS	\$0	\$35	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$0	\$52	\$0	\$0	
034855 PROF INVESTIGATION SVS	\$21,070	\$0	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$3,508	\$1,333	\$4,370	\$4,370	
034892 CHGS IT PROFESSIONAL SVS	\$54,338	\$79,775	\$99,297	\$99,297	
034900 PUBLICATIONS & LEGAL NOTICES	\$216	\$968	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$5,255	\$4,319	\$4,843	\$4,843	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$6,000	\$6,000	
035500 MINOR EQUIPMENT	\$475	\$517	\$1,460	\$1,460	
035590 CHGS IT SOFTWARE EQP	\$0	\$290	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$5,047	\$16,324	\$21,000	\$21,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$55,783	\$76,265	\$121,100	\$121,100	
035900 TRANSPORTATION & TRAVEL	\$7,140	\$13,072	\$23,600	\$23,600	
036100 UTILITIES	\$25,488	\$18,653	\$26,400	\$26,400	
<b>SERVICES AND SUPPLIES</b>	<b>\$374,075</b>	<b>\$729,129</b>	<b>\$825,789</b>	<b>\$825,789</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$26	\$26	\$50	\$50	
<b>OTHER CHARGES</b>	<b>\$26</b>	<b>\$26</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$0	\$11,603	\$11,603	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,603</b>	<b>\$11,603</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$2,035,550)	(\$1,830,127)	(\$2,575,451)	(\$2,575,451)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$331,945)	(\$501,352)	(\$1,343,507)	(\$1,343,507)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$2,367,495)</b>	<b>(\$2,331,479)</b>	<b>(\$3,918,958)</b>	<b>(\$3,918,958)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095806 TRAN OUT ENERGY RETROFIT	\$15,891	\$16,232	\$16,645	\$16,645	\$16,645
<b>OTHER FINANCING USES</b>	\$15,891	\$16,232	\$16,645	\$16,645	\$16,645
<b>Total Expenditures and Appropriations:</b>	\$36,857	\$762,008	\$499,629	\$499,629	\$499,629
<b>Net Cost:</b>	\$34,718	\$761,993	\$499,629	\$499,629	\$499,629

# ELECTIONS OFFICE

Fund 0060, General, Budget Unit 140, Fiscal Year 2023-24

Cathy Darling Allen, County Clerk/Registrar of Voters

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## **PROGRAM DESCRIPTION**

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots. The Shasta County Elections Team has successfully administered 3 elections in the prior calendar year, under unprecedented political pressure. The local Recall, Primary and General elections in 2022 included specific local political actors and events that this county has not previously been victim to, and the department stepped up and completed its mission with very little fallout. This was simultaneous to a never before seen delay in US Census data due to COVID. That moved redistricting efforts within the department to both immediately prior to the June election and prior to candidate filing for November - the resulting error that caused the special election in Shasta Lake City in March 2023 was a direct result of the lack of time between these cascading events.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$4,988,407; an increase of \$1,471,300, or 41.8%, compared to FY 2022-23 expenditures. This increase is primarily due to the ongoing conversation at the Board of Supervisors about how Shasta County will conduct elections in the future and includes the five positions approved by the Board to be added on April 25, 2023. On January 24, 2023 the Board took action to cancel the county's current voting system contract. While staff have attempted to budget carefully for the 2023-2024 Fiscal Year, there are currently many unknown factors and the Department will need to come back to the Board with budget amendments as the process gets finalized and in response to decisions made by the Board of Supervisors. The only increases presented here include additional staff; some requests are permanent, some with a two-year sunset to allow for flexibility in the coming Presidential election cycle.

Revenues for FY 2023-24 are requested at \$1,016,000, an increase of \$588,517, or 137.7%, compared to FY 2022-23 revenues. This increase in revenue is due to one-time grant funds of \$1,000,000 from the Department's participation in the Alliance for Election Excellence expected in this fiscal year. Other effects to revenue include that the 2023-2024 Fiscal Year includes only one regularly scheduled election: the presidential primary. This is simultaneously the most expensive election in our four-year cycle (due to the need to print party-specific ballots for the presidential preference contest) and the election with the least regular revenue associated with it.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$3,972,407, an increase of \$882,783 or 28.6% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

One FTE for an Executive Assistant is requested to be added. The complexities of Elections program specific mandates have dramatically increased since the 2020 Presidential Election, including the change to all mail balloting, combined with the fact that the public has taken a greater interest in the work the department does, and the current political climate, cumulatively have placed a much greater demand on administration. By adding a full-time position to provide clerical support to the County Clerk/Registrar of Voters, it will facilitate better productivity throughout the management team and ultimately the department. This day-to-day support will allow the management team to better complete, analyze and improve their primary duties.

## **CAPITAL ASSET / PROJECT REQUESTS**

A new capital asset, ballot extractor, is included in this Requested Budget. Voters in Shasta County overwhelmingly vote by mail, which necessitates the removal of ballots from envelopes. Currently this task is a manual one; this addition of technology should increase efficiency and save General Fund dollars over time as labor costs are reduced.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a series of changes to the requested budget to account for direction from the Board of Supervisors on April 6, 2023. Specifically, lowering the requested appropriations for extra help and reallocating them to the account used to compensate volunteers for working the election. Additional recommended changes include: deducting the cost of maintaining the new certified voting system (through Hart Intercivic) from the anticipated expense account charged for maintaining the prior voting system

(through Dominion); adding appropriations for new equipment for newly hired staff; and an initial estimate of appropriations necessary for leasing a large space to implement a full hand tally tabulation, following the next regular, general election. Preparation for implementation of a full hand tally process, as well as all related costs, are anticipated to come from the General Fund.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

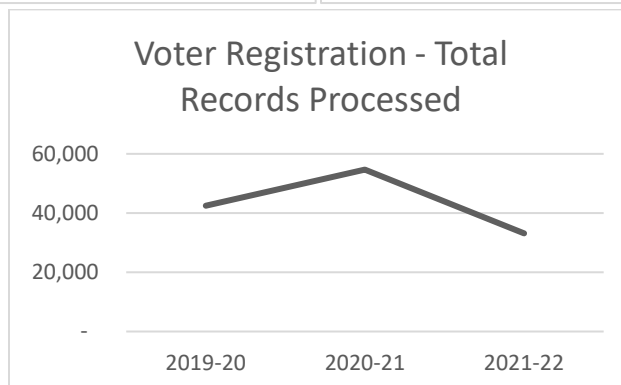
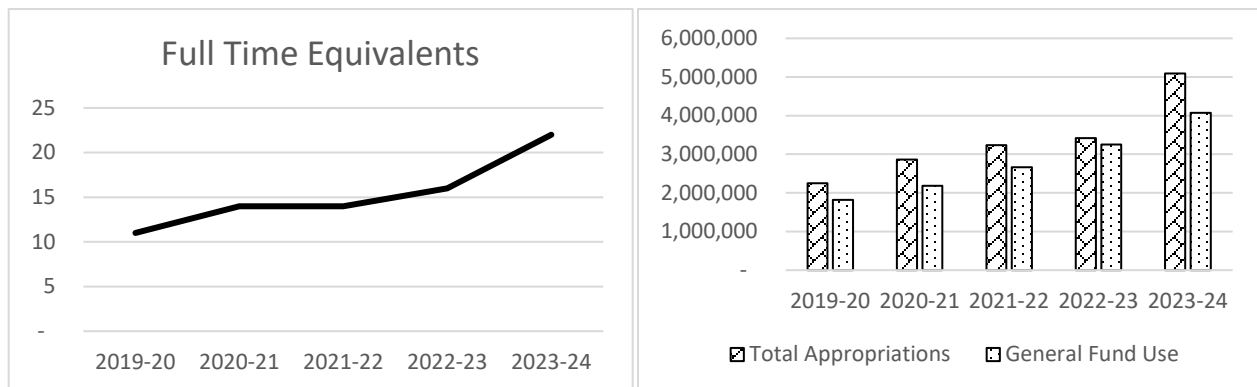
The Shasta County Board of Supervisors has given the Elections Department direction to hand county all ballots. During the special Board meeting on April 6, 2023, the Board selected a certified voting system approved for use by the California Secretary of State, to be used in tandem with and as a hand counting process is developed and implemented.

The Shasta County Elections Department does not currently have the depth of resources and staff that would be required for a successfully completed manual tally of an entire election. The Board did approve five additional positions for this program and the Department is working to quickly hire and train. There will, however be additional needed resources to securely and efficiently perform such a project which will, at a minimum, include: increased physical space in an alternate facility, temporary staff numbering in the hundreds, additional process and procedure documents to allow for secure chain of custody, the tally itself, ballot examination, adjudication, duplication, results reporting, and audits. Security plans for all of the activities mentioned here will also need to be developed. Other needed resources include a continuity of operations plan and an expanded observer plan, to ensure that observers can meaningfully participate, and that the process can continue in the event of any emergency.

This Requested Budget is neither complete nor accurate in the respect that we have no guidelines to adhere to under which to develop a responsible budget that accomplishes one our primary missions: to steward the public’s funds in an as efficient manner as possible.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549041 STATE VOTING MODERNIZATION BRD	\$202,332	\$199,886	\$0	\$0	\$0
549046 STATE SPECIAL ELECTION REV	\$1,207,876	\$0	\$0	\$0	\$0
560508 FED HELP AMERICA VOTE GRANT	\$67,444	\$59,397	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$1,477,652</b>	<b>\$259,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
667000 ELECTION SERVICES	\$9,298	\$8,190	\$0	\$0	\$0
667100 CO CLERK SPECIAL ELECTION	\$0	\$498,131	\$0	\$0	\$0
667200 CANDIDATE FILING FEES	\$33,355	\$0	\$0	\$0	\$0
667300 STATEMENT FOR QUALIFICATIONS	\$28,800	\$19,500	\$9,000	\$9,000	\$9,000
692700 REIMB MISC SERVICES	\$5,616	\$7,499	\$7,000	\$7,000	\$7,000
693040 PUBLIC RECORDS REQUEST FEES	\$0	\$575	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$77,070</b>	<b>\$533,896</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$45	\$0	\$0	\$0
792583 CONTRIB GRANT NON PROFIT	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
795000 AUDITOR VOID/STALE DATED CHECK	\$1,777	\$632	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$100	\$7,551	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$1,877</b>	<b>\$8,229</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$182	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE					
860000 INCEPTION OF LEASE	\$42,895	\$0	\$0	\$0	\$0
<b>OTH FIN SRC INCEPTION OF LEASE</b>	<b>\$42,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$311,606	\$0	\$0	\$0
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>	<b>\$0</b>	<b>\$311,606</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$1,599,677</b>	<b>\$1,113,017</b>	<b>\$1,016,000</b>	<b>\$1,016,000</b>	<b>\$1,016,000</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$749,342	\$819,086	\$1,183,000	\$1,183,000	\$1,183,000
011200 TERMINATION/SPECIAL PAY	\$0	\$4,862	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$161,481	\$87,355	\$325,000	\$325,000	\$325,000
017502 OVERTIME PAY	\$24,501	\$15,297	\$25,000	\$25,000	\$25,000
017509 HOLIDAY OVERTIME PAY	\$144	\$4,088	\$6,000	\$6,000	\$6,000

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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
018100	EMPLOYER SHARE FICA	\$61,517	\$63,900	\$103,000	\$103,000
018201	EMPLOYER SHARE RETIREMENT	\$179,174	\$201,349	\$292,000	\$292,000
018204	EMPLOYER SHARE DEFERRED COMP	\$4,923	\$5,156	\$5,200	\$5,200
018205	EMPLOYER SHARE 401A	\$642	\$2,435	\$17,000	\$17,000
018300	EMPLOYER SHARE HEALTH INSUR	\$233,690	\$250,800	\$399,000	\$399,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$37,472	\$42,576	\$82,000	\$82,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$351	\$326	\$500	\$500
018500	WORKERS COMP EXPOSURE	\$5,289	\$5,933	\$15,000	\$15,000
018501	WORKERS COMP EXPERIENCE	\$2,184	\$2,112	\$4,900	\$4,900
<b>SALARIES AND BENEFITS</b>		<b>\$1,460,714</b>	<b>\$1,505,281</b>	<b>\$2,467,600</b>	<b>\$2,467,600</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$164	\$0	\$300	\$300
032500	COMMUNICATIONS EXPENSE	\$8,679	\$11,325	\$13,500	\$13,500
032526	COMM CELL PHONES	\$3,573	\$4,225	\$9,500	\$9,500
032591	CHGS IT COMM	\$6,078	\$5,721	\$6,850	\$6,850
032700	FOOD EXPENSE	\$47	\$121	\$200	\$200
032900	HOUSEHOLD EXPENSE	\$203	\$75	\$2,000	\$2,000
032990	CHGS OC HSHLD SVS	\$0	\$0	\$150	\$150
032992	CHGS FAC MGMT HSHLD XP	\$12,555	\$13,994	\$19,587	\$19,587
033102	INSUR XP LIABILITY EXPOSURE	\$2,800	\$6,729	\$20,000	\$20,000
033103	INSUR XP MISCELLANEOUS	\$1,824	\$2,184	\$6,444	\$6,444
033500	MAINTENANCE OF EQUIPMENT	\$116,286	\$54,389	\$145,000	\$145,000
033592	CHGS IT MNT HARD/SOFTWARE	\$17,329	\$15,920	\$94,000	\$94,000
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$150	\$150
033727	MNT STR ADA	\$0	\$0	\$1,000	\$1,000
033791	CHGS FAC MGMT MAINT STR	\$19,617	\$12,034	\$33,000	\$33,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$3,467	\$46	\$500	\$500
034100	MEMBERSHIPS	\$800	\$950	\$1,600	\$1,600
034395	MISC XP PR PER STL DTE REISSUE	\$0	\$200	\$0	\$0
034500	OFFICE EXPENSE	\$61,011	\$33,338	\$54,000	\$54,000
034526	OFFICE XP POSTAGE	\$140,324	\$84,310	\$135,000	\$135,000
034527	OFFICE XP PRINTING	\$16,464	\$5,799	\$30,000	\$30,000
034591	CHGS OC POSTAGE SVS	\$1,626	\$637	\$2,000	\$2,000
034592	CHGS OC OTHER SERVICES	\$2,330	\$2,616	\$2,600	\$2,600
034800	PROF & SPECIAL SERVICES	\$108,883	\$90,946	\$50,000	\$50,000
034803	PROF ADVERTISING & MKTG SVS	\$40	\$0	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$3,613	\$535	\$35,000	\$35,000
034892	CHGS IT PROFESSIONAL SVS	\$132,049	\$150,921	\$174,000	\$174,000
034900	PUBLICATIONS & LEGAL NOTICES	\$1,098	\$866	\$1,400	\$1,400

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

**Function:** GENERAL

**Activity:** ELECTIONS

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$4,146	\$3,448	\$7,500	\$7,500	
035187 GASB 87 LEASE PMT EQUIPMENT	\$31,655	\$82,351	\$191,050	\$191,050	
035387 GASB 87 LEASE PMT STRUCTURES	\$583	\$2,823	\$209,000	\$209,000	
035500 MINOR EQUIPMENT	\$18,770	\$5,201	\$22,450	\$22,450	
035526 MNR EQP VOTING EQP	\$20,558	\$10,483	\$10,000	\$10,000	
035590 CHGS IT SOFTWARE EQP	\$7,200	\$472	\$12,900	\$12,900	
035591 CHGS IT HARDWARE EQP	\$6,588	\$9,647	\$32,200	\$32,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,643	\$4,307	\$8,140	\$8,140	
035744 SP DEPT XP ELECTION EXPENSES	\$563,853	\$394,398	\$470,000	\$470,000	
035745 SP DEPT XP ELECTION WORKER FEE	\$66,047	\$38,607	\$429,400	\$429,400	
035900 TRANSPORTATION & TRAVEL	\$19,635	\$35,380	\$42,625	\$42,625	
035940 TRANS/TRVL FUEL	\$2,614	\$2,802	\$4,050	\$4,050	
035941 TRANS/TRVL MILEAGE	\$0	\$2,555	\$2,600	\$2,600	
035990 CHGS FLEET TRANS/TRVL	\$1,644	\$1,716	\$2,200	\$2,200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,485	\$690	\$1,000	\$1,000	
036100 UTILITIES	\$18,606	\$20,975	\$21,000	\$21,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,428,906</b>	<b>\$1,113,755</b>	<b>\$2,303,896</b>	<b>\$2,303,896</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$80,408	\$143,650	\$266,686	\$266,686	
050280 LEASE PRINCIPAL EXPENSE	\$352,534	\$212,324	\$0	\$0	
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$71,892	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$41,528	\$20,033	\$0	\$0	
050381 SOFTWARE SUBSCRIPTION INT EXP	\$0	\$5,147	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$474,470</b>	<b>\$453,048</b>	<b>\$266,686</b>	<b>\$266,686</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$11,693	\$0	\$0	
065391 ELECTRONIC POLL PAD SYSTEM	\$0	\$98,616	\$0	\$0	
065393 BALLOT EXTRACTOR	\$0	\$0	\$53,625	\$53,625	
065395 VOTING SYSTEM	\$0	\$696,244	\$0	\$0	
067001 LEASE ASSET SOFTWARE SUB	\$0	\$311,606	\$0	\$0	
067100 LEASE ASSET STRUCTURES & IMPRV	\$42,895	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$42,895</b>	<b>\$1,118,160</b>	<b>\$53,625</b>	<b>\$53,625</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$3,406,986</b>	<b>\$4,190,246</b>	<b>\$5,091,807</b>	<b>\$5,091,807</b>	
<b>Net Cost:</b>	<b>\$1,807,309</b>	<b>\$3,077,229</b>	<b>\$4,075,807</b>	<b>\$4,075,807</b>	

# RESOURCE MANAGEMENT - IMPACT FEE ADMINISTRATION

Fund 0157, Impact Mitigation Fee Administration, Budget Unit 157, Fiscal Year 2023-24  
Paul Hellman, Director of Resource Management

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## PROGRAM DESCRIPTION

A fee schedule which sets public facilities impact fees for new development within the unincorporated area of Shasta County was 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 by Resource Management.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$90,600, a decrease of \$1,934,112 compared to FY 2022-23. The primary cause for the decrease is reduced project costs for a capital project utilizing impact fees from Sheriff Fee fund and the General Government Impact Fee fund.

Revenues for FY 2023-24 are requested at \$782,000, an increase of \$87,000, or 12.5%, compared to FY 2022-23. The primary cause is an estimated increase in specific impact fees based on current year trends.

The Net County Cost, after accounting for the contribution to restricted funds in the amount of \$0, is requested at \$0. There are adequate funds to cover the expenditures.

Projected balance of restricted funds at the end of FY 2023-24 is \$5,267,180.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

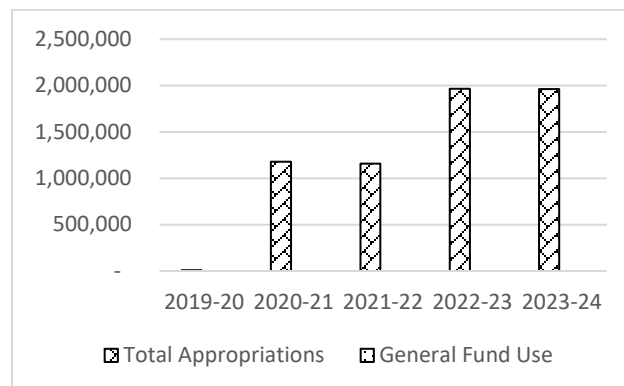
The CEO recommends increasing funds in Account 095235 by \$1,870,880 to account for ongoing costs for a capital project for the Sheriff.

## PENDING ISSUES AND POLICY CONSIDERATIONS

While Resource Management is tasked with collecting and administering impact fees, with the exception of the Administration Fee Account impact fees are utilized by other County departments to offset eligible capital improvement and capital asset expenditures. Therefore, the use of impact fees, and the timing of their use, is determined by the County departments responsible for providing the services for which impact fees were established, in coordination with the County Administrative Office. It is common to process budget amendments in response to the need to utilize impact fees to offset capital improvement and capital asset expenditures as such costs are incurred as well as retroactively.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.





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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 157 - IMPACT FEE ADMIN (FUND 0057)  
**Function:** GENERAL  
**Activity:** PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$0	\$68,976	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$192,141)	(\$23,687)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$192,141)</b>	<b>\$45,289</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
693036 CHARGES FOR SVS ADMIN FEES	\$15,549	\$15,825	\$16,000	\$16,000	\$16,000
693056 IMPACT FEE TRAFFIC FACILITIES	\$155,201	\$121,219	\$145,000	\$145,000	\$145,000
693057 IMPACT FEE FIRE PROTECT FAC	\$142,725	\$117,782	\$130,000	\$130,000	\$130,000
693058 IMPACT FEE ANIMAL CONTROL FAC	\$21,903	\$22,777	\$17,000	\$17,000	\$17,000
693059 IMPACT FEE GENERAL GOVT FAC	\$126,658	\$137,317	\$145,000	\$145,000	\$145,000
693066 IMPACT FEE PUBLIC PROTECT FAC	\$178,679	\$193,807	\$160,000	\$160,000	\$160,000
693067 IMPACT FEE PUBLIC HEALTH FAC	\$72,891	\$75,931	\$72,000	\$72,000	\$72,000
693068 IMPACT FEE LIBRARY FACILITIES	\$12,926	\$13,657	\$12,000	\$12,000	\$12,000
693069 IMPACT FEE SHERIFF FACILITIES	\$85,781	\$92,920	\$85,000	\$85,000	\$85,000
<b>CHARGES FOR SERVICES</b>	<b>\$812,317</b>	<b>\$791,238</b>	<b>\$782,000</b>	<b>\$782,000</b>	<b>\$782,000</b>
<b>Total Revenues:</b>	<b>\$620,176</b>	<b>\$836,527</b>	<b>\$782,000</b>	<b>\$782,000</b>	<b>\$782,000</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034391 MISC XP INTEREST	\$0	\$147	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$0	\$0	\$100	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$609	\$18,219	\$20,000	\$20,000	\$20,000
034807 PROF BANK SVS	\$0	\$0	\$500	\$500	\$500
034828 PROF LEGAL SVS	\$0	\$1,870	\$1,000	\$1,000	\$1,000
034900 PUBLICATIONS & LEGAL NOTICES	\$66	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$675</b>	<b>\$20,237</b>	<b>\$21,600</b>	<b>\$21,600</b>	<b>\$21,600</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095235 TRAN OUT SHERIFF	\$0	\$1,565,446	\$1,939,880	\$1,939,880	\$1,939,880
096391 TRAN OUT FIRE ZONE #1	\$1,150,975	\$311,099	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	<b>\$1,150,975</b>	<b>\$1,876,546</b>	<b>\$1,939,880</b>	<b>\$1,939,880</b>	<b>\$1,939,880</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$1,151,650</b>	<b>\$1,896,783</b>	<b>\$1,961,480</b>	<b>\$1,961,480</b>	<b>\$1,961,480</b>
<b>Net Cost:</b>	<b>\$531,474</b>	<b>\$1,060,255</b>	<b>\$1,179,480</b>	<b>\$1,179,480</b>	<b>\$1,179,480</b>

# INTERMOUNTAIN FAIR

Fund 0060, General, Budget Unit 159, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

The Intermountain Fair is a county fair located in the town of McArthur, in eastern Shasta County. Funding for the Fair comes from gate admission fees, concession fees, and building rental fees.

In January 2014, the Board of Supervisors approved leasing the Intermountain Fairgrounds to the Heritage Foundation. The Heritage Foundation now manages the Intermountain Fairgrounds and the annual County Fair located in McArthur.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$18,260; an increase of \$9,820 or 116%, compared to FY 2022-23 expenditures. The increase is primarily due to an increase in liability insurance as projected by Risk Management.

The FY 2023-24 requested budget includes no revenue, consistent with the FY 2022-23 budget.

The Net County Cost for this budget unit, which is covered entirely by the General Fund, is requested at \$18,620, an increase of \$9,820 when compared to FY 2022-23.

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

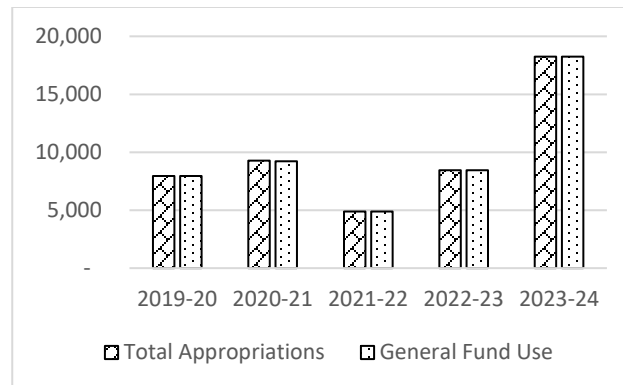
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 159 - INTERMOUNTAIN FAIR (FUND 0060)  
**Function:** GENERAL - PROMOTION  
**Activity:** PROMOTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>		\$0	\$0	\$0	\$0
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
018501	WORKERS COMP EXPERIENCE	\$3,528	\$4,368	\$1,968	\$1,968
<b>SALARIES AND BENEFITS</b>		\$3,528	\$4,368	\$1,968	\$1,968
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
033103	INSUR XP MISCELLANEOUS	\$6,516	\$3,936	\$16,308	\$16,308
033105	INSUR XP LIABILITY EXPERIENCE	(\$5,592)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>		\$924	\$3,936	\$16,308	\$16,308
<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$441	\$376	(\$16)	(\$16)
<b>OTHER CHARGES</b>		\$441	\$376	(\$16)	(\$16)
<b>Total Expenditures and Appropriations:</b>		\$4,893	\$8,680	\$18,260	\$18,260
<b>Net Cost:</b>		\$4,893	\$8,680	\$18,260	\$18,260

# GENERAL RESERVES

Fund 0170, General Reserves, Budget Unit 160, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

Governments should maintain a prudent level of financial resources to protect against reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures. The General Reserves budget unit serves as the County's prudent reserve fund.

Administrative Policy 2-103, Budgetary Reserves, establishes a target balance minimum of 17 percent or maximum of 25 percent of projected General Fund expenditures. Each year, the County Executive Officer may recommend additions to or withdrawals from the Reserves in the County's Adopted Budget. The General Reserves shall not be used to support recurring operating expenditures and is the last resort in balancing the County budget.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$0; a decrease of \$10,000,000, compared to FY 2022-23 expenditures. During the FY 2022-23 budget hearings, the Board approved a transfer of \$10,000,000 to Accumulated Capital Outlay (BU 161) to be set aside for the construction of a new County Jail Facility. No transfers are recommended for FY 2023-24.

Revenues for FY 2023-24 are requested at \$10,100,000, an increase of \$9,980,000 compared to FY 2022-23 revenues. Policy 2-103 requires that, in the event that the General Reserve is spent down, it will be replenished over the same number of years, beginning in the next fiscal period after it was last used. As a result, the \$10,000,000 transferred from the General Reserves to Accumulated Capital Outlay (BU 161) in FY 2022-23 must be transferred back to General Reserves in FY 2023-24. Accordingly, this budget includes a transfer from Accumulated Capital Outlay to replenish these funds. The projected balance in the General Reserves at the end of Fiscal Year 2023-24 is \$29,759,573.

There is no contribution from the General Fund anticipated in the Recommended Budget.

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

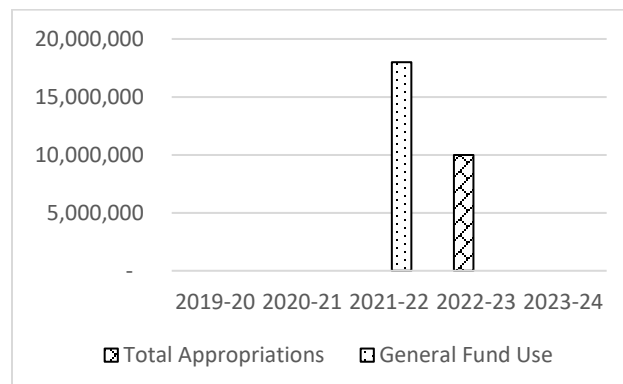
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 160 - GENERAL RESERVES (FUND 0170)  
**Function:** GENERAL  
**Activity:** FINANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$141,022	\$270,448	\$100,000	\$100,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$972,456)	\$332,924	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$831,434)</b>	<b>\$603,373</b>	<b>\$100,000</b>	<b>\$100,000</b>	
<b>Category: 900</b> RESIDUAL EQUITY TRANSFERS					
990100 EQUITY IN GENERAL FUND	\$18,000,000	\$0	\$0	\$0	
990161 EQUITY ACCUMULATED CAP OUTLAY	\$0	\$0	\$10,000,000	\$10,000,000	
<b>RESIDUAL EQUITY TRANSFERS</b>	<b>\$18,000,000</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	
<b>Total Revenues:</b>	<b>\$17,168,565</b>	<b>\$603,373</b>	<b>\$10,100,000</b>	<b>\$10,100,000</b>	
<b>Category: 099</b> RESIDUAL EQUITY TRANSFERS					
099000 EQUITY TRANSFER OUT	\$0	\$10,000,000	\$0	\$0	
<b>RESIDUAL EQUITY TRANSFERS</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Net Cost:</b>	<b>(\$17,168,565)</b>	<b>\$9,396,626</b>	<b>(\$10,100,000)</b>	<b>(\$10,100,000)</b>	

# ACCUMULATED CAPITAL OUTLAY

Fund 0040, Accumulated Capital Outlay, Budget Unit 161, Fiscal Year 2023-24  
Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

The Accumulated Capital Outlay 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 REQUESTS

FY 2023-24 expenditures are requested at \$19,530,120; an increase of \$4,649,749, compared to FY 2022-23 expenditures. Of this amount \$6,938,120 is rebudgeted from FY 2022-23 for projects approved by the Board that will not be completed prior to the end of the fiscal year. This budget includes the following Projects:

Jail Transportation & Courtroom Remodel	\$900,000
Jail Security & Elevator Replacement	\$2,300,000
Emergency Operations Center/South County Patrol	\$3,560,120
District Attorney Roof	\$300,000
SCAC AV System Improvements	\$1,000,000
SCAC Security System Improvements	\$1,000,000
Veterans Hall	\$608,000
Miscellaneous General	\$470,000

Policy 2-103 requires that, in the event that the General Reserve is spent down, it will be replenished over the same number of years, beginning in the next fiscal period after it was last used. As a result, the \$10,000,000 transferred from the General Reserves to Accumulated Capital Outlay (BU 161) in FY 2022-23 must be transferred back to General Reserves in FY 2023-24. Although it's not required the funds to replenish the transfer come from Accumulated Capital Outlay, the recommended budget reflects this action.

Revenues for FY 2023-24 are requested at \$7,019,554, a decrease of \$12,235,446, compared to FY 2022-23 revenues. The FY 2022-23 budget included a transfer of \$10,000,000 from General Reserves and a transfer of \$5,000,000 from the General Fund to be committed for the construction of a new Jail. There are no additional transfers anticipated as part of the FY 2023-24 budget.

The Net County Cost is requested at \$13,118,566, an increase of \$17,493,195 compared to FY 2022-23. The General Fund will contribute \$2,000,000 which is a decrease of \$2,180,000.

Projected balance of restricted/committed funds at the end of FY 2023-24 is \$30,723,258. These restricted/committed funds consist of:

Accumulated Capital Outlay	\$9,223,258
General Fund Infrastructure Detention Center	\$12,500,000
General Fund Infrastructure	<u>\$9,000,000</u>
Total	\$30,723,258

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

During budget preparation, the Vets Hall project was not rebudgeted in FY 23/24. This has been corrected by increasing expenditures by \$608,000 in the CAO Recommendations process.

The Board of Supervisors, prior to the opening of the budget hearings, approved a revision to transfer \$5,000,000 from General Revenue and Transfers (BU100) to be set aside for the construction of a new County Jail Facility.

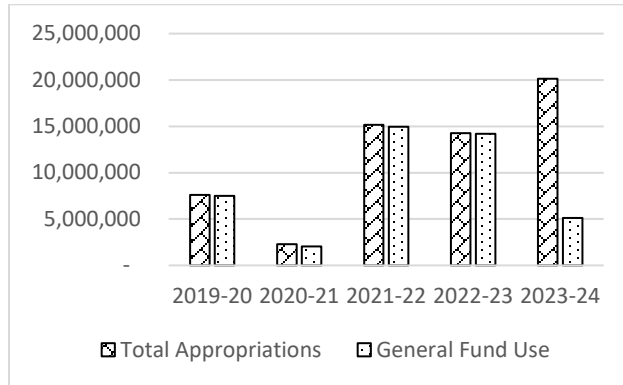
## PENDING ISSUES AND POLICY CONSIDERATIONS

None



**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97,457	\$383,417	\$75,000	\$75,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$897,432)	(\$441,949)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$799,974)</b>	<b>(\$58,531)</b>	<b>\$75,000</b>	<b>\$75,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$0	\$931,752	\$4,944,554	\$4,944,554	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$931,752</b>	<b>\$4,944,554</b>	<b>\$4,944,554</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$4,055,199	\$4,180,000	\$2,000,000	\$2,000,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$4,055,199</b>	<b>\$4,180,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	
<b>Category: 900</b> RESIDUAL EQUITY TRANSFERS					
990100 EQUITY IN GENERAL FUND	\$18,000,000	\$5,000,000	\$5,000,000	\$5,000,000	
990160 EQUITY IN GENERAL RESERVES	\$0	\$10,000,000	\$0	\$0	
<b>RESIDUAL EQUITY TRANSFERS</b>	<b>\$18,000,000</b>	<b>\$15,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	
<b>Total Revenues:</b>	<b>\$21,255,224</b>	<b>\$20,053,220</b>	<b>\$12,019,554</b>	<b>\$12,019,554</b>	
<b>Category: 095</b> OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$270,219	\$900,000	\$900,000	
095173 TRANS OUT MISC GENERAL	\$0	\$0	\$2,470,000	\$2,470,000	
095227 TRAN OUT DISTRICT ATTORNEY	\$0	\$0	\$300,000	\$300,000	
095235 TRAN OUT SHERIFF	\$0	\$1,289,497	\$3,560,120	\$3,560,120	
095260 TRAN OUT JAIL	\$3,191,770	\$936,225	\$2,300,000	\$2,300,000	
095611 TRAN OUT LIBRARY	\$93,866	\$0	\$0	\$0	
095710 TRAN OUT VETERANS HALLS	\$1,545	\$0	\$608,000	\$608,000	
096391 TRAN OUT FIRE ZONE #1	\$2,676,150	\$1,965,763	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$5,963,332</b>	<b>\$4,461,706</b>	<b>\$10,138,120</b>	<b>\$10,138,120</b>	
<b>Category: 099</b> RESIDUAL EQUITY TRANSFERS					
099000 EQUITY TRANSFER OUT	\$0	\$0	\$10,000,000	\$10,000,000	
<b>RESIDUAL EQUITY TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$5,963,332</b>	<b>\$4,461,706</b>	<b>\$20,138,120</b>	<b>\$20,138,120</b>	
<b>Net Cost:</b>	<b>(\$15,291,891)</b>	<b>(\$15,591,514)</b>	<b>\$8,118,566</b>	<b>\$8,118,566</b>	

**PUBLIC WORKS-2020 ENERGY RETROFIT PROJECT**  
 Fund 0048, 2020 Energy Retrofit, Budget Unit 16904, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

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**PROGRAM DESCRIPTION**

On December 10, 2019, the Board approved a \$14,000,000 energy retrofit project with Engie Services. The project includes LED lighting replacement and solar installation in 15 county buildings, HVAC replacement in 6 county buildings, HVAC refurbishment in 4 county buildings, EMS controls installation in 6 buildings, a roof replacement and window tint installation. Construction was completed in early Fiscal Year 2021-22. The project is financed through a lease agreement with Banc of America over 20 years at 2.704%. The County will realize energy savings through reduced utility billings from REU and PG&E.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$0, consistent with Fiscal Year 2022-23.

Revenues for FY 2023-24 are requested at \$0 consistent with Fiscal Year 2022-23.

The Net County Cost is \$0, consistent with Fiscal Year 2022-23 budgeted Net County Cost.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

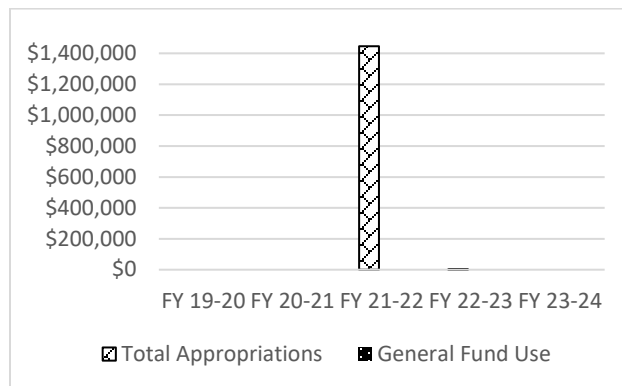
The CEO recommends the budget as requested.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$348	\$1,068		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$348</b>	<b>\$1,068</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
692700 REIMB MISC SERVICES	\$9,461	\$0		\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$9,461</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$9,810</b>	<b>\$1,068</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$72	\$0		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$72</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$31,440	\$0		\$0	\$0
<b>OTHER CHARGES</b>	<b>\$31,440</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 070</b> CAPITAL ASSETS					
061128 HVAC 1855 PLACER PW/RM BLDG	(\$505)	\$0		\$0	\$0
061129 HVAC RDG VETS HALL	(\$153)	\$0		\$0	\$0
061130 HVAC SCAC	(\$2,028)	\$0		\$0	\$0
061131 HVAC PUBLIC HLTH WEST	(\$109)	\$0		\$0	\$0
061132 HVAC SHERIFF BLDG	(\$292)	\$0		\$0	\$0
061133 HVAC CORONER BLDG	(\$195)	\$0		\$0	\$0
061134 SOLAR PLACER PW/RM BLDG	\$94,220	\$0		\$0	\$0
061135 SOLAR SCAC	\$483,482	\$0		\$0	\$0
061136 SOLAR SHERIFF BLDG	\$42,890	\$0		\$0	\$0
061137 SOLAR CORONER BLDG	\$19,653	\$0		\$0	\$0
061138 SOLAR CASCADE BLDG SS	\$55,864	\$0		\$0	\$0
061139 SOLAR PUBLIC HLTH WEST	\$38,206	\$0		\$0	\$0
061140 SOLAR MENTAL HEALTH	\$162,171	\$0		\$0	\$0
061141 SOLAR PUBLIC HLTH EAST	\$9,529	\$0		\$0	\$0
061142 SOLAR DA/VSO BLDG	\$90,813	\$0		\$0	\$0
061143 SOLAR REDDING CORP YD	\$72,261	\$0		\$0	\$0
061144 SOLAR PUB DEF/PROB BLDG	\$29,195	\$0		\$0	\$0
061145 SOLAR OPP CTR BLDG	\$35,372	\$0		\$0	\$0
061146 SOLAR FRM CORP YD	\$10,668	\$0		\$0	\$0
061147 ROOF REPLACEMENT	(\$671)	\$0		\$0	\$0
061148 LIGHTING SCAC	\$299	\$0		\$0	\$0
061149 LIGHTING SHERIFF BLDG	\$21	\$0		\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061150 LIGHTING JAIL	\$362	\$0	\$0	\$0	\$0
061151 LIGHTING MENTAL HEALTH	(\$11)	\$0	\$0	\$0	\$0
061152 LIGHTING PUB HLTH WEST	\$50	\$0	\$0	\$0	\$0
061153 LIGHTING PUB HLTH EAST	(\$81)	\$0	\$0	\$0	\$0
061154 LIGHTING CASCADE SS	\$56	\$0	\$0	\$0	\$0
061155 LIGHTING PLACER PW/RM BLDG	\$233	\$0	\$0	\$0	\$0
061156 LIGHTING DA/VSO BLDG	\$199	\$0	\$0	\$0	\$0
061157 LIGHTING RDG CORP YARD	\$133	\$0	\$0	\$0	\$0
061158 LIGHTING FRM CORP YARD	\$50	\$0	\$0	\$0	\$0
061159 LIGHTING PUB DEF/PROB BLDG	\$187	\$0	\$0	\$0	\$0
061160 LIGHTING CORONER BLDG	(\$1)	\$0	\$0	\$0	\$0
061161 LIGHTING OPP CTR BLDG	\$231	\$0	\$0	\$0	\$0
061162 LIGHTING RDG VETS HALL	\$129	\$0	\$0	\$0	\$0
061163 SOLAR FRM AIRPORT	\$29,832	\$0	\$0	\$0	\$0
061164 LIGHTING FRM AIRPORT	\$76	\$0	\$0	\$0	\$0
061165 SOLAR WC LANDFILL	\$123,223	\$0	\$0	\$0	\$0
061166 SOLAR PC SWR WWT	\$86,933	\$0	\$0	\$0	\$0
061167 SOLAR PC SEWER PUMP STATION	\$27,117	\$0	\$0	\$0	\$0
061168 LIGHTING COTTONWOOD SEWER	(\$34)	\$0	\$0	\$0	\$0
061169 HVAC CONTROLS CASCADE BLDG	\$2,578	\$0	\$0	\$0	\$0
061170 HVAC CONTROLS DA/VSO BLDG	\$2,578	\$0	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$1,414,538	\$0	\$0	\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$0	\$1,476	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$0	\$1,476	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$1,446,051	\$1,476	\$0	\$0	\$0
<b>Net Cost:</b>	\$1,436,240	\$407	\$0	\$0	\$0

# ECONOMIC DEVELOPMENT

Fund 0060, General, Budget Unit 165, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

The Economic Development Corporation (EDC) accounts for expenditures to participate in company recruitment, development, business retention and expansion, workforce development, increasing private investment/reinvestment, competitive vitality, airline services, entrepreneurial development, and other economic development activities, all pursuant to policy and direction of the Board of Supervisors. The EDC is continually partnering with businesses, educators, and citizens to improve the quality of life for everyone in Shasta County.

The EDC continues to gain the attention and successfully attract companies to do business within Shasta County. Since 2020, business growth and health in Shasta County is better than ever. Businesses across Shasta County are reporting record profits once again. Stillwater Business Park will be home to both new and existing companies in Shasta County that are expanding, providing for a greater economic base and a tremendous economic impact. In other areas, commercial air service has increased. Still in partnership with the City of Redding, the EDC continues meeting with airlines to bring new air services to our region.

Additional achievements that have been recognized is in the “startup community.” The startup community continues to thrive. Shasta County is home to the 2nd most businesses opening per capita in the entire State of California. Shasta County has been able to not only strive during the pandemic but thrive as employment numbers rebounded faster than most places in the State and more people getting back to work. The EDC is committed to harnessing the momentum and continue to grow the economy of Shasta County.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$120,000; an increase of \$1,000, or 1%, compared to FY 2022-23 expenditures.

Revenues for FY 2023-24 are requested at \$0 consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$120,000, an increase of \$1,000 or 1% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

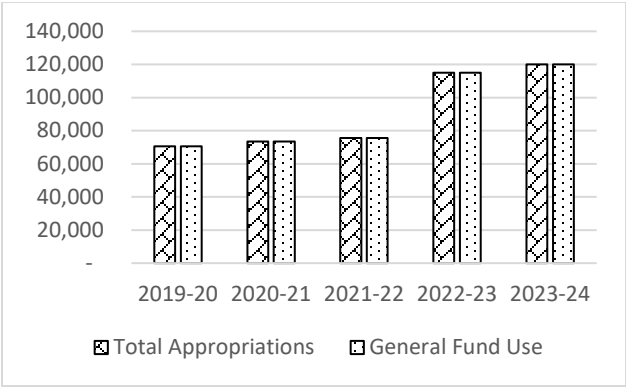
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 165 - ECONOMIC DEVELOPMENT (FUND 0060)  
**Function:** GENERAL  
**Activity:** PROMOTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$74,022	\$118,529	\$120,000	\$120,000	\$120,000
<b>Total Expenditures and Appropriations:</b>	\$74,022	\$118,529	\$120,000	\$120,000	\$120,000
<b>Net Cost:</b>	\$74,022	\$118,529	\$120,000	\$120,000	\$120,000



**PUBLIC WORKS - LAND, BUILDINGS, AND IMPROVEMENTS**  
Fund 0062, General - Capital Projects, Budget Unit 166, Fiscal Year 2023-24  
Alfred V. Cathey, Director of Public Works

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**PROGRAM DESCRIPTION**

The purpose of this budget unit is to comply with State law requiring that all major construction and improvement projects be compiled into 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 departments budget. Project costs that are reflected in this unit are charged back to the sponsoring department by way of the cost applied account. Public Works Roads Division provides professional services for County owned real property and potential projects not directly listed below.

**BUDGET REQUESTS**

FY 2023-24 expenditures, after adjusted for Cost Applied Various, are requested at \$13,629,735 a decrease of \$6,322,944 compared to Fiscal Year 2022-23. The main cause for the decrease is completion of several outstanding projects, including the South County Fire Station and the Jail Doors Upgrade, without additional projects to replace them.

Revenues for FY 2023-24, after adjusted for the Trans In amounts that will be adjusted from Cost Applied Various, are requested at \$13,629,735, a decrease of \$6,322,944 compared to Fiscal Year 2022-23. The main cause for the decrease is completion of several outstanding projects, including the South County Fire Station and the Jail Doors Upgrade, without additional projects to replace them.

The Net County Cost is requested at \$0, consistent with Fiscal Year 2022-23. The General Fund will contribute \$201,735 which is an increase of \$16,652 when compared to Fiscal Year 2022-23.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

Redding Veteran's Hall Roof Replacement	\$608,000
Public Health Building Roof Replacement	\$1,200,000
Public Works Maintenance Building Roof Replacement	\$250,000
Public Works Storage Shed	\$50,000
Public Works Corporation Yard Heating Replacement	\$350,000
District Attorney's Office Roof Replacement	\$300,000
Jail Security Upgrade	\$2,000,000
Jail Elevator Replacement	\$300,000
IT Server Room Projects	\$470,000
Lockheed Emergency Operations Center Building	\$5,500,000
SCAC AV System Improvements	\$1,000,000
SCAC Security System Improvements	\$1,000,000

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the following adjustments to appropriate enough funds for capital projects scheduled for Fiscal Year 2023-24:

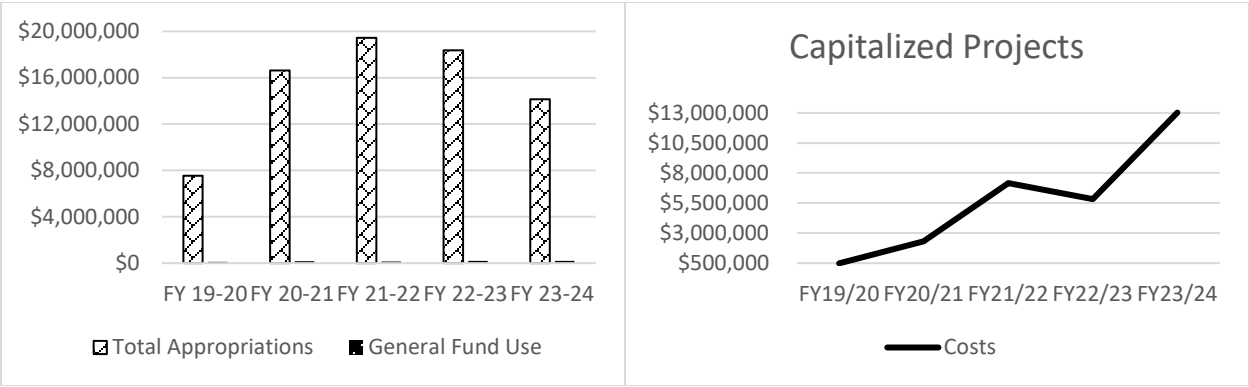
- Increase Transfer In from Accumulated Capital Outlay by \$900,000
- Increase the budget for the Lockheed Emergency Operations Center Building by \$500,000
- Adjust Cost Applied Various by \$400,000

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Jail expansion costs are budgeted in Services & Supplies. Upon award of a construction project, Jail expansion costs will be capitalized. There are no other issues.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$115,041	\$187,607	\$201,735	\$201,735	\$201,735
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$270,219	\$900,000	\$900,000	\$900,000
800173 TRANS IN MISCELLANEOUS GENERAL	\$4,289	\$58,538	\$0	\$0	\$0
800235 TRANS IN SHERIFF	\$0	\$2,854,944	\$0	\$0	\$0
800260 TRANS IN JAIL	\$3,191,770	\$936,225	\$0	\$0	\$0
800282 TRANS IN BUILDING	\$11,341	\$85,581	\$0	\$0	\$0
800301 TRANS IN ROADS	\$59,690	\$173,481	\$0	\$0	\$0
800402 TRANS IN ENVIRONMENTAL HEALTH	\$11,341	\$85,581	\$0	\$0	\$0
800404 TRANS IN M HLTH SERVICES ACT	\$59,576	\$784,874	\$0	\$0	\$0
800501 TRANS IN SOCIAL SERVICES	\$0	\$381,118	\$0	\$0	\$0
800710 TRANS IN VETERANS HALL	\$1,545	\$0	\$0	\$0	\$0
800955 TRANS IN FACILITIES MGMT	\$0	\$56,385	\$0	\$0	\$0
806391 TRAN IN CSA 1 COUNTY FIRE	\$3,827,125	\$2,276,863	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$7,281,723</b>	<b>\$8,151,423</b>	<b>\$1,101,735</b>	<b>\$1,101,735</b>	<b>\$1,101,735</b>
<b>Total Revenues:</b>	<b>\$7,281,723</b>	<b>\$8,151,423</b>	<b>\$1,101,735</b>	<b>\$1,101,735</b>	<b>\$1,101,735</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$90,452	\$388,370	\$1,017,529	\$1,017,529	\$1,017,529
034802 PROF ADMIN SVS	\$20,326	\$31,952	\$30,094	\$30,094	\$30,094
<b>SERVICES AND SUPPLIES</b>	<b>\$110,779</b>	<b>\$420,322</b>	<b>\$1,047,623</b>	<b>\$1,047,623</b>	<b>\$1,047,623</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,262	\$37,504	\$54,112	\$54,112	\$54,112
<b>OTHER CHARGES</b>	<b>\$4,262</b>	<b>\$37,504</b>	<b>\$54,112</b>	<b>\$54,112</b>	<b>\$54,112</b>
<b>Category: 070</b> CAPITAL ASSETS					
061058 VETS HALL ROOF	\$0	\$0	\$608,000	\$608,000	\$608,000
061086 SECURITY SYSTEM UPGRADE	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
061093 PH 2650 BRES ROOF REPLCMENT	\$0	\$0	\$1,200,000	\$1,200,000	\$1,200,000
061099 FAC 2430 BRES SHOP REMODEL	\$0	\$56,385	\$0	\$0	\$0
061101 PW CORP YARD ROOF RPLCMNT	\$37,007	\$0	\$250,000	\$250,000	\$250,000
061126 SOUTH COUNTY FIRE STATION	\$3,827,125	\$2,276,863	\$0	\$0	\$0
061147 ROOF REPLACEMENT	\$0	\$0	\$300,000	\$300,000	\$300,000
061174 COURT & SAC PARKING LOT	\$0	\$342,326	\$0	\$0	\$0
061175 JAIL ADA IMPROVEMENTS	\$2,226,829	\$0	\$0	\$0	\$0
061176 JAIL DOORS UPGRADE	\$964,941	\$918,043	\$0	\$0	\$0
061177 SECURITY UPGRADE	\$0	\$355	\$2,000,000	\$2,000,000	\$2,000,000
061179 STORAGE STRUCTURE	\$0	\$0	\$50,000	\$50,000	\$50,000
061180 VETS HALL SECURITY FENCE PROJ	\$1,545	\$0	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061181 JAIL ELEVATOR	\$0	\$17,826	\$300,000	\$300,000	\$300,000
061182 UNINTERRUPTIBLE POWER SYSTEM	\$2,072	\$26,224	\$94,000	\$94,000	\$94,000
061183 IT SERVER ROOM HVAC	\$2,216	\$32,314	\$376,000	\$376,000	\$376,000
061184 CRISIS CTR KITCHEN REMODEL	\$59,576	\$784,874	\$0	\$0	\$0
061185 1855 PLACER FENCE/DOOR	\$45,366	\$0	\$0	\$0	\$0
061187 LOCKHEED EOC BUILDING	\$0	\$2,854,944	\$5,500,000	\$5,500,000	\$5,500,000
061189 CASCADE STORM DRAIN	\$0	\$381,118	\$0	\$0	\$0
061190 PW CORP YARD HEATING REPLACEMT	\$0	\$2,318	\$350,000	\$350,000	\$350,000
065333 AUDIO-VIDEO EQUIP	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
<b>CAPITAL ASSETS</b>	\$7,166,682	\$7,693,596	\$13,028,000	\$13,028,000	\$13,028,000
<b>Category: 080</b> INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	\$0	\$0	(\$13,028,000)	(\$13,028,000)	(\$13,028,000)
<b>INTRAFUND TRANSFERS</b>	\$0	\$0	(\$13,028,000)	(\$13,028,000)	(\$13,028,000)
<b>Total Expenditures and Appropriations:</b>	\$7,281,723	\$8,151,423	\$1,101,735	\$1,101,735	\$1,101,735
<b>Net Cost:</b>	\$0	\$0	\$0	\$0	\$0

# PUBLIC WORKS - SURVEYOR

Fund 0060, General, Budget Unit 172, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

The office of the County Surveyor checks records of survey, parcel and subdivision maps, and levies fees for those services. It also provides map service for County departments, i.e., the County Clerk. The Road Fund finances the labor necessary to perform these services and contributions from the General Fund are used to reimburse these costs.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$14,216, an increase of \$1,070 compared to Fiscal Year 2022-23. The main cause for the increase is the increase in survey related activity.

Revenues for FY 2023-24 are requested at \$14,000, an increase of \$1,000 compared to Fiscal Year 2022-23. The main cause for the increase in revenue is the increase in survey related activity.

The Net County Cost, which is covered entirely by the General Fund is requested at \$216, an increase of \$70 compared Fiscal Year 2022-23.

## POSITION CHANGES REQUESTS

None.

## CAPITAL ASSET/PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

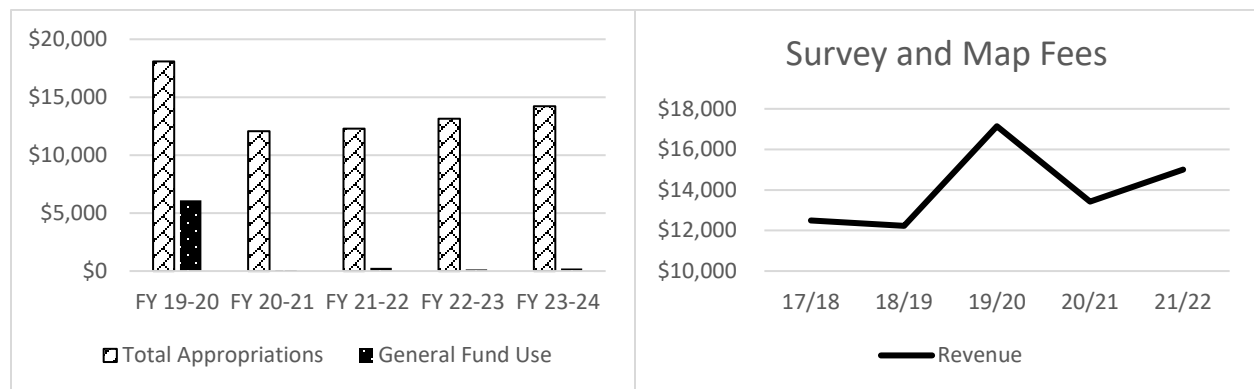
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 172 - SURVEYOR (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
671230 CORNER SURVEY	\$11,660	\$10,220	\$12,000	\$12,000	
671300 PARCEL & TRACT MAPS	\$3,340	\$1,486	\$2,000	\$2,000	
<b>CHARGES FOR SERVICES</b>	\$15,000	\$11,706	\$14,000	\$14,000	
<b>Total Revenues:</b>	\$15,000	\$11,706	\$14,000	\$14,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$14,785	\$10,284	\$14,000	\$14,000	
<b>SERVICES AND SUPPLIES</b>	\$14,785	\$10,284	\$14,000	\$14,000	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$283	\$146	\$216	\$216	
<b>OTHER CHARGES</b>	\$283	\$146	\$216	\$216	
<b>Total Expenditures and Appropriations:</b>	\$15,068	\$10,430	\$14,216	\$14,216	
<b>Net Cost:</b>	\$68	(\$1,276)	\$216	\$216	

## MISCELLANEOUS GENERAL

Fund 0060, General, Budget Unit 173, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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### **PROGRAM DESCRIPTION**

This budget unit finances miscellaneous expenditures which are not routinely allocable to departments.

### **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$12,896,986; an increase of \$2,006,398, or 18%, compared to FY 2022-23 expenditures. This increase is due primarily to capital projects for the County Admin Building specific to a security upgrade and an upgrade to the Audio-Visual System in the Board Chambers. This budget unit also includes the County Fire Contract, annual financial audit, the County's contribution to the Shasta Local Agency Formation Commission (LAFCo), a variety of ARPA funded projects including those for the Fire and Water Districts, employee appeals, nuisance abatement appeals, and other miscellaneous costs.

Revenues for FY 2023-24 are requested at \$9,631,255, an increase of \$5,058,555, or 110%, compared to FY 2022-23 revenues. This increase is primarily related to funds from Accumulated Capital Outlay for the capital projects and ARPA revenue associated with the approved projects.

The Net County Cost, which is covered entirely by the General Fund is requested at \$3,265,731, a decrease of \$3,052,157 or 48% compared to FY 2022-23.

### **POSITION CHANGE REQUESTS**

None

### **CAPITAL ASSET / PROJECT REQUESTS**

One Capital Asset Request is included for the purchase of a prisoner van to transport inmates to the new courthouse. This asset is funded entirely by ARPA revenue.

The Audio/Visual System in the Board Chambers has exceeded its expected life and has begun experiencing problems. The capital project for this upgrade will correct those issues and is funded in its entirety by Local Assistance and Tribal Consistency Funds (LATCF).

A security assessment of the County Administrative Building was conducted and several areas for improvements were noted. This budget anticipates implementation of some of those improvement areas in the form of a capital project. This project is also funded in its entirety by LATCF revenue.

Also included is a rebudgeted project for required upgrades to IT equipment in the Administration Center in the amount of \$470,000.

### **SUMMARY OF RECOMMENDATIONS**

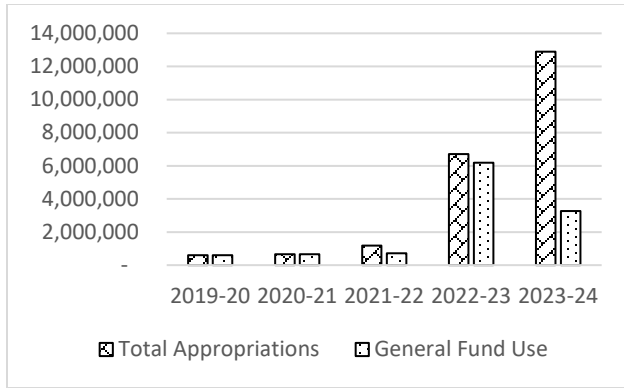
A technical adjustment to move Capital Projects from Transfers Out Capital to Projects to individual capital assets is recommended. The change does not change the overall expenditure authority or Net County Cost.

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

None

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

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421431 SCAC PARKING METERS	\$6,342	\$8,747	\$2,500	\$2,500	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$6,342	\$8,747	\$2,500	\$2,500	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$275,000	\$334,352	\$7,158,455	\$7,158,455	
<b>INTERGOVERNMENTAL REVENUES</b>	\$275,000	\$334,352	\$7,158,455	\$7,158,455	
<b>Category: 600</b> CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$615	\$461	\$300	\$300	
<b>CHARGES FOR SERVICES</b>	\$615	\$461	\$300	\$300	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$152	\$32	\$0	\$0	
799850 REIMB MISC COSTS	\$426	\$115	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$579	\$147	\$0	\$0	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$2,470,000	\$2,470,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$2,470,000	\$2,470,000	
<b>Total Revenues:</b>	\$282,537	\$343,709	\$9,631,255	\$9,631,255	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033791 CHGS FAC MGMT MAINT STR	\$3,187	\$2,627	\$15,000	\$15,000	
034800 PROF & SPECIAL SERVICES	\$68,267	\$137,859	\$3,601,500	\$3,601,500	
034806 PROF AUDIT SVS	\$78,635	\$80,100	\$83,000	\$83,000	
034822 PROF FIRE/FIRE SAFETY SVS	\$0	\$5,205,137	\$5,875,762	\$5,875,762	
034828 PROF LEGAL SVS	\$55,810	\$198,628	\$144,000	\$144,000	
034855 PROF INVESTIGATION SVS	\$0	\$11,855	\$0	\$0	
034857 PROF BOARD/PANEL SVS	\$425	\$230	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$50,000	\$50,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$253,836	\$182,512	\$5,000	\$5,000	
036100 UTILITIES	\$1,708	\$1,834	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	\$461,869	\$5,820,783	\$9,776,462	\$9,776,462	
<b>Category: 050</b> OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$0	\$73,041	\$50,000	\$50,000	
051383 CONTR TO COURTS	\$0	\$130,000	\$0	\$0	
051387 CONTR TO LAFCO	\$68,200	\$68,200	\$68,200	\$68,200	
052000 SUPPORT & CARE OF PERSONS	\$56,236	\$56,137	\$56,236	\$56,236	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$124,436	\$327,378		\$174,436	\$174,436
<b>Category: 070 CAPITAL ASSETS</b>					
061086 SECURITY SYSTEM UPGRADE	\$0	\$0		\$1,000,000	\$1,000,000
061182 UNINTERRUPTIBLE POWER SYSTEM	\$0	\$0		\$94,000	\$94,000
061183 IT SERVER ROOM HVAC	\$0	\$0		\$376,000	\$376,000
065083 TRUCK W/ ACCESSORIES	\$0	\$0		\$400,000	\$400,000
065333 AUDIO-VIDEO EQUIP	\$0	\$0		\$1,000,000	\$1,000,000
<b>CAPITAL ASSETS</b>	\$0	\$0		\$2,870,000	\$2,870,000
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A COST PLAN CHARGES	(\$76,067)	(\$57,184)		\$76,088	\$76,088
<b>INTRAFUND TRANSFERS</b>	(\$76,067)	(\$57,184)		\$76,088	\$76,088
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$4,289	\$58,538		\$0	\$0
<b>OTHER FINANCING USES</b>	\$4,289	\$58,538		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$514,528	\$6,149,515		\$12,896,986	\$12,896,986
<b>Net Cost:</b>	\$231,990	\$5,805,806		\$3,265,731	\$3,265,731

# TOBACCO SETTLEMENT FUNDS

Fund 0060, General, Budget Unit 174, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On June 10, 2014, the Board renewed a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are also 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 REQUESTS

FY 2023-24 expenditures are requested at \$2,576,100; an increase of \$2,950, compared to FY 2022-23 expenditures. This increase is associated with the required payment for the bond financing according to the established payment schedule.

Revenues for FY 2023-24 are requested at \$1,900,000, consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund is requested at \$676,100, an increase of \$2,950 compared to FY 2022-23.

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

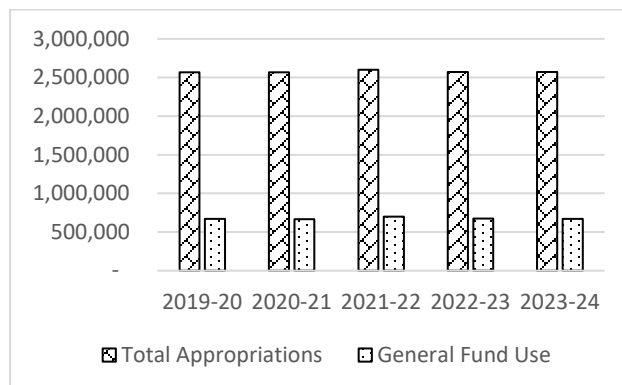
Recommendations by the County Administrative Office include a reduction to the payment of the Admin Center Bond by \$4,000 which will also reduce the Net County Cost by a commensurate amount.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 174 - TOBACCO SETTLEMENT FUNDS (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799345 TOBACCO SETTLEMENT	\$1,958,687	\$1,777,012		\$1,900,000	\$1,900,000
<b>MISCELLANEOUS REVENUES</b>	\$1,958,687	\$1,777,012		\$1,900,000	\$1,900,000
<b>Total Revenues:</b>	\$1,958,687	\$1,777,012		\$1,900,000	\$1,900,000
<b>Category: 030</b> SERVICES AND SUPPLIES					
034823 PROF HEALTH SVS	\$195,868	\$177,701		\$190,000	\$190,000
<b>SERVICES AND SUPPLIES</b>	\$195,868	\$177,701		\$190,000	\$190,000
<b>Category: 095</b> OTHER FINANCING USES					
095805 TRAN OUT ADMIN CTR BOND	\$2,376,105	\$2,379,250		\$2,382,100	\$2,382,100
<b>OTHER FINANCING USES</b>	\$2,376,105	\$2,379,250		\$2,382,100	\$2,382,100
<b>Total Expenditures and Appropriations:</b>	\$2,571,973	\$2,556,951		\$2,572,100	\$2,572,100
<b>Net Cost:</b>	\$613,286	\$779,938		\$672,100	\$672,100

**PUBLIC WORKS - CSA ADMINISTRATION**  
Fund 0060, General, Budget Unit 175, Fiscal Year 2023-24  
Alfred V. Cathey, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget reflects the fiscal activity of the “umbrella organization” for the County Service Areas (CSAs), which provide operational and administration support to eight active CSAs. Seven CSAs provide water to the unincorporated rural communities of CSA #2-Lakehead (Budget Unit 00375), CSA #3-Castella (Budget Unit 00374), CSA #6-Jones Valley (Budget Unit 00375), CSA #8-Palo Cedro (Budget Unit 00378), CSA #11-French Gulch (Budget Unit 00395), CSA #13-Shingletown (Budget Unit 00384), and CSA #23-Crag View (Budget Unit 00396). These CSAs, combined, serve approximately 1,200 customers, and operate as Enterprise funds with water usage charges and related fees as the basis for financing service delivery and system operations and maintenance.

Three CSAs provide sanitary sewer service to commercial development and residential communities to the unincorporated rural communities of CSA #8-Palo Cedro area (Budget Unit 00378), CSA #13-Shingletown area (Budget Unit 00384), and CSA #23-Crag View area (Budget Unit 00396). These CSAs, combined, serve approximately 1,400 customers and operate as Enterprise funds with sewer service and stand-by charges as the basis for financing operations and maintenance.

In addition to paying for water and sewer service, property owners may be subject to an assessment to meet debt service requirements incurred for initial system construction or improvements.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,206,392, a decrease of \$15,338 compared to Fiscal Year 2022-23.

Revenues for FY 2023-24 are requested at \$1,206,392, a decrease of \$4,662 compared to Fiscal Year 2022-23.

The Net County Cost is requested at \$0, consistent with Fiscal Year 2022-23.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the following changes:

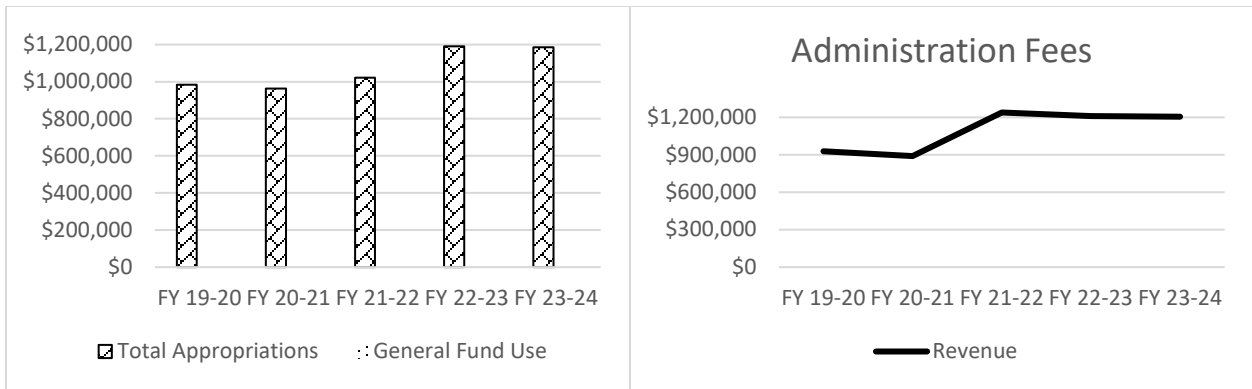
- Reducing the amount budgeted for Maintenance of Equipment by \$30,000 to align more with historical spending.
- Increasing the amount budgeted for Maintenance of Equipment Trucks by \$10,000. Vehicle maintenance costs have been increasing and projected expenses through the end of Fiscal Year 2022-23 are \$64,893.
- Decreasing revenue budgeted in CSA Admin Fees by to offset for the decreases in expenditures and maintain the Net County Cost of \$0.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 600	CHARGES FOR SERVICES				
692050	CSA ADMIN FEES	\$1,239,104	\$1,193,117	\$1,186,392	\$1,186,392

<b>CHARGES FOR SERVICES</b>	\$1,239,104	\$1,193,117	\$1,186,392	\$1,186,392
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<b>Category:</b> 802	OTHER FINANCING SRCS SALE C/A				
896100	SALE OF CAPITAL ASSETS	\$4,800	\$0	\$0	\$0

<b>OTHER FINANCING SRCS SALE C/A</b>	\$4,800	\$0	\$0	\$0
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<b>Total Revenues:</b>	\$1,243,904	\$1,193,117	\$1,186,392	\$1,186,392
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$396,867	\$415,440	\$418,000	\$418,000
011200	TERMINATION/SPECIAL PAY	\$0	\$11,239	\$10,000	\$10,000
017000	EXTRA HELP	\$54,890	\$55,589	\$60,000	\$60,000
017502	OVERTIME PAY	\$40,866	\$50,449	\$40,000	\$40,000
017505	STANDBY PAY	\$17,343	\$17,502	\$18,000	\$18,000
017509	HOLIDAY OVERTIME PAY	\$2,814	\$2,708	\$3,000	\$3,000
018100	EMPLOYER SHARE FICA	\$35,776	\$38,452	\$38,000	\$38,000
018201	EMPLOYER SHARE RETIREMENT	\$95,748	\$103,399	\$104,000	\$104,000
018205	EMPLOYER SHARE 401A	\$0	\$0	\$3,300	\$3,300
018300	EMPLOYER SHARE HEALTH INSUR	\$132,125	\$151,491	\$146,000	\$146,000
018301	EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$15,572	\$15,572
018307	EMPLYR SHR OTHER POST EMP BEN	\$20,799	\$23,358	\$29,000	\$29,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$204	\$206	\$200	\$200
018500	WORKERS COMP EXPOSURE	\$2,803	\$3,497	\$4,500	\$4,500
018501	WORKERS COMP EXPERIENCE	\$18,324	\$11,148	\$12,444	\$12,444
<b>SALARIES AND BENEFITS</b>	\$818,564	\$884,486	\$902,016	\$902,016	

<b>Category:</b> 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,368	\$1,417	\$1,300	\$1,300
032500	COMMUNICATIONS EXPENSE	\$4,817	\$5,109	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$0	\$0	\$10	\$10
032591	CHGS IT COMM	\$619	\$668	\$684	\$684
032900	HOUSEHOLD EXPENSE	\$373	\$546	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$1,032	\$1,033	\$2,060	\$2,060
033102	INSUR XP LIABILITY EXPOSURE	\$1,516	\$4,171	\$5,900	\$5,900
033103	INSUR XP MISCELLANEOUS	\$240	\$120	\$264	\$264
033105	INSUR XP LIABILITY EXPERIENCE	\$27,948	\$65,424	\$1,968	\$1,968
033500	MAINTENANCE OF EQUIPMENT	\$15,774	\$7,062	\$20,000	\$20,000
033547	MAINT EQP TRUCKS	\$51,318	\$68,039	\$60,000	\$60,000

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,945	\$2,365	\$2,777	\$2,777	
033791 CHGS FAC MGMT MAINT STR	\$2,316	\$42,141	\$10,254	\$10,254	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$244	\$0	\$0	
034500 OFFICE EXPENSE	\$468	\$1,248	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$13,397	\$2,526	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$20,908	\$23,577	\$25,000	\$25,000	
034837 PROF PREEMPLOYMENT SVS	\$125	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$42	\$37	\$65	\$65	
034892 CHGS IT PROFESSIONAL SVS	\$10,103	\$13,783	\$13,034	\$13,034	
034900 PUBLICATIONS & LEGAL NOTICES	\$449	\$257	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$71,603	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$2,858	\$1,932	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$0	\$1,860	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,343	\$1,611	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$1,405	\$6,153	\$0	\$0	
035940 TRANS/TRVL FUEL	\$45,087	\$43,249	\$50,000	\$50,000	
036100 UTILITIES	\$401	\$383	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	<b>\$281,465</b>	<b>\$294,965</b>	<b>\$212,816</b>	<b>\$212,816</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,411	\$19,641	\$33,003	\$33,003	
<b>OTHER CHARGES</b>	<b>\$18,411</b>	<b>\$19,641</b>	<b>\$33,003</b>	<b>\$33,003</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065317 SOFTWARE	\$0	\$0	\$38,000	\$38,000	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$38,000</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$536	\$544	\$557	\$557	
<b>OTHER FINANCING USES</b>	<b>\$536</b>	<b>\$544</b>	<b>\$557</b>	<b>\$557</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,118,976</b>	<b>\$1,199,637</b>	<b>\$1,186,392</b>	<b>\$1,186,392</b>	
<b>Net Cost:</b>	<b>(\$124,927)</b>	<b>\$6,519</b>	<b>\$0</b>	<b>\$0</b>	



# PUBLIC WORKS - TITLE III PROJECTS

Fund 0065, General - Federal Title III, Budget Unit 176, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

The Title III budget unit finances activities under the Firewise Communities Program, research and rescue, emergency services, and community wildfire protection plans performed on Federal lands. 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. The 15 percent can be allocated for projects under Title III. The Board of Supervisors solicits project requests from various agencies including County departments to allocate the Title III funds.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$64,828, consistent with Fiscal Year 2022-23.

Revenues for FY 2023-24 are requested at \$1,500, an increase of \$500 compared to Fiscal Year 2022-23. The main cause for the increase in revenue is interest income stemming from the increase in fund balance.

The Net County Cost, which will be covered entirely by dedicated fund balance, \$63,328 is consistent with Fiscal Year 2022-23. There is no General Fund contribution to this budget.

## Position Changes Requests:

None.

## Capital Asset/Project Requests:

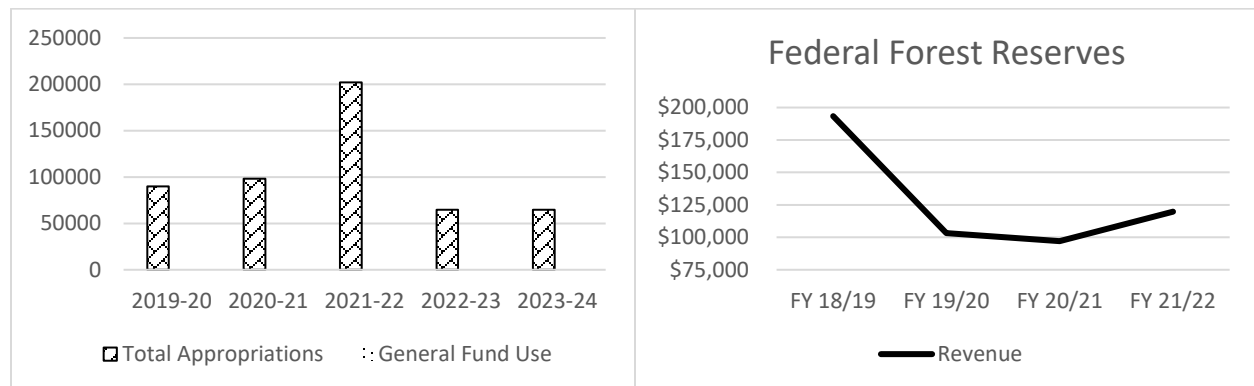
None.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## SUMMARY OF RECOMMENDATIONS

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 176 - TITLE III PROJECTS (FUND 0065)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,607	\$3,593	\$1,500	\$1,500	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$10,067)	(\$4,414)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$8,460)</b>	<b>(\$820)</b>	<b>\$1,500</b>	<b>\$1,500</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$119,803	\$139,168	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$119,803</b>	<b>\$139,168</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$111,342</b>	<b>\$138,347</b>	<b>\$1,500</b>	<b>\$1,500</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$31,190	\$0	\$15,223	\$15,223	
<b>SERVICES AND SUPPLIES</b>	<b>\$31,190</b>	<b>\$0</b>	<b>\$15,223</b>	<b>\$15,223</b>	
<b>Category: 095</b> OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$57,922	\$0	\$1,041	\$1,041	
095301 TRAN OUT ROADS	\$40,618	\$0	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$0	\$0	\$48,564	\$48,564	
<b>OTHER FINANCING USES</b>	<b>\$98,540</b>	<b>\$0</b>	<b>\$49,605</b>	<b>\$49,605</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$129,730</b>	<b>\$0</b>	<b>\$64,828</b>	<b>\$64,828</b>	
<b>Net Cost:</b>	<b>\$18,387</b>	<b>(\$138,347)</b>	<b>\$63,328</b>	<b>\$63,328</b>	

**CENTRAL SERVICE COST PLAN**  
 Fund 0060, General, Budget Unit 199, Fiscal Year 2023-24  
 Nolda Short, Auditor-Controller

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**PROGRAM DESCRIPTION**

This budget unit is considered a “contra” budget unit, which means it is used to offset operating expenses of general County operations. The main purpose is to charge departments and agencies for equipment and building occupancy as is allowed in the countywide cost allocation plan regulations.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$(1,987,902); an increase of \$49,370, or 2.4%, compared to FY 2022-23 expenditures. This budget unit reflects expense offsets and revenues from that portion of the countywide cost allocation plan (Cost Plan) charged to departments and agencies. The Cost Plan is the mechanism to recover expenses incurred two years in arrears.

The Net County Cost, which is contributed entirely to the General Fund, is requested at \$(1,987,902), an increase of \$49,370, or 2.4% compared to FY 2022-23.

**POSITION CHANGE REQUESTS**

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

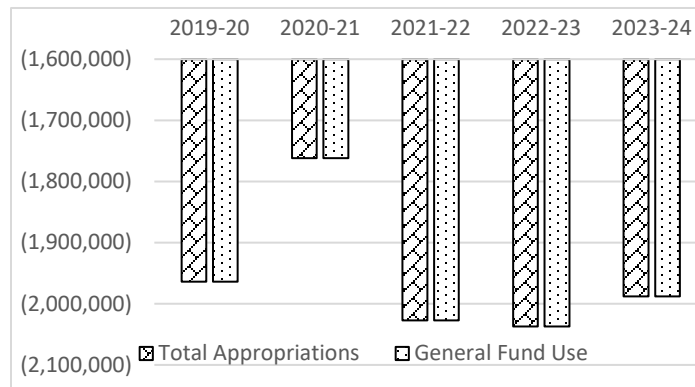
The CEO recommends the budget as requested.

**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:** 199 - CENTRAL SERVICE COST (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088001    C/A COST PLAN CHARGES	(\$2,027,318)	(\$2,037,272)	(\$1,987,902)	(\$1,987,902)	(\$1,987,902)
<b>INTRAFUND TRANSFERS</b>	(\$2,027,318)	(\$2,037,272)	(\$1,987,902)	(\$1,987,902)	(\$1,987,902)
<b>Total Expenditures and Appropriations:</b>	(\$2,027,318)	(\$2,037,272)	(\$1,987,902)	(\$1,987,902)	(\$1,987,902)
<b>Net Cost:</b>	(\$2,027,318)	(\$2,037,272)	(\$1,987,902)	(\$1,987,902)	(\$1,987,902)

# Public Protection

# TRIAL COURTS

Fund 0060, General, Budget Unit 201, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

The "Lockyer-Isenberg Trial Court Funding Act of 1997" (AB233), Chapter 850, became effective on January 1, 1998. The legislation finds and declares that the judiciary of California is a separate and independent branch of government, recognized by the Constitution and statutes of the State.

The Legislature has previously established the principle that the funding of trial court operations California Rules of Court (CRC 810) is most logically a function of the state. Such funding is necessary to provide uniform standards and procedures, economies of scale, and structural efficiency and simplification. This decision also reflects the fact that the overwhelming business of the trial courts is to interpret and enforce provisions of state law and to resolve disputes among the people of the State of California.

The County transferred responsibility for five court facilities to the Judicial Council of California (JCC) on December 17, 2008. The County is the managing party in three facilities: Burney Joint Use Building, Justice Center, and Juvenile Hall. The JCC is the managing party in the Main Courthouse and Courthouse Annex. A Joint Occupancy Agreement and Memorandum of Understanding between the County and the JCC memorialize the parties' 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. During Fiscal Year 2022-23, the Burney Courthouse and Juvenile Hall were transitioned back to the County in their entirety. As the Court transitions to the new courthouse, the Justice Center and old courthouse will also be transitioned back to the County. The County will, however, have to continue making the County Facility Payment.

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, 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. As of the end of FY 2022-23, the courthouse bond will be fully paid off and the revenue received to partially offset the cost will no longer be collected by the County.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,158,395; a decrease of \$629,378, or 22.6%, compared to FY 2022-23 expenditures. This decrease is primarily due to the completion of the County's obligation for the Courthouse Bond Payment which ended in June 2023.

Revenues for FY 2023-24 are requested at \$1,194,080, a decrease of \$369,320, or 23.6%, compared to FY 2022-23 revenues. Transfers were made from the Statham Robbins Courthouse Construction Fund to partially cover the Courthouse Bond Payment. Once the bond is paid off, which will happen in June 2023, the funds will no longer be collected or transferred from the Statham Robbins Courthouse Construction Fund.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$964,315, a decrease of \$260,058 or 21.2% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

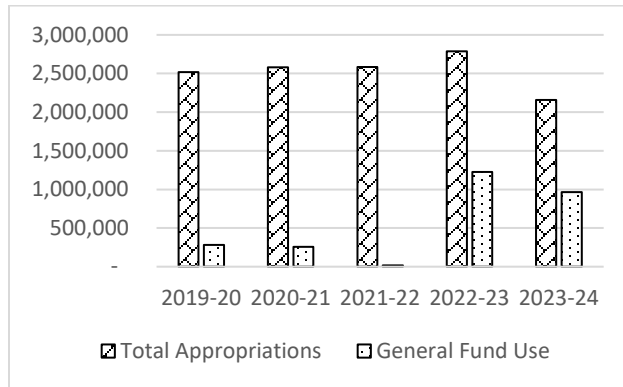
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 201 - TRIAL COURTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b>	<b>FINES, FORFEITURES &amp; PENALTIES</b>				
317500	VEHICLE CODE FINES	\$100,021	\$781	\$1,500	\$1,500
317504	VCF BASE FINES COUNTY	\$410,655	\$185,396	\$250,000	\$250,000
318500	COURT FINES	\$22,342	\$91	\$150	\$150
318504	CF BASE FINES COUNTY	\$28,194	\$180,291	\$180	\$180
318510	CF CRIME PREVENTION PROGRAM	\$0	\$71	\$0	\$0
318525	COURT FINE SARB TRUANCY	\$724	\$4	\$50	\$50
318550	HEALTH & SAFETY FINES	\$35	\$272	\$0	\$0
318590	RESTITUTION FINES REBATE	\$1,265	\$1,065	\$300	\$300
319101	PENALTY ASSESSMENT	\$314,428	\$239,345	\$200,000	\$200,000
319102	VCF ADDITIONAL PARKING PENALTY	\$1,920	\$2,060	\$500	\$500
<b>FINES, FORFEITURES &amp; PENALTIES</b>		<b>\$879,589</b>	<b>\$609,381</b>	<b>\$452,680</b>	<b>\$452,680</b>
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
675100	CLERK FILING FEES	\$2	\$0	\$0	\$0
675101	RESTITUTION ADMIN FEE	\$16,843	\$0	\$500	\$500
675260	FCS FILING FEES	\$5,175	\$4,895	\$4,000	\$4,000
675500	COURT FEES	\$231	\$30,826	\$5,800	\$5,800
675760	TRAFFIC SCHOOL ADMIN FEE	\$120,423	\$11,964	\$23,000	\$23,000
675761	TRAFFIC VIOLATOR (\$24)	\$104,654	\$108,300	\$95,000	\$95,000
675762	TRAFFIC VIOLATOR (BAL)	\$607,342	\$705,793	\$500,000	\$500,000
675771	PROOF OF CORRECTION (\$10)	\$2,661	\$11,298	\$6,000	\$6,000
675900	DUI SCHOOL ADMIN FEES	\$8,639	\$14	\$100	\$100
679915	RECORDING & INDEXING FEE	\$87,703	\$45,999	\$50,000	\$50,000
693001	CHARGES FOR SERVICES	\$57,578	\$57,578	\$57,000	\$57,000
693006	CHGS FOR SVS COURT COLLECTIONS	\$92,971	\$0	\$0	\$0
693010	RETURNED CHECK SERVICE CHARGE	\$499	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>		<b>\$1,104,725</b>	<b>\$976,670</b>	<b>\$741,400</b>	<b>\$741,400</b>
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
806810	TRANS IN STHM RBNS CRIM CONST	\$0	\$1,217,607	\$0	\$0
806812	TRANS IN STHM RBNS CRTHS CONST	\$432,384	\$419,825	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$432,384</b>	<b>\$1,637,432</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$2,416,699</b>	<b>\$3,223,485</b>	<b>\$1,194,080</b>	<b>\$1,194,080</b>
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
018501	WORKERS COMP EXPERIENCE	\$660	\$768	\$600	\$600
<b>SALARIES AND BENEFITS</b>		<b>\$660</b>	<b>\$768</b>	<b>\$600</b>	<b>\$600</b>
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032590	CHGS FAC MGMT COMM	\$6	\$14	\$0	\$0



**Budget Unit:** 201 - TRIAL COURTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$12,600	\$7,416	\$30,600	\$30,600	
033700 MAINTENANCE OF STRUCTURES	\$96,767	\$46,871	\$75,000	\$75,000	
033791 CHGS FAC MGMT MAINT STR	\$79,626	\$85,104	\$86,816	\$86,816	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$13,422	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$327,124	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$147,832	\$154,528	\$655,000	\$655,000	
034811 PROF COLLECTIONS SVS	\$92,971	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,431	\$1,578	\$800	\$800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$20,000	\$20,000	
035940 TRANS/TRVL FUEL	\$1,755	\$1,542	\$1,800	\$1,800	
035990 CHGS FLEET TRANS/TRVL	\$5,436	\$4,512	\$10,874	\$10,874	
036100 UTILITIES	\$118,690	\$134,533	\$150,000	\$150,000	
036127 UTIL WATER	\$142	\$120	\$150	\$150	
036128 UTIL SEPTIC	\$147	\$116	\$150	\$150	
<b>SERVICES AND SUPPLIES</b>	<b>\$557,408</b>	<b>\$776,883</b>	<b>\$1,031,190</b>	<b>\$1,031,190</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$23,747	\$17,856	\$19,144	\$19,144	
050003 BUILDING & EQUIP COST PLAN CHG	\$71	\$70	\$71	\$71	
050800 TAXES & ASSESSMENTS	\$1,046	\$1,044	\$20	\$20	
051391 CONTR TO STATE OF CALIFORNIA	\$1,031,754	\$1,250,892	\$1,107,370	\$1,107,370	
<b>OTHER CHARGES</b>	<b>\$1,056,618</b>	<b>\$1,269,864</b>	<b>\$1,126,605</b>	<b>\$1,126,605</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095803 TRAN OUT COURTHOUSE BOND	\$533,916	\$525,153	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$533,916</b>	<b>\$525,153</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,148,603</b>	<b>\$2,572,670</b>	<b>\$2,158,395</b>	<b>\$2,158,395</b>	
<b>Net Cost:</b>	<b>(\$268,095)</b>	<b>(\$650,814)</b>	<b>\$964,315</b>	<b>\$964,315</b>	

**STATHAM-ROBBINS CRIMINAL CONSTRUCTION ADMINISTRATION**  
Fund 0810, Statham-Robbins Criminal Construction Administration, Budget Unit 810,  
Fiscal Year 2023-24  
Mary Williams, Acting County Executive Officer

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**PROGRAM DESCRIPTION**

This budget unit was established to provide a mechanism for disbursement of Statham-Robbins Criminal Construction Funds. Government Code 76101 specifies that these funds, which are derived from parking fines and penalty assessments on fines, can be used to assist counties in construction, reconstruction, expansion, improvement, operation, or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems. The Board of Supervisors established this fund via Resolution 92-140, as allowed by government code.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$226,396; an increase of \$121,396, or 115%, compared to FY 2022-23 expenditures. Expenditures include annual maintenance for the case management system for the Public Defender. Additionally, in FY 2023-24, the funds are being used to purchase radios for both Probation and the District Attorney. The District Attorney is also receiving funds to assist with a transition to a new digital evidence management system.

Revenues for FY 2023-24 are requested at \$210,750, a decrease of \$450 compared to FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the Statham-Robbins Criminal Construction Administration Funds, is requested at \$15,646, an increase of \$121,846 compared to FY 2022-23. There is no General Fund contribution to this budget unit.

Projected balance of restricted funds at the end of FY 2023-24 is \$69,309. The only recurring cost currently being charged to this budget unit is the annual maintenance for the case management system for the Public Defender. The cost for this is consistently less than the revenue received annually in this budget unit. The remaining funds will be used for one-time purchases as funds are available.

**POSITION CHANGE REQUESTS**

None

**CAPITAL ASSET / PROJECT REQUESTS**

None

**SUMMARY OF RECOMMENDATIONS**

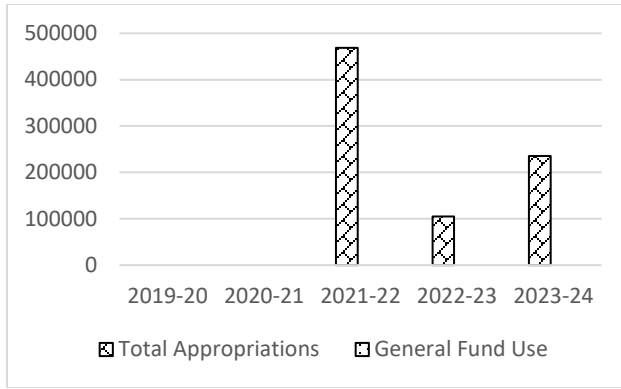
The CEO recommends increasing the transfer out to the District Attorney by \$9,200 to account for a change in the estimated cost of the radios. The Net County Cost is now \$24,846 and the projected balance of the restricted funds is now \$60,109.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

During the process of closing out the Courthouse Bond Payment, it was discovered that the contract the County signed with the Courts specified that both the Statham Robbins Criminal Construction Fund revenue and the Statham Robbins Courthouse Construction Fund revenue would be transferred annually to pay for the Courthouse Bond Payment. Prior to this discovery, only the Statham Robbins Courthouse Construction Fund (BU812) revenue was being transferred. A reconciliation of the prior years was completed, and it was determined that \$1,112,278.90 of the Statham Robbins Criminal Construction Fund revenue (BU810) should have been transferred. A budget amendment will be processed in FY 2022-23 to allow for the transfer of these funds, which will result in a contribution to the General Fund.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** H10 - CRIMINAL CONSTRUCTION ADMIN (FUND 0810)  
**Function:** PUBLIC PROTECTION  
**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
319102 VCF ADDITIONAL PARKING PENALTY	\$1,333	\$1,545	\$750	\$750	
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$320,370	\$245,216	\$200,000	\$200,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$321,703</b>	<b>\$246,761</b>	<b>\$200,750</b>	<b>\$200,750</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9,161	\$14,616	\$10,000	\$10,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$42,470)	\$31,656	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$33,309)</b>	<b>\$46,273</b>	<b>\$10,000</b>	<b>\$10,000</b>	
<b>Total Revenues:</b>	<b>\$288,394</b>	<b>\$293,035</b>	<b>\$210,750</b>	<b>\$210,750</b>	
<b>Category: 095</b> OTHER FINANCING USES					
095201 TRAN OUT TRIAL COURTS	\$0	\$1,217,607	\$0	\$0	
095207 TRANS OUT PUBLIC DEFENDER	\$468,949	\$105,000	\$105,000	\$105,000	
095227 TRAN OUT DISTRICT ATTORNEY	\$0	\$0	\$86,000	\$86,000	
095263 TRAN OUT PROBATION	\$0	\$0	\$44,596	\$44,596	
<b>OTHER FINANCING USES</b>	<b>\$468,949</b>	<b>\$1,322,607</b>	<b>\$235,596</b>	<b>\$235,596</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$468,949</b>	<b>\$1,322,607</b>	<b>\$235,596</b>	<b>\$235,596</b>	
<b>Net Cost:</b>	<b>\$180,554</b>	<b>\$1,029,572</b>	<b>\$24,846</b>	<b>\$24,846</b>	

# STATHAM-ROBBINS COURTHOUSE CONSTRUCTION ADMIN

Fund 0812, Statham-Robbins Courthouse Construction Administration, Budget Unit 812,  
Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

This budget unit was established to provide a mechanism for disbursement of Statham-Robbins Courthouse Construction Funds. Government Code 76100 specifies that these funds, which are derived from penalty assessments on fines, can be used in conjunction with the acquisition, rehabilitation, construction, or financing of court buildings. The Board of Supervisors established this fund via Resolution 92-140, as allowed by government code.

## **BUDGET REQUESTS**

This budget unit serves only as a mechanism for disbursement of the Statham-Robbins Courthouse Collection funds, therefore the revenue and expenditures are equal in the amount of \$302,000 and there is no net county cost. These funds are transferred to the Trial Courts budget (budget unit 201) and partially cover the cost of the Courthouse bond.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

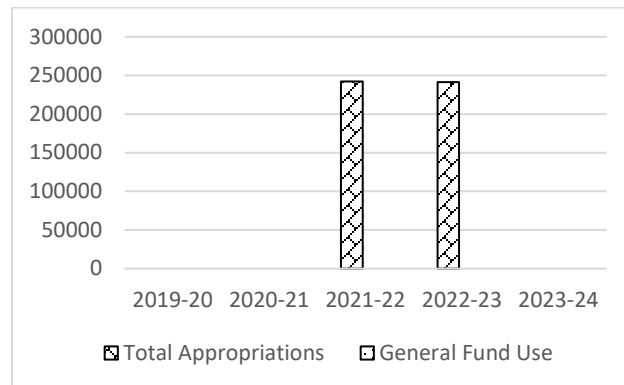
As of June 2023, the Courthouse Bond will be fully paid off and the funds in this budget unit will no longer be collected or distributed. As a result, both revenues and expenditures have been adjusted to 0.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** H12 - COURTHOUSE CONSTRUCTION ADMIN (FUND 0812)  
**Function:** PUBLIC PROTECTION  
**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
319102 VCF ADDITIONAL PARKING PENALTY	\$1,648	\$1,545		\$0	\$0
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$429,796	\$411,647		\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$431,445	\$413,192		\$0	\$0
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,031	\$2,745		\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$12,845)	\$12,845		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$11,813)	\$15,590		\$0	\$0
<b>Total Revenues:</b>	\$419,631	\$428,783		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095201 TRAN OUT TRIAL COURTS	\$432,384	\$419,825		\$0	\$0
<b>OTHER FINANCING USES</b>	\$432,384	\$419,825		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$432,384	\$419,825		\$0	\$0
<b>Net Cost:</b>	\$12,753	(\$8,957)		\$0	\$0

**CONFLICT PUBLIC DEFENDER**  
 Fund 0060, General, Budget Unit 203, FY 2023-24  
 Mary Williams, Acting County Executive Officer

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**PROGRAM DESCRIPTION**

The Conflict Public Defender budget funds competent legal representation for persons unable to afford counsel in certain kinds of cases where life or liberty is at stake. Primary legal services are provided by staff in the County’s Public Defender’s Office (Budget Unit 207). For cases in which the Public Defender must declare a legal conflict of interest, a local, private attorney provides services through a single contract with several available sub-attorneys (Budget Unit 203). Applicable services and associated costs such as travel and mileage, incurred by investigators and expert witnesses, are included in this budget. Many Court orders for County payment relative to these defense services are paid under this budget. Federal and State laws mandate that these services be provided; however, the cost of providing legal counsel to indigent clients falls mainly to the County. In cases where both the Public Defender and local contracted public defender must declare a conflict, the courts will appoint an attorney.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,645,549, a decrease of \$1,886 compared to FY 2022-23 expenditures. The current contracted Conflict Public Defender services agreement is in effect through 2027 and includes an annual increase of 2.5 percent. Professional Investigation and Homicide Services have been decreased to better align with historical actuals.

Revenues for FY 2023-24 are requested at \$14,385, an increase of \$14,385 compared to FY 2022-23 revenues. AB 1869 repealed the authority of Counties to charge and collect a variety of Adult Criminal Justice fees but provided backfill dollars until FY 2025-26.

The Net County Cost, which is covered entirely by the General Fund is requested at \$2,631,164, a decrease of \$16,271 compared to FY 2022-23. Expenses under this budget are carefully reviewed by the County Administrative Office.

**POSITION CHANGE REQUESTS**

None

**CAPITAL ASSET / PROJECT REQUESTS**

None

**SUMMARY OF RECOMMENDATIONS**

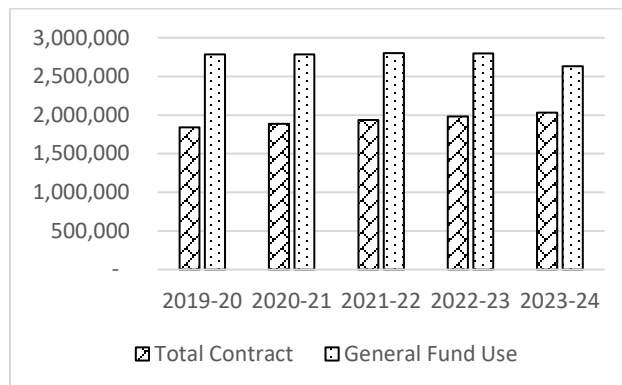
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Care Court is expected to be implemented in 2024.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549065 STATE PUBLIC SAFETY SERVICES	\$0	\$14,385	\$14,385	\$14,385	\$14,385
<b>INTERGOVERNMENTAL REVENUES</b>	\$0	\$14,385	\$14,385	\$14,385	\$14,385
<b>Category: 600</b> CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	(\$10)	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	(\$10)	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	(\$10)	\$14,385	\$14,385	\$14,385	\$14,385
<b>Category: 030</b> SERVICES AND SUPPLIES					
034828 PROF LEGAL SVS	\$1,946,791	\$2,011,307	\$2,098,123	\$2,098,123	\$2,098,123
034855 PROF INVESTIGATION SVS	\$187,559	\$190,116	\$300,000	\$300,000	\$300,000
034856 PROF HOMICIDE SVS	\$68,252	\$34,349	\$220,000	\$220,000	\$220,000
<b>SERVICES AND SUPPLIES</b>	\$2,202,603	\$2,235,773	\$2,618,123	\$2,618,123	\$2,618,123
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39,456	\$18,923	\$27,426	\$27,426	\$27,426
<b>OTHER CHARGES</b>	\$39,456	\$18,923	\$27,426	\$27,426	\$27,426
<b>Total Expenditures and Appropriations:</b>	\$2,242,059	\$2,254,697	\$2,645,549	\$2,645,549	\$2,645,549
<b>Net Cost:</b>	\$2,242,069	\$2,240,312	\$2,631,164	\$2,631,164	\$2,631,164

# PUBLIC DEFENDER

Fund 0060, General, Budget Unit 207, Fiscal Year 2023-24

William S. Bateman, Public Defender

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## PROGRAM DESCRIPTION

The Office of the Shasta County Public Defender provides efficient and effective legal defense services to indigent individuals charged with crimes in felony, misdemeanor, and juvenile matters. In addition, the Office of the Shasta County Public Defender provides legal representation to indigent individuals facing conservatorship, guardianship, parental terminations, probate, and Welfare & Institutions Code Section 5150 proceedings. The County, as mandated by the United States & California Constitutions, is responsible for funding the costs associated with indigent defense services.

In FY 2023-2024, the Office of the Shasta County Public Defender will participate with county departments and criminal justice partners to implement a video-arraignment process to accommodate the move of court staff to the new courthouse. Additionally, the Office of the Shasta County Public Defender will engage in preparations for Care Court, which is expected in 2024.

During FY 2022-23, the Office of the Shasta County Public Defender, with the assistance of other county departments, completed the implementation of a new case management system. The case management system improves operation efficiency by providing enhanced applications in the administration of caseload organization.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$8,091,539; an increase of \$1,042,875, compared to FY 2022-23 expenditures. The primary cause of the increase originates from costs associated with liability insurance, workers compensation, and routine salary increases.

Revenues for FY 2023-24 are requested at \$1,174,266, an increase of \$378,372, compared to FY 2022-23 revenues. Increase in revenue derives from funding provided by the Indigent Defense Fund Grant, Public Defense Pilot Program, AB109, and AB1869.

The Net County Cost is requested at \$6,917,273, an increase of \$664,503 compared to FY 2022-23. After contribution to the Department's restricted funds in the amount of \$26,463, the resulting \$6,943,736 will be covered by the General Fund. The primary cause for the difference in Net County Cost between FY 2022-23 and FY 2023-24 is costs associated with liability insurance, workers compensation, and routine salary raises.

The projected balance of the restricted funds at the end of FY 2023-24 is \$614,786. Funds received from AB109 exceeded projections in FY 2022-23 thereby generating a fund balance. Revenue received from the Public Defender Pilot Program Grant is projected to slightly exceed expenditure projections in FY 2023-24.

## POSITION CHANGE REQUESTS

One FTE Social Worker is requested to be added and will be fully funded by 2011 Realignment - AB109. Also requested is deletion of 1 FTE Chief Fiscal Officer and the addition of 1 FTE Staff Services Manager. Additionally, the sunset date on one Deputy Public Defender I/II/III position is requested to be extended one year to 6/30/2024. The position changes requested will cause no General Fund impact.

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

Due to concerns regarding general fund spending, the department was requested to reduce the Net County Cost by \$312,000. The Public Defender submitted reductions to expenditures and recognized AB 199 revenue as delineated in the Recommended budget. The result is a Net County Cost of \$6,605,273.

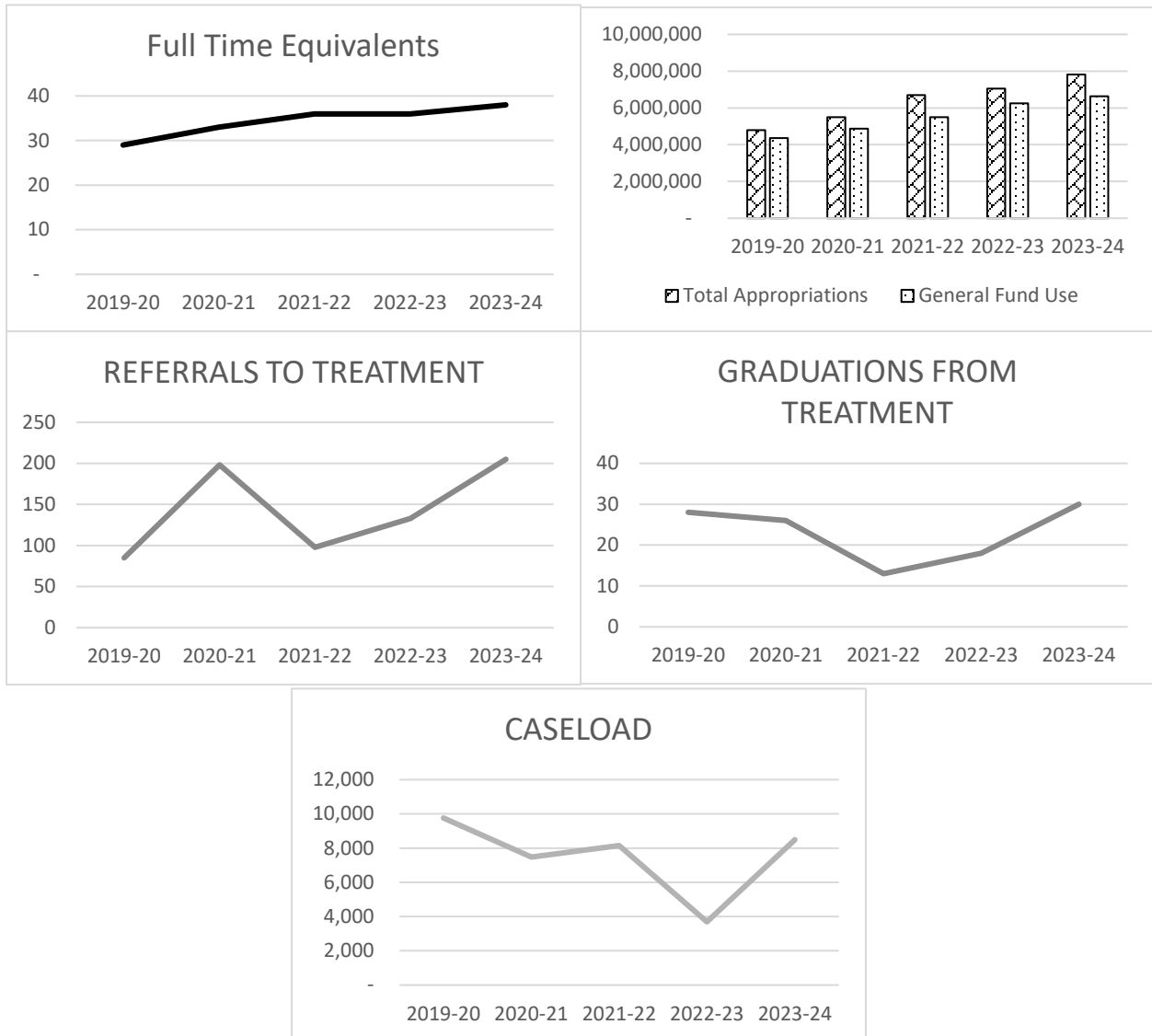
## PENDING ISSUES AND POLICY CONSIDERATIONS

Current pending issues surround the move of court staff into the new courthouse, the commencement of Care Court, staff parking, lack of office space, and improving recruitment efforts.

All of our public safety partners have ongoing concerns with limited resources.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head provided the recommended reductions and concurs with this budget as recommended.



**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
542603 ST REALIGNMENT 2011 AB109	\$572,053	\$629,105	\$635,404	\$635,404	\$635,404
542801 ST BD OF CORRECTIONS GRT	\$121,996	\$236,739	\$399,586	\$399,586	\$399,586
549065 STATE PUBLIC SAFETY SERVICES	\$0	\$44,340	\$78,455	\$78,455	\$78,455
551320 FED EMERGCY ASSIST CORONAVIRUS	\$157	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$694,207</b>	<b>\$910,185</b>	<b>\$1,113,445</b>	<b>\$1,113,445</b>	<b>\$1,113,445</b>
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
669100 PUBLIC DEFENDER FEES	\$2,907	\$2,157	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$2,907</b>	<b>\$2,157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
806810 TRANS IN STHM RBNS CRIM CONST	\$468,949	\$105,000	\$105,000	\$105,000	\$105,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$468,949</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Total Revenues:</b>	<b>\$1,166,063</b>	<b>\$1,017,343</b>	<b>\$1,218,445</b>	<b>\$1,218,445</b>	<b>\$1,218,445</b>
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$2,826,065	\$3,135,389	\$4,041,000	\$4,041,000	\$4,041,000
011200 TERMINATION/SPECIAL PAY	\$15,977	\$16,798	\$50,000	\$50,000	\$50,000
017000 EXTRA HELP	\$0	\$3,892	\$15,000	\$15,000	\$15,000
018100 EMPLOYER SHARE FICA	\$210,961	\$229,586	\$307,000	\$307,000	\$307,000
018201 EMPLOYER SHARE RETIREMENT	\$684,882	\$787,079	\$989,000	\$989,000	\$989,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,963	\$10,231	\$10,000	\$10,000	\$10,000
018205 EMPLOYER SHARE 401A	\$28,634	\$27,224	\$90,000	\$90,000	\$90,000
018300 EMPLOYER SHARE HEALTH INSUR	\$493,573	\$548,119	\$721,000	\$721,000	\$721,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$127,670	\$147,192	\$279,000	\$279,000	\$279,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,127	\$1,199	\$1,000	\$1,000	\$1,000
018500 WORKERS COMP EXPOSURE	\$15,646	\$20,244	\$33,000	\$33,000	\$33,000
018501 WORKERS COMP EXPERIENCE	\$3,336	\$4,668	\$5,900	\$5,900	\$5,900
<b>SALARIES AND BENEFITS</b>	<b>\$4,417,839</b>	<b>\$4,931,626</b>	<b>\$6,541,900</b>	<b>\$6,541,900</b>	<b>\$6,541,900</b>
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$100	\$962	\$910	\$910	\$910
032500 COMMUNICATIONS EXPENSE	\$12,656	\$18,192	\$10,500	\$10,500	\$10,500
032590 CHGS FAC MGMT COMM	\$18	\$11	\$20	\$20	\$20
032591 CHGS IT COMM	\$7,142	\$6,639	\$6,840	\$6,840	\$6,840
032900 HOUSEHOLD EXPENSE	\$1,007	\$1,466	\$1,500	\$1,500	\$1,500
032992 CHGS FAC MGMT HSHLD XP	\$41,734	\$36,862	\$45,046	\$45,046	\$45,046
033102 INSUR XP LIABILITY EXPOSURE	\$8,389	\$24,076	\$44,000	\$44,000	\$44,000
033103 INSUR XP MISCELLANEOUS	\$2,100	\$1,260	\$3,876	\$3,876	\$3,876

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$16,956	\$132,756	\$223,272	\$223,272	
033300 JURY & WITNESS EXPENSE	\$796	\$1,764	\$2,500	\$2,500	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$10,415	\$12,693	\$14,342	\$14,342	
033791 CHGS FAC MGMT MAINT STR	\$74,787	\$125,841	\$159,240	\$159,240	
034100 MEMBERSHIPS	\$12,640	\$10,680	\$16,360	\$16,360	
034500 OFFICE EXPENSE	\$37,410	\$34,233	\$29,999	\$29,999	
034535 OFFICE XP EDUCATIONAL ITEMS	\$5,823	\$5,349	\$4,000	\$4,000	
034590 CHGS OC PHOTOCOPY SVS	\$2,750	\$0	\$7,500	\$7,500	
034591 CHGS OC POSTAGE SVS	\$818	\$889	\$1,077	\$1,077	
034592 CHGS OC OTHER SERVICES	\$3,123	\$2,409	\$2,609	\$2,609	
034800 PROF & SPECIAL SERVICES	\$127,204	\$105,216	\$105,300	\$105,300	
034803 PROF ADVERTISING & MKTG SVS	\$44	\$69	\$100	\$100	
034821 PROF EVALUATION SVS	\$11,215	\$9,258	\$15,000	\$15,000	
034837 PROF PREEMPLOYMENT SVS	\$1,511	\$2,163	\$1,500	\$1,500	
034855 PROF INVESTIGATION SVS	\$81,212	\$76,768	\$94,000	\$94,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$158,925	\$160,430	\$156,288	\$156,288	
034900 PUBLICATIONS & LEGAL NOTICES	\$2,259	\$0	\$2,500	\$2,500	
035100 RENTS & LEASES OF EQUIPMENT	\$5,612	\$5,542	\$6,500	\$6,500	
035300 RENTS & LEASES OF STRUCTURES	\$1,400	\$1,500	\$1,545	\$1,545	
035500 MINOR EQUIPMENT	\$972	\$673	\$2,500	\$2,500	
035528 MINOR EQP SOFTWARE	\$0	\$51	\$400	\$400	
035590 CHGS IT SOFTWARE EQP	\$121	\$142	\$752	\$752	
035591 CHGS IT HARDWARE EQP	\$17,320	\$16,871	\$18,500	\$18,500	
035592 CHGS IT TELECOMM EQP	\$169	\$0	\$150	\$150	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$22,676	\$19,912	\$22,138	\$22,138	
035900 TRANSPORTATION & TRAVEL	\$4,900	\$16,826	\$11,667	\$11,667	
035940 TRANS/TRVL FUEL	\$7,009	\$6,584	\$8,126	\$8,126	
035941 TRANS/TRVL MILEAGE	\$373	\$430	\$1,545	\$1,545	
035990 CHGS FLEET TRANS/TRVL	\$16,187	\$16,608	\$21,032	\$21,032	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$213	\$28	\$250	\$250	
036100 UTILITIES	\$14,642	\$11,445	\$22,066	\$22,066	
<b>SERVICES AND SUPPLIES</b>	<b>\$712,643</b>	<b>\$866,612</b>	<b>\$1,066,150</b>	<b>\$1,066,150</b>	
<b>Category:</b> 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$81,439	\$135,201	\$151,851	\$151,851	
050003 BUILDING & EQUIP COST PLAN CHG	\$36,279	\$30,802	\$50,773	\$50,773	
050800 TAXES & ASSESSMENTS	\$82	\$83	\$213	\$213	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$117,800	\$166,087		\$202,837	\$202,837
<b>Category: 070</b> CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$340,640	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	\$340,640	\$0		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095806 TRAN OUT ENERGY RETROFIT	\$12,280	\$12,528		\$12,831	\$12,831
<b>OTHER FINANCING USES</b>	\$12,280	\$12,528		\$12,831	\$12,831
<b>Total Expenditures and Appropriations:</b>	\$5,601,202	\$5,976,854		\$7,823,718	\$7,823,718
<b>Net Cost:</b>	\$4,435,139	\$4,959,510		\$6,605,273	\$6,605,273

# GRAND JURY

Fund 0060, General, Budget Unit 208, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

The Grand Jury is selected each year by the Superior Court to investigate and report on the operations, accounts and records of the officers, departments, or functions of the County, and/or cities. The Grand Jury investigates aspects of county and city government's functions and duties; county and city departments; county and city officials; service districts; and special districts funded in whole or in part by public monies. The Grand Jury also reviews criminal investigations and returns indictments for crimes committed in the county and may bring formal accusations against public officials for willful misconduct or corruption in office.

## BUDGET REQUESTS

This budget funds Grand Jury expenses including mileage, per diem, training, information technology equipment and maintenance. Also included are modest allocations for office expenses, non-legal services, professional services, and an allocation for the payment of rent for office space specific for the Grand Jury. This space allows Grand Jury members a private place to meet and store materials.

FY 2023-24 expenditures are requested at \$140,263, an increase of \$32,733 or 30% compared to FY 2022-23. This increase is primarily related to an additional \$21,059 for Central Service Cost Plan Charges.

The FY 2023-24 requested budget includes no revenue which is consistent with the FY 2022-23 budget.

The Net County Cost, which is covered entirely by the General Fund, is \$140,263.

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

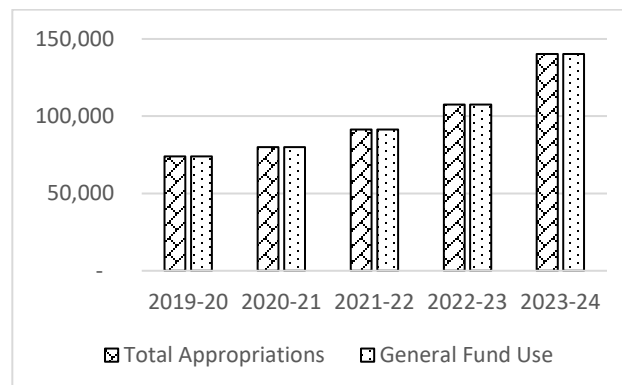
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



**Budget Unit:** 208 - GRAND JURY (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$345	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$345</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$345</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$720	\$1,733		\$1,920	\$1,920
032591 CHGS IT COMM	\$443	\$461		\$525	\$525
032900 HOUSEHOLD EXPENSE	\$0	\$0		\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0		\$500	\$500
033306 JRY & WTNS MILEAGE	\$6,025	\$7,148		\$10,000	\$10,000
033307 JRY & WTNS PER DIEM	\$12,885	\$17,055		\$17,000	\$17,000
033309 JRY & WTNS TRAINING	\$3,580	\$0		\$4,000	\$4,000
033592 CHGS IT MNT HARD/SOFTWARE	\$1,489	\$2,874		\$7,314	\$7,314
033791 CHGS FAC MGMT MAINT STR	\$207	\$1,466		\$800	\$800
034500 OFFICE EXPENSE	\$1,986	\$859		\$1,500	\$1,500
034590 CHGS OC PHOTOCOPY SVS	\$615	\$585		\$1,700	\$1,700
034592 CHGS OC OTHER SERVICES	\$97	\$217		\$229	\$229
034800 PROF & SPECIAL SERVICES	\$0	\$0		\$200	\$200
034892 CHGS IT PROFESSIONAL SVS	\$5,722	\$10,339		\$11,500	\$11,500
034900 PUBLICATIONS & LEGAL NOTICES	\$4,566	\$2,689		\$7,000	\$7,000
035100 RENTS & LEASES OF EQUIPMENT	\$1,681	\$1,681		\$2,000	\$2,000
035387 GASB 87 LEASE PMT STRUCTURES	\$0	\$0		\$14,174	\$14,174
035500 MINOR EQUIPMENT	\$0	\$140		\$2,000	\$2,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0		\$200	\$200
035591 CHGS IT HARDWARE EQP	\$2,104	\$1,395		\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$101	\$125		\$125	\$125
<b>SERVICES AND SUPPLIES</b>	<b>\$42,227</b>	<b>\$48,772</b>		<b>\$82,887</b>	<b>\$82,887</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,506	\$36,317		\$57,376	\$57,376
050280 LEASE PRINCIPAL EXPENSE	\$12,091	\$12,827		\$0	\$0
050380 LEASE INTEREST EXPENSE	\$1,268	\$932		\$0	\$0
<b>OTHER CHARGES</b>	<b>\$34,865</b>	<b>\$50,077</b>		<b>\$57,376</b>	<b>\$57,376</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$77,092</b>	<b>\$98,850</b>		<b>\$140,263</b>	<b>\$140,263</b>
<b>Net Cost:</b>	<b>\$76,747</b>	<b>\$98,850</b>		<b>\$140,263</b>	<b>\$140,263</b>

# COUNTY CLERK

Fund 0060 General, Budget Unit 221, Fiscal Year 2023-24

Cathy Darling Allen, County Clerk/Registrar of Voters

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## **PROGRAM DESCRIPTION**

This budget unit funds the mandated duties required of the County Clerk. These functions include issuing marriage licenses, fictitious business name filings, and accepting passport applications that cannot be performed by any other office. We are pleased to report the successful implementation and update of a new clerk management software system over the past several years.

- Beginning in FY 2023-24, Clerk and Elections will equitably split costs associated with having a shared office space, making the County Clerk department independent of Elections. Even though employees may work on projects associated with either department, Elections has historically borne the larger share of costs, a portion of which has now been more accurately shifted back to the Clerk.
- Following a decline in transactions following the pandemic, the Department has continued to implement and fully utilize a new clerk management software system, initially phased in during 2019. As a result, Clerk services are continuing to return to higher numbers of transactions, as demonstrated in the chart(s) below.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$744,107, an increase of \$17,672, or 2.4%, compared to FY 2022-23 due to increased health insurance and retirement costs.

Revenues for FY 2023-24 are requested at \$280,322, an increase of \$16,195, or 6.1%, compared to FY 2022-23 due to the waning of the COVID crisis and an expectation of increases in product revenues and as well as a fee study conducted which more correctly aligns costs with fees.

The Net County Cost is requested at \$463,785, an increase of \$1,477, or 0.3%, compared to FY 2022-23 due to the reasons stated above. After the contribution to the Department's restricted funds in the amount of \$372, the resulting \$464,157 will be covered by the General Fund. FY 2022-2023 is projected to end under budget.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

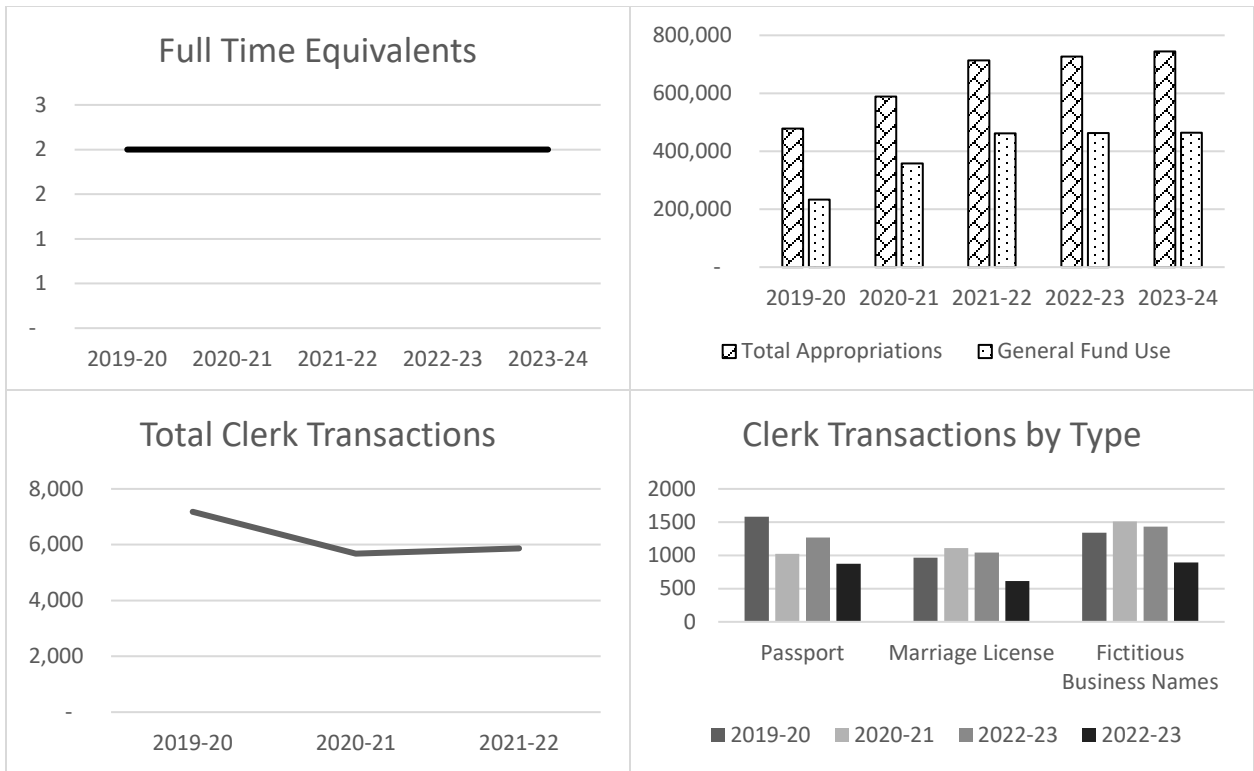
The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Unsurprisingly, the COVID-19 crisis has had a large impact on revenue in the County Clerk budget since early 2020. Most clerk revenue is a result of in-person transactions. Over the past two calendar years, business practices have been modified by moving to an appointment only service delivery model to control the number of people in our very small lobby. This has been successful, and the department plans to continue it.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
216300 MARRIAGE LICENSE	\$64,322	\$85,222	\$96,000	\$96,000	\$96,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$64,322	\$85,222	\$96,000	\$96,000	\$96,000
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$78	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$78	\$0	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
675100 CLERK FILING FEES	\$7,440	\$7,173	\$8,000	\$8,000	\$8,000
679500 CERTIFIED COPIES	\$1,003	\$971	\$750	\$750	\$750
679501 CERTFD COPIES VITAL HLTH STATS	\$478	\$474	\$372	\$372	\$372
679800 FICTITIOUS BUSINESS NAME FEES	\$87,979	\$106,163	\$87,500	\$87,500	\$87,500
692280 DOCUMENTARY HANDLING FEE	\$8,988	\$12,255	\$9,000	\$9,000	\$9,000
692900 PASSPORT FEES	\$44,940	\$50,120	\$44,000	\$44,000	\$44,000
692910 MISC CLERKS FEES	\$25,719	\$24,462	\$20,500	\$20,500	\$20,500
692920 CLERKS NOTARY FEE	\$11,927	\$19,035	\$14,200	\$14,200	\$14,200
<b>CHARGES FOR SERVICES</b>	\$188,475	\$220,654	\$184,322	\$184,322	\$184,322
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799900 CASH OVER/SHORT	\$0	(\$65)	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	(\$65)	\$0	\$0	\$0
<b>Total Revenues:</b>	\$252,876	\$305,811	\$280,322	\$280,322	\$280,322
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$269,229	\$300,094	\$324,000	\$324,000	\$324,000
011200 TERMINATION/SPECIAL PAY	\$140	\$15	\$4,500	\$4,500	\$4,500
017000 EXTRA HELP	\$33,400	\$1,399	\$6,600	\$6,600	\$6,600
017502 OVERTIME PAY	\$1,120	\$4	\$2,200	\$2,200	\$2,200
018100 EMPLOYER SHARE FICA	\$21,083	\$22,540	\$25,000	\$25,000	\$25,000
018201 EMPLOYER SHARE RETIREMENT	\$65,140	\$75,079	\$80,000	\$80,000	\$80,000
018204 EMPLOYER SHARE DEFERRED COMP	\$4,899	\$5,149	\$5,200	\$5,200	\$5,200
018205 EMPLOYER SHARE 401A	\$583	\$1,181	\$4,100	\$4,100	\$4,100
018300 EMPLOYER SHARE HEALTH INSUR	\$75,177	\$88,127	\$99,000	\$99,000	\$99,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$12,875	\$15,034	\$23,000	\$23,000	\$23,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$96	\$86	\$300	\$300	\$300
018500 WORKERS COMP EXPOSURE	\$1,667	\$1,943	\$2,900	\$2,900	\$2,900
<b>SALARIES AND BENEFITS</b>	\$485,414	\$510,656	\$576,800	\$576,800	\$576,800
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$50	\$50	\$50

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$1,983	\$1,818	\$2,700	\$2,700	
032526 COMM CELL PHONES	\$720	\$1,408	\$1,000	\$1,000	
032591 CHGS IT COMM	\$187	\$167	\$160	\$160	
032900 HOUSEHOLD EXPENSE	\$39	\$28	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$3,840	\$4,301	\$4,427	\$4,427	
033102 INSUR XP LIABILITY EXPOSURE	\$899	\$2,300	\$3,800	\$3,800	
033103 INSUR XP MISCELLANEOUS	\$96	\$60	\$120	\$120	
033500 MAINTENANCE OF EQUIPMENT	\$17,311	\$18,174	\$19,400	\$19,400	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,322	\$1,123	\$1,400	\$1,400	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$150	\$150	
033791 CHGS FAC MGMT MAINT STR	\$2,032	\$482	\$4,300	\$4,300	
034100 MEMBERSHIPS	\$150	\$150	\$150	\$150	
034500 OFFICE EXPENSE	\$4,511	\$3,501	\$5,200	\$5,200	
034526 OFFICE XP POSTAGE	\$0	\$0	\$250	\$250	
034591 CHGS OC POSTAGE SVS	\$6,166	\$6,926	\$6,960	\$6,960	
034592 CHGS OC OTHER SERVICES	\$1,250	\$1,339	\$1,140	\$1,140	
034800 PROF & SPECIAL SERVICES	\$3,303	\$3,538	\$3,800	\$3,800	
034837 PROF PREEMPLOYMENT SVS	\$26	\$144	\$150	\$150	
034892 CHGS IT PROFESSIONAL SVS	\$18,997	\$21,185	\$22,500	\$22,500	
035100 RENTS & LEASES OF EQUIPMENT	\$848	\$744	\$850	\$850	
035387 GASB 87 LEASE PMT STRUCTURES	\$694	\$2,017	\$47,000	\$47,000	
035500 MINOR EQUIPMENT	\$68	\$3,689	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$2,205	\$1,909	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$35	\$176	\$525	\$525	
035900 TRANSPORTATION & TRAVEL	\$308	\$2,271	\$2,600	\$2,600	
035940 TRANS/TRVL FUEL	\$0	\$52	\$0	\$0	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$100	\$100	
036100 UTILITIES	\$6,199	\$6,990	\$6,600	\$6,600	
<b>SERVICES AND SUPPLIES</b>	<b>\$73,220</b>	<b>\$84,501</b>	<b>\$135,382</b>	<b>\$135,382</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$17,699	\$17,119	\$31,925	\$31,925	
050280 LEASE PRINCIPAL EXPENSE	\$38,410	\$39,460	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$5,003	\$3,953	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$61,112</b>	<b>\$60,533</b>	<b>\$31,925</b>	<b>\$31,925</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$619,747</b>	<b>\$655,690</b>	<b>\$744,107</b>	<b>\$744,107</b>	
<b>Net Cost:</b>	<b>\$366,871</b>	<b>\$349,879</b>	<b>\$463,785</b>	<b>\$463,785</b>	

# DISTRICT ATTORNEY

Fund 00060, General, Budget Unit 227, Fiscal Year 2023-24

Stephanie A. Bridgett, District Attorney

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## **PROGRAM DESCRIPTION**

The mission of the Shasta County District Attorney's Office is to seek the truth through fair, honest, and ethical prosecution. Our service of this mission enables us to fulfill our vision of protecting and educating our community.

We fulfill our mission by prosecution of all types of criminal offenses, from low-level misdemeanors to the most serious felonies such as murder, sex offenses, and other violent crimes. Our office handles all levels of criminal prosecution, from the initial intake of a case from a law enforcement agency to the end of the criminal process, such as trial and sentencing. Often, our office even finds itself handling cases for years after conviction through our responsibility for post-conviction proceedings such as resentencing, habeas corpus, and claims of innocence.

The office also staffs an active Consumer Protection Unit. This unit prosecutes cases (both civilly and criminally) involving situations in which citizens are defrauded by business. The unit also conducts active outreach and education efforts to keep citizens from falling victims to scams and fraud.

The work of our prosecutors is supported by a Bureau of Investigations that is staffed by sworn peace officers and other support personnel. The Bureau aids by following up on cases, collecting evidence, and interviewing witnesses. Investigators may also initiate their own investigations. The Bureau is also grant-funded to conduct investigations in the areas of welfare fraud, insurance fraud, and child abduction.

All of the work of the DA's office is supported by a dedicated staff of support personnel who provide clerical, computer, and fiscal support to keep the office running smoothly.

Our office also provides advice to and works closely with local, state and federal law enforcement agencies. We review search warrants, assist in investigations, and participate in officer involved shooting investigations.

During Fiscal Year 2022-23, the office created a position dedicated to handling all post-conviction criminal proceedings. This position, currently staffed by an experienced senior deputy district attorney was created to address the huge increase in litigation that occurs following criminal sentencings. This attorney handles items such as life prisoner parole hearings, oppositions to early prison releases under Proposition 57, and requests for certificates of rehabilitation and pardon. The department also underwent a reorganization at the upper management level to distribute management and administrative duties more effectively. As part of this reorganization the department now has two Chief Deputy District Attorneys. One of the Chief DDA's supervises criminal operations and the other over sees clerical and administrative operations.

Anticipated program changes for Fiscal Year 2023-24 include adoption of a digital evidence management system to effectively store and manage the large amounts of digital evidence produced internally and received from our law enforcement partners. This system will interface with our existing computerized case management system (e-Prosecutor) and will be able to efficiently handle a high volume of items such as police body camera footage, surveillance video, police interview footage, and cell phone downloads. With an anticipated move towards use of body cameras by local law enforcement in coming months, this system will be necessary for us to efficiently receive and process a large amount of data.

The office also anticipates initiating a program to scan and purge old physical case files as we continue our trend toward a more efficient paperless process.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$14,865,188; an increase of \$2,401,593, or 19.27%, compared to FY 2022-23 expenditures. The primary cause of the increase was the rise in workers compensation insurance premiums, the need for extra help employees, and the increased trainings and travel post COVID-19.

Revenues for FY 2023-24 are requested at \$3,890,108, an increase of \$715,784 or 22.55%, compared to FY 2022-23 revenues. This is due to a 3% increase in Proposition 172 funding combined with some minor increases in projected revenues.

Net County Cost is requested at \$10,975,080 an increase of \$1,685,809 or 18.14% compared to FY 2022-23. After adjustment for use of the Department’s restricted funds in the amount of \$30,000, the remaining \$10,945,080 of Net County Cost will be covered by the General Fund, an increase of \$1,655,809 or 17.82%.

Projected balance of restricted funds at the end of FY 2023-24 is \$4,422,345.

**POSITION CHANGE REQUESTS**

The addition of 1 FTE District Attorney Investigator I/II is being requested. This position will be fully funded by the Department’s Consumer Protection Designated Funds and would have no General Fund Impact.

**CAPITAL ASSET / PROJECT REQUESTS**

The department has requested approval for the following capital assets or projects:

- New roof for District Attorney’s building
- Digital Evidence Management System (DEMS)
- 4 APX 8000 Motorola Radios.

**SUMMARY OF RECOMMENDATIONS**

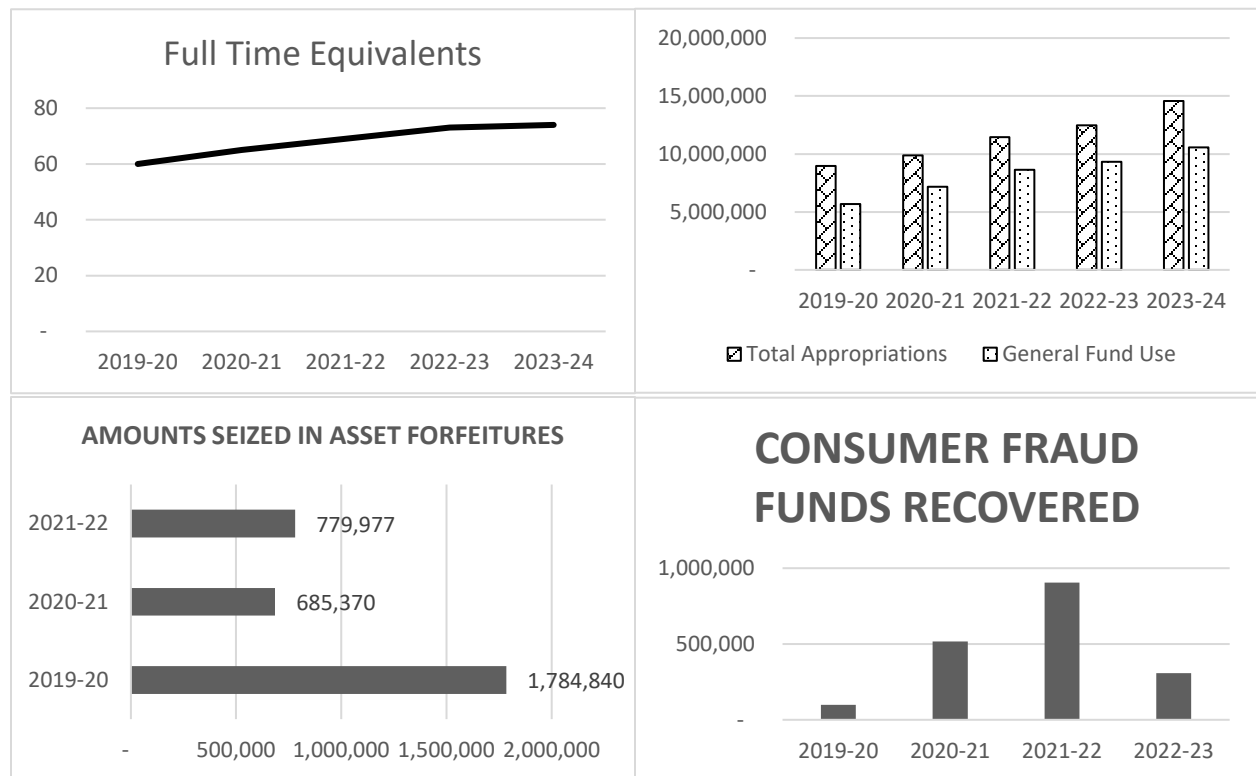
Due to concerns regarding general fund spending, the department was requested to reduce the Net County Cost by \$426,000. The District Attorney submitted reductions to expenditures and recognized anticipated revenue as delineated in the Recommended budget. The result is a Net County Cost of \$10,549,107.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The District Attorney concurs with the 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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b>	<b>FINES, FORFEITURES &amp; PENALTIES</b>				
317500	VEHICLE CODE FINES	\$16,802	\$12,553	\$21,000	\$21,000
318500	COURT FINES	\$0	\$292	\$0	\$0
319104	CIVIL PENALTIES	\$905,940	\$998,201	\$990,000	\$990,000
319180	ASSET SEIZURE AND FORFEITURE	\$37,378	\$7,187	\$50,000	\$50,000
319181	ASSET SEIZURE/STATE	\$54,235	\$31,060	\$90,000	\$90,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>		\$1,014,357	\$1,049,294	\$1,151,000	\$1,151,000
<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
531500	STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230
542400	STATE POST REIMBURSEMENT	\$0	\$9,589	\$0	\$0
542603	ST REALIGNMENT 2011 AB109	\$563,770	\$597,746	\$423,935	\$423,935
544101	ST EMERGENCY MGMT ASST	\$1,603	\$0	\$0	\$0
549566	STATE COPS GRANT	\$99,065	\$127,046	\$82,000	\$82,000
549575	STATE AUTO THEFT/DUI CRIME	\$240,716	\$189,711	\$185,000	\$185,000
549576	STATE WORKERS COMP FRAUD GRANT	\$201,714	\$204,395	\$250,000	\$250,000
549577	STATE AUTO INSUR FRAUD GRANT	\$51,522	\$85,548	\$72,000	\$72,000
549601	STATE PROP 172 PUBLIC SFTY FND	\$1,090,600	\$1,254,190	\$1,291,816	\$1,291,816
551320	FED EMERGCY ASSIST CORONAVIRUS	\$4,059	\$0	\$0	\$0
554100	FEDERAL DISASTER ASSISTANCE	\$5,829	\$189	\$0	\$0
563700	CONTRIBUTION FROM REDDING	\$65,000	\$135,000	\$100,000	\$100,000
<b>INTERGOVERNMENTAL REVENUES</b>		\$2,379,111	\$2,658,646	\$2,459,981	\$2,459,981
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
692100	PHOTOCOPIES	\$50,504	\$68,045	\$36,000	\$36,000
692150	ADMIN FEES	\$1,007	\$565	\$5,000	\$5,000
692151	DIVERSION FEES	\$491	\$300	\$2,000	\$2,000
692153	ADMIN FEES COURTS	\$415	\$0	\$500	\$500
692154	DIVERSION FEES COURTS	\$46	\$46	\$0	\$0
692361	TESTING REIMBURSEMENT	\$0	\$0	\$1,000	\$1,000
<b>CHARGES FOR SERVICES</b>		\$52,465	\$68,956	\$44,500	\$44,500
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
792500	DONATIONS/CONTRIBUTIONS	\$0	\$1,100	\$0	\$0
792522	CONTRIBUTION FROM TRUST FUND	\$66,063	\$29,475	\$60,000	\$60,000
795400	CDF REIMBURSEMENTS	\$0	\$5,742	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$525	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$66,063	\$36,843	\$60,000	\$60,000
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$300,000	\$300,000
800235	TRANS IN SHERIFF	\$7,330	\$0	\$0	\$0
806810	TRANS IN STHM RBNS CRIM CONST	\$0	\$0	\$86,000	\$86,000



**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$7,330	\$0	\$386,000	\$386,000	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$3,350	\$598	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$3,350	\$598	\$0	\$0	
<b>Total Revenues:</b>	\$3,522,678	\$3,814,338	\$4,101,481	\$4,101,481	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$5,132,002	\$6,094,114	\$7,262,000	\$7,262,000	
011200 TERMINATION/SPECIAL PAY	\$51,858	\$74,836	\$0	\$0	
017000 EXTRA HELP	\$210,570	\$268,157	\$119,400	\$119,400	
017502 OVERTIME PAY	\$94,074	\$128,016	\$30,000	\$30,000	
017505 STANDBY PAY	\$29,088	\$25,312	\$30,000	\$30,000	
017508 OVERTIME PAY FIRE FIGHT	\$0	\$8,258	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$1,851	\$7,435	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$326,924	\$380,954	\$443,000	\$443,000	
018201 EMPLOYER SHARE RETIREMENT	\$1,653,079	\$1,953,029	\$2,342,000	\$2,342,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$4,545	\$6,525	\$10,000	\$10,000	
018205 EMPLOYER SHARE 401A	\$22,963	\$29,853	\$107,000	\$107,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,094,275	\$1,232,267	\$1,472,000	\$1,472,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$245,041	\$295,260	\$502,000	\$502,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,111	\$2,420	\$1,800	\$1,800	
018500 WORKERS COMP EXPOSURE	\$30,061	\$42,214	\$58,000	\$58,000	
018501 WORKERS COMP EXPERIENCE	\$112,116	\$169,319	\$183,000	\$183,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$5,559	\$7,400	\$7,500	\$7,500	
<b>SALARIES AND BENEFITS</b>	\$9,016,121	\$10,725,378	\$12,567,700	\$12,567,700	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$18,009	\$14,338	\$11,000	\$11,000	
032500 COMMUNICATIONS EXPENSE	\$28,441	\$73,413	\$65,000	\$65,000	
032590 CHGS FAC MGMT COMM	\$1,456	\$1,374	\$1,600	\$1,600	
032591 CHGS IT COMM	\$19,575	\$18,289	\$20,640	\$20,640	
032700 FOOD EXPENSE	\$2,099	\$4,251	\$4,000	\$4,000	
032900 HOUSEHOLD EXPENSE	\$711	\$1,295	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$91,527	\$103,582	\$116,796	\$116,796	
033102 INSUR XP LIABILITY EXPOSURE	\$16,311	\$49,659	\$76,000	\$76,000	
033103 INSUR XP MISCELLANEOUS	\$5,568	\$3,408	\$11,724	\$11,724	
033105 INSUR XP LIABILITY EXPERIENCE	\$104,508	\$252,612	\$385,908	\$385,908	
033300 JURY & WITNESS EXPENSE	\$21,787	\$18,914	\$15,000	\$15,000	

**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033310 JRY & WTNS PROF WITNESS FEES	\$93,608	\$114,530	\$50,000	\$50,000	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$5,000	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$33,550	\$43,393	\$54,626	\$54,626	
033700 MAINTENANCE OF STRUCTURES	\$0	\$27	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$47,328	\$72,911	\$175,295	\$175,295	
034100 MEMBERSHIPS	\$25,221	\$30,010	\$40,000	\$40,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$150	\$0	\$0	
034500 OFFICE EXPENSE	\$58,977	\$81,039	\$60,000	\$60,000	
034529 OFFICE XP PUBLICATIONS	\$4,290	\$2,887	\$5,000	\$5,000	
034531 OFFICE XP PROMOTIONAL ITEMS	\$538	\$2,513	\$0	\$0	
034537 OFFICE XP BOOKS	\$25,578	\$14,949	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$147	\$0	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$7,587	\$12,652	\$12,474	\$12,474	
034592 CHGS OC OTHER SERVICES	\$3,983	\$6,208	\$4,718	\$4,718	
034800 PROF & SPECIAL SERVICES	\$6,626	\$17,404	\$20,000	\$20,000	
034803 PROF ADVERTISING & MKTG SVS	\$142	\$196	\$200	\$200	
034807 PROF BANK SVS	\$682	\$594	\$500	\$500	
034810 PROF CLEANUP SVS	\$8,709	\$9,970	\$0	\$0	
034813 PROF CONSULTING SVS	\$0	(\$10,000)	\$0	\$0	
034826 PROF LAB SVS	\$37,953	\$41,961	\$25,000	\$25,000	
034828 PROF LEGAL SVS	\$0	\$3,780	\$0	\$0	
034835 PROF PHOTO/FILMING SVS	\$23,814	\$27,952	\$20,000	\$20,000	
034836 PROF PHSYC CONSULTING SVS	\$0	\$210	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$8,177	\$7,592	\$8,000	\$8,000	
034838 PROF PROCESSING SVS	\$300	\$0	\$0	\$0	
034848 PROF SVS IT APRV	(\$300)	\$0	\$0	\$0	
034851 PROF TRAINING SVS	\$200	\$1,100	\$500	\$500	
034852 PROF TRANSCRIBING SVS	\$62,591	\$84,201	\$50,000	\$50,000	
034855 PROF INVESTIGATION SVS	\$0	\$61,734	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$120,000	\$126,000	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$18,657	\$8,783	\$20,657	\$20,657	
034892 CHGS IT PROFESSIONAL SVS	\$309,220	\$363,151	\$487,260	\$487,260	
034900 PUBLICATIONS & LEGAL NOTICES	\$19,769	\$14,966	\$20,000	\$20,000	
035100 RENTS & LEASES OF EQUIPMENT	\$21,941	\$22,694	\$17,000	\$17,000	
035500 MINOR EQUIPMENT	\$21,836	\$32,522	\$25,000	\$25,000	
035590 CHGS IT SOFTWARE EQP	\$197	\$679	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$46,092	\$86,950	\$75,000	\$75,000	
035592 CHGS IT TELECOMM EQP	\$0	(\$42,675)	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$50,000	\$89,818	\$30,000	\$30,000	

**Budget Unit:** 227 - DISTRICT ATTORNEY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$14,632	\$534	\$12,000	\$12,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$4,289	\$4,563	\$50,000	\$50,000	
035900 TRANSPORTATION & TRAVEL	\$85,224	\$165,819	\$74,000	\$74,000	
035940 TRANS/TRVL FUEL	\$27,943	\$33,381	\$30,000	\$30,000	
035990 CHGS FLEET TRANS/TRVL	\$53,045	\$67,630	\$89,625	\$89,625	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$964	\$500	\$500	\$500	
036100 UTILITIES	\$47,134	\$50,372	\$40,000	\$40,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,600,653</b>	<b>\$2,199,807</b>	<b>\$2,206,223</b>	<b>\$2,206,223</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$277,441	\$276,492	\$291,124	\$291,124	
050003 BUILDING & EQUIP COST PLAN CHG	\$128,490	\$128,490	\$121,845	\$121,845	
050800 TAXES & ASSESSMENTS	\$196	\$260	\$300	\$300	
<b>OTHER CHARGES</b>	<b>\$406,128</b>	<b>\$405,244</b>	<b>\$413,269</b>	<b>\$413,269</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061147 ROOF REPLACEMENT	\$0	\$0	\$300,000	\$300,000	
065061 RADIOS	\$0	\$33,693	\$36,000	\$36,000	
065357 CASE MANAGEMENT SYSTEM	\$191,197	\$0	\$107,250	\$107,250	
<b>CAPITAL ASSETS</b>	<b>\$191,197</b>	<b>\$33,693</b>	<b>\$443,250</b>	<b>\$443,250</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088235 C/A SHERIFF	\$0	\$0	(\$26,000)	(\$26,000)	
088501 C/A SOCIAL SERVICES	(\$833,277)	(\$940,810)	(\$1,002,804)	(\$1,002,804)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$833,277)</b>	<b>(\$940,810)</b>	<b>(\$1,028,804)</b>	<b>(\$1,028,804)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$47,086	\$47,916	\$48,950	\$48,950	
<b>OTHER FINANCING USES</b>	<b>\$47,086</b>	<b>\$47,916</b>	<b>\$48,950</b>	<b>\$48,950</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$10,427,908</b>	<b>\$12,471,228</b>	<b>\$14,650,588</b>	<b>\$14,650,588</b>	
<b>Net Cost:</b>	<b>\$6,905,230</b>	<b>\$8,656,890</b>	<b>\$10,549,107</b>	<b>\$10,549,107</b>	

# CHILD SUPPORT SERVICES

Fund 0192, Child Support Services, Budget Unit 228, Fiscal Year 2023-24

Genevieve Richardson, Director of Child Support Services

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## **PROGRAM DESCRIPTION**

The Department of Child Support Services (DCSS) provides the following services to the public: (1) establish parentage, (2) locate absent parents, (3) establish child and medical support orders, (4) modify and enforce existing child/medical support orders, (5) collect and distribute child support monies pursuant to federal and state regulations, and (6) engage in public outreach to ensure awareness and accessibility to child support services. In addition, we have partnered with various agencies to ensure that DCSS customers have access to resources. DCSS continues to engage parents in neutral negotiation processes where both parents are encouraged to meet with a child support professional to reach a support agreement. This allows the parents to be the decision makers.

In Fiscal Year (FY) 2021-22, DCSS collected and distributed over \$17 million in current child support and arrears payments. DCSS has an open caseload of approximately 9,300 cases; of these, 17.17% are active Temporary Assistance to Needy Families (TANF) cases, 64.32% are former TANF, and 18.51% have never received TANF benefits.

DCSS is monitoring legislation that impacts program laws and regulations. In FY 2023-24, DCSS anticipates changes related to full passthrough of permanently assigned arrears in response to AB 207 and the impact of AB 135 as it relates to uncollectible child support debt.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$7,796,352, an increase of \$590,521, or 8.2%, compared to FY 2022-23 expenditures. The increase is primarily related to a budget amendment completed at mid-year to reduce the FY 2022-23 budget due to unfilled positions.

Revenues for FY 2023-24 are requested at \$7,622,834, an increase of \$348,728 or 4.8%, compared to FY 2022-23 revenues. Revenues are at the approved federal and state ratios. DCSS will balance the FY 2023-24 Requested Budget with the use of Federal Financial Participation funds in the amount of \$348,788 federal match and \$173,518 from fund balance fund 00192.

The Net County Cost, which is covered entirely by the 00192 Fund, is requested at \$173,518, an increase of \$241,793 or 19% compared to FY 2022-23. The General Fund does not contribute to this budget unit.

Projected balance of restricted funds at the end of FY 2023-24 is \$1,804,542.

## **POSITION CHANGE REQUESTS**

DCSS is requesting to delete four Child Support Specialists I/II/III positions and add four Child Support Specialist IV positions. This is a net impact of \$125,464. There will be no impact to the General Fund.

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

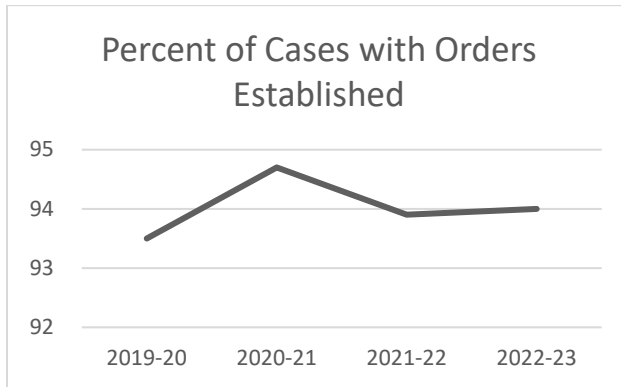
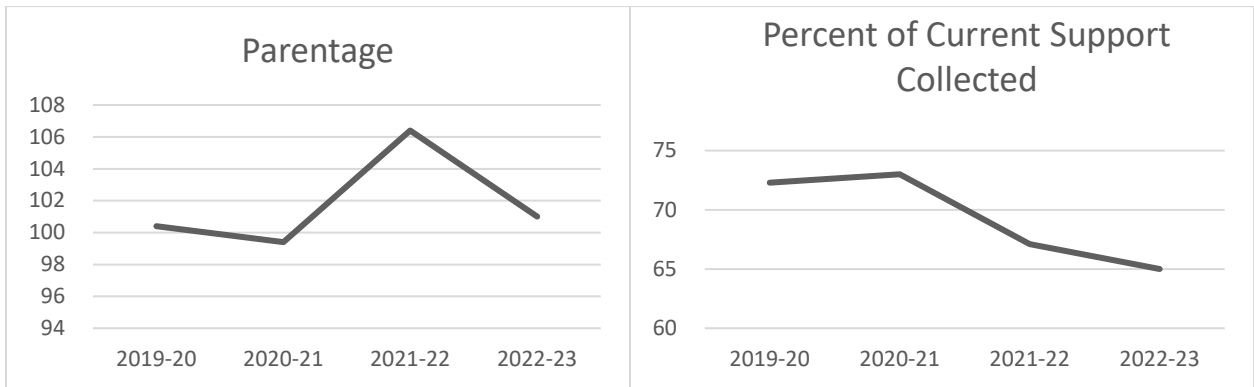
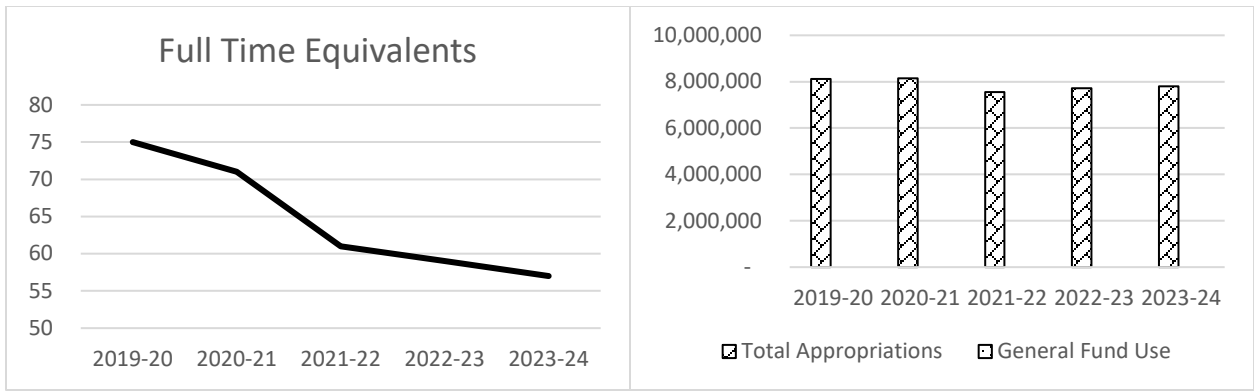
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Child Support Program continues to implement organization and program efficiencies to enhance its services and provide consistency of processes statewide. The goals are to increase support and payment reliability, provide individualized services to customers, and to reduce the complexity of the customer experience. An enhanced outreach program and expanding the use of sharing of data will help to build collaborative partnerships to benefit the families we serve.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$18,204	\$35,227	\$20,000	\$20,000	\$20,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$96,265)	\$2,531	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$78,060)</b>	<b>\$37,758</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531951 STATE CHILD SUPPORT ADMIN	\$2,087,502	\$2,105,132	\$2,349,571	\$2,349,571	\$2,349,571
531952 STATE CHILD SUPPORT EDP	\$116,105	\$108,356	\$116,805	\$116,805	\$116,805
551320 FED EMERGCY ASSIST CORONAVIRUS	\$491	\$0	\$0	\$0	\$0
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,032,807	\$4,086,434	\$4,560,932	\$4,560,932	\$4,560,932
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$348,788	\$348,788	\$348,788
551403 FEDERAL CHILD SUPPORT EDP	\$264,177	\$210,342	\$226,738	\$226,738	\$226,738
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$6,501,083</b>	<b>\$6,510,266</b>	<b>\$7,602,834</b>	<b>\$7,602,834</b>	<b>\$7,602,834</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215 UNCLAIMED MONEY	\$0	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$45	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$11	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$56</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>					
	<b>\$6,423,079</b>	<b>\$6,548,026</b>	<b>\$7,622,834</b>	<b>\$7,622,834</b>	<b>\$7,622,834</b>
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,024,150	\$3,083,909	\$3,796,000	\$3,796,000	\$3,796,000
011200 TERMINATION/SPECIAL PAY	\$11,590	\$6,956	\$7,500	\$7,500	\$7,500
017000 EXTRA HELP	\$0	\$43,553	\$0	\$0	\$0
017502 OVERTIME PAY	\$39,826	\$19,782	\$20,000	\$20,000	\$20,000
018100 EMPLOYER SHARE FICA	\$230,635	\$231,161	\$292,600	\$292,600	\$292,600
018201 EMPLOYER SHARE RETIREMENT	\$720,633	\$759,414	\$930,000	\$930,000	\$930,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,744	\$0	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$2,653	\$2,626	\$25,000	\$25,000	\$25,000
018300 EMPLOYER SHARE HEALTH INSUR	\$994,225	\$941,505	\$1,193,000	\$1,193,000	\$1,193,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$159,164	\$164,927	\$262,200	\$262,200	\$262,200
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,222	\$1,201	\$1,300	\$1,300	\$1,300
018500 WORKERS COMP EXPOSURE	\$16,864	\$20,309	\$31,500	\$31,500	\$31,500
018501 WORKERS COMP EXPERIENCE	\$32,832	\$34,968	\$33,900	\$33,900	\$33,900
018603 CELL/PDA COMM ALLOWANCE PROG	\$3,288	\$2,252	\$4,100	\$4,100	\$4,100
<b>SALARIES AND BENEFITS</b>	<b>\$5,246,832</b>	<b>\$5,312,568</b>	<b>\$6,597,100</b>	<b>\$6,597,100</b>	<b>\$6,597,100</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$100	\$100	\$100

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$21,697	\$20,215	\$20,217	\$20,217	\$20,217
032591 CHGS IT COMM	\$21,657	\$21,335	\$22,304	\$22,304	\$22,304
032900 HOUSEHOLD EXPENSE	\$0	\$86	\$200	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$49,377	\$54,023	\$61,289	\$61,289	\$61,289
033100 INSURANCE EXPENSE	\$0	\$38	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$9,073	\$24,081	\$40,600	\$40,600	\$40,600
033103 INSUR XP MISCELLANEOUS	\$3,180	\$1,670	\$4,524	\$4,524	\$4,524
033105 INSUR XP LIABILITY EXPERIENCE	\$912	\$2,460	\$3,948	\$3,948	\$3,948
033500 MAINTENANCE OF EQUIPMENT	\$364	\$0	\$0	\$0	\$0
033531 MNT EQP IT APRV	\$2,500	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$5,321	\$6,191	\$10,467	\$10,467	\$10,467
033700 MAINTENANCE OF STRUCTURES	\$2,134	\$0	\$1,500	\$1,500	\$1,500
033791 CHGS FAC MGMT MAINT STR	\$22,721	\$17,352	\$27,190	\$27,190	\$27,190
034100 MEMBERSHIPS	\$10,665	\$7,602	\$7,602	\$7,602	\$7,602
034500 OFFICE EXPENSE	\$56,972	\$34,204	\$43,669	\$43,669	\$43,669
034526 OFFICE XP POSTAGE	\$913	\$749	\$1,000	\$1,000	\$1,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$43	\$96	\$96	\$96
034591 CHGS OC POSTAGE SVS	\$20,788	\$25,951	\$25,728	\$25,728	\$25,728
034592 CHGS OC OTHER SERVICES	\$8,550	\$9,869	\$9,420	\$9,420	\$9,420
034800 PROF & SPECIAL SERVICES	\$23,826	\$9,272	\$9,065	\$9,065	\$9,065
034803 PROF ADVERTISING & MKTG SVS	\$193	\$18	\$0	\$0	\$0
034812 PROF CONSTRUCTION SVS	(\$75)	\$0	\$0	\$0	\$0
034813 PROF CONSULTING SVS	\$7,025	\$10,906	\$10,000	\$10,000	\$10,000
034833 PROF PATERNITY TESTING SVS	\$6,720	\$6,080	\$7,000	\$7,000	\$7,000
034837 PROF PREEMPLOYMENT SVS	\$3,269	\$2,861	\$1,150	\$1,150	\$1,150
034852 PROF TRANSCRIBING SVS	\$1,327	\$0	\$0	\$0	\$0
034855 PROF INVESTIGATION SVS	\$985	\$0	\$1,500	\$1,500	\$1,500
034859 PROF LEGAL PROCESS SVS	\$13,545	\$17,129	\$20,000	\$20,000	\$20,000
034892 CHGS IT PROFESSIONAL SVS	\$295,585	\$316,402	\$340,084	\$340,084	\$340,084
034900 PUBLICATIONS & LEGAL NOTICES	\$46	\$200	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$7,822	\$7,822	\$4,006	\$4,006	\$4,006
035300 RENTS & LEASES OF STRUCTURES	\$312	\$0	\$0	\$0	\$0
035387 GASB 87 LEASE PMT STRUCTURES	\$11,880	\$23,999	\$630,408	\$630,408	\$630,408
035500 MINOR EQUIPMENT	\$9,872	\$4,457	\$2,170	\$2,170	\$2,170
035590 CHGS IT SOFTWARE EQP	\$0	\$774	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$107	\$193	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,115	\$21,926	\$12,458	\$12,458	\$12,458
035900 TRANSPORTATION & TRAVEL	\$17,523	\$33,310	\$31,048	\$31,048	\$31,048
035940 TRANS/TRVL FUEL	\$538	\$1,160	\$1,500	\$1,500	\$1,500

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$7,449	\$9,678	\$7,036	\$7,036	
035990 CHGS FLEET TRANS/TRVL	\$5,900	\$6,134	\$5,761	\$5,761	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$500	\$500	
036100 UTILITIES	\$66,964	\$84,161	\$85,000	\$85,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$734,769</b>	<b>\$782,362</b>	<b>\$1,448,540</b>	<b>\$1,448,540</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$185,237	\$211,713	\$146,355	\$146,355	
050280 LEASE PRINCIPAL EXPENSE	\$390,655	\$401,334	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$203,386	\$192,706	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$779,278</b>	<b>\$805,755</b>	<b>\$146,355</b>	<b>\$146,355</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088501 C/A SOCIAL SERVICES	(\$8,020)	\$0	\$0	\$0	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$312,037)	(\$381,706)	(\$395,643)	(\$395,643)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$320,058)</b>	<b>(\$381,706)</b>	<b>(\$395,643)</b>	<b>(\$395,643)</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$6,440,821</b>	<b>\$6,518,980</b>	<b>\$7,796,352</b>	<b>\$7,796,352</b>	
<b>Net Cost:</b>	<b>\$17,741</b>	<b>(\$29,046)</b>	<b>\$173,518</b>	<b>\$173,518</b>	



# SHERIFF

Fund 0060, General, Budget Unit 235, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

The Shasta County Sheriff's Office is organized into five major divisions: Custody Division, Enforcement Division, Investigation Division, Services Division, and Countywide Services Division. Budget Unit 235 includes the activities of Office of the Sheriff, Contract City Enforcement, Office of Emergency Services, Major Crimes and Crime Lab, Drug Task Force, Patrol Enforcement, Services, Sexual Assault Felony Enforcement (SAFE), and Marijuana Eradication. Outside of Budget Unit 235, the Sheriff's Office also has Boating Safety, Civil Unit, Alternative Custody, Jail, Burney Station, Coroner's Office, and Animal Control.

The Enforcement Division can be generalized as response to emergency calls, non-emergency calls, civil matters, investigation of crimes, and include, with the exception of contract services to the City of Shasta Lake and patrol enforcement provided out of the Burney Station, all patrol enforcement operations. Animal Control functions, while in Budget Unit 297, fall under the Enforcement Division. The services provided by the Enforcement division also include contract federal campground patrol, state prison realignment AB109 compliance, and SAFE which continues to be a multi-jurisdictional program with Shasta County Sheriff as fiduciary for SAFE grant revenues. Certain other services may be provided, as resources allow.

Activities of the Investigations Division include the Major Crimes Unit (MCU), the Crime Lab/evidence and property, drug task force activities, and marijuana eradication operations.

The Services Division includes personnel and training, records, warrants, court officer, and emergency services including search and rescue, special weapons and tactics (SWAT), bomb team, and other emergency services. The Services Division also includes the Boating Safety Unit which falls under Budget Unit 236.

The Office of the Sheriff handles administrative functions, and the accounting unit handles business and accounting functions for the entire Sheriff's Office.

Recruitment and retention have been area of focus for the Sheriff's Office, and it is good to report positive progress is being made. Part of the formula for recruitment of deputy sheriff positions includes the hiring and sponsorship through the police academy of deputy trainees. In FY 2022-23 the success in hiring and sponsoring deputy trainees reached a record of seven trainees, two of whom completed the academy in December 2022 and five who are sponsored in the Spring of 2023. The prior record was five trainees in FY 2021-22.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$38,627,126; an increase of \$603,621 (1.59%), compared to FY 2022-23 adjusted budget. These expenditure requests include increases to salaries and benefits of \$1,194,083 (6.1%), liability insurance experience of \$602,040 (42.2%), and cost plan charges of \$359,381 (60.8%). Notable is the requested appropriations for the Motorola Radio Replacement project in the amount of \$3,033,768; this project will be offset by Zogg Fire settlement funds.

Revenues for FY 2023-24 are requested at \$18,749,356, a decrease of \$2,041,734, (9.8%) compared to FY 2022-23 revenues due primarily to a reduced transfer in of accumulated capital outlay due to lower capital project expenditures.

The Net County Cost is requested at \$19,877,770, an increase of \$2,645,355 (15.4%) compared to FY 2022-23. After adjustment for use of the Department's restricted funds in the amount of \$835,465, the remaining \$19,042,305 of Net County Cost will be covered by the General Fund, an increase of \$2,765,062 (17%) compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$1,795,329.

## **POSITION CHANGE REQUESTS**

None

**CAPITAL ASSET / PROJECT REQUESTS**

The requested budget includes the following capital assets/projects:

- New patrol utility vehicle, estimated cost of \$67,000. The CCP committed to funding the cost of a replacement vehicle for the Compliance program.
- Rebudget from FY 2022-23, a new Lenco Bearcat rescue response vehicle. Estimated cost \$375,000.
- Rebudget from FY 2022-23, buildout of 6590 Lockheed - OES/EOC/South County Patrol. Estimated cost \$5,500,000.
- Rebudget from FY 2021-22 / FY 2022-23, Motorola radio replacement project. Estimated cost \$1,170,622.
- Rebudget from FY 2022-23, a remotely operated vehicle. Remaining estimated cost \$8,099.
- Rebudget from FY 2022-23, technology upgrades. Estimated cost \$44,542.

**SUMMARY OF RECOMMENDATIONS**

Due to concerns regarding general fund spending, the department was requested to reduce the cost to the General Fund. The Sheriff submitted reductions to expenditures and an increase in ARPA revenue for the additional efforts made toward marijuana eradication. The CEO recommends technical adjustments to expenditures. The result is a Net County Cost of \$18,921,491 and a General Fund Cost of \$18,086,026.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

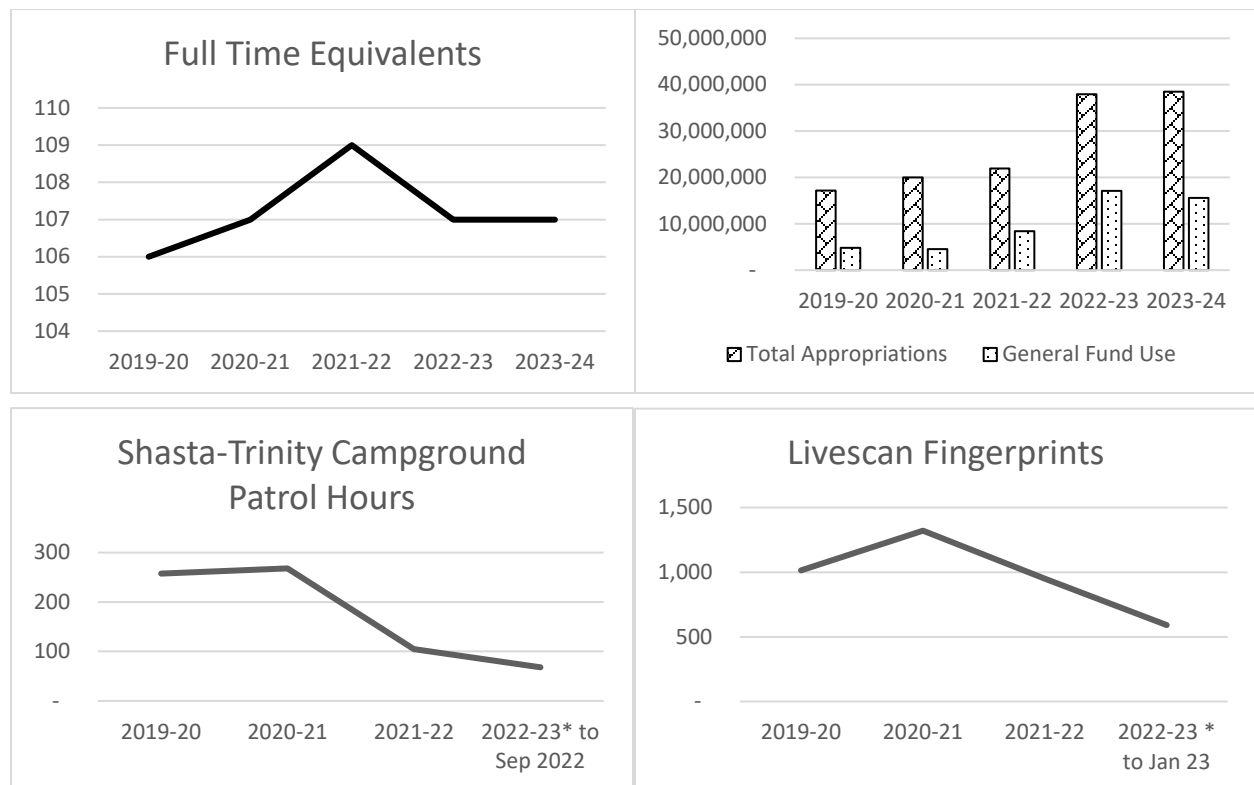
A number of legislative bills continue to be introduced that would limit or curtail police enforcement options.

AB 742, which would make it illegal for law enforcement to use an unleashed police canine to apprehend a person and also prohibit their use for crowd control, is pending in the legislature. This legislation has the potential to reduce an effective non-lethal force option for apprehension.

All of our public safety partners have ongoing concerns with limited resources.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with the budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
211010 LICENSE TO SELL FIREARMS	\$418	\$350	\$350	\$350	\$350
216200 GUN PERMITS	\$38,313	\$43,414	\$40,000	\$40,000	\$40,000
216210 GUN PERMIT RENEWALS	\$61,165	\$67,668	\$56,000	\$56,000	\$56,000
216400 EXPLOSIVE PERMITS	\$200	\$150	\$175	\$175	\$175
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$100,096</b>	<b>\$111,582</b>	<b>\$96,525</b>	<b>\$96,525</b>	<b>\$96,525</b>
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318510 CF CRIME PREVENTION PROGRAM	\$165	\$5	\$0	\$0	\$0
319120 FORFEIT/PENS WRT SYSTEMS	\$8,145	\$18	\$0	\$0	\$0
319160 FINGERPRINT ID PENALTY ASMT	\$52,500	\$40,031	\$34,500	\$34,500	\$34,500
319181 ASSET SEIZURE/STATE	\$7,101	\$0	\$0	\$0	\$0
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$67,913</b>	<b>\$40,054</b>	<b>\$34,500</b>	<b>\$34,500</b>	<b>\$34,500</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542400 STATE POST REIMBURSEMENT	\$123,367	\$100,821	\$50,000	\$50,000	\$50,000
542603 ST REALIGNMENT 2011 AB109	\$599,916	\$629,512	\$272,678	\$272,678	\$272,678
542801 ST BD OF CORRECTIONS GRT	\$0	\$0	\$43,000	\$43,000	\$43,000
544101 ST EMERGENCY MGMT ASST	\$55,660	\$15,389	\$0	\$0	\$0
544102 STATE OFFICE OF EMERGENCY SVCS	\$0	\$119,456	\$0	\$0	\$0
547500 STATE MANDATED COST REIMB	\$994	\$1,221	\$800	\$800	\$800
549251 STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$875,193	\$875,193	\$875,193
549551 STATE CHP CANNABIS TAX FD GRNT	\$0	\$87,511	\$0	\$0	\$0
549560 STATE OCJP ANTI DRUG ABUSE	\$19,047	\$25,710	\$20,000	\$20,000	\$20,000
549564 STATE RURAL CO LAW ENFORCEMENT	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
549566 STATE COPS GRANT	\$211,276	\$396,202	\$210,000	\$210,000	\$210,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$6,211,800	\$7,143,569	\$7,357,877	\$7,357,877	\$7,357,877
551320 FED EMERGCY ASSIST CORONAVIRUS	\$107,898	\$586,205	\$24,000	\$24,000	\$24,000
554100 FEDERAL DISASTER ASSISTANCE	\$187,112	\$90,861	\$0	\$0	\$0
560600 FEDERAL EMERGENCY MGMT AGENCY	\$175,582	\$221,480	\$170,000	\$170,000	\$170,000
560900 FED MARIJUANA SUPPRESSION GRT	\$13,656	\$5,632	\$300,000	\$300,000	\$300,000
560951 FEDERAL DOJ BLOCK GRANT	\$0	\$77,318	\$33,772	\$33,772	\$33,772
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$244,366	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$9,325,870</b>	<b>\$10,876,087</b>	<b>\$9,857,320</b>	<b>\$9,857,320</b>	<b>\$9,857,320</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$105	\$185	\$0	\$0	\$0
678110 FINGERPRINT PUBLIC ASSIST	\$20,516	\$22,129	\$21,996	\$21,996	\$21,996
678112 FINGERPRINT LIVESCAN REPLC FEE	\$8,009	\$8,596	\$8,554	\$8,554	\$8,554
678150 CHRISTMAS TREE TAGS	\$20	\$0	\$0	\$0	\$0
678200 SHERIFF CRIME REPORTS	\$530	\$2,313	\$300	\$300	\$300
678210 LOCAL CRIMINAL HISTORY	\$675	\$875	\$600	\$600	\$600

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

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
678220	CRIMINAL CHECK SCHOOL EMPLOYEE	\$0	\$1	\$0	\$0
678222	REPORT VEHICLE REPOSSESSION	\$720	\$840	\$525	\$525
678600	USFS LAW ENFORCEMENT	\$6,422	\$5,922	\$9,000	\$9,000
678640	SHASTA TRINITY MJ CONTRACT	\$0	\$0	\$5,000	\$5,000
678720	FED MARIJUANA ERADICATION	\$58,399	\$145,241	\$115,000	\$115,000
678740	SHASTA LAKE CITY PATROL	\$3,690,224	\$3,469,870	\$3,776,500	\$3,776,500
692001	COOPERATIVE AGREEMENT	\$169	\$0	\$0	\$0
692100	PHOTOCOPIES	\$0	\$49	\$0	\$0
692105	PHOTO LAB FEES	\$10	\$51	\$0	\$0
692950	REPLACEMENT FUND CHARGES	\$1	\$1	\$0	\$0
693000	CHGS FOR SVS REGULAR EMPLOYEES	\$30,989	\$11,848	\$0	\$0
693001	CHARGES FOR SERVICES	\$55,729	\$47,687	\$42,105	\$42,105
<b>CHARGES FOR SERVICES</b>		<b>\$3,872,521</b>	<b>\$3,715,612</b>	<b>\$3,979,580</b>	<b>\$3,979,580</b>
<b>Category:</b> 700	<b>MISCELLANEOUS REVENUES</b>				
792500	DONATIONS/CONTRIBUTIONS	\$2,650	\$4,747	\$0	\$0
792504	CONTRIB PG&E GRANT	\$0	\$50,000	\$0	\$0
792579	CONTRIB FROM COMMUNITY GRANTS	\$4,752	\$0	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$942	\$0	\$0
797600	MISCELLANEOUS SALES	\$10	\$20	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$4,425	\$0	\$0
799311	LITIGATION SETTLEMENT	\$0	\$600,000	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,273	\$0	\$0
799400	JURY & WITNESS FEES	\$0	\$1,028	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$500	\$1,500	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$50,158	\$11,392	\$0	\$0
799850	REIMB MISC COSTS	\$2,698	\$1,426	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$60,768</b>	<b>\$676,756</b>	<b>\$0</b>	<b>\$0</b>
<b>Category:</b> 800	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800157	TRANS IN IMPACT FEES	\$0	\$1,565,446	\$1,939,880	\$1,939,880
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$1,289,497	\$3,560,120	\$3,560,120
800176	TRAN IN TITLE III PROJ (GRT)	\$57,922	\$0	\$1,041	\$1,041
800411	TRANS IN PUBLIC HEALTH	\$53,386	\$63,350	\$82,500	\$82,500
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$111,309</b>	<b>\$2,918,294</b>	<b>\$5,583,541</b>	<b>\$5,583,541</b>
<b>Category:</b> 802	<b>OTHER FINANCING SRCS SALE C/A</b>				
896100	SALE OF CAPITAL ASSETS	\$0	\$7,101	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$44,293	\$4,868	\$5,300	\$5,300
<b>OTHER FINANCING SRCS SALE C/A</b>		<b>\$44,293</b>	<b>\$11,969</b>	<b>\$5,300</b>	<b>\$5,300</b>
<b>Category:</b> 803	<b>OTH FIN SRC INCEPTION OF LEASE</b>				
860000	INCEPTION OF LEASE	\$0	\$0	\$358,106	\$358,106

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>OTH FIN SRC INCEPTION OF LEASE</b>	\$0	\$0	\$358,106	\$358,106
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<b>Total Revenues:</b>	\$13,582,773	\$18,350,357	\$19,914,872	\$19,914,872
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**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$7,061,142	\$7,728,959	\$9,191,800	\$9,191,800
011200	TERMINATION/SPECIAL PAY	\$394,357	\$188,145	\$422,500	\$422,500
017000	EXTRA HELP	\$182,006	\$211,818	\$371,600	\$371,600
017501	SEARCH & RESCUE OVERTIME	\$1,418	\$571	\$15,000	\$15,000
017502	OVERTIME PAY	\$1,282,269	\$1,441,960	\$1,189,000	\$1,189,000
017503	SHIFT DIFFERENTIAL	\$36,591	\$37,395	\$42,000	\$42,000
017505	STANDBY PAY	\$19,948	\$31,981	\$47,200	\$47,200
017508	OVERTIME PAY FIRE FIGHT	\$13,924	\$1,048	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$148,947	\$153,517	\$186,600	\$186,600
017519	EMPLOYEE AWARDS	\$26,250	\$45,000	\$70,000	\$70,000
018100	EMPLOYER SHARE FICA	\$236,388	\$255,011	\$328,700	\$328,700
018201	EMPLOYER SHARE RETIREMENT	\$3,941,132	\$3,966,472	\$4,582,300	\$4,582,300
018204	EMPLOYER SHARE DEFERRED COMP	\$17,450	\$10,268	\$11,000	\$11,000
018205	EMPLOYER SHARE 401A	\$16,938	\$19,657	\$99,300	\$99,300
018300	EMPLOYER SHARE HEALTH INSUR	\$1,697,780	\$1,947,466	\$2,391,800	\$2,391,800
018307	EMPLYR SHR OTHER POST EMP BEN	\$366,301	\$414,671	\$621,500	\$621,500
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$3,520	\$3,673	\$3,530	\$3,530
018500	WORKERS COMP EXPOSURE	\$48,443	\$62,825	\$92,600	\$92,600
018501	WORKERS COMP EXPERIENCE	\$597,048	\$732,528	\$1,231,000	\$1,231,000
018601	HOUSING ALLOWANCE	\$2,548	\$584	\$0	\$0
018602	DOG PAY	\$19,329	\$32,392	\$30,200	\$30,200
018603	CELL/PDA COMM ALLOWANCE PROG	\$1,859	\$2,288	\$2,300	\$2,300
<b>SALARIES AND BENEFITS</b>		\$16,115,596	\$17,288,237	\$20,929,930	\$20,929,930

**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$42,890	\$43,655	\$51,380	\$51,380
032326	CLTHG/PERS INMATES	\$107	\$0	\$0	\$0
032328	CLTHG/PERS SAFETY CLOTHING	\$11,671	\$38,930	\$95,200	\$95,200
032329	CLTHG/PERS UNIFORMS	\$59,606	\$60,561	\$66,200	\$66,200
032500	COMMUNICATIONS EXPENSE	\$60,224	\$87,642	\$62,300	\$62,300
032526	COMM CELL PHONES	\$43,823	\$45,274	\$68,092	\$68,092
032590	CHGS FAC MGMT COMM	\$710	\$645	\$750	\$750
032591	CHGS IT COMM	\$48,061	\$48,985	\$52,561	\$52,561
032700	FOOD EXPENSE	\$4,163	\$1,217	\$5,300	\$5,300
032900	HOUSEHOLD EXPENSE	\$12,789	\$7,046	\$8,400	\$8,400

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$65,174	\$63,309	\$101,952	\$101,952	
033102 INSUR XP LIABILITY EXPOSURE	\$27,234	\$75,597	\$122,600	\$122,600	
033103 INSUR XP MISCELLANEOUS	\$39,525	\$23,527	\$70,924	\$70,924	
033105 INSUR XP LIABILITY EXPERIENCE	\$549,444	\$1,425,288	\$2,027,328	\$2,027,328	
033500 MAINTENANCE OF EQUIPMENT	\$6,802	\$6,097	\$251,550	\$251,550	
033526 MNT EQP VEHICLES	\$1,961	\$1,906	\$7,550	\$7,550	
033528 MNT EQP SOFTWARE	\$2,940	\$2,990	\$48,650	\$48,650	
033529 MNT EQP COMPUTERS	\$0	\$66	\$0	\$0	
033530 MNT EQP RADIOS	\$95	\$0	\$2,500	\$2,500	
033537 MNT EQP RESCUE VEHICLES	\$0	\$1,270	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$40,182	\$59,823	\$124,091	\$124,091	
033700 MAINTENANCE OF STRUCTURES	\$375	\$196	\$550	\$550	
033729 MNT STR FAC MGMT APRV	\$0	\$16,366	\$40,600	\$40,600	
033791 CHGS FAC MGMT MAINT STR	\$231,012	\$161,554	\$313,547	\$313,547	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,508	\$3,109	\$13,000	\$13,000	
034100 MEMBERSHIPS	\$11,639	\$32,025	\$26,193	\$26,193	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$235	\$900	\$0	\$0	
034500 OFFICE EXPENSE	\$53,826	\$60,355	\$144,000	\$144,000	
034590 CHGS OC PHOTOCOPY SVS	\$744	\$890	\$930	\$930	
034591 CHGS OC POSTAGE SVS	\$6,021	\$6,106	\$5,436	\$5,436	
034592 CHGS OC OTHER SERVICES	\$9,450	\$10,274	\$11,638	\$11,638	
034800 PROF & SPECIAL SERVICES	\$192,050	\$939,713	\$1,436,000	\$1,436,000	
034803 PROF ADVERTISING & MKTG SVS	\$253	\$49,996	\$0	\$0	
034807 PROF BANK SVS	\$393	\$194	\$400	\$400	
034814 PROF COUNSELING SVS	\$0	\$0	\$41,000	\$41,000	
034817 PROF DRUG TESTING SVS	\$170	\$510	\$2,000	\$2,000	
034821 PROF EVALUATION SVS	\$0	\$0	\$3,000	\$3,000	
034823 PROF HEALTH SVS	\$0	\$0	\$800	\$800	
034828 PROF LEGAL SVS	\$0	\$33,660	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$12,111	\$22,695	\$51,900	\$51,900	
034852 PROF TRANSCRIBING SVS	\$7,746	\$7,231	\$12,500	\$12,500	
034853 PROF VETERINARY_ANIMAL SVS	\$469	\$5,586	\$7,250	\$7,250	
034855 PROF INVESTIGATION SVS	\$86,060	\$0	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$2,122	\$2,149	\$3,168	\$3,168	
034892 CHGS IT PROFESSIONAL SVS	\$310,679	\$472,444	\$427,023	\$427,023	
034900 PUBLICATIONS & LEGAL NOTICES	\$225	\$1,369	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$17,339	\$18,131	\$11,071	\$11,071	
035300 RENTS & LEASES OF STRUCTURES	\$17,830	\$48,263	\$41,500	\$41,500	
035325 R/L STR REDDING	\$31,253	\$28,483	\$31,000	\$31,000	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035387 GASB 87 LEASE PMT STRUCTURES	\$29,408	\$12,347	\$133,501	\$133,501	
035500 MINOR EQUIPMENT	\$86,394	\$203,079	\$376,698	\$376,698	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$27,000	\$27,000	
035530 MNR EQP IT APRV	\$4,644	\$6,378	\$2,800	\$2,800	
035590 CHGS IT SOFTWARE EQP	\$272	\$276	\$22,950	\$22,950	
035591 CHGS IT HARDWARE EQP	\$16,171	\$132,988	\$141,812	\$141,812	
035592 CHGS IT TELECOMM EQP	\$0	\$31	\$150	\$150	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$81,352	\$85,500	\$523,651	\$523,651	
035740 SP DEPT XP GUN SUPPLIES	\$43,847	\$206,221	\$81,000	\$81,000	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$2,817	\$4,720	\$5,400	\$5,400	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$17,354	\$23,546	\$35,125	\$35,125	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$0	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$6,286	\$15,936	\$11,630	\$11,630	
035940 TRANS/TRVL FUEL	\$291,937	\$271,434	\$320,875	\$320,875	
035941 TRANS/TRVL MILEAGE	\$3,312	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$162,999	\$228,739	\$164,400	\$164,400	
035945 TRANS/TRVL BOAT	\$1,439	\$99	\$0	\$0	
035947 TRANS/TRVL VOLUNTEER	\$3,132	\$2,061	\$6,000	\$6,000	
035950 TRANS/TRVL LODGING	\$0	\$0	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$399,188	\$389,351	\$662,204	\$662,204	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$284	\$509	\$1,300	\$1,300	
036100 UTILITIES	\$83,589	\$89,012	\$106,200	\$106,200	
036125 UTIL ELECTRIC	\$33,969	\$35,297	\$47,380	\$47,380	
036126 UTIL GAS	\$0	\$57	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,282,331</b>	<b>\$5,623,637</b>	<b>\$8,465,310</b>	<b>\$8,465,310</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$490,359	\$468,756	\$825,258	\$825,258	
050003 BUILDING & EQUIP COST PLAN CHG	\$66,434	\$121,773	\$124,654	\$124,654	
050280 LEASE PRINCIPAL EXPENSE	\$87,075	\$90,508	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$3,809	\$1,416	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$928	\$858	\$1,050	\$1,050	
051300 CONTRIB NON COUNTY GOV AGENCY	\$30,441	\$11,605	\$85,000	\$85,000	
051351 CONTR TO CITY OF REDDING	\$423,653	\$289,527	\$327,500	\$327,500	
051352 CONTR TO CITY OF ANDERSON	\$35,934	\$29,645	\$40,000	\$40,000	
051360 CONTR TO TEHAMA COUNTY	\$52,866	\$43,642	\$80,000	\$80,000	
051361 CONTR TO TRINITY COUNTY	\$10,944	\$19,412	\$20,000	\$20,000	
051362 CONTR TO SISKIYOU COUNTY	\$1,131	\$0	\$25,000	\$25,000	
051363 CONTR TO BUTTE COUNTY	\$70,945	\$87,300	\$87,300	\$87,300	
051364 CONTR TO GLENN COUNTY	\$17,792	\$20,000	\$20,000	\$20,000	



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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051365 CONTR TO LASSEN COUNTY	\$9,826	\$7,095	\$30,000	\$30,000	
051366 CONTR TO PLUMAS COUNTY	\$13,021	\$10,142	\$15,000	\$15,000	
051367 CONTR TO OTHER COUNTIES	\$75,401	\$67,942	\$105,000	\$105,000	
051500 CONTRIBUTION TO OTHER AGENCIES	\$58,141	\$40,000	\$60,000	\$60,000	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$440	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$1,449,147</b>	<b>\$1,309,626</b>	<b>\$1,845,762</b>	<b>\$1,845,762</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061187 LOCKHEED EOC BUILDING	\$0	\$0	\$5,500,000	\$5,500,000	
065018 COPIER	\$0	\$13,889	\$0	\$0	
065061 RADIOS	\$354,175	\$621,030	\$1,073,821	\$1,073,821	
065064 REPEATERS	\$0	\$81,481	\$96,801	\$96,801	
065068 ROBOT	\$0	\$5,239	\$0	\$0	
065081 TRAILER	\$0	\$12,456	\$0	\$0	
065083 TRUCK W/ ACCESSORIES	\$1,480	\$0	\$0	\$0	
065086 1 UTILITY VEHICLE W/ ACCESSRY	\$0	\$0	\$67,000	\$67,000	
065168 SWITCH/ROUTER/FIREWALL	\$0	\$30,214	\$34,547	\$34,547	
065266 1 VOICE ANALYZER SYSTEM	\$10,719	\$0	\$0	\$0	
065277 1 SPECIALIZED RESPONSE VEHICLE	\$0	\$0	\$375,000	\$375,000	
065317 SOFTWARE	\$581,250	\$193,750	\$9,995	\$9,995	
065327 REMOTELY OPERATED VEHICLE	\$0	\$81,181	\$8,099	\$8,099	
065396 IMAGING UNIT	\$0	\$5,803	\$0	\$0	
067100 LEASE ASSET STRUCTURES & IMPRV	\$0	\$0	\$358,106	\$358,106	
<b>CAPITAL ASSETS</b>	<b>\$947,625</b>	<b>\$1,045,047</b>	<b>\$7,523,369</b>	<b>\$7,523,369</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$25)	(\$250)	\$0	\$0	
088227 C/A DISTRICT ATTORNEY	(\$29)	\$0	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$64)	\$0	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$118)</b>	<b>(\$250)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$2,854,944	\$0	\$0	
095227 TRAN OUT DISTRICT ATTORNEY	\$7,330	\$0	\$0	\$0	
095263 TRAN OUT PROBATION	\$40,000	\$0	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$67,999	\$69,839	\$71,992	\$71,992	
095925 TRAN OUT INFORMATION TECH	\$0	\$17,649	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$115,329</b>	<b>\$2,942,434</b>	<b>\$71,992</b>	<b>\$71,992</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Expenditures and Appropriations:</b>	\$21,909,911	\$28,208,731	\$38,836,363	\$38,836,363	
<b>Net Cost:</b>	\$8,327,138	\$9,858,373	\$18,921,491	\$18,921,491	

# SHERIFF - BOATING SAFETY UNIT

Fund 0060, Boating Safety, Budget Unit 236, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

The Sheriff's Office Boating Safety Unit is responsible for law enforcement, boating safety activities including waterway safety education, and search and rescue activities on all waterways in Shasta County except Whiskeytown Lake. A large volume of Shasta County residents and visitors alike utilize Shasta County's waterways for recreation. The California Department of Boating and Waterways provides an annual subvention grant to Shasta County which requires the County to fully spend its annual unsecured boat tax receipts on eligible grant expenses. The annual subvention grant offsets a significant portion of the Boating Safety budget but does not reimburse for liability insurance, workers' compensation experience charges, other postemployment benefits (OPEB), internet service charges, information systems charges, hiring costs, primary law enforcement training, and any county cost plan charges. These expenses are funded with Proposition 172 and General Fund.

Staffing for FY 2023-24 continues to be a Sergeant, Deputy Sheriff, full-time Boating Safety Officer, and seasonal extra-help Deputies/Boating Safety Officers who must possess a California Peace Officer Standards and Training (POST) certificate of completion of at least a Level II Reserve academy and have taken a Boating Safety Law Enforcement Course.

The Sheriff's Office was awarded a new boat and trailer through the Boating Safety and Enforcement Equipment Grant on October 1, 2022, in the amount of \$130,000. The new boat and trailer are currently in the construction phase and should be delivered to Shasta County the first part of 2025.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,329,894; an increase of \$24,851, compared to FY 2022-23 expenditures primarily due to employee salary and benefit costs, as well as a minor increase in services and supplies.

Revenues for FY 2023-24 are requested at \$892,077 an increase of \$23,453, compared to FY 2022-23 revenues. The California Department of Boating and Waterways subvention grant remains at \$584,990; current secured taxes were estimated at \$133,622, and Proposition 172 was increased 3 percent to \$43,115.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$437,817, an increase of \$1,398 (or .32%) compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

Capital assets for a boat and trailer have been rebudgeted from FY 2022-23. The State Boat and Safety equipment grant will reimburse up to \$130,000 for this purchase.

## **SUMMARY OF RECOMMENDATIONS**

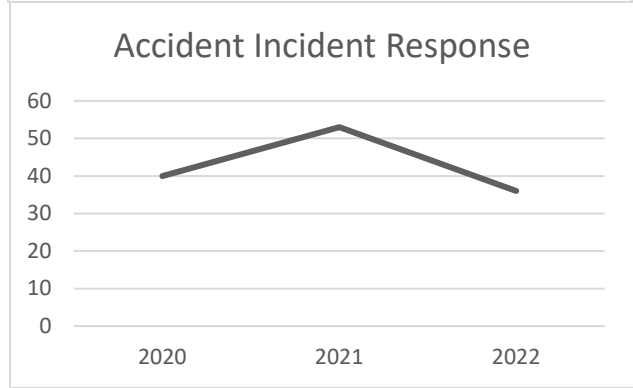
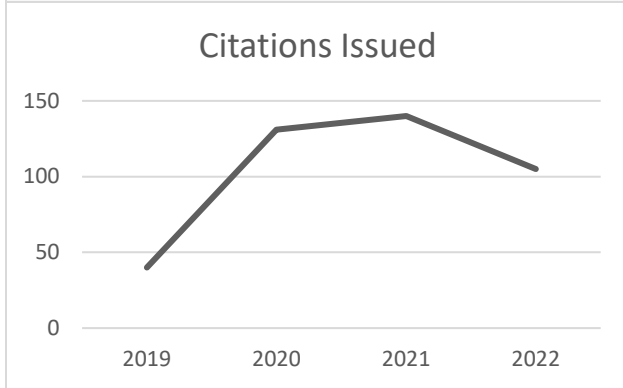
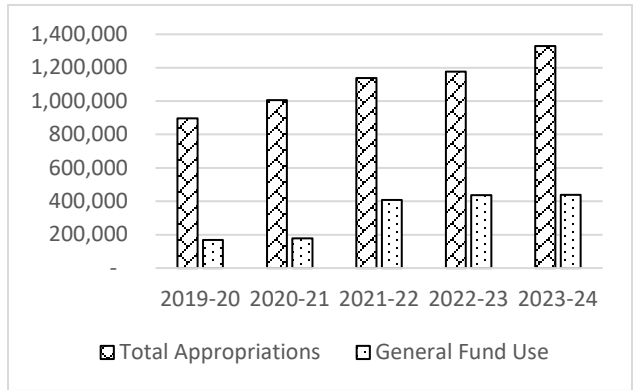
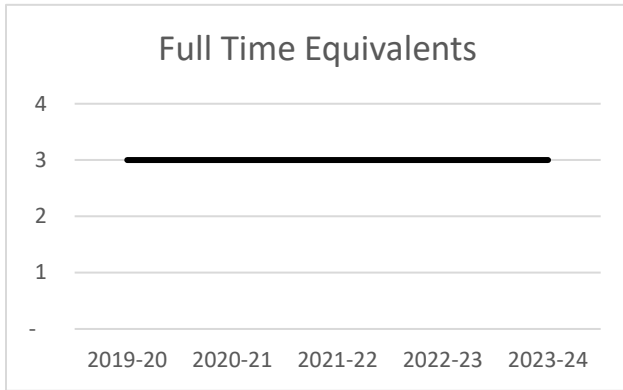
The CEO concurs with this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

There is a potential increase in maintenance of equipment for boats due to staffing absences with unknown return dates at the current contracted vendor. This may also necessitate the Sheriff's Office seeking additional vendors to contract with for boat maintenance as there is presently only one contracted provider.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff 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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
102000 CURRENT UNSECURED TAXES	\$121,694	\$150,442	\$133,622	\$133,622	
104000 PRIOR YEAR UNSECURED TAXES	\$1,999	\$2,656	\$0	\$0	
<b>TAXES</b>	<b>\$123,694</b>	<b>\$153,098</b>	<b>\$133,622</b>	<b>\$133,622</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549400 STATE BOATING SAFETY	\$598,928	\$673,394	\$715,340	\$715,340	
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,400	\$41,860	\$43,115	\$43,115	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$635,328</b>	<b>\$715,254</b>	<b>\$758,455</b>	<b>\$758,455</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799601 INSURANCE PROCEEDS C/A	\$0	\$42,195	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$42,195</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$759,023</b>	<b>\$910,548</b>	<b>\$892,077</b>	<b>\$892,077</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$229,621	\$151,143	\$285,000	\$285,000	
011200 TERMINATION/SPECIAL PAY	\$2,627	\$1,683	\$7,500	\$7,500	
017000 EXTRA HELP	\$161,071	\$192,147	\$224,000	\$224,000	
017502 OVERTIME PAY	\$36,195	\$58,281	\$44,000	\$44,000	
017503 SHIFT DIFFERENTIAL	\$21	\$132	\$500	\$500	
017509 HOLIDAY OVERTIME PAY	\$11,775	\$6,741	\$12,000	\$12,000	
017519 EMPLOYEE AWARDS	\$0	\$0	\$1,000	\$1,000	
018100 EMPLOYER SHARE FICA	\$10,051	\$5,983	\$13,000	\$13,000	
018201 EMPLOYER SHARE RETIREMENT	\$131,831	\$92,600	\$149,000	\$149,000	
018205 EMPLOYER SHARE 401A	\$0	\$5	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$55,261	\$45,969	\$69,000	\$69,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$12,072	\$8,397	\$20,000	\$20,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$175	\$152	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$2,408	\$2,694	\$4,800	\$4,800	
018501 WORKERS COMP EXPERIENCE	\$87,144	\$114,216	\$94,000	\$94,000	
<b>SALARIES AND BENEFITS</b>	<b>\$740,256</b>	<b>\$680,148</b>	<b>\$924,000</b>	<b>\$924,000</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,760	\$1,760	\$1,600	\$1,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$3,538	\$2,000	\$2,000	
032329 CLTHG/PERS UNIFORMS	\$514	\$1,195	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$2,607	\$2,101	\$1,300	\$1,300	
032526 COMM CELL PHONES	\$3,041	\$2,685	\$3,800	\$3,800	
032591 CHGS IT COMM	\$720	\$668	\$684	\$684	

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$152	\$472	\$170	\$170	
033102 INSUR XP LIABILITY EXPOSURE	\$1,322	\$3,275	\$6,200	\$6,200	
033103 INSUR XP MISCELLANEOUS	\$8,184	\$4,092	\$10,284	\$10,284	
033105 INSUR XP LIABILITY EXPERIENCE	\$384	\$960	\$1,536	\$1,536	
033500 MAINTENANCE OF EQUIPMENT	\$1,406	\$915	\$1,400	\$1,400	
033526 MNT EQP VEHICLES	\$0	\$6	\$200	\$200	
033530 MNT EQP RADIOS	\$267	\$0	\$300	\$300	
033536 MNT EQP BOATS	\$6,307	\$38,074	\$45,000	\$45,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$842	\$862	\$630	\$630	
033700 MAINTENANCE OF STRUCTURES	\$0	\$187	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$0	\$280	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,895	\$0	\$0	
033905 MED SPLY EMERGENCY SPLY	\$425	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$119	\$3,828	\$2,350	\$2,350	
034500 OFFICE EXPENSE	\$381	\$278	\$1,000	\$1,000	
034803 PROF ADVERTISING & MKTG SVS	\$12	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,080	\$1,260	\$1,800	\$1,800	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$50	\$50	
034892 CHGS IT PROFESSIONAL SVS	\$8,717	\$10,854	\$11,256	\$11,256	
035100 RENTS & LEASES OF EQUIPMENT	\$590	\$590	\$0	\$0	
035300 RENTS & LEASES OF STRUCTURES	\$27,225	\$27,225	\$28,600	\$28,600	
035500 MINOR EQUIPMENT	\$1,416	\$25,756	\$5,000	\$5,000	
035536 MNR EQP CAD EQP	\$0	\$1,183	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$270	\$0	\$300	\$300	
035591 CHGS IT HARDWARE EQP	\$1,479	\$0	\$4,500	\$4,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$103	\$1,569	\$500	\$500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$82	\$94	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$300	\$300	
035940 TRANS/TRVL FUEL	\$13,317	\$8,985	\$22,000	\$22,000	
035942 TRANS/TRVL TRAINING	\$13,171	\$11,874	\$15,000	\$15,000	
035945 TRANS/TRVL BOAT	\$45,585	\$59,975	\$60,000	\$60,000	
035990 CHGS FLEET TRANS/TRVL	\$22,254	\$19,840	\$23,609	\$23,609	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036125 UTIL ELECTRIC	\$2,400	\$2,400	\$2,700	\$2,700	
<b>SERVICES AND SUPPLIES</b>	<b>\$166,140</b>	<b>\$238,688</b>	<b>\$255,769</b>	<b>\$255,769</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$16,018	\$18,713	\$19,775	\$19,775	
<b>OTHER CHARGES</b>	<b>\$16,018</b>	<b>\$18,713</b>	<b>\$19,775</b>	<b>\$19,775</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 070 CAPITAL ASSETS					
065011 1 BOAT W/ACCESSORIES	\$0	\$0	\$117,587	\$117,587	
065081 TRAILER	\$0	\$0	\$12,763	\$12,763	
<b>CAPITAL ASSETS</b>	\$0	\$0	\$130,350	\$130,350	
<b>Total Expenditures and Appropriations:</b>	\$922,414	\$937,550	\$1,329,894	\$1,329,894	
<b>Net Cost:</b>	\$163,391	\$27,002	\$437,817	\$437,817	

## SHERIFF - CIVIL UNIT

Fund 0060, General, Budget Unit 237, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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### **PROGRAM DESCRIPTION**

The Civil Unit is responsible for obligations contained in Section 26108 of the Government Code to process, serve, and return writs of possession, bank and vehicle levies, earning withholding orders, and other orders of the court.

The Civil Unit began Fiscal Year 2022-23 with three staff new to the unit; a Sheriff Records Specialist and two Deputy Sheriffs. The Civil Supervisor had previously completed the basic, intermediate, and advanced civil procedures course, however these new staff needed POST civil training. In FY 2022-23, all three staff were able to complete the basic civil procedures school and one Civil Deputy was able to complete the intermediate civil procedures school. A fifth FTE remains vacant with recruitment efforts being made.

### **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$942,023; an increase of \$102,563 (12.21%), compared to FY 2022-23. This increase is primarily due to a FY 2022-23 mid-year budget reduction to account for salary savings. Beyond that, the remaining increase is related to increases in workers compensation experience, appropriations for two replacement mobile data computers, and a \$31,758 (90.9%) increases in cost plan charges.

Revenues for FY 2023-24 are requested at \$117,700, an increase of \$15,097, (14.7%) compared to FY 2022-23 revenues due to an anticipated increase in Civil Process fees. Civil revenues are related to services performed, attempted services, and statutory check fees of \$12 per disbursement. Additionally, check fees are tied to disbursements of creditor payments, either from proceeds from levies or funds received under earnings withholding orders.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$824,323, an increase of \$87,466 (or 11.9%) compared to FY 2022-23.

### **POSITION CHANGE REQUESTS**

None

### **CAPITAL ASSET / PROJECT REQUESTS**

None

### **SUMMARY OF RECOMMENDATIONS**

The CEO concurs with this budget as requested.

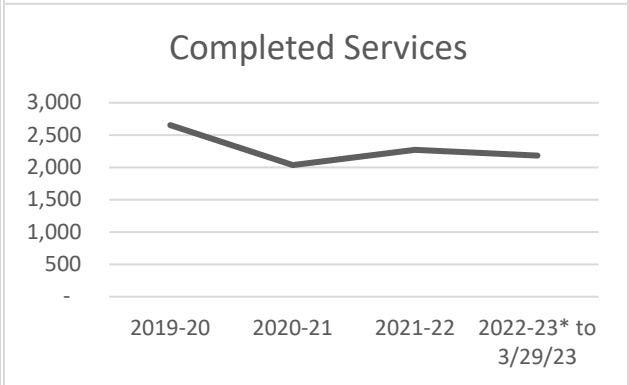
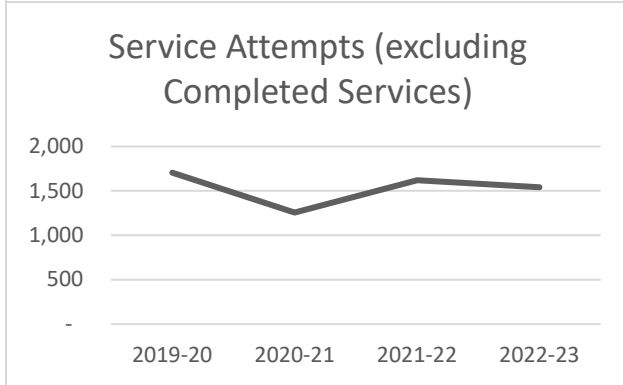
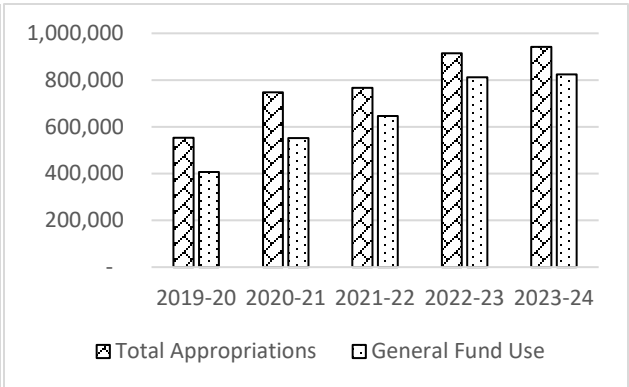
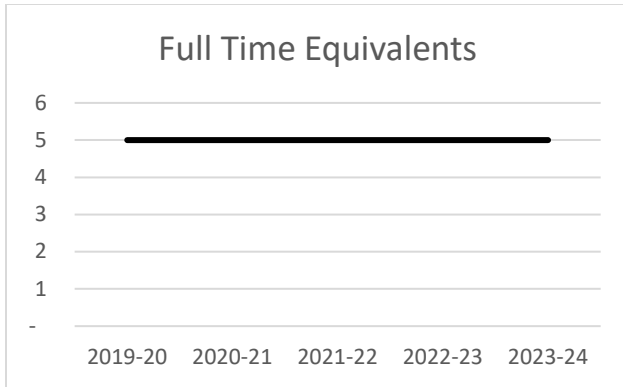
### **PENDING ISSUES AND POLICY CONSIDERATIONS**

Economic uncertainty and the continuing potential for an economic downturn or recession may create circumstances that lead to increased creditor defaults which may increase civil actions for recovery and increase writ filings but also, if such a downturn were to increase unemployment, may result in reduced wage garnishments. These factors may impact service revenues either positively or negatively with an unknown equilibrium.

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

The Sheriff 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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 600 CHARGES FOR SERVICES</b>					
674250	CIVIL PROCESS FEES	\$61,432	\$91,775	\$68,500	\$68,500
674260	CIVIL PROCESS FEE \$3	\$2,626	\$2,520	\$2,200	\$2,200
674261	CIVIL PROCESS FEE 70% VEHICLE	\$14,457	\$10,482	\$8,000	\$8,000
674262	CIVIL PROCESS FEE MAINT 30%	\$6,195	\$4,492	\$3,500	\$3,500
674264	CIVIL PROCESS FEE GC26746	\$34,865	\$47,880	\$35,500	\$35,500
<b>CHARGES FOR SERVICES</b>		<b>\$119,577</b>	<b>\$157,149</b>	<b>\$117,700</b>	<b>\$117,700</b>

<b>Total Revenues:</b>		<b>\$119,577</b>	<b>\$157,149</b>	<b>\$117,700</b>	<b>\$117,700</b>
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$313,253	\$266,721	\$328,000	\$328,000
011200	TERMINATION/SPECIAL PAY	\$43,117	\$3,530	\$5,200	\$5,200
017000	EXTRA HELP	\$0	\$16,096	\$27,000	\$27,000
017502	OVERTIME PAY	\$13,908	\$9,409	\$14,000	\$14,000
017519	EMPLOYEE AWARDS	\$0	\$0	\$1,000	\$1,000
018100	EMPLOYER SHARE FICA	\$11,328	\$9,333	\$14,000	\$14,000
018201	EMPLOYER SHARE RETIREMENT	\$161,565	\$128,844	\$145,000	\$145,000
018205	EMPLOYER SHARE 401A	\$1,898	\$1,472	\$6,700	\$6,700
018300	EMPLOYER SHARE HEALTH INSUR	\$86,440	\$84,614	\$112,000	\$112,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$16,730	\$14,762	\$23,000	\$23,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$131	\$111	\$200	\$200
018500	WORKERS COMP EXPOSURE	\$1,730	\$1,895	\$3,100	\$3,100
018501	WORKERS COMP EXPERIENCE	\$26,244	\$36,528	\$46,000	\$46,000
<b>SALARIES AND BENEFITS</b>		<b>\$676,347</b>	<b>\$573,320</b>	<b>\$725,200</b>	<b>\$725,200</b>

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$9	\$1,680	\$1,600	\$1,600
032328	CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$1,000	\$1,000
032329	CLTHG/PERS UNIFORMS	\$1,402	\$0	\$1,100	\$1,100
032500	COMMUNICATIONS EXPENSE	\$1,507	\$2,105	\$1,600	\$1,600
032526	COMM CELL PHONES	\$2,143	\$1,605	\$2,200	\$2,200
032590	CHGS FAC MGMT COMM	\$0	\$0	\$10	\$10
032591	CHGS IT COMM	\$1,460	\$1,578	\$1,974	\$1,974
032900	HOUSEHOLD EXPENSE	\$0	\$0	\$75	\$75
032992	CHGS FAC MGMT HSHLD XP	\$0	\$0	\$5,150	\$5,150
033102	INSUR XP LIABILITY EXPOSURE	\$1,088	\$2,255	\$4,000	\$4,000
033103	INSUR XP MISCELLANEOUS	\$216	\$168	\$480	\$480
033500	MAINTENANCE OF EQUIPMENT	\$42	\$64	\$110	\$110
033528	MNT EQP SOFTWARE	\$15,619	\$16,087	\$17,000	\$17,000

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

**Function:** PUBLIC PROTECTION

**Activity:** POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,462	\$1,614	\$1,637	\$1,637	
033729 MNT STR FAC MGMT APRV	\$0	\$504	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$5,000	\$5,000	
034100 MEMBERSHIPS	\$170	\$902	\$600	\$600	
034500 OFFICE EXPENSE	\$2,836	\$1,284	\$4,500	\$4,500	
034591 CHGS OC POSTAGE SVS	\$2,220	\$2,863	\$2,917	\$2,917	
034592 CHGS OC OTHER SERVICES	\$918	\$942	\$971	\$971	
034800 PROF & SPECIAL SERVICES	\$3	\$116	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$1,060	\$0	\$1,000	\$1,000	
034852 PROF TRANSCRIBING SVS	\$24	\$6	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$10,412	\$13,586	\$15,956	\$15,956	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$600	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$1,851	\$1,708	\$0	\$0	
035500 MINOR EQUIPMENT	\$130	\$4,700	\$4,600	\$4,600	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$0	\$817	\$11,500	\$11,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$32	\$0	\$100	\$100	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$59	\$62	\$35	\$35	
035940 TRANS/TRVL FUEL	\$13,365	\$16,564	\$18,000	\$18,000	
035942 TRANS/TRVL TRAINING	\$3,274	\$9,113	\$5,000	\$5,000	
035990 CHGS FLEET TRANS/TRVL	\$12,264	\$14,424	\$40,300	\$40,300	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$54	\$0	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$73,629</b>	<b>\$95,359</b>	<b>\$150,115</b>	<b>\$150,115</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,375	\$28,777	\$35,327	\$35,327	
050003 BUILDING & EQUIP COST PLAN CHG	\$961	\$6,171	\$31,381	\$31,381	
<b>OTHER CHARGES</b>	<b>\$16,336</b>	<b>\$34,949</b>	<b>\$66,708</b>	<b>\$66,708</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$766,312</b>	<b>\$703,629</b>	<b>\$942,023</b>	<b>\$942,023</b>	
<b>Net Cost:</b>	<b>\$646,735</b>	<b>\$546,479</b>	<b>\$824,323</b>	<b>\$824,323</b>	

# SHERIFF - DETENTION ANNEX/WORK FACILITY

Fund 0060, General, Budget Unit 246, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

Work release operates from its location on Breslauer Way and Veteran's Lane and is referred to as Alternative Custody Program (ACP). ACP incorporates programs such as: work release for community service work programs, job assignments with various government departments and the Sheriff's work farm; electronic monitoring; and the Shasta Technical Education Program-Unified Partnership (STEP-UP). These programs are all valuable alternatives to traditional incarceration for accountability of offenders and likely offer a greater subset of avenues for rehabilitative mechanisms.

The agricultural operations of the ACP have been expanded and are utilized to grow fruits and vegetables that are used for food service in the jail. Additionally, chickens are raised for egg production which are also utilized in the jail. These farm processes can offset a small amount of food costs in the jail while providing a beneficial work program for the inmates to learn new skills.

ACP was able to successfully transition from flood irrigation for the ACP garden for the 2022 growing season to drip tape irrigation using municipal water supplies after the Anderson Cottonwood Irrigation District reduced water deliveries in 2022 to zero. This quick adaptation allowed ACP to continue farming and producing food in 2022 rather than having to abandon production.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$963,819; an increase of \$204,373 (26.9%), compared to FY 2022-23 expenditures. The primary expenditure increases include employee salary and benefits, an increase in technology devices, and the addition of a replacement truck. Excluding the projected new truck expense, FY 2023-24 requested expenditures represent an increase of \$119,385 (15.7%).

Revenues for FY 2023-24 are requested at \$407,350, a decrease of \$149,408, (26.8%) compared to FY 2022-23 revenues due to an anticipated lower projected AB109 revenue for this budget than the prior fiscal year.

The Net County Cost is requested at \$556,469, an increase of \$353,781 (174.5%). After adjustment for use of the Department's restricted funds in the amount of \$235,000, the remaining \$321,469 of the Net County Cost will be covered by the General fund, an increase of \$179,646 (125.8%) compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$432,598.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

Included in the requested budget, is the purchase of a new 1 Ton Truck, estimated cost of \$85,000. The Community Corrections Partnership has committed to funding the cost of a replacement vehicle for the Work Release program that provides larger towing capacity for the functions of the program. There is no impact to the General Fund for this purchase.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

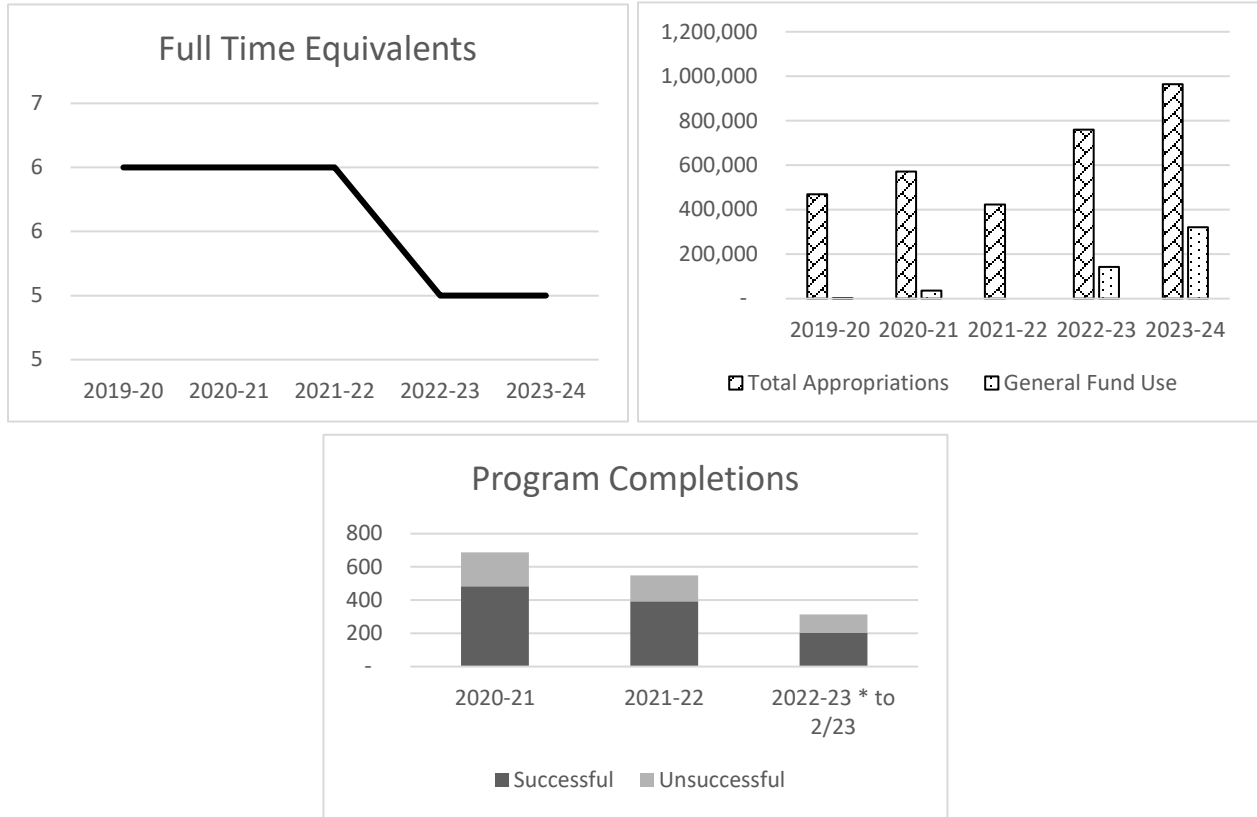
Due to staffing shortages of Correctional Deputies and the priority of jail operations over ACP operations, the ACP program has been running with minimum staff which limits the ability to maximize the opportunity to provide robust rehabilitative programs. As correctional staffing recruitments have been seeing greater success, the Sheriff's Office is looking forward to restoring full operational capacity of the jail and then increasing staffing at ACP.

Fortunately, the 2023 water outlook is trending better and ACP staff are looking forward to the availability of Anderson Cottonwood Irrigation District water deliveries in 2023 where 2022 saw no water delivery. The complete reliance in 2022 on municipal water for irrigation of the ACP garden through drip tape installations

limited production to a certain degree and was more costly.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 246 - ALTERNATIVE CUSTODY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
542603 ST REALIGNMENT 2011 AB109	\$586,736	\$693,393	\$407,350	\$407,350	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$586,736</b>	<b>\$693,393</b>	<b>\$407,350</b>	<b>\$407,350</b>	

<b>Total Revenues:</b>	<b>\$586,736</b>	<b>\$693,393</b>	<b>\$407,350</b>	<b>\$407,350</b>
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$171,347	\$132,944	\$368,000	\$368,000	
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$1,000	\$1,000	
017000 EXTRA HELP	\$23,676	\$21,164	\$3,900	\$3,900	
017502 OVERTIME PAY	\$913	\$222	\$1,800	\$1,800	
017509 HOLIDAY OVERTIME PAY	\$297	\$0	\$600	\$600	
018100 EMPLOYER SHARE FICA	\$5,945	\$5,308	\$9,000	\$9,000	
018201 EMPLOYER SHARE RETIREMENT	\$85,134	\$58,192	\$184,000	\$184,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,000	\$2,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$58,890	\$45,455	\$114,000	\$114,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,705	\$7,613	\$25,000	\$25,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$79	\$58	\$300	\$300	
018500 WORKERS COMP EXPOSURE	\$1,002	\$1,005	\$3,200	\$3,200	
018501 WORKERS COMP EXPERIENCE	\$360	\$516	\$500	\$500	
<b>SALARIES AND BENEFITS</b>	<b>\$357,350</b>	<b>\$272,482</b>	<b>\$713,300</b>	<b>\$713,300</b>	

<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032100 AGRICULTURAL EXPENSE	\$5,132	\$4,515	\$5,100	\$5,100	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,050	\$1,387	\$2,800	\$2,800	
032326 CLTHG/PERS INMATES	\$0	\$75	\$600	\$600	
032328 CLTHG/PERS SAFETY CLOTHING	\$1,080	\$578	\$2,800	\$2,800	
032329 CLTHG/PERS UNIFORMS	\$34	\$0	\$600	\$600	
032500 COMMUNICATIONS EXPENSE	\$711	\$896	\$950	\$950	
032526 COMM CELL PHONES	\$0	\$0	\$1,450	\$1,450	
032591 CHGS IT COMM	\$86	\$81	\$334	\$334	
032700 FOOD EXPENSE	\$229	\$0	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$324	\$179	\$550	\$550	
033102 INSUR XP LIABILITY EXPOSURE	\$581	\$1,179	\$4,200	\$4,200	
033103 INSUR XP MISCELLANEOUS	\$984	\$4,416	\$10,269	\$10,269	
033500 MAINTENANCE OF EQUIPMENT	\$2,653	\$2,027	\$2,530	\$2,530	
033526 MNT EQP VEHICLES	\$29	\$19	\$300	\$300	
033530 MNT EQP RADIOS	\$0	\$0	\$300	\$300	
033531 MNT EQP IT APRV	\$0	\$0	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$392	\$373	\$84	\$84	

**Budget Unit:** 246 - ALTERNATIVE CUSTODY (FUND 0195)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$38	\$154	\$150	\$150	\$150
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$2,000	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$5,547	\$7,275	\$53,000	\$53,000	\$53,000
034100 MEMBERSHIPS	\$152	\$1,121	\$1,160	\$1,160	\$1,160
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$100	\$100	\$100
034500 OFFICE EXPENSE	\$998	\$2,149	\$1,800	\$1,800	\$1,800
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$2,000	\$2,000	\$2,000
034892 CHGS IT PROFESSIONAL SVS	\$8,907	\$14,041	\$14,924	\$14,924	\$14,924
035100 RENTS & LEASES OF EQUIPMENT	\$1,743	\$1,743	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$4,339	\$9,519	\$5,000	\$5,000	\$5,000
035533 MNR EQP SAFETY EQP	\$0	\$0	\$100	\$100	\$100
035591 CHGS IT HARDWARE EQP	\$2,161	\$19	\$4,500	\$4,500	\$4,500
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$400	\$400	\$400
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$6,000	\$6,000	\$6,000
035940 TRANS/TRVL FUEL	\$7,532	\$2,718	\$4,600	\$4,600	\$4,600
035942 TRANS/TRVL TRAINING	\$211	\$30	\$500	\$500	\$500
035990 CHGS FLEET TRANS/TRVL	\$6,436	\$5,172	\$12,922	\$12,922	\$12,922
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$100	\$100	\$100
036100 UTILITIES	\$138	\$132	\$1,000	\$1,000	\$1,000
036125 UTIL ELECTRIC	\$3,978	\$3,946	\$4,000	\$4,000	\$4,000
<b>SERVICES AND SUPPLIES</b>	<b>\$55,475</b>	<b>\$63,755</b>	<b>\$147,173</b>	<b>\$147,173</b>	<b>\$147,173</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,289	\$14,643	\$18,452	\$18,452	\$18,452
050003 BUILDING & EQUIP COST PLAN CHG	(\$1,297)	(\$1,555)	(\$129)	(\$129)	(\$129)
050800 TAXES & ASSESSMENTS	\$23	\$23	\$23	\$23	\$23
<b>OTHER CHARGES</b>	<b>\$11,015</b>	<b>\$13,110</b>	<b>\$18,346</b>	<b>\$18,346</b>	<b>\$18,346</b>
<b>Category: 070 CAPITAL ASSETS</b>					
065083 TRUCK W/ ACCESSORIES	\$0	\$0	\$85,000	\$85,000	\$85,000
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$423,841</b>	<b>\$349,348</b>	<b>\$963,819</b>	<b>\$963,819</b>	<b>\$963,819</b>
<b>Net Cost:</b>	<b>(\$162,894)</b>	<b>(\$344,044)</b>	<b>\$556,469</b>	<b>\$556,469</b>	<b>\$556,469</b>

# DISTRICT ATTORNEY - VICTIM WITNESS ASSISTANCE UNIT

Fund 0060, General, Budget Unit 256, Fiscal Year 2023-24

Stephanie A. Bridgett, District Attorney

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## **PROGRAM DESCRIPTION**

The mission of the Crime Victims Assistance Center is to meet the needs of victims in our community through collaborative services provided with courteous, efficient professionalism. Our goal is to graciously serve our community members by assisting and advocating for safety, healing, justice, and restitution. The unit is composed of two teams, Advocacy and Claims.

The Advocacy Team includes a Victim Coordinator, one Senior Advocate and 5 Advocates. This team works one-on-one with victims and witnesses related to criminal cases. The services offered to the community are secured by the California Penal Code, Section 13835.5. These services include crisis intervention, emergency assistance, resources and referrals, counseling, assistance with filing a Crime Victims Compensation application, court support and information, community education and presentations, as well as a number of other services as needed. Frequently, advocates maintain long-term working relationships with victims because of the nature of the court process. Clients may be on an advocate's caseload for many years before the case is resolved. In addition, many victims may recontact our office years later because of appeal hearings, prison releases, or re-traumatization.

The Claims team is comprised of a Supervising Staff Services Analyst, 4 Claims Specialists and a Legal Process Clerk. This team is contracted through the State of California to process Victim Compensation applications and crime related bills for victims in the North State. Our office is contractually obligated to complete work for Shasta, Modoc, Lassen, Siskiyou, Tehama, Humboldt, Mendocino, Lake and El Dorado Counties by way of MOU. The work of this team is completed in a statewide system and production is monitored to ensure the office is meeting the contractual obligations for the state.

In calendar year 2022, the Crime Victims Assistance Center provided services to 4,406 victims. Of those, 1,832 were individuals receiving services for the first time. In many areas' crime statistics increased, particularly in Assault, Domestic Violence and crimes against children. Crime Victims Assistance Center proactively conducts outreach to victims of crime soon after a crime is reported. Services are offered to victims by outreach phone call or letter.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,034,216; an increase of \$173,830, or 9.3%, compared to FY 2022-23 expenditures. The primary cause of the increase is general salary and benefit increases as well as to increased employee travel and training.

Revenues for FY 2023-24 are requested at \$1,881,600, an increase of \$289,115, or 18.2%, compared to FY 2022-23 revenues. Our office is by way of MOU contractually obligated to completed work for Shasta, Modoc, Lassen, Siskiyou, Tehama, Humboldt, Mendocino, Lake and El Dorado Counties. The contract amount is anticipated to allow for sufficient staff to manage the workload.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$152,616 a decrease of \$115,285 or 43.0% compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$22,734.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

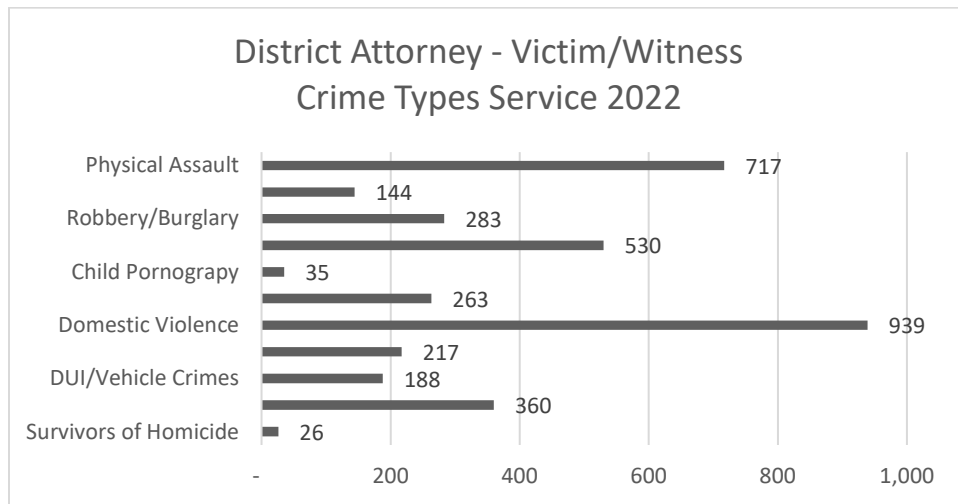
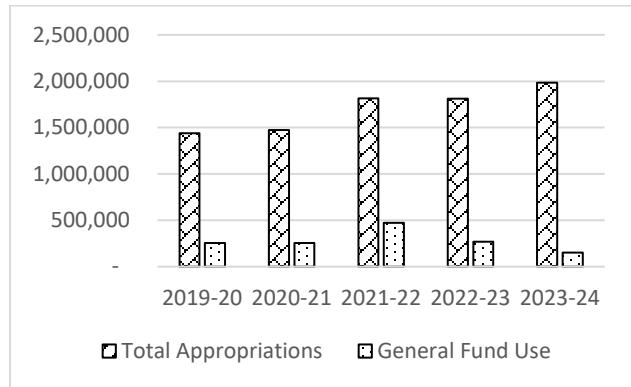
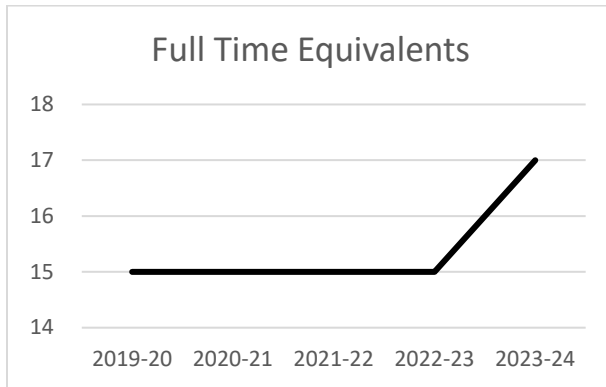
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.



**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Department Head concurs with this budget as recommended.



**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
542603	ST REALIGNMENT 2011 AB109	\$200,013	\$224,162	\$220,000	\$220,000
542700	STATE VICTIM/WITNESS PROGRAM	\$510,532	\$697,215	\$813,600	\$813,600
542710	STATE BOARD OF CONTROL GRANT	\$332,948	\$408,536	\$716,400	\$716,400
542711	STATE BOC RESTITUTION	\$70,000	\$67,615	\$81,600	\$81,600
542712	STATE BOC GRT VICTIM REIMB	\$18,895	\$10,394	\$50,000	\$50,000
<b>INTERGOVERNMENTAL REVENUES</b>		\$1,132,390	\$1,407,924	\$1,881,600	\$1,881,600

<b>Total Revenues:</b>		\$1,132,390	\$1,407,924	\$1,881,600	\$1,881,600
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<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$761,824	\$844,081	\$987,000	\$987,000
011200	TERMINATION/SPECIAL PAY	\$10,998	\$1,544	\$0	\$0
017502	OVERTIME PAY	\$2,154	\$244	\$0	\$0
017505	STANDBY PAY	\$19,143	\$19,523	\$20,000	\$20,000
017509	HOLIDAY OVERTIME PAY	\$0	\$235	\$0	\$0
018100	EMPLOYER SHARE FICA	\$59,653	\$64,455	\$78,000	\$78,000
018201	EMPLOYER SHARE RETIREMENT	\$181,707	\$207,459	\$242,000	\$242,000
018205	EMPLOYER SHARE 401A	\$3,668	\$3,651	\$16,000	\$16,000
018300	EMPLOYER SHARE HEALTH INSUR	\$227,998	\$241,980	\$278,000	\$278,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$39,310	\$45,476	\$68,000	\$68,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$311	\$330	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$4,385	\$5,561	\$8,200	\$8,200
018501	WORKERS COMP EXPERIENCE	\$11,976	\$14,352	\$0	\$0
018603	CELL/PDA COMM ALLOWANCE PROG	\$843	\$843	\$900	\$900
<b>SALARIES AND BENEFITS</b>		\$1,323,977	\$1,449,741	\$1,698,500	\$1,698,500

<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$60	\$961	\$150	\$150
032500	COMMUNICATIONS EXPENSE	\$1,806	\$0	\$0	\$0
032591	CHGS IT COMM	\$3,778	\$3,530	\$4,000	\$4,000
032700	FOOD EXPENSE	\$389	\$416	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$65	\$365	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$16,867	\$19,994	\$15,000	\$15,000
033102	INSUR XP LIABILITY EXPOSURE	\$2,354	\$6,544	\$3,800	\$3,800
033103	INSUR XP MISCELLANEOUS	\$612	\$348	\$996	\$996
033300	JURY & WITNESS EXPENSE	\$0	\$899	\$0	\$0
033791	CHGS FAC MGMT MAINT STR	\$8,931	\$13,547	\$10,000	\$10,000
034100	MEMBERSHIPS	\$205	\$310	\$0	\$0
034500	OFFICE EXPENSE	\$9,377	\$3,696	\$4,000	\$4,000

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

**Function:** PUBLIC PROTECTION

**Activity:** JUDICIAL

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$1,124	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$2,374	\$1,885	\$2,128	\$2,128
034592 CHGS OC OTHER SERVICES	\$6	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$1,560	\$5,019	\$0	\$0
034803 PROF ADVERTISING & MKTG SVS	\$58	\$31	\$0	\$0
034809 PROF BURIAL/FUNERAL SVS	\$7,500	\$0	\$20,000	\$20,000
034813 PROF CONSULTING SVS	\$10,000	\$25,740	\$36,000	\$36,000
034837 PROF PREEMPLOYMENT SVS	\$494	\$409	\$200	\$200
034851 PROF TRAINING SVS	\$200	\$0	\$0	\$0
034854 PROF INTERPRETING SVS	\$0	\$1,400	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$64,275	\$112,775	\$66,000	\$66,000
035500 MINOR EQUIPMENT	\$280	\$172	\$100	\$100
035591 CHGS IT HARDWARE EQP	\$190	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,486	\$4,712	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$14,516	\$27,653	\$50,000	\$50,000
035940 TRANS/TRVL FUEL	\$49	\$49	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$1,521	\$1,632	\$1,893	\$1,893
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$55	\$0	\$0	\$0
036100 UTILITIES	\$2,403	\$3,680	\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>	<b>\$152,421</b>	<b>\$236,900</b>	<b>\$222,367</b>	<b>\$222,367</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$44,473	\$36,224	\$50,349	\$50,349
050003 BUILDING & EQUIP COST PLAN CHG	\$24,803	\$24,803	\$33,000	\$33,000
052010 SUPP/CARE VICTIMS	\$12,045	\$12,209	\$30,000	\$30,000
<b>OTHER CHARGES</b>	<b>\$81,321</b>	<b>\$73,236</b>	<b>\$113,349</b>	<b>\$113,349</b>
<b>Category: 070 CAPITAL ASSETS</b>				
065357 CASE MANAGEMENT SYSTEM	\$33,803	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$33,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$1,591,523</b>	<b>\$1,759,878</b>	<b>\$2,034,216</b>	<b>\$2,034,216</b>
<b>Net Cost:</b>	<b>\$459,133</b>	<b>\$351,954</b>	<b>\$152,616</b>	<b>\$152,616</b>

## SHERIFF - JAIL

Fund 0060, General, Budget Unit 260, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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### **PROGRAM DESCRIPTION**

The jail facility 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. Capacity of the jail has been increased twice since its construction with the latest increase occurring in Fall 2018 to increase gross bed capacity from 381 to 483.

The number of inmates being sent or returned to state prison has been reduced with the passage of Prison Realignment (AB 109) and California Proposition 47. AB 109 transferred the responsibility for supervising specific low-level parolees and prison inmates to county jurisdictions, where a whole subset of criminal offenders who formerly would have been sentenced to state prison are now being sentenced locally (county jail/alternatives to incarceration). Proposition 47 reclassified a number of felony crimes to misdemeanors, eliminating many state prison sentences.

Prior to Prison Realignment, sentences to local jail time were limited to one-year; now sentences of 1 to 10 years is common with no cap on the length of time a prisoner may be sentenced to jail. The shift from Parolee's serving their violation time in prison to county jail for up to 180 days also increases the impacts of this shift of what would have previously been state prison sentences. These impacts can be seen in the greater influence of the prison culture and increased assaults in local jails. Longer jail sentences carry significant potential to drive up the cost of medical care.

There are limited opportunities in the current jail facility, due to facility design and operations, to offer substantive rehabilitative programs. Notwithstanding this limitation on design and operations, there are some rehabilitative programs offered and the jail provides for a jail based competency treatment (JBCT) program to restore competency of individuals deemed incompetent to stand trial on felony charges.

The Community Corrections Partnership Executive Committee (CCPEC) continues to be supportive of allocating a portion of AB109 funding to jail operations and to funding contract out-of-county beds.

The Shasta County Sheriff's Office, with assistance from the County Administrative Office, was able to successfully negotiate a renewal agreement with the California Department of State Hospitals to increase the number of Jail Based Competency Treatment beds from six to eight which increases the capacity of local restoration to competency and further reduces the number of inmates that may need to be sent to a State Hospital for these services.

The Sheriff's Office obtained a grant from the California Department of Health Care Services to expand Medication Assisted Treatment (MAT) within the jail which will potentially increase MAT services and also add another medication to the palate of treatment options. An amendment with the jail medical provider is being negotiated to provide these expanded services.

The Jail ADA remodel project was completed in Fiscal Year 2022-23.

### **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$28,643,336; an increase of \$873,127 (3.1%), compared to FY 2022-23 expenditures. The primary areas of expenditure increase are liability insurance experience, cost plan charges, and the requested addition of 6 Public Safety Service Officer positions.

Revenues for FY 2023-24 are requested at \$10,177,454, a reduction of \$1,203,895, (7.5%) compared to FY 2022-23 revenues due primarily to reduced transfer in of accumulated capital outlay tied to reduced capital expenditures, and reduced AB109 revenues that are being offset by use of prior year fund balance.

The Net County Cost is requested at \$18,465,882, an increase of \$2,345,624 (14.5%). After adjustment for use of the Department's restricted funds in the amount of \$245,766, the remaining \$18,220,116 will be covered by the General Fund, an increase of \$1,112,562 (or 6.5%) compared to the adjusted budget FY 2022-23 Net County Cost of \$17,107,554 after adjusting for restricted revenues falling to fund balance.

Projected balance of restricted funds at the end of FY 2023-24 is \$1,415,978 due to the closure of the floor of the jail.

### **POSITION CHANGE REQUESTS**

6 FTE Public Safety Services Officer positions.

### **CAPITAL ASSET / PROJECT REQUESTS**

Capital projects are on-going in the jail and projects continuing into, or scheduled for, Fiscal Year 2023-24 are replacement of one of the three elevators, estimated \$300,000 and replacement of the control panel and CCTV replacement, estimated \$2,000,000.

### **SUMMARY OF RECOMMENDATIONS**

Due to concerns regarding general fund spending, the department was requested to reduce the Net County Cost by \$782,000. The reduction eliminated the requested 6 FTE Public Safety Services Officer positions. The Sheriff submitted reductions to expenditures and increased to AB 109 revenue, recognized AB 199 revenue and increased Charges for Services revenue. The result is a General Fund Cost of \$17,438,114.

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

Issues related to recruitment and retention of staff positions and the impact of mandatory overtime on existing staff morale reached a critical threshold in the jail that required closure of a floor of the jail in August 2022. Sheriff Administrative staff have invested substantial efforts in identifying and addressing conditions in the jail that could be modified or improved to increase staff satisfaction, reduce staff departures, and increase success in recruitment efforts. Significant progress has been, and continues to be made, in recruitment of new correctional staff. If the current trends continue, once new hired staff are trained, the goal is to reopen the closed floor of the jail.

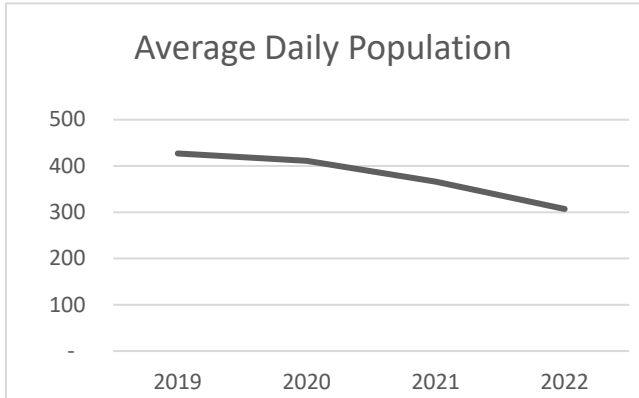
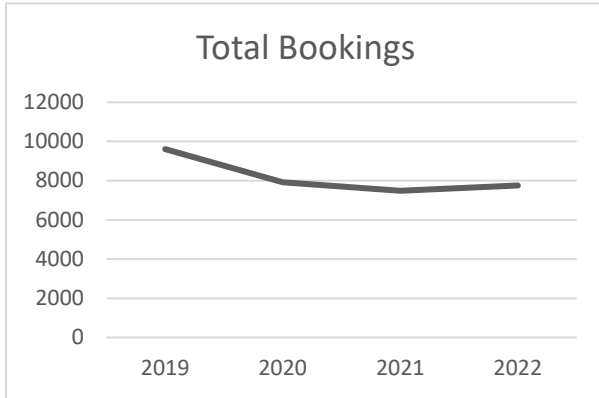
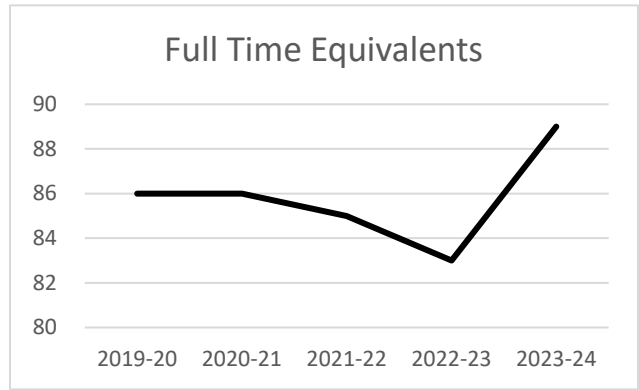
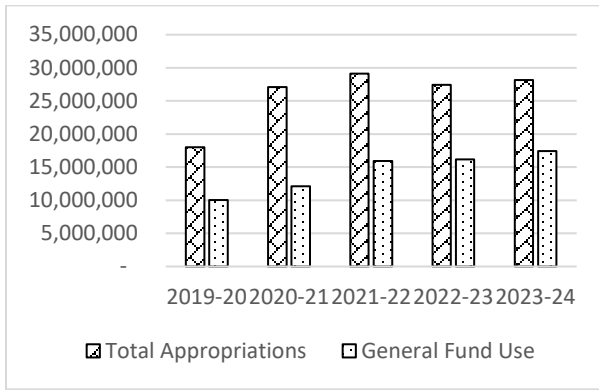
With the impending shift of court operations to the new courthouse, the design benefits of attached courtrooms that were constructed as part of the jail's blueprints drafted in the late 1970's, will end and all inmates will require transportation from the jail to the new courthouse for any court hearing. When the courts make their move and begin operations in the new courthouse; the jail will need a minimum of 4, and possibly up to 6, additional staff positions to coordinate and facilitate inmate movement and security related to court transport. While work is being done to implement video arraignment capabilities; however, any inmate may opt for an in person hearing which may limit the benefits of video arraignment. The addition of 6 FTE Public Safety Service Officer (PSSO) positions in March 2023 and the request for 6 additional FTE PSSO positions in Fiscal Year 2023-24 is one strategy to address these transportation challenges staffing certain duty stations with non-sworn personnel to free sworn positions to work inmate transport.

Sheriff and Public Works staff are working with consultant architect DLR Group on designs related to facilitating court transportation safely and as efficiently as possible and on designs related to the expansion of the existing jail.

All of our public safety partners have ongoing concerns with limited 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:** 260 - JAIL (FUND 0195)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$38,385	\$31,621		\$33,000	\$33,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$38,385	\$31,621		\$33,000	\$33,000
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420200 LEASE INTEREST REVENUE	\$7,790	\$7,297		\$0	\$0
422201 LEASE REVENUE-NON OPERATING	\$29,363	\$31,996		\$33,221	\$33,221
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$37,154	\$39,293		\$33,221	\$33,221
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
536520 ST DEPT OF STATE HOSPITALS GRT	\$823,468	\$1,333,982		\$1,325,913	\$1,325,913
542451 STATE REIMB BOOKING FEES	\$257,005	\$278,422		\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$1,759,563	\$1,692,251		\$1,224,891	\$1,224,891
542800 STATE CORRECTIONS TRAINING GRT	\$49,944	\$54,668		\$47,000	\$47,000
549065 STATE PUBLIC SAFETY SERVICES	\$0	\$89,189		\$157,807	\$157,807
549566 STATE COPS GRANT	\$99,065	\$127,046		\$82,000	\$82,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$4,099,600	\$4,714,540		\$4,855,976	\$4,855,976
560951 FEDERAL DOJ BLOCK GRANT	\$0	\$10,507		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$7,088,646	\$8,300,607		\$7,950,587	\$7,950,587
<b>Category: 600</b> CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$1,309	\$0		\$0	\$0
678250 COMMISSARY ADMIN FEE	\$52,050	\$57,000		\$75,000	\$75,000
678400 USE CO CARS STATE TRIPS	\$0	\$522		\$0	\$0
686001 REIMBURSE INSTITUTIONAL CARE	\$153,517	\$116,363		\$0	\$0
686910 FEDERAL PRISONERS	\$4,936	\$1,134		\$800	\$800
686950 HOUSING OF INMATES	\$0	\$308		\$0	\$0
692030 SOCIAL SECURITY REPORTING FEE	\$29,800	\$16,000		\$26,200	\$26,200
692100 PHOTOCOPIES	\$434	\$336		\$448	\$448
693007 CHGS FOR SVS TRAINING CLASSES	\$7,650	\$18,700		\$15,300	\$15,300
<b>CHARGES FOR SERVICES</b>	\$249,697	\$210,364		\$117,748	\$117,748
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$118	\$0		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$11,991	\$12,508		\$11,500	\$11,500
799391 PRIOR PERIOD REV ADJUSTMENT	\$8,534	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$20,644	\$12,508		\$11,500	\$11,500
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$3,191,770	\$936,225		\$2,300,000	\$2,300,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$3,191,770	\$936,225		\$2,300,000	\$2,300,000
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
896100 SALE OF CAPITAL ASSETS	\$3	\$0	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$178	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$181</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$10,626,480</b>	<b>\$9,530,621</b>	<b>\$10,446,056</b>	<b>\$10,446,056</b>	<b>\$10,446,056</b>

**Category:** 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES	\$4,661,323	\$4,823,910	\$5,794,000	\$5,794,000
011200 TERMINATION/SPECIAL PAY	\$141,658	\$45,522	\$46,000	\$46,000
017000 EXTRA HELP	\$16,492	\$18,717	\$20,000	\$20,000
017502 OVERTIME PAY	\$1,890,116	\$1,519,315	\$1,109,000	\$1,109,000
017503 SHIFT DIFFERENTIAL	\$47,664	\$47,206	\$58,000	\$58,000
017505 STANDBY PAY	\$0	\$0	\$900	\$900
017509 HOLIDAY OVERTIME PAY	\$163,209	\$160,918	\$173,000	\$173,000
017511 PSSO TRAIN DIFF	\$0	\$0	\$800	\$800
017519 EMPLOYEE AWARDS	\$30,416	\$15,969	\$75,000	\$75,000
018100 EMPLOYER SHARE FICA	\$152,720	\$141,792	\$167,000	\$167,000
018201 EMPLOYER SHARE RETIREMENT	\$2,738,302	\$2,639,208	\$3,082,000	\$3,082,000
018205 EMPLOYER SHARE 401A	\$18,159	\$19,763	\$71,000	\$71,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,412,362	\$1,559,922	\$2,002,000	\$2,002,000
018301 EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$47,651	\$47,651
018307 EMPLOYR SHR OTHER POST EMP BEN	\$252,635	\$268,889	\$396,000	\$396,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,748	\$2,529	\$1,800	\$1,800
018500 WORKERS COMP EXPOSURE	\$37,439	\$42,751	\$57,000	\$57,000
018501 WORKERS COMP EXPERIENCE	\$285,972	\$341,592	\$398,000	\$398,000
<b>SALARIES AND BENEFITS</b>	<b>\$11,851,222</b>	<b>\$11,648,009</b>	<b>\$13,499,151</b>	<b>\$13,499,151</b>

**Category:** 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP	\$62,055	\$42,069	\$51,000	\$51,000
032326 CLTHG/PERS INMATES	\$42,315	\$54,400	\$85,000	\$85,000
032328 CLTHG/PERS SAFETY CLOTHING	\$5,977	\$1,630	\$9,500	\$9,500
032329 CLTHG/PERS UNIFORMS	\$19,411	\$20,191	\$27,500	\$27,500
032500 COMMUNICATIONS EXPENSE	\$11,480	\$11,652	\$14,000	\$14,000
032526 COMM CELL PHONES	\$3,987	\$3,019	\$5,050	\$5,050
032591 CHGS IT COMM	\$14,867	\$14,192	\$16,686	\$16,686
032700 FOOD EXPENSE	\$682,637	\$599,845	\$850,000	\$850,000
032900 HOUSEHOLD EXPENSE	\$178,860	\$163,605	\$237,000	\$237,000
032992 CHGS FAC MGMT HSHLD XP	\$22,840	\$20,693	\$38,364	\$38,364
033102 INSUR XP LIABILITY EXPOSURE	\$20,725	\$50,588	\$78,000	\$78,000
033103 INSUR XP MISCELLANEOUS	\$35,736	\$21,252	\$84,924	\$84,924



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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$471,360	\$1,291,236	\$1,888,212	\$1,888,212	
033500	MAINTENANCE OF EQUIPMENT	\$10,774	\$6,989	\$12,000	\$12,000	
033526	MNT EQP VEHICLES	\$0	\$0	\$250	\$250	
033530	MNT EQP RADIOS	\$86	\$0	\$750	\$750	
033531	MNT EQP IT APRV	\$0	\$0	\$100	\$100	
033592	CHGS IT MNT HARD/SOFTWARE	\$7,160	\$7,267	\$5,906	\$5,906	
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$50	\$50	
033729	MNT STR FAC MGMT APRV	\$102,837	\$82,505	\$170,000	\$170,000	
033791	CHGS FAC MGMT MAINT STR	\$642,283	\$657,233	\$1,310,632	\$1,310,632	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$1,004	\$1,400	\$1,400	
034100	MEMBERSHIPS	\$3,646	\$28,135	\$16,500	\$16,500	
034500	OFFICE EXPENSE	\$37,691	\$32,119	\$41,500	\$41,500	
034590	CHGS OC PHOTOCOPY SVS	\$696	\$1,279	\$2,200	\$2,200	
034591	CHGS OC POSTAGE SVS	\$1,515	\$2,192	\$2,534	\$2,534	
034592	CHGS OC OTHER SERVICES	\$2,118	\$3,216	\$3,823	\$3,823	
034800	PROF & SPECIAL SERVICES	\$395,882	\$332,548	\$591,500	\$591,500	
034817	PROF DRUG TESTING SVS	\$85	\$0	\$0	\$0	
034823	PROF HEALTH SVS	\$0	\$0	\$113,700	\$113,700	
034831	PROF MEDICAL SVS	\$4,086,399	\$4,369,459	\$4,875,000	\$4,875,000	
034832	PROF MONITORING SVS	\$378	\$0	\$60,000	\$60,000	
034837	PROF PREEMPLOYMENT SVS	\$17,537	\$16,467	\$23,000	\$23,000	
034852	PROF TRANSCRIBING SVS	\$830	\$985	\$1,250	\$1,250	
034855	PROF INVESTIGATION SVS	\$0	\$647	\$3,600	\$3,600	
034890	CHGS FAC MGMT PROF SVS	\$12,145	\$13,380	\$15,000	\$15,000	
034892	CHGS IT PROFESSIONAL SVS	\$211,141	\$202,202	\$231,823	\$231,823	
034900	PUBLICATIONS & LEGAL NOTICES	\$78	\$43	\$400	\$400	
035100	RENTS & LEASES OF EQUIPMENT	\$5,207	\$5,328	\$600	\$600	
035500	MINOR EQUIPMENT	\$19,446	\$35,029	\$64,500	\$64,500	
035530	MNR EQP IT APRV	\$0	\$265	\$0	\$0	
035591	CHGS IT HARDWARE EQP	\$3,471	\$19,140	\$26,044	\$26,044	
035592	CHGS IT TELECOMM EQP	\$37	\$0	\$0	\$0	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$4,653	\$6,183	\$8,400	\$8,400	
035740	SP DEPT XP GUN SUPPLIES	\$2,047	\$402	\$6,000	\$6,000	
035754	SP DEPT XP ONLINE DATA SUBSCR	\$10,203	\$10,794	\$11,500	\$11,500	
035900	TRANSPORTATION & TRAVEL	\$3,636	\$5,981	\$9,300	\$9,300	
035940	TRANS/TRVL FUEL	\$40,803	\$44,785	\$44,500	\$44,500	
035942	TRANS/TRVL TRAINING	\$27,608	\$30,546	\$48,000	\$48,000	
035952	TRANS/TRVL PROGRAM RELATED	\$383	\$0	\$1,000	\$1,000	
035990	CHGS FLEET TRANS/TRVL	\$40,112	\$50,175	\$63,022	\$63,022	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$5,764	\$7,814	\$9,000	\$9,000	
036100 UTILITIES	\$507,602	\$534,503	\$572,448	\$572,448	
<b>SERVICES AND SUPPLIES</b>	<b>\$7,776,523</b>	<b>\$8,803,006</b>	<b>\$11,732,468</b>	<b>\$11,732,468</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$356,978	\$350,403	\$503,357	\$503,357	
050003 BUILDING & EQUIP COST PLAN CHG	\$18,484	\$43,251	\$47,806	\$47,806	
052002 SUPP/CARE INMATES	\$0	\$0	\$500	\$500	
<b>OTHER CHARGES</b>	<b>\$375,462</b>	<b>\$393,655</b>	<b>\$551,663</b>	<b>\$551,663</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061177 SECURITY UPGRADE	\$0	\$0	\$2,000,000	\$2,000,000	
061181 JAIL ELEVATOR	\$0	\$0	\$300,000	\$300,000	
065018 COPIER	\$0	\$5,567	\$0	\$0	
065063 REFRIGERATOR	\$38,322	\$0	\$0	\$0	
065083 TRUCK W/ ACCESSORIES	\$238,794	\$0	\$0	\$0	
065148 CLOTHES WASHER	\$0	\$22,852	\$0	\$0	
065387 FOOD WARMER	\$10,275	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$287,392</b>	<b>\$28,419</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$3,191,770	\$936,225	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$43,117	\$44,841	\$46,654	\$46,654	
<b>OTHER FINANCING USES</b>	<b>\$3,234,887</b>	<b>\$981,066</b>	<b>\$46,654</b>	<b>\$46,654</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$23,525,488</b>	<b>\$21,854,157</b>	<b>\$28,129,936</b>	<b>\$28,129,936</b>	
<b>Net Cost:</b>	<b>\$12,899,007</b>	<b>\$12,323,535</b>	<b>\$17,683,880</b>	<b>\$17,683,880</b>	

# SHERIFF - BURNEY SUBSTATION

Fund 0060, General, Budget Unit 261, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

The Sheriff's Office Burney substation provides law enforcement services to the residents of eastern Shasta County. The services provided include patrol, K-9, investigations, citizen volunteer patrol, search and rescue, concealed weapons permit processing, abandoned vehicle abatement, and limited animal control.

In late 2018 Shasta County Facilities Management, while conducting a semi-annual inspection, reported that the twenty plus year old emergency backup generator for the Burney Joint Building (Sheriff substation) had significant decay of the cooling system containment system and due to having no thermal protection or temperature controls it had baked off all the coolant and most of the engine oil. Repairs were effected; however, a new generator would provide the most stable and long-term solution for keeping the substation operational during planned and unplanned power outages that may occur with relative frequency in the Burney area. Options were explored and eventually funding for the estimated cost of a replacement generator was identified. A budget amendment was approved by the Shasta County Board of Supervisors in March of 2021. A quote for a new generator was obtained in late June 2021 and a purchase order was issued to the vendor by July 7, 2021. Due to supply chain disruptions as a result of the impacts of COVID-19 on global workplace, manufacturing, and shipping operations the delivery of a new generator saw several delays. Nearly two-years after ordering a new generator, it is now scheduled for installation and should be completed and operational Spring 2023. The installation and operation of this new natural gas emergency backup generator will allow the Burney substation to be fully operational even during power outages which will improve the ability of the Sheriff's Office to serve the citizens and visitors in the entire Inter Mountain area.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$3,704,498; an increase of \$283,671 (8.3%), compared to FY 2022-23 adjusted budget of \$3,420,827 which reflects a mid-year reduction of 126,127. The primary increases in expenditures include salaries and benefits, a \$36,732 (211.1%) increase in liability insurance experience, a \$60,000 increase in facilities management charges related to construction costs for the former court side of the Burney substation building, and a \$9,661 (22%) increase in cost plan charges.

Revenues for FY 2023-24 are requested at \$446,318, a \$7,807 (1.7%) decrease compared to the FY 2022-23 adjusted budget.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$3,258,180, an increase of \$291,478 (or 9.8%) compared to the FY 2022-23 adjusted budget.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

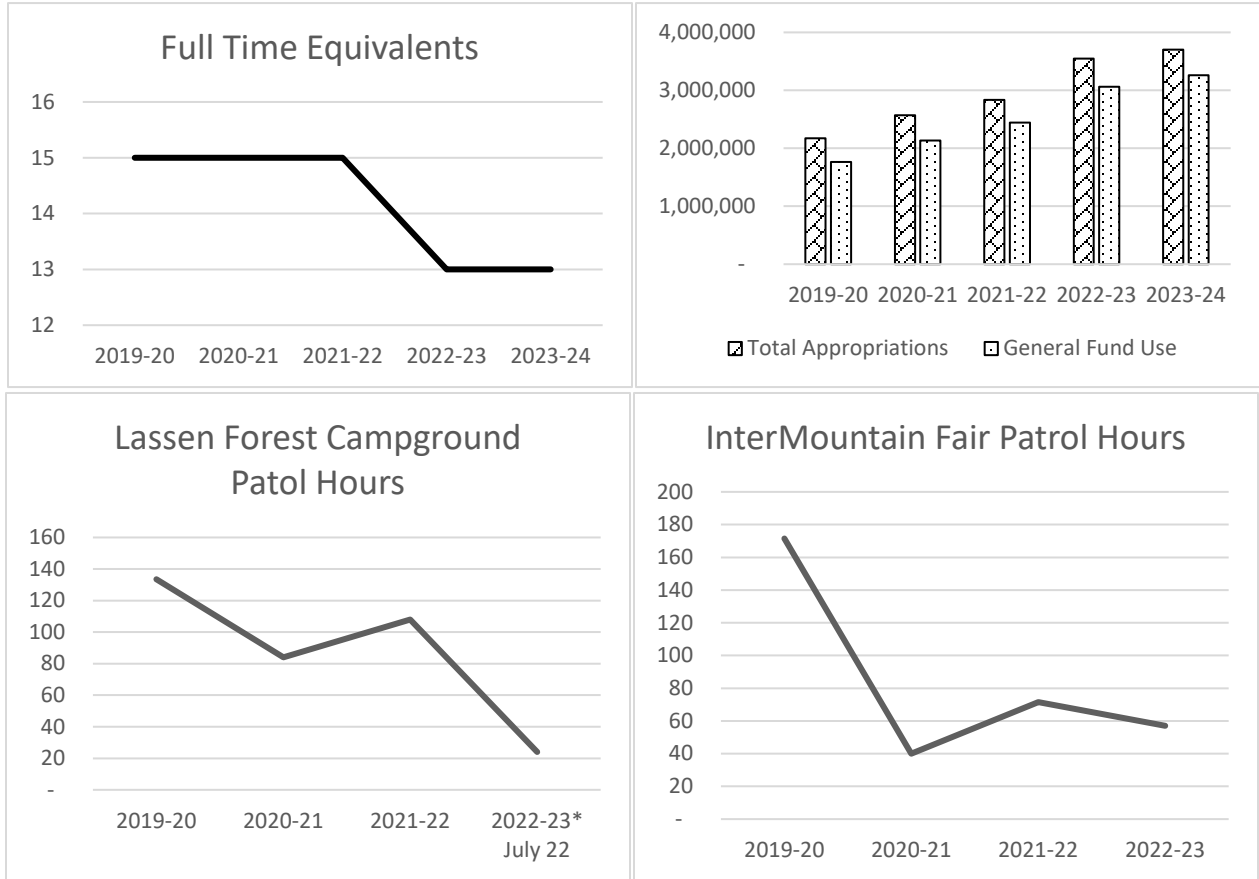
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The County acquired ownership of the Shasta County Superior Court owned portion of the Burney Substation building. The proposed plan would be to have facilities management reconfigure the space for use by the Sheriff's Office and funds for that were included in the FM rates.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Sheriff 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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
544102 STATE OFFICE OF EMERGENCY SVCS	\$0	\$46,132	\$0	\$0	\$0
549601 STATE PROP 172 PUBLIC SFTY FND	\$281,400	\$323,610	\$333,318	\$333,318	\$333,318
<b>INTERGOVERNMENTAL REVENUES</b>	\$281,400	\$369,742	\$333,318	\$333,318	\$333,318
<b>Category: 600</b> CHARGES FOR SERVICES					
678620 LASSEN NATIONAL FOREST PATROL	\$1,804	\$6,532	\$7,000	\$7,000	\$7,000
693001 CHARGES FOR SERVICES	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
<b>CHARGES FOR SERVICES</b>	\$7,804	\$12,532	\$13,000	\$13,000	\$13,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$17	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$0	\$17	\$0	\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800282 TRANS IN BUILDING	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total Revenues:</b>	\$389,204	\$482,291	\$446,318	\$446,318	\$446,318
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,025,758	\$913,315	\$1,231,000	\$1,231,000	\$1,231,000
011200 TERMINATION/SPECIAL PAY	\$52,357	\$24,033	\$25,000	\$25,000	\$25,000
017502 OVERTIME PAY	\$228,864	\$245,172	\$223,000	\$223,000	\$223,000
017503 SHIFT DIFFERENTIAL	\$8,934	\$7,837	\$10,000	\$10,000	\$10,000
017505 STANDBY PAY	\$737	\$1,234	\$3,000	\$3,000	\$3,000
017509 HOLIDAY OVERTIME PAY	\$38,546	\$30,484	\$40,000	\$40,000	\$40,000
017519 EMPLOYEE AWARDS	\$0	\$0	\$5,000	\$5,000	\$5,000
018100 EMPLOYER SHARE FICA	\$22,018	\$20,194	\$26,000	\$26,000	\$26,000
018201 EMPLOYER SHARE RETIREMENT	\$654,235	\$534,508	\$710,000	\$710,000	\$710,000
018205 EMPLOYER SHARE 401A	\$3,158	\$7,731	\$18,000	\$18,000	\$18,000
018300 EMPLOYER SHARE HEALTH INSUR	\$228,348	\$233,576	\$341,000	\$341,000	\$341,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$53,562	\$49,599	\$84,000	\$84,000	\$84,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$524	\$462	\$500	\$500	\$500
018500 WORKERS COMP EXPOSURE	\$7,273	\$7,905	\$13,000	\$13,000	\$13,000
018501 WORKERS COMP EXPERIENCE	\$104,112	\$240,924	\$223,000	\$223,000	\$223,000
018601 HOUSING ALLOWANCE	\$22,529	\$24,916	\$30,000	\$30,000	\$30,000
018602 DOG PAY	\$2,193	\$247	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	\$2,453,154	\$2,342,143	\$2,982,500	\$2,982,500	\$2,982,500
<b>Category: 030</b> SERVICES AND SUPPLIES					

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$8,344	\$6,890	\$9,600	\$9,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$1,673	\$0	\$5,900	\$5,900	
032329 CLTHG/PERS UNIFORMS	\$1,783	\$1,259	\$2,600	\$2,600	
032500 COMMUNICATIONS EXPENSE	\$7,347	\$7,404	\$3,900	\$3,900	
032526 COMM CELL PHONES	\$5,940	\$5,897	\$10,700	\$10,700	
032591 CHGS IT COMM	\$18,911	\$15,236	\$15,546	\$15,546	
032900 HOUSEHOLD EXPENSE	\$993	\$114	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$10,329	\$15,011	\$18,613	\$18,613	
033102 INSUR XP LIABILITY EXPOSURE	\$4,097	\$9,450	\$17,000	\$17,000	
033103 INSUR XP MISCELLANEOUS	\$1,111	\$608	\$1,416	\$1,416	
033105 INSUR XP LIABILITY EXPERIENCE	\$15,216	\$17,400	\$54,132	\$54,132	
033500 MAINTENANCE OF EQUIPMENT	\$773	\$312	\$500	\$500	
033526 MNT EQP VEHICLES	\$221	\$166	\$300	\$300	
033530 MNT EQP RADIOS	\$0	\$0	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,016	\$2,097	\$2,039	\$2,039	
033700 MAINTENANCE OF STRUCTURES	\$76	\$61	\$2,000	\$2,000	
033729 MNT STR FAC MGMT APRV	\$75	\$0	\$1,500	\$1,500	
033791 CHGS FAC MGMT MAINT STR	\$15,980	\$10,318	\$101,839	\$101,839	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$235	\$0	\$300	\$300	
034100 MEMBERSHIPS	\$1,176	\$4,731	\$3,400	\$3,400	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$846	\$0	\$0	
034500 OFFICE EXPENSE	\$2,151	\$2,251	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$2	\$2,094	\$2,500	\$2,500	
034828 PROF LEGAL SVS	\$0	\$8,279	\$3,000	\$3,000	
034837 PROF PREEMPLOYMENT SVS	\$145	\$0	\$500	\$500	
034852 PROF TRANSCRIBING SVS	\$2,230	\$2,660	\$2,700	\$2,700	
034892 CHGS IT PROFESSIONAL SVS	\$15,563	\$22,048	\$26,600	\$26,600	
035100 RENTS & LEASES OF EQUIPMENT	\$1,882	\$1,593	\$0	\$0	
035500 MINOR EQUIPMENT	\$730	\$6,799	\$16,800	\$16,800	
035591 CHGS IT HARDWARE EQP	\$230	\$9,062	\$36,000	\$36,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$484	\$3,237	\$1,300	\$1,300	
035740 SP DEPT XP GUN SUPPLIES	\$16	\$137	\$350	\$350	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$107	\$107	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$323	\$351	\$40	\$40	
035940 TRANS/TRVL FUEL	\$86,991	\$99,879	\$105,000	\$105,000	
035941 TRANS/TRVL MILEAGE	\$304	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$3,957	\$14,467	\$9,000	\$9,000	
035990 CHGS FLEET TRANS/TRVL	\$103,400	\$136,517	\$185,004	\$185,004	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$54	\$0	\$200	\$200	
036100 UTILITIES	\$11,198	\$12,447	\$21,000	\$21,000	
036127 UTIL WATER	\$218	\$360	\$500	\$500	
036128 UTIL SEPTIC	\$226	\$276	\$515	\$515	
<b>SERVICES AND SUPPLIES</b>	<b>\$326,520</b>	<b>\$420,379</b>	<b>\$668,494</b>	<b>\$668,494</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39,747	\$43,842	\$53,504	\$53,504	
<b>OTHER CHARGES</b>	<b>\$39,747</b>	<b>\$43,842</b>	<b>\$53,504</b>	<b>\$53,504</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065036 GENERATOR	\$15,515	\$51,560	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$15,515</b>	<b>\$51,560</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,834,937</b>	<b>\$2,857,926</b>	<b>\$3,704,498</b>	<b>\$3,704,498</b>	
<b>Net Cost:</b>	<b>\$2,445,732</b>	<b>\$2,375,634</b>	<b>\$3,258,180</b>	<b>\$3,258,180</b>	

# JUVENILE REHABILITATION FACILITY

Fund 0060, General, Budget Unit 262, Fiscal Year 2023-24  
Tracie Neal, Chief Probation Officer

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## **PROGRAM DESCRIPTION**

The Shasta County Juvenile Rehabilitation Facility (JRF) is a 24-hour detention facility administered by the Probation Department. The juveniles detained are wards of the court or are being detained for alleged delinquency or criminal conduct, either awaiting further hearings or court-ordered placement or serving a custody commitment. JRF staff are responsible for upholding Title 15 and 24 State Regulations and facilitating rehabilitative programming to these youth in a secure custodial setting while ensuring the safety and security of the youth and the public.

The Probation Department opened the River's Edge Academy (REA) on April 11, 2021. This program serves up to 15 youth requiring out of home placement, a custody commitment, and intensive wraparound rehabilitative services. This program allows youth to remain in their community and stay connected to their prosocial and family support systems. Due to the innovative and initial success of this program, the program has received state and national attention. In 2022 the program saw seven graduates and one completion. A graduation will be scheduled for 2023. As of March 28, 2023, there are only four youth requiring a Short Term Residential Therapeutic Program (STRTP) due to the severity of criminal behavior.

Senate Bill (SB) 823 and 92 signed into law in September 2020 closes the Department of Juvenile Justice (DJJ) and shifts responsibility of these youth, who are up to the age of 25 and who have commitment serious and violent crimes to counties. DJJ intake closed on July 1, 2021, and permanent closure is scheduled for June 30, 2023. This has been a focus of the JRF, and a Juvenile Justice Realignment Plan and a Secure Track Treatment Program (STTP) has been implemented. The JRF has had two STTP commitments, one who has been paroled. Three youth, all over the age of 18 are expected to return from DJJ to the JRF prior to the closure of June 30, 2023. There are currently four youth in the JRF pending a STTP commitment. These youth require a vast array of services different than the youth currently in the JRF due to their age, length of commitment, severity of treatment and behavioral needs. FY 22/23 included one-time funding to Probation Departments to prepare facilities for the closure of DJJ, promoting expansion of services with a focus on enhancing youth services, vocational, education, recreational space, and enhancing security infrastructure. These dollars will be used to support the development of the west recreation yard once the old juvenile hall is demolished.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$11,520,193, an increase of \$2,100,298 or 22.3% from the FY 2022-23 adjusted budget. Salaries and Benefits are requested at \$7,333,100, an increase of 15.9% or \$1,004,663. Services and supplies are requested at \$3,975,886, an increase of 34.6% or \$1,022,973.

Building and maintenance costs; food and general operation costs; and IT services costs have all increased significantly. In July 2022, the JRF transitioned to a new medical/health care provider. Medical and health care costs have increased over the years to include a 38% increase. Implementation of the STTP includes additional contracted treatment and rehabilitative services; costs for staff whose time was previously covered primarily in Budget Unit 263 who will be working in this program and charged to Budget Unit 262, and the addition of a Peer Support Specialist. These costs will all be funded through the annual SB 823 allocation and not require General Fund support.

Revenues for FY 2023-24 are requested at \$6,734,209, an increase of \$982,922 or 17% from the FY 2022-23 adjusted budget. This increase can be attributed to increased funding for Proposition 172, Youthful Offender Block Grant funding, and SB 823.

The Net County Cost is requested at \$4,785,984, an increase of \$1,117,376 or 30.5% from the FY 2022-23. After adjustment for contribution to the department's restricted funds, the general fund will cover the remaining \$4,985,453 of Net County Cost, an increase of \$1,363,794 compared to FY 2022-23.

Projected balance of restricted funds at the end of Fiscal Year 2023-24 is \$1,205,934.

## **POSITION CHANGE REQUESTS**

The requested budget includes the addition of 1 FTE Peer Support Specialist, which will be fully funded by SB823 funding and will not require additional General Fund.



**CAPITAL ASSET / PROJECT REQUESTS**

Two handheld radios are requested (\$19,018) and will be fully funded by SB823 funding and will not require additional General Fund.

**SUMMARY OF RECOMMENDATIONS**

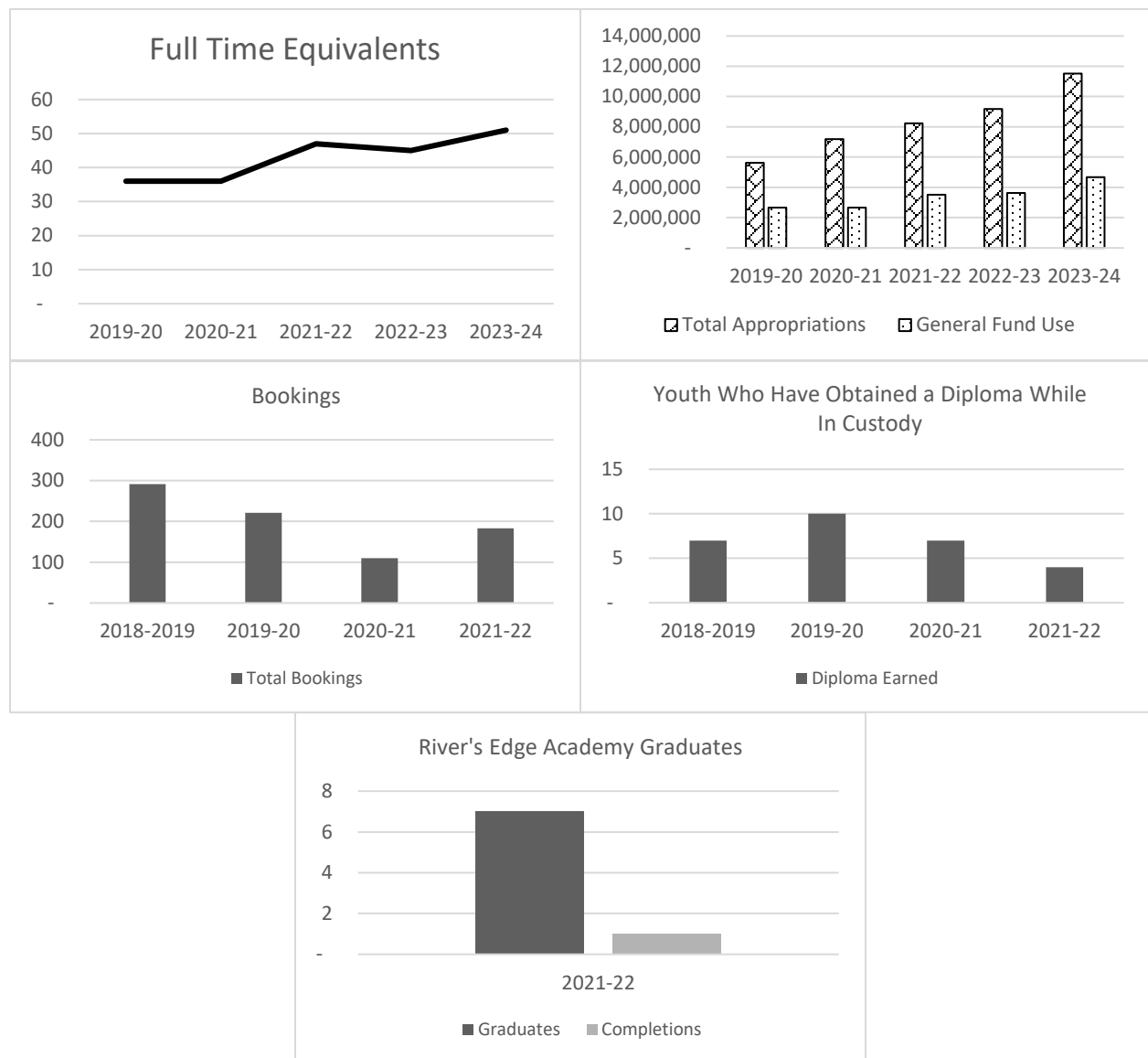
Due to concerns regarding general fund spending, the department was requested to reduce the General Fund contribution by \$288,000. The Chief Probation Officer recognized additional revenue as delineated in the Recommended budget and increased use of restricted Fund Balance. The result is a Net County Cost of \$4,585,984 and a balance of restricted funds in the amount of 1,097,648.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

In the Governor’s January proposed budget, there are no new significant programs proposed for public safety, specifically probation or juvenile halls. The proposed budget includes continued funding for the Youthful Offender Block Grant and SB 823. The Board of State and Community Correction (BSCC) oversees the California Code of Regulations, the Minimum Standards for Local Detention Facilities which govern facility operations, and they are responsible for conducting annual inspections. The BSCC is currently working on Title 15 and 24 Regulation revisions and is establishing minimum regulations for the Secure Youth Track Facilities, our Secure Track Treatment Program in concurrence with the Office of Youth and Community Restoration (OYCR). At this time revisions and proposed regulations are in process, and once finalized can have a significant operational impact to the JRF.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
533201	ST DEPT PUBLIC HEALTH GRANT	\$2,227	\$5,737	\$0	\$0
542601	ST CSA JUV PROB CAMP JPCF	\$55,936	\$419,553	\$419,554	\$419,554
542602	ST JUVENILE JUSTICE GRANT	\$1,102,048	\$1,259,954	\$1,108,699	\$1,108,699
542801	ST BD OF CORRECTIONS GRT	\$275,112	\$2,062,863	\$1,222,074	\$1,222,074
549601	STATE PROP 172 PUBLIC SFTY FND	\$1,731,800	\$1,991,570	\$2,051,317	\$2,051,317
552900	FEDERAL JUV HALL FOOD PROGRAM	\$58,326	\$76,207	\$92,000	\$92,000
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$3,225,451</b>	<b>\$5,815,886</b>	<b>\$4,893,644</b>	<b>\$4,893,644</b>
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
686201	BOARD & CARE OTHER COUNTIES	\$89,700	\$118,982	\$450,000	\$450,000
692700	REIMB MISC SERVICES	\$10,973	\$11,189	\$0	\$0
<b>CHARGES FOR SERVICES</b>		<b>\$100,673</b>	<b>\$130,171</b>	<b>\$450,000</b>	<b>\$450,000</b>
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
797710	JUVENILE PROGRAMMING SALES	\$0	\$4,540	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$365	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$734	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$734</b>	<b>\$4,906</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800541	TRANS IN CASH AID GRANTS	\$1,114,659	\$1,450,882	\$1,590,565	\$1,590,565
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$1,114,659</b>	<b>\$1,450,882</b>	<b>\$1,590,565</b>	<b>\$1,590,565</b>
<b>Total Revenues:</b>		<b>\$4,441,519</b>	<b>\$7,401,847</b>	<b>\$6,934,209</b>	<b>\$6,934,209</b>
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$2,070,865	\$2,669,004	\$3,195,000	\$3,195,000
011200	TERMINATION/SPECIAL PAY	\$24,768	\$13,517	\$25,000	\$25,000
017000	EXTRA HELP	\$138,337	\$208,951	\$210,000	\$210,000
017502	OVERTIME PAY	\$315,723	\$273,425	\$132,000	\$132,000
017503	SHIFT DIFFERENTIAL	\$29,101	\$36,102	\$56,000	\$56,000
017505	STANDBY PAY	\$0	\$445	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$69,976	\$60,740	\$88,000	\$88,000
018100	EMPLOYER SHARE FICA	\$46,766	\$57,037	\$82,000	\$82,000
018201	EMPLOYER SHARE RETIREMENT	\$1,329,586	\$1,578,345	\$1,794,000	\$1,794,000
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$129	\$0	\$0
018205	EMPLOYER SHARE 401A	\$1,972	\$2,030	\$58,000	\$58,000
018300	EMPLOYER SHARE HEALTH INSUR	\$675,662	\$925,595	\$1,153,000	\$1,153,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$86,367	\$118,434	\$221,000	\$221,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,044	\$1,239	\$1,100	\$1,100
018500	WORKERS COMP EXPOSURE	\$14,739	\$20,939	\$30,000	\$30,000

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$203,616	\$268,776	\$288,000	\$288,000	\$288,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$16	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$5,008,530</b>	<b>\$6,234,732</b>	<b>\$7,333,100</b>	<b>\$7,333,100</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032100 AGRICULTURAL EXPENSE	\$0	\$0	\$450	\$450	\$450
032300 CLOTHING/PERSONAL SUPPLIES XP	\$14,969	\$7,371	\$6,000	\$6,000	\$6,000
032326 CLTHG/PERS INMATES	\$8,195	\$8,979	\$13,000	\$13,000	\$13,000
032500 COMMUNICATIONS EXPENSE	\$12,726	\$16,305	\$12,840	\$12,840	\$12,840
032590 CHGS FAC MGMT COMM	\$289	\$471	\$500	\$500	\$500
032591 CHGS IT COMM	\$492	\$1,085	\$1,197	\$1,197	\$1,197
032700 FOOD EXPENSE	\$89,218	\$96,662	\$119,210	\$119,210	\$119,210
032900 HOUSEHOLD EXPENSE	\$23,349	\$27,025	\$23,650	\$23,650	\$23,650
032992 CHGS FAC MGMT HSHLD XP	\$22,005	\$21,025	\$37,155	\$37,155	\$37,155
033102 INSUR XP LIABILITY EXPOSURE	\$7,823	\$24,789	\$41,000	\$41,000	\$41,000
033103 INSUR XP MISCELLANEOUS	\$15,132	\$9,060	\$36,012	\$36,012	\$36,012
033104 INSUR XP MALPRACTICE	\$0	\$0	\$1,610	\$1,610	\$1,610
033105 INSUR XP LIABILITY EXPERIENCE	(\$5,340)	(\$13,620)	\$8,793	\$8,793	\$8,793
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$9,200	\$9,200	\$9,200
033592 CHGS IT MNT HARD/SOFTWARE	\$2,580	\$3,115	\$2,234	\$2,234	\$2,234
033700 MAINTENANCE OF STRUCTURES	\$3,686	\$234	\$3,000	\$3,000	\$3,000
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$1,500	\$1,500	\$1,500
033791 CHGS FAC MGMT MAINT STR	\$124,011	\$191,162	\$294,730	\$294,730	\$294,730
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$6,150	\$3,379	\$500	\$500	\$500
034100 MEMBERSHIPS	\$11	\$0	\$150	\$150	\$150
034500 OFFICE EXPENSE	\$17,168	\$11,988	\$12,350	\$12,350	\$12,350
034527 OFFICE XP PRINTING	\$5	\$0	\$0	\$0	\$0
034592 CHGS OC OTHER SERVICES	\$1,638	\$1,977	\$3,822	\$3,822	\$3,822
034800 PROF & SPECIAL SERVICES	\$172,266	\$185,737	\$575,885	\$575,885	\$575,885
034802 PROF ADMIN SVS	\$776,163	\$640,007	\$1,294,248	\$1,294,248	\$1,294,248
034814 PROF COUNSELING SVS	\$232,025	\$205,669	\$398,471	\$398,471	\$398,471
034831 PROF MEDICAL SVS	\$337,811	\$399,556	\$424,000	\$424,000	\$424,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$4,047	\$1,500	\$1,500	\$1,500
034855 PROF INVESTIGATION SVS	\$0	\$1,011	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$5,853	\$5,690	\$7,000	\$7,000	\$7,000
034892 CHGS IT PROFESSIONAL SVS	\$292,117	\$283,488	\$455,494	\$455,494	\$455,494
035100 RENTS & LEASES OF EQUIPMENT	\$2,114	\$2,118	\$2,500	\$2,500	\$2,500
035500 MINOR EQUIPMENT	\$16,392	\$45,960	\$5,300	\$5,300	\$5,300
035591 CHGS IT HARDWARE EQP	\$216	\$8,844	\$200	\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$28,332	\$26,757	\$26,000	\$26,000	\$26,000

**Budget Unit:** 262 - JUVENILE REHAB FACILITY (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$0	\$3,715	\$2,500	\$2,500	
035940 TRANS/TRVL FUEL	\$1,834	\$3,893	\$3,500	\$3,500	
035942 TRANS/TRVL TRAINING	\$640	\$47,766	\$2,500	\$2,500	
035990 CHGS FLEET TRANS/TRVL	\$6,624	\$7,188	\$7,385	\$7,385	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$220	\$500	\$500	
036100 UTILITIES	\$129,471	\$151,051	\$140,000	\$140,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,345,979</b>	<b>\$2,433,738</b>	<b>\$3,975,886</b>	<b>\$3,975,886</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$70,529	\$133,948	\$190,801	\$190,801	
050003 BUILDING & EQUIP COST PLAN CHG	\$3,997	\$3,996	\$788	\$788	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$500	\$500	
052004 SUPP/CARE MINORS/WARDS	\$0	\$0	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$74,526</b>	<b>\$137,944</b>	<b>\$192,189</b>	<b>\$192,189</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065061 RADIOS	\$0	\$0	\$19,018	\$19,018	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,018</b>	<b>\$19,018</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$56,954)	\$0	\$0	\$0	
088263 C/A PROBATION	(\$1,847)	(\$1,478)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$58,802)</b>	<b>(\$1,478)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$7,370,233</b>	<b>\$8,804,937</b>	<b>\$11,520,193</b>	<b>\$11,520,193</b>	
<b>Net Cost:</b>	<b>\$2,928,713</b>	<b>\$1,403,089</b>	<b>\$4,585,984</b>	<b>\$4,585,984</b>	

# PROBATION

Fund 0060, General, Budget Unit 263, Fiscal Year 2023-24

Tracie Neal, Chief Probation Officer

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## **PROGRAM DESCRIPTION**

There are no changes to the description of the basic ongoing mission and functions of this budget unit. The department continues to strive toward the vision of “Safer Communities, Better Lives” and embrace the mission “To facilitate positive offender change and reduce recidivism as we serve the courts, protect the community, assist victims, and enhance the lives through proactive investigation, intervention, prevention, and enforcement.”

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 service programs. The Adult Division conducts criminogenic assessments, pretrial assessments, completes investigations, and makes recommendations to the Court in pre-sentence and post-sentence reports, supervises felony offenders, 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 and provides prevention and intervention services. Probation Officers complete investigations, assessments and case plans; author dispositional reports to the Court; monitor compliance with Court orders; and operates a Juvenile Work Program for community service. Probation Officers in both divisions provide intensive targeted case management services, rehabilitative resources and treatment referrals, supervision, and compliance efforts to ensure an offender/ youth receives the required level of supervision and support to increase successfully reentry and outcomes.

During FY 2022-23, the department continued to work on the implementation of a new case management system (CMS) to include program and department interfaces; data input and extraction; updates and changes to the system to align with operations; and business rules and procedures. The department is currently in phase 2 of implementation and work is occurring in the Juvenile Rehabilitation Facility. The Juvenile Division worked on many important projects. In June 2022, a strategic planning process started, and a community collaborative event occurred to update and create a new County Juvenile Justice Plan. Over 50 collaborative partners and justice involved youth participated in this process which culminated in a finalized 5-year County Juvenile Justice Plan, which has been approved by the Juvenile Justice Coordinating Council and submitted to the state. In addition, work has continued on Senate Bills (SB) 823 and 92 to prepare for the closure of the Department of Juvenile Justice (DJJ) on June 30, 2023. A Juvenile Realignment Plan has been created and efforts continue in this area to support paroled DJJ youth, returning DJJ youth, and youth sentenced to the county's new Secure Track Treatment Program (STTP).

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$16,106,163 an increase of \$958,001 or 6.3%, compared to FY 2022-23 expenditures. Salary and benefits costs increased by \$670,700 an increase of 6.2%. The Juvenile Prevention Officer Program continues to be a success and two additional officers are added in FY 2023-24 to meet the school requests. The cost for these officers are reimbursed by the contracted school districts. Costs for two staff whose time was previously covered primarily in this budget will be working in the Secure Track Treatment Program and charged to Budget Unit 262

Revenues for FY 2022-23 are requested at \$12,884,789, an increase of \$628,304 or 5.1%. This increase can be attributed to increased funding for Proposition 172, AB 109, SB 678, and Juvenile Probation. Additionally, the two Juvenile Prevention Officers in the schools is offset by increased revenue.

The Net County Cost is requested at \$3,221,374, an increase of \$329,697 or 11.4%. After adjustment for use of the department's restricted funds, the General Fund will cover the remaining \$1,231,494 of Net County Cost, a decrease of \$43,605 compared to FY 2022-23.

The projected balance of restricted funds at the end of FY 2023-24 is \$2,707,059.

## **POSITION CHANGE REQUESTS**

The requested budget includes the addition of 1 FTE Deputy Probation Officer I/II and 1 FTE Deputy Probation Officer III. Both of these positions will serve as Juvenile Prevention Officers in schools and will be funded entirely by those contracted schools.

**CAPITAL ASSET / PROJECT REQUESTS**

The requested budget includes two replacement vehicles (funded by AB109); 1 new vehicle (funded by AB109); 4 vehicle radios (partially funded by school contracts); 5 handheld radios (partially funded by Statham-Robbins funds); 2 copy machines (offset by reduction to lease costs); and 1 partially re-budgeted case management system.

**SUMMARY OF RECOMMENDATIONS**

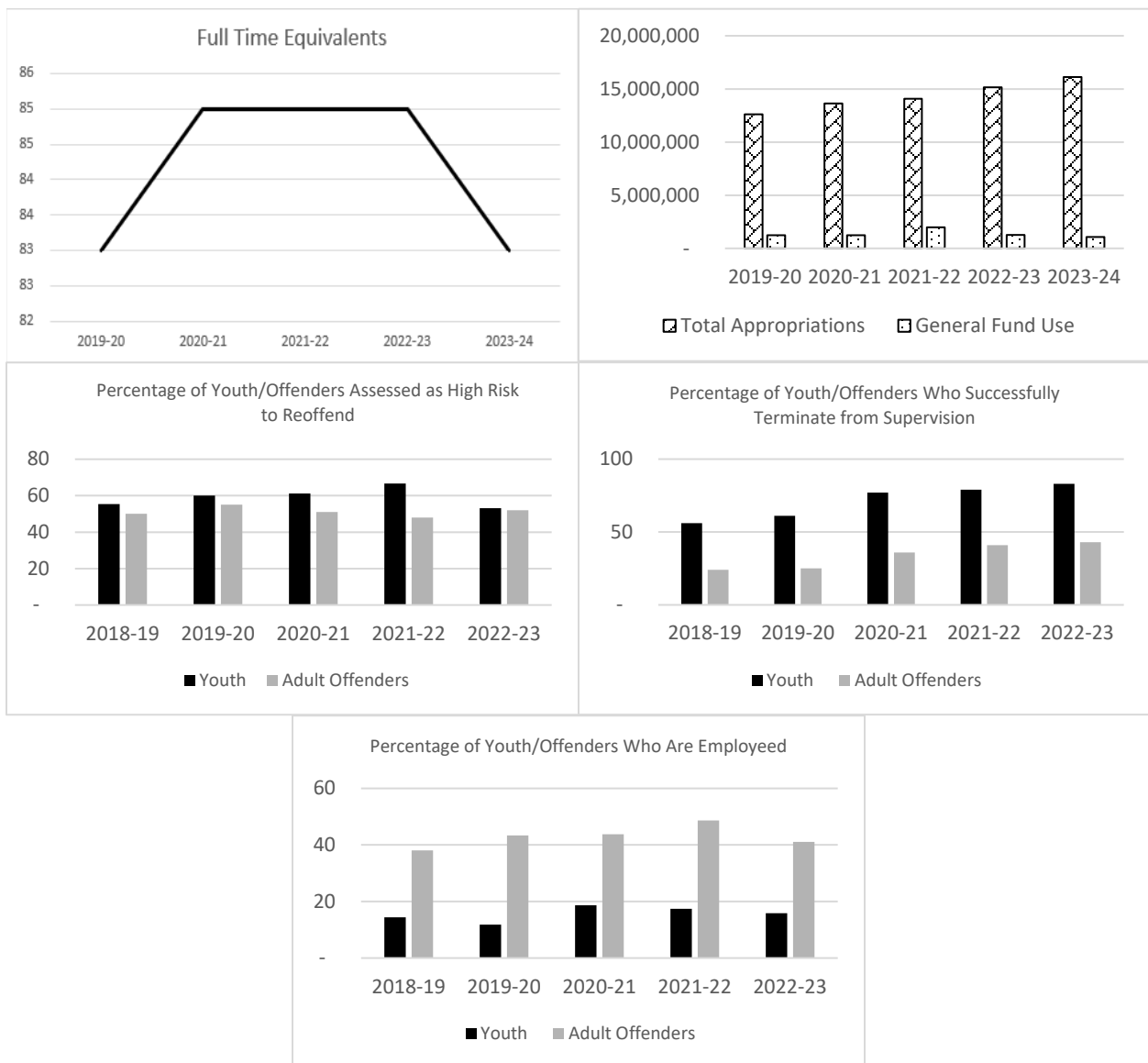
The CEO recommends recognizing AB 199 revenue to this budget as delineated in the Recommended budget. The result is a Net County Cost of \$3,031,063 and a General Fund contribution of \$1,041,183.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

In the Governor’s January proposed budget, there are no new significant programs proposed for public safety, specifically probation. The proposed budget includes continued funding for Post Release Community Supervision (PRCS) mitigation funding, Standard and Training for Corrections, and Community Corrections Performance Incentives Grant (SB 678).

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Department Head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318512 CF DNA ID PENALTIES	\$38,385	\$31,621	\$32,000	\$32,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$38,385</b>	<b>\$31,621</b>	<b>\$32,000</b>	<b>\$32,000</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531500 STATE REALIGNMENT SOCIAL SVS	\$102,440	\$102,440	\$102,440	\$102,440	
531900 STATE OPTIONS FOR RECOVERY	\$36,291	\$27,508	\$40,000	\$40,000	
542100 ST JUDICIAL COUNCIL OF CA GRNT	\$0	\$266,942	\$327,092	\$327,092	
542601 ST CSA JUV PROB CAMP JPCF	\$1,025,203	\$1,163,550	\$1,145,486	\$1,145,486	
542602 ST JUVENILE JUSTICE GRANT	\$52,342	\$7,478	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$7,195,245	\$10,499,340	\$6,707,297	\$6,707,297	
542604 ST CCP INCENTIVE ACT SB678	\$512,037	\$512,037	\$512,037	\$512,037	
542606 ST REALIGNMENT BACKFILL	\$0	\$0	\$486,897	\$486,897	
542800 STATE CORRECTIONS TRAINING GRT	\$66,144	\$67,624	\$67,624	\$67,624	
542801 ST BD OF CORRECTIONS GRT	\$760,797	\$892,324	\$486,500	\$486,500	
544101 ST EMERGENCY MGMT ASST	\$732	\$0	\$0	\$0	
549065 STATE PUBLIC SAFETY SERVICES	\$0	\$763,452	\$0	\$0	
549592 STATE CRIME PREVENTION ACT	\$791,469	\$918,532	\$904,282	\$904,282	
549601 STATE PROP 172 PUBLIC SFTY FND	\$938,000	\$1,078,700	\$1,111,061	\$1,111,061	
550930 FEDERAL CWS IV E ADMIN	\$46,030	\$80,664	\$111,200	\$111,200	
550999 FED SB 933 PLACEMENT REIMB	\$28,701	\$24,045	\$38,000	\$38,000	
551320 FED EMERGCY ASSIST CORONAVIRUS	\$5,520	\$0	\$0	\$0	
554100 FEDERAL DISASTER ASSISTANCE	\$2,663	\$0	\$0	\$0	
560953 FEDERAL DOJ GRANT	\$2,194	\$4,191	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$11,565,811</b>	<b>\$16,408,829</b>	<b>\$12,039,916</b>	<b>\$12,039,916</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
671600 PROBATION COSTS	\$3,013	\$0	\$0	\$0	
671670 CONDITIONAL SENTENCE RPT FEE	\$110	\$0	\$0	\$0	
675450 DIVERSION PROGRAM FEE	\$5,222	\$9	\$0	\$0	
682009 MH SVS SC COURT DRUG GRANT	\$934	\$1,735	\$0	\$0	
692320 REIMB PROBATION OFFICER SCHOOL	\$243,151	\$493,059	\$948,588	\$948,588	
692330 ADULT WORK PROGRAM FEES	\$27,051	\$14,829	\$0	\$0	
692340 RECORD SEAL/MODIFICATION	\$300	\$120	\$0	\$0	
692353 ELECTRONIC MONITOR STRAP FEE	\$5	\$0	\$0	\$0	
692355 SUPERVISED OWN RECOG FEE	\$40	\$0	\$0	\$0	
692420 REIMBURSE SALARY	\$30,235	\$41,911	\$0	\$0	
692700 REIMB MISC SERVICES	\$2,927	\$3,349	\$0	\$0	
693001 CHARGES FOR SERVICES	\$22,491	\$15,213	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$335,483</b>	<b>\$570,229</b>	<b>\$948,588</b>	<b>\$948,588</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
797710 JUVENILE PROGRAMMING SALES	\$1,385	\$5,750	\$10,000	\$10,000	
799300 MISCELLANEOUS REVENUE	\$1,635	\$31,458	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,041	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$7,061</b>	<b>\$37,208</b>	<b>\$10,000</b>	<b>\$10,000</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800235 TRANS IN SHERIFF	\$40,000	\$0	\$0	\$0	
800410 TRANS IN MENTAL HEALTH	\$310,610	\$174,288	\$0	\$0	
806810 TRANS IN STHM RBNS CRIM CONST	\$0	\$0	\$44,596	\$44,596	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$350,610</b>	<b>\$174,288</b>	<b>\$44,596</b>	<b>\$44,596</b>	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$2,950	\$38,600	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$2,476	\$0	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$5,426</b>	<b>\$38,600</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>					
860000 INCEPTION OF LEASE	\$388,238	\$0	\$0	\$0	
<b>OTH FIN SRC INCEPTION OF LEASE</b>	<b>\$388,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$12,691,017</b>	<b>\$17,260,777</b>	<b>\$13,075,100</b>	<b>\$13,075,100</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$4,423,775	\$5,089,743	\$5,798,000	\$5,798,000	
011200 TERMINATION/SPECIAL PAY	\$78,854	\$323	\$50,000	\$50,000	
017000 EXTRA HELP	\$35,572	\$24,260	\$50,000	\$50,000	
017502 OVERTIME PAY	\$28,532	\$43,472	\$25,000	\$25,000	
017503 SHIFT DIFFERENTIAL	\$17	\$0	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$433	\$902	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$135,983	\$147,430	\$183,000	\$183,000	
018201 EMPLOYER SHARE RETIREMENT	\$2,393,098	\$2,588,559	\$2,802,000	\$2,802,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,900	\$10,609	\$9,800	\$9,800	
018205 EMPLOYER SHARE 401A	\$9,112	\$17,192	\$64,000	\$64,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,345,185	\$1,549,749	\$1,802,000	\$1,802,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$198,517	\$239,489	\$400,000	\$400,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,788	\$1,970	\$1,600	\$1,600	
018500 WORKERS COMP EXPOSURE	\$24,748	\$33,274	\$47,000	\$47,000	
018501 WORKERS COMP EXPERIENCE	\$145,944	\$179,916	\$204,000	\$204,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$2,540	\$3,602	\$4,000	\$4,000	
<b>SALARIES AND BENEFITS</b>	<b>\$8,834,006</b>	<b>\$9,930,498</b>	<b>\$11,440,400</b>	<b>\$11,440,400</b>	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

**Category:** 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$20,378	\$23,727	\$12,350	\$12,350
032500	COMMUNICATIONS EXPENSE	\$67,082	\$68,559	\$64,880	\$64,880
032590	CHGS FAC MGMT COMM	\$391	\$373	\$635	\$635
032591	CHGS IT COMM	\$34,932	\$31,172	\$29,402	\$29,402
032700	FOOD EXPENSE	\$4,692	\$4,353	\$6,500	\$6,500
032900	HOUSEHOLD EXPENSE	\$1,487	\$1,042	\$6,975	\$6,975
032990	CHGS OC HSHLD SVS	\$42,455	\$41,706	\$42,958	\$42,958
032991	CHGS OC HSHLD SUPPL	\$2,497	\$2,335	\$2,598	\$2,598
032992	CHGS FAC MGMT HSHLD XP	\$92,310	\$96,019	\$108,914	\$108,914
032997	ISF HSHLD XP OTHER DEPT CHGS	\$710	\$852	\$1,000	\$1,000
033102	INSUR XP LIABILITY EXPOSURE	\$13,471	\$39,330	\$64,999	\$64,999
033103	INSUR XP MISCELLANEOUS	\$4,644	\$3,084	\$9,036	\$9,036
033104	INSUR XP MALPRACTICE	\$0	\$918	\$0	\$0
033105	INSUR XP LIABILITY EXPERIENCE	\$2,316	\$4,992	\$8,004	\$8,004
033500	MAINTENANCE OF EQUIPMENT	\$3,806	\$4,029	\$1,700	\$1,700
033531	MNT EQP IT APRV	\$2,341	\$3,141	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$41,829	\$51,405	\$63,451	\$63,451
033700	MAINTENANCE OF STRUCTURES	\$2,386	\$2,435	\$6,000	\$6,000
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$5,300	\$5,300
033791	CHGS FAC MGMT MAINT STR	\$144,167	\$58,024	\$170,772	\$170,772
033797	ISF MNT STR OTHER DEPT CHGS	\$1,309	\$1,493	\$1,000	\$1,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,574	\$20,603	\$29,900	\$29,900
034100	MEMBERSHIPS	\$11,409	\$17,360	\$14,400	\$14,400
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$5,142	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$24,514	\$0	\$0
034500	OFFICE EXPENSE	\$54,527	\$36,356	\$36,500	\$36,500
034590	CHGS OC PHOTOCOPY SVS	\$638	\$481	\$1,166	\$1,166
034591	CHGS OC POSTAGE SVS	\$1,925	\$3,256	\$3,149	\$3,149
034592	CHGS OC OTHER SERVICES	\$6,146	\$6,963	\$7,397	\$7,397
034800	PROF & SPECIAL SERVICES	\$2,133,038	\$1,807,486	\$2,338,527	\$2,338,527
034802	PROF ADMIN SVS	\$1,381,663	\$1,540,724	\$1,682,726	\$1,682,726
034803	PROF ADVERTISING & MKTG SVS	\$674	\$199	\$150	\$150
034811	PROF COLLECTIONS SVS	\$5,532	\$0	\$0	\$0
034814	PROF COUNSELING SVS	\$395,350	\$408,597	\$520,000	\$520,000
034817	PROF DRUG TESTING SVS	\$85	\$3,275	\$23,000	\$23,000
034828	PROF LEGAL SVS	\$0	\$6,247	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$46,825	\$28,324	\$34,000	\$34,000
034852	PROF TRANSCRIBING SVS	\$639	\$0	\$850	\$850

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034855 PROF INVESTIGATION SVS	\$2,188	\$480	\$4,000	\$4,000	
034860 PROF BENEFITS ADMIN SVS	\$180,500	\$191,330	\$195,157	\$195,157	
034890 CHGS FAC MGMT PROF SVS	\$9,440	\$2,909	\$10,300	\$10,300	
034892 CHGS IT PROFESSIONAL SVS	\$1,058,773	\$1,091,134	\$1,308,858	\$1,308,858	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,033	\$1,028	\$2,000	\$2,000	
035100 RENTS & LEASES OF EQUIPMENT	\$115,852	\$113,412	\$126,500	\$126,500	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$700	\$700	
035387 GASB 87 LEASE PMT STRUCTURES	\$663	\$2,402	\$202,418	\$202,418	
035500 MINOR EQUIPMENT	\$23,411	\$48,998	\$11,550	\$11,550	
035530 MNR EQP IT APRV	\$3,519	\$0	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$264	\$31	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$34,320	\$55,363	\$64,000	\$64,000	
035592 CHGS IT TELECOMM EQP	\$734	\$31	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$116,675	\$112,516	\$90,700	\$90,700	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$4,154	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$844	\$900	\$1,850	\$1,850	
035900 TRANSPORTATION & TRAVEL	\$10,990	\$12,708	\$22,100	\$22,100	
035940 TRANS/TRVL FUEL	\$23,859	\$26,926	\$36,000	\$36,000	
035942 TRANS/TRVL TRAINING	\$50,111	\$79,023	\$65,624	\$65,624	
035990 CHGS FLEET TRANS/TRVL	\$68,546	\$111,474	\$112,921	\$112,921	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$298	\$426	\$2,700	\$2,700	
036100 UTILITIES	\$80,213	\$74,390	\$92,000	\$92,000	
036131 UTIL MISC UTILITIES	\$15,458	\$16,286	\$20,500	\$20,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$6,320,944</b>	<b>\$6,294,463</b>	<b>\$7,680,617</b>	<b>\$7,680,617</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$356,258	\$356,275	\$480,102	\$480,102	
050003 BUILDING & EQUIP COST PLAN CHG	\$59,457	\$58,373	\$128,488	\$128,488	
050280 LEASE PRINCIPAL EXPENSE	\$144,013	\$176,395	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$22,767	\$18,394	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$1,045	\$1,047	\$1,105	\$1,105	
052004 SUPP/CARE MINORS/WARDS	\$139,001	\$87,582	\$11,000	\$11,000	
052009 SUPP/CARE ADULTS	\$201,542	\$211,922	\$300,000	\$300,000	
<b>OTHER CHARGES</b>	<b>\$924,085</b>	<b>\$909,991</b>	<b>\$920,695</b>	<b>\$920,695</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$0	\$15,079	\$15,079	
065061 RADIOS	\$0	\$0	\$82,283	\$82,283	
065095 VEHICLES	\$0	\$41,813	\$141,000	\$141,000	
065266 1 VOICE ANALYZER SYSTEM	\$0	\$11,704	\$0	\$0	

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

**Function:** PUBLIC PROTECTION

**Activity:** DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065357 CASE MANAGEMENT SYSTEM	\$191,800	\$45,000		\$125,000	\$125,000
065379 SHIPPING CONTAINER	\$9,975	\$0		\$0	\$0
067100 LEASE ASSET STRUCTURES & IMPRV	\$388,238	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$590,013</b>	<b>\$98,518</b>		<b>\$363,362</b>	<b>\$363,362</b>
<b>Category: 080</b> <b>INTRAFUND TRANSFERS</b>					
088235 C/A SHERIFF	\$0	(\$44,236)		(\$50,000)	(\$50,000)
088262 C/A JUVENILE HALL	(\$1,064,040)	(\$920,916)		(\$1,749,742)	(\$1,749,742)
088263 C/A PROBATION	(\$2,055,197)	(\$2,182,184)		(\$2,397,859)	(\$2,397,859)
088422 C/A ALCOHOL & DRUG	(\$62,260)	(\$83,547)		(\$77,600)	(\$77,600)
088501 C/A SOCIAL SERVICES	\$0	(\$27,096)		(\$27,000)	(\$27,000)
<b>INTRAFUND TRANSFERS</b>	<b>(\$3,181,497)</b>	<b>(\$3,257,980)</b>		<b>(\$4,302,201)</b>	<b>(\$4,302,201)</b>
<b>Category: 095</b> <b>OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$3,149	\$3,213		\$3,290	\$3,290
<b>OTHER FINANCING USES</b>	<b>\$3,149</b>	<b>\$3,213</b>		<b>\$3,290</b>	<b>\$3,290</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$13,490,700</b>	<b>\$13,978,704</b>		<b>\$16,106,163</b>	<b>\$16,106,163</b>
<b>Net Cost:</b>	<b>\$799,683</b>	<b>(\$3,282,072)</b>		<b>\$3,031,063</b>	<b>\$3,031,063</b>

**AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES**  
Fund 0060, General, Budget Unit 280 Fiscal Year 2023-24  
Rick Gurrola, Agricultural Commissioner/Sealer of Weights & Measures

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**PROGRAM DESCRIPTION**

The Shasta County Department of Agriculture/Weights and Measures is entrusted with the mission of promoting and protecting the County's agricultural industry while maintaining the health and beauty of its environment and ensuring the health and safety of the County's citizens. The Department strives to foster confidence and equity in the marketplace through education and engagement with the community, and through the fair and uniform enforcement of laws, regulations, and ordinances that have been enacted by the people of California and the County of Shasta.

- **Program changes anticipated in FY 2023-24**

AB719 has provided the California Department of Agriculture (CDFA) the ability to increase apiary registration fees to allow more cost recovery for County's apiary program activities. It is currently anticipated that beginning in January 2024, the Department will be able to receive additional revenue for apiary program activities. Upon receiving guidelines from CDFA about the new revenue, a mid-year budget amendment will be recommended to reflect the anticipated revenue increase.

Beginning with the passage of SB1 in 2017, the state began collecting additional excise tax on gasoline sales and as a result county agriculture departments began receiving increases in the amount of unclaimed gas tax (UGT) to fund agricultural program activities. This increase resulted in \$126,035 additional revenue directly to Shasta County beginning in FY 18/19 over the amount received in the previous fiscal year. In FY 2021-22, the Department received \$461,079 from UGT funding. Recent additional state excise tax increases on gasoline will result in even more UGT to be received in the future.

- **Department accomplishments during FY 2022-23**

The Shasta County Department of Agriculture is taking the lead for the joint five northern counties (Shasta, Trinity, Lassen, Siskiyou, and Modoc) pesticide disposal event. The California Department of Pesticide Regulation approved the funding request of \$400,000 for the event. The coordination and funding for the event is managed by the Shasta County Department of Agriculture on behalf of all five counties.

This event is open to growers, pest control businesses, and landscapers, who are provided a no cost, safe and legal method for disposal of pesticides. Participants will be able to deliver old, unwanted, and unregistered pesticides to locations to be determined by the counties, where a contracted hazardous waste vendor will safely collect, transport, and dispose of all pesticides collected at the event. The event is anticipated to be completed before the end of FY 22/23.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,506,082, a decrease of \$298,945 compared to FY 2022-23. Services and supplies have decreased due to the inclusion of the one time, grant funded pesticide disposal event. Some areas have increased, including salary and benefits and cost plan charges.

Revenues for FY 2023-24 are requested at \$1,077,225, a decrease of \$417,475 compared to FY 2022-23. One time grant funding for the pesticide disposal event is included in FY 2022-23. Other revenues have increased slightly overall. While program revenue sources will fluctuate due to outside funding sources, some programs revenues have increased (device registration and high-risk pest exclusion). Unclaimed Gas Tax (UGT) has continued to increase since 2017 and expected to continue in the next few years. The requested budget for UGT continues to reflect a conservative estimate of anticipated revenue.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$1,428,857, an increase of \$118,530 compared to FY 2022-23.

The Department has projected FY 2022-23 net county cost savings in the amount of \$41,301 as part of this budget but, due to anticipated additional Unclaimed Gas Tax (UGT) will be received at a higher amount than projected, resulting in as much as \$304,578 in savings. Pursuant to California Food and Agriculture Code (FAC) Section 224.5, in order to be eligible for Unclaimed Gas Tax (UGT) funds, counties must maintain county general fund support for agricultural commissioner services at least equal to the average amount expended for the five preceding fiscal years, unless the county is facing unusual economic hardship

that precludes that support. Revenues for UGT are not received until April each Fiscal Year and are therefore unable to be spent in the current Fiscal Year to meet the County’s Maintenance of Effort (MOE). In order to meet the County’s MOE, revenue received in FY 2022-23 will be spent on Agricultural projects in Fiscal Year 2023-24 which is the cause of the increase to the Net County Cost for Fiscal Year 2023-24.

Projected balance of restricted funds at the end of FY 2023-24 is \$68,103.

**POSITION CHANGE REQUESTS**

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

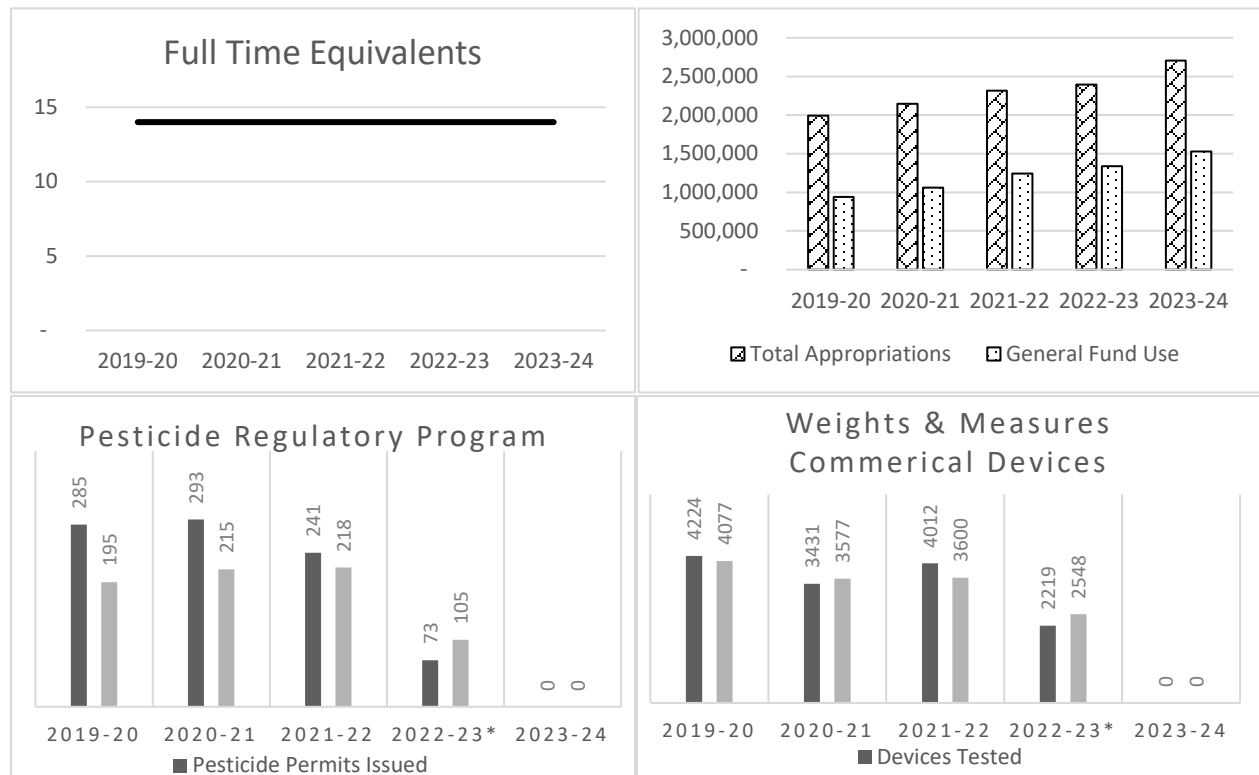
The CEO recommends increasing revenue amount budgeted for State Unclaimed Gas Taxes by \$100,000. Program revenue has consistently been in excess of \$460,000 and the Department is expecting continued increases. In addition, a facility that is more compatible with the needs of the Ag Department is being sought and \$200,000 has been added for potential building improvement costs. The result is an increase to the Net County Cost and General Fund Contribution of \$100,000.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Efforts to increase non-general funding remain as a constant for the Department, with attention towards agricultural programs eligible to receive UGT reimbursement. As the largest single non-general fund revenue source, UGT program activities eligible for reimbursement continue to remain a priority.

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
211300	DEVICE REPAIRMAN LICENSE	\$812	\$1,175	\$1,200	\$1,200
211320	WEIGH/MEASURE DEVICE REG	\$186,426	\$191,177	\$178,000	\$178,000
216900	OTHER LICENSES & PERMITS	\$8,840	\$8,622	\$8,000	\$8,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>		\$196,078	\$200,975	\$187,200	\$187,200
<b>Category: 300 FINES, FORFEITURES &amp; PENALTIES</b>					
318600	AG COMM/SEALER FINES	\$11,266	\$6,876	\$4,200	\$4,200
<b>FINES, FORFEITURES &amp; PENALTIES</b>		\$11,266	\$6,876	\$4,200	\$4,200
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
539130	STATE AGRICULTURAL/WTS & MEAS	\$7,415	\$7,425	\$7,425	\$7,425
539140	ST AG CERT FARMERS MKT INSPCTN	\$0	\$0	\$500	\$500
539150	STATE DETECTION TRAPPING	\$108,206	\$100,630	\$88,000	\$88,000
539160	STATE ORGANIC INSPECTIONS	\$12,335	\$12,532	\$4,500	\$4,500
539180	STATE AID NURSERY INSPECTION	\$2,579	\$3,456	\$5,000	\$5,000
539190	STATE HIGH RISK PEST EXCLUSION	\$90,784	\$95,233	\$85,000	\$85,000
539200	STATE UNCLAIMED GAS TAXES	\$461,079	\$588,129	\$550,000	\$550,000
539210	STATE APIARY CONTRACT	\$31,391	\$0	\$0	\$0
549779	STATE DEPT OF FOOD & AG GRANT	\$149	\$0	\$0	\$0
551320	FED EMERGCY ASSIST CORONAVIRUS	\$96	\$0	\$0	\$0
556000	FEDERAL GRAZING FEES	\$968	\$652	\$1,200	\$1,200
560151	FED GLASSY WING SHARP SHOOT	\$57,895	\$57,896	\$55,000	\$55,000
<b>INTERGOVERNMENTAL REVENUES</b>		\$772,901	\$865,954	\$796,625	\$796,625
<b>Category: 600 CHARGES FOR SERVICES</b>					
673101	AG CERTIFICATE SURCHG CCR 4075	\$1,771	\$1,854	\$1,700	\$1,700
673400	CONTROL A WEED PESTS	\$67,053	\$41,664	\$35,000	\$35,000
673401	CDFA QUARANTINE	\$0	\$961	\$500	\$500
673600	PESTICIDE INSPECTION	\$129,521	\$133,711	\$118,500	\$118,500
693001	CHARGES FOR SERVICES	\$45,998	\$92,550	\$33,500	\$33,500
<b>CHARGES FOR SERVICES</b>		\$244,344	\$270,743	\$189,200	\$189,200
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$8	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$15	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$246	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0
799601	INSURANCE PROCEEDS C/A	\$13,796	\$0	\$0	\$0
799900	CASH OVER/SHORT	\$10	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$14,322	\$255	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					



**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800955 TRANS IN FACILITIES MGMT	\$2,360	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,360	\$0	\$0	\$0	\$0
<b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$52,250	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$52,250	\$0	\$0	\$0	\$0
<b>Category:</b> 803 OTH FIN SRC INCEPTION OF LEASE					
860000 INCEPTION OF LEASE	\$0	\$323,210	\$0	\$0	\$0
<b>OTH FIN SRC INCEPTION OF LEASE</b>	\$0	\$323,210	\$0	\$0	\$0
<b>Total Revenues:</b>	\$1,293,524	\$1,668,015	\$1,177,225	\$1,177,225	\$1,177,225
<b>Category:</b> 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$965,923	\$1,053,926	\$1,095,000	\$1,095,000	\$1,095,000
011200 TERMINATION/SPECIAL PAY	\$0	\$828	\$0	\$0	\$0
017000 EXTRA HELP	\$45,839	\$52,748	\$66,462	\$66,462	\$66,462
017502 OVERTIME PAY	\$0	\$42	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$74,213	\$79,275	\$86,000	\$86,000	\$86,000
018201 EMPLOYER SHARE RETIREMENT	\$233,500	\$261,570	\$268,000	\$268,000	\$268,000
018204 EMPLOYER SHARE DEFERRED COMP	\$6,525	\$8,625	\$10,000	\$10,000	\$10,000
018205 EMPLOYER SHARE 401A	\$7,853	\$8,753	\$11,000	\$11,000	\$11,000
018300 EMPLOYER SHARE HEALTH INSUR	\$256,718	\$283,980	\$319,000	\$319,000	\$319,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$45,833	\$52,144	\$76,000	\$76,000	\$76,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$403	\$422	\$400	\$400	\$400
018500 WORKERS COMP EXPOSURE	\$5,564	\$7,147	\$9,400	\$9,400	\$9,400
018501 WORKERS COMP EXPERIENCE	\$5,328	\$2,256	\$2,472	\$2,472	\$2,472
018603 CELL/PDA COMM ALLOWANCE PROG	\$2,288	\$2,288	\$2,300	\$2,300	\$2,300
<b>SALARIES AND BENEFITS</b>	\$1,649,993	\$1,814,011	\$1,946,034	\$1,946,034	\$1,946,034
<b>Category:</b> 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$7,883	\$9,037	\$10,000	\$10,000	\$10,000
032300 CLOTHING/PERSONAL SUPPLIES XP	\$352	\$1,345	\$1,000	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$8,643	\$5,635	\$10,500	\$10,500	\$10,500
032591 CHGS IT COMM	\$7,401	\$9,732	\$10,853	\$10,853	\$10,853
032700 FOOD EXPENSE	\$125	\$283	\$1,200	\$1,200	\$1,200
032900 HOUSEHOLD EXPENSE	\$750	\$1,045	\$800	\$800	\$800
032992 CHGS FAC MGMT HSHLD XP	\$629	\$213	\$6,963	\$6,963	\$6,963
033102 INSUR XP LIABILITY EXPOSURE	\$2,993	\$8,436	\$5,000	\$5,000	\$5,000
033103 INSUR XP MISCELLANEOUS	\$744	\$396	\$1,128	\$1,128	\$1,128
033105 INSUR XP LIABILITY EXPERIENCE	\$5,028	\$13,500	(\$11,052)	(\$11,052)	(\$11,052)

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$3,989	\$5,308	\$8,000	\$8,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,471	\$6,117	\$7,351	\$7,351	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$200,500	\$200,500	
033791 CHGS FAC MGMT MAINT STR	\$362	\$1,623	\$5,000	\$5,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$105	\$25	\$500	\$500	
034100 MEMBERSHIPS	\$3,183	\$3,800	\$3,900	\$3,900	
034500 OFFICE EXPENSE	\$4,431	\$5,990	\$8,500	\$8,500	
034590 CHGS OC PHOTOCOPY SVS	\$123	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$1,517	\$1,618	\$1,912	\$1,912	
034592 CHGS OC OTHER SERVICES	\$2,456	\$2,515	\$2,468	\$2,468	
034800 PROF & SPECIAL SERVICES	\$152,874	\$143,285	\$143,000	\$143,000	
034837 PROF PREEMPLOYMENT SVS	\$1,919	\$1,113	\$2,750	\$2,750	
034892 CHGS IT PROFESSIONAL SVS	\$47,736	\$59,326	\$66,015	\$66,015	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,154	\$1,208	\$1,200	\$1,200	
035387 GASB 87 LEASE PMT STRUCTURES	\$1,359	\$1,573	\$75,599	\$75,599	
035500 MINOR EQUIPMENT	\$2,826	\$1,794	\$10,000	\$10,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$368	\$850	\$850	
035591 CHGS IT HARDWARE EQP	\$10,622	\$7,506	\$7,500	\$7,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,217	\$10,769	\$13,000	\$13,000	
035900 TRANSPORTATION & TRAVEL	\$5,964	\$12,291	\$13,000	\$13,000	
035940 TRANS/TRVL FUEL	\$30,291	\$29,738	\$29,750	\$29,750	
035990 CHGS FLEET TRANS/TRVL	\$85,640	\$37,044	\$40,149	\$40,149	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,058	\$1,052	\$1,000	\$1,000	
036100 UTILITIES	\$9,507	\$12,149	\$10,100	\$10,100	
036125 UTIL ELECTRIC	\$157	\$152	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$409,522</b>	<b>\$395,999</b>	<b>\$688,636</b>	<b>\$688,636</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$65,532	\$51,583	\$68,798	\$68,798	
050003 BUILDING & EQUIP COST PLAN CHG	\$2,262	\$3,333	\$2,589	\$2,589	
050280 LEASE PRINCIPAL EXPENSE	\$64,028	\$66,959	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$4,711	\$3,181	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$14	\$14	\$25	\$25	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$190	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$136,740</b>	<b>\$125,073</b>	<b>\$71,412</b>	<b>\$71,412</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$6,477	\$0	\$0	
065381 SEMI TRUCK	\$160,588	\$0	\$0	\$0	

**Budget Unit:** 280 - AG COMM & SEALER OF WTS (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
067100 LEASE ASSET STRUCTURES & IMPRV	\$0	\$323,210		\$0	\$0
<b>CAPITAL ASSETS</b>	\$160,588	\$329,688		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$2,356,844	\$2,664,772		\$2,706,082	\$2,706,082
<b>Net Cost:</b>	\$1,063,319	\$996,757		\$1,528,857	\$1,528,857

# RESOURCE MANAGEMENT - BUILDING INSPECTION

Fund 0060, General Budget Unit 282, Fiscal Year 2023-24

Paul Hellman, Director of Resource Management

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## **PROGRAM DESCRIPTION**

The Building Division's primary function is to safeguard the life, health, and property of Shasta County residents and to protect the County's natural resources through the application of uniform building standards and grading requirements through permitting and code enforcement, including nuisance abatement activities. Building standards involve design, materials, construction, use, occupancy, and location of all buildings and structures within the unincorporated area of the County. Grading requirements involve erosion and sedimentation control; protection of off-site properties, streams, watercourses, and aquatic habitats; avoidance of unstable slopes and filled areas; and prevention of the impairment or destruction of on-site wastewater treatment systems within the unincorporated area of the County. The Division's goal is to implement these standards and requirements in a fair and consistent fashion and to maintain an open dialogue with the various building trades. The Division performs plan reviews, permitting, and inspections for structural, electrical, plumbing and mechanical, grading, and miscellaneous (e.g., signs, fences, mobile home setups, demolition of structures) work that requires the issuance of a permit.

Anticipated program changes in response to Board direction include expansion of online permitting, implementation of streamlined small rooftop solar permitting, and exploration of the expansion of over-the-counter permitting.

During FY 2022-23, the department processed an amendment to Shasta County Code eliminating the prohibition against issuing permits for properties with ongoing code violations which, among other benefits, resulted in the closure of numerous code enforcement cases. Two employees were hired and commenced training in the Code Enforcement Officer I job classification, the first hires in the Code Enforcement Officer I/II/III job classification series since its establishment.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$4,621,371, an increase of \$814,418, or 21.4%, compared to FY 2022-23 budget expenditures. The primary cause for this increase is in FY 2022-23 an increase of \$513,384 in liability insurance expense.

Revenues for FY 2023-24 are requested at \$2,791,200, an increase of \$290,500, or 11.6%, compared to FY 2022-23 budget revenues. The primary reason for this increase for FY 2023-24 is that an increase in certain building permit fee revenues and nuisance abatement court fines and penalties have been estimated based on trends in FY 2022-23.

The Net County Cost is requested at \$1,830,871, an increase of \$523,918 compared to FY 2022-23. After adjustment for contribution to the Department's restricted funds in the amount of \$14,000, the resulting \$1,844,871 will be covered by the General Fund, an increase of \$563,618 compared to FY 2022-23. The Hatchet Ridge Wind funds being received and expended are equal at this time.

Projected balance of restricted funds at the end of FY 2023-24 is \$697,353. CASP fees are collected on building permits and divided between the local entity and the State. The program is to ensure the local inspecting agency has the specialized knowledge of accessibility in construction. Staff training and other eligible uses of the funds are hard to find right now. The department is actively looking for ways to use these funds, especially for current trainings already required. The Hatchet Ridge Wind funds are based on a one-time \$1,000,000 payment and an additional \$100,000 per year thereafter for 20 years in accordance with the November 4, 2008, agreement between the developer and the County. On January 28, 2014, the Shasta County Board of Supervisors detailed how these funds are to be spent. Currently, the \$100,000 received each year is being paid to the Shasta County Sheriff's Office for public safety in Burney.

## **POSITION CHANGE REQUESTS**

1 Full Time Equivalent (FTE) Code Enforcement Manager has been added. This position is anticipated to be primarily funded by increased building permit fees and court fines and penalties from abatements. There could, however, be some impact to the General Funds in years where the fees are received at a lower level. In the future, code compliance fees will be collected based on the activities of this position and could also help offset the cost.

As a result of the reclassification process 2 FTE Office Assistant III's will be added, and 1 FTE Data Entry Operator and 1 FTE Typist Clerk III will be deleted. The increased cost will be minimal and will be covered

by the estimated increase in permit fee revenues.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

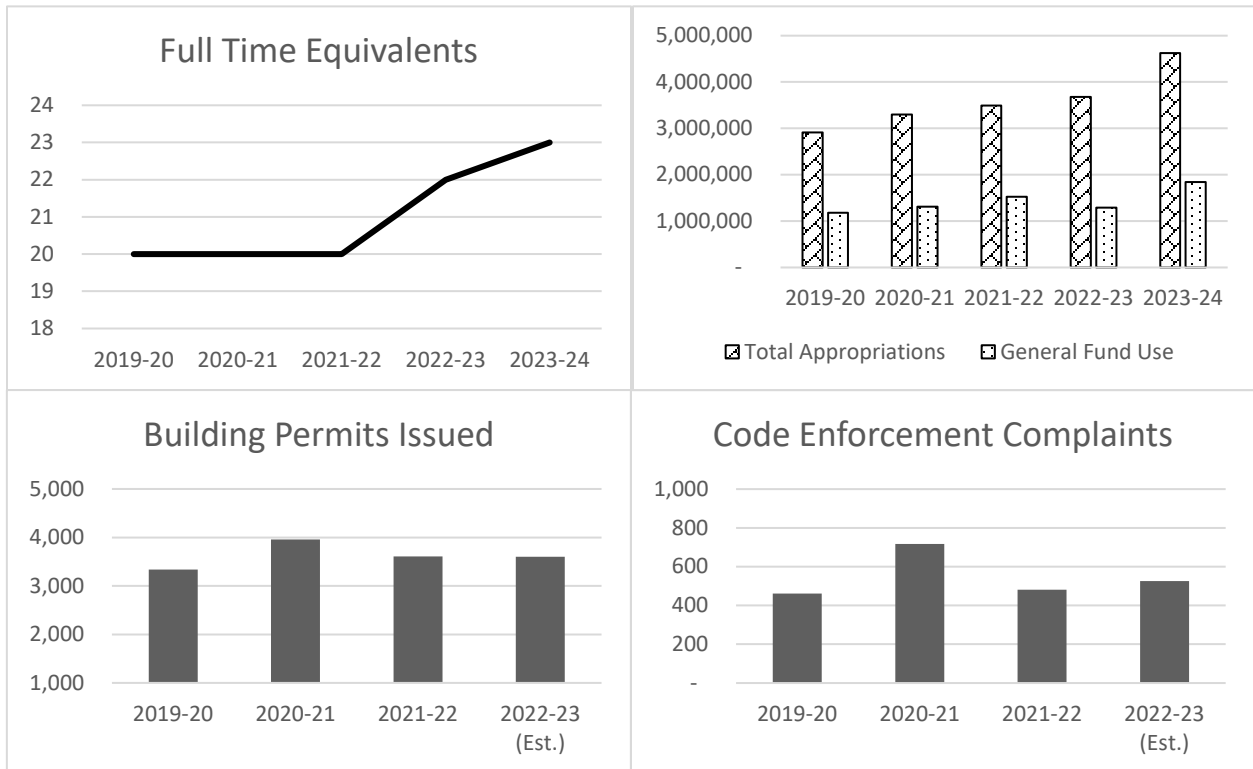
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The responsiveness and effectiveness of the Division’s code enforcement functions will continue to improve as the new code enforcement officers receive additional training and gain more experience. The addition of a Code Enforcement Manager will enable the recruitment of an experienced professional capable of leading the Division’s code enforcement activities and training and mentoring code enforcement staff, which is currently being performed by the Assistant Director of Resource Management.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> <b>LICENSES, PERMITS &amp; FRANCHISES</b>					
212100 APPLICATION FILING FEE	\$531,610	\$503,467	\$550,000	\$550,000	\$550,000
212200 BUILDING PERMIT FEES	\$1,283,362	\$1,226,322	\$1,250,000	\$1,250,000	\$1,250,000
212201 BUILDING STANDARD PERMIT FEES	\$3,582	\$4,195	\$5,000	\$5,000	\$5,000
212210 CASP CERTIFICATION TRNG FEE	\$14,187	\$12,560	\$19,000	\$19,000	\$19,000
212220 GRADING PERMIT	\$96,459	\$89,354	\$110,000	\$110,000	\$110,000
212250 PERMIT FEE RENEWAL	\$112,392	\$78,013	\$115,000	\$115,000	\$115,000
212300 ELECTRIC PERMIT FEES	\$144,215	\$135,903	\$160,000	\$160,000	\$160,000
212400 GAS PERMIT FEE	\$86,926	\$110,888	\$110,000	\$110,000	\$110,000
212500 PLUMBING PERMIT FEE	\$28,418	\$34,424	\$40,000	\$40,000	\$40,000
212600 STRONG MOTION INSTR PROG	\$12,012	\$19,151	\$12,000	\$12,000	\$12,000
212700 MOBILEHOME UTILITY	\$8,107	\$2,069	\$8,000	\$8,000	\$8,000
212800 MOBILEHOME INSTALLATION	\$15,876	\$13,929	\$22,000	\$22,000	\$22,000
212900 PLAN CHECK FEES	\$173,054	\$264,693	\$250,000	\$250,000	\$250,000
212904 CODE COMPLIANCE FEES	\$9,493	\$5,629	\$18,000	\$18,000	\$18,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$2,519,698</b>	<b>\$2,500,602</b>	<b>\$2,669,000</b>	<b>\$2,669,000</b>	<b>\$2,669,000</b>
<b>Category: 300</b> <b>FINES, FORFEITURES &amp; PENALTIES</b>					
318770 COURT FINES & PENALTIES	\$2,000	\$43,475	\$10,000	\$10,000	\$10,000
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$2,000</b>	<b>\$43,475</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
551320 FED EMERGCY ASSIST CORONAVIRUS	\$185	\$447	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$185</b>	<b>\$447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
668120 S/A NUISANCE ABATEMENT CURR	\$225,620	\$10,730	\$8,000	\$8,000	\$8,000
692000 CHGS FOR PROFESSIONAL SVS	\$115	\$4,155	\$200	\$200	\$200
692100 PHOTOCOPIES	\$4,179	\$7,827	\$2,000	\$2,000	\$2,000
<b>CHARGES FOR SERVICES</b>	<b>\$229,914</b>	<b>\$22,713</b>	<b>\$10,200</b>	<b>\$10,200</b>	<b>\$10,200</b>
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
792509 CONTRIB HATCHET RDGE WIND PROJ	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
797600 MISCELLANEOUS SALES	\$1,345	\$520	\$1,000	\$1,000	\$1,000
799300 MISCELLANEOUS REVENUE	\$520	\$0	\$1,000	\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$21	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$50	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$3,780	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$1	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$101,917</b>	<b>\$104,321</b>	<b>\$102,000</b>	<b>\$102,000</b>	<b>\$102,000</b>
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>					
800570 TRANS IN VETERANS SVC OFFICER	\$0	\$5,919	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$5,919	\$0	\$0
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<b>Total Revenues:</b>	\$2,853,715	\$2,677,479	\$2,791,200	\$2,791,200
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**Category: 010 SALARIES AND BENEFITS**

011000	REGULAR SALARIES	\$1,276,649	\$1,499,766	\$1,811,000	\$1,811,000
011200	TERMINATION/SPECIAL PAY	\$31,587	\$1,036	\$20,000	\$20,000
017000	EXTRA HELP	\$67,663	\$36,619	\$15,000	\$15,000
017502	OVERTIME PAY	\$12,278	\$12,774	\$8,000	\$8,000
017509	HOLIDAY OVERTIME PAY	\$352	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$97,684	\$110,835	\$141,000	\$141,000
018201	EMPLOYER SHARE RETIREMENT	\$304,832	\$368,091	\$441,000	\$441,000
018205	EMPLOYER SHARE 401A	\$6,733	\$8,569	\$30,000	\$30,000
018300	EMPLOYER SHARE HEALTH INSUR	\$338,330	\$433,274	\$535,000	\$535,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$66,884	\$82,238	\$125,000	\$125,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$541	\$591	\$600	\$600
018500	WORKERS COMP EXPOSURE	\$7,411	\$10,037	\$15,000	\$15,000
018501	WORKERS COMP EXPERIENCE	\$24,504	\$25,500	\$43,000	\$43,000
018603	CELL/PDA COMM ALLOWANCE PROG	\$1,260	\$1,770	\$2,800	\$2,800

<b>SALARIES AND BENEFITS</b>	\$2,236,715	\$2,591,106	\$3,187,400	\$3,187,400
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**Category: 030 SERVICES AND SUPPLIES**

032300	CLOTHING/PERSONAL SUPPLIES XP	\$330	\$0	\$0	\$0
032328	CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$800	\$800
032500	COMMUNICATIONS EXPENSE	\$18,602	\$14,442	\$24,184	\$24,184
032590	CHGS FAC MGMT COMM	\$41	\$38	\$50	\$50
032591	CHGS IT COMM	\$3,485	\$3,688	\$3,420	\$3,420
032900	HOUSEHOLD EXPENSE	\$462	\$216	\$400	\$400
032992	CHGS FAC MGMT HSHLD XP	\$17,143	\$16,981	\$23,175	\$23,175
033102	INSUR XP LIABILITY EXPOSURE	\$4,090	\$12,041	\$19,000	\$19,000
033103	INSUR XP MISCELLANEOUS	\$1,272	\$756	\$2,436	\$2,436
033105	INSUR XP LIABILITY EXPERIENCE	(\$199,356)	(\$650,088)	\$76,656	\$76,656
033528	MNT EQP SOFTWARE	\$19,006	\$18,920	\$22,050	\$22,050
033592	CHGS IT MNT HARD/SOFTWARE	\$8,759	\$10,321	\$11,505	\$11,505
033791	CHGS FAC MGMT MAINT STR	\$8,390	\$9,512	\$25,713	\$25,713
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$115	\$0	\$200	\$200
034100	MEMBERSHIPS	\$605	\$1,305	\$1,500	\$1,500
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$1,000	\$1,000
034500	OFFICE EXPENSE	\$14,346	\$19,595	\$20,000	\$20,000
034536	OFFICE XP OFFICE FURNITURE	\$284	\$3,236	\$2,000	\$2,000

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

**Function:** PUBLIC PROTECTION

**Activity:** PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034590 CHGS OC PHOTOCOPY SVS	\$670	\$989	\$2,094	\$2,094
034591 CHGS OC POSTAGE SVS	\$3,803	\$4,873	\$4,441	\$4,441
034592 CHGS OC OTHER SERVICES	\$1,837	\$1,890	\$1,956	\$1,956
034800 PROF & SPECIAL SERVICES	\$180,909	\$265,302	\$325,000	\$325,000
034803 PROF ADVERTISING & MKTG SVS	\$203	\$0	\$0	\$0
034807 PROF BANK SVS	\$5,765	\$5,618	\$7,000	\$7,000
034810 PROF CLEANUP SVS	\$103,053	\$53,557	\$150,000	\$150,000
034837 PROF PREEMPLOYMENT SVS	\$2,263	\$1,133	\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$688	\$614	\$800	\$800
034892 CHGS IT PROFESSIONAL SVS	\$74,099	\$100,074	\$105,332	\$105,332
034893 PROP TAX ADMIN SVS	\$129	\$0	\$286	\$286
034900 PUBLICATIONS & LEGAL NOTICES	\$234	\$50	\$500	\$500
035100 RENTS & LEASES OF EQUIPMENT	\$1,640	\$1,640	\$2,000	\$2,000
035500 MINOR EQUIPMENT	\$2,242	\$6,097	\$1,500	\$1,500
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$10,000	\$10,000
035591 CHGS IT HARDWARE EQP	\$4,861	\$5,446	\$24,260	\$24,260
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$300	\$300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,785	\$10,416	\$18,000	\$18,000
035900 TRANSPORTATION & TRAVEL	\$0	\$5,466	\$4,000	\$4,000
035940 TRANS/TRVL FUEL	\$27,460	\$26,372	\$33,000	\$33,000
035990 CHGS FLEET TRANS/TRVL	\$38,962	\$26,583	\$48,108	\$48,108
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200
036100 UTILITIES	\$6,488	\$6,197	\$10,610	\$10,610
<b>SERVICES AND SUPPLIES</b>	<b>\$364,679</b>	<b>(\$16,706)</b>	<b>\$985,476</b>	<b>\$985,476</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$135,510	\$259,163	\$308,128	\$308,128
050003 BUILDING & EQUIP COST PLAN CHG	\$53,675	\$53,675	\$31,306	\$31,306
050800 TAXES & ASSESSMENTS	\$34	\$34	\$55	\$55
<b>OTHER CHARGES</b>	<b>\$189,219</b>	<b>\$312,873</b>	<b>\$339,489</b>	<b>\$339,489</b>
<b>Category: 070 CAPITAL ASSETS</b>				
065062 READER (CARD/SCANTRON/FILM)	\$0	\$3,769	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$3,769</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095166 TRANS OUT CAPITAL PROJECTS	\$11,341	\$85,581	\$0	\$0
095261 TRAN OUT BURNEY SUBSTATION	\$100,000	\$100,000	\$100,000	\$100,000
095806 TRAN OUT ENERGY RETROFIT	\$8,665	\$8,816	\$9,006	\$9,006



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$120,006	\$194,398	\$109,006	\$109,006
<b>Total Expenditures and Appropriations:</b>	\$2,910,621	\$3,085,441	\$4,621,371	\$4,621,371
<b>Net Cost:</b>	\$56,905	\$407,961	\$1,830,171	\$1,830,171

**PUBLIC WORKS - KNIGHTON ROAD BEETLE MITIGATION**  
 Fund 0188, Endangered Species, Budget Unit 285, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

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**PROGRAM DESCRIPTION**

This budget unit was established in March 2004 as a commitment from the County to establish a Valley Elderberry Longhorn Beetle habitat and conservation area. The habitat and conservation area were to be maintained and monitored for ten years with annual reports submitted to the U.S. Department of Fish and Wildlife Service. A Mitigation Trust Fund was established, monies were deposited, and a contract entered into with the Western Shasta Resource Conservation District. The funds deposited were used to cover expenses for ten years. The ten-year commitment ended in 2014. There have been minimal Cost Plan expenditures against the fund while waiting final notification from the State of California for the residual funds.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$200,139, an increase of \$58 compared to Fiscal Year 2022-23. The main cause for the increase is the increase of central service cost plan charges.

Revenues for FY 2023-24 are requested at \$1,200 consistent with Fiscal Year 2022-23.

The Net County Cost, which will be covered entirely by the Endangered Species Fund Balance is requested at \$198,939, consistent with Fiscal Year 2022-23. There is no General Fund contribution to this budget unit.

**POSITION CHANGES REQUESTS:**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

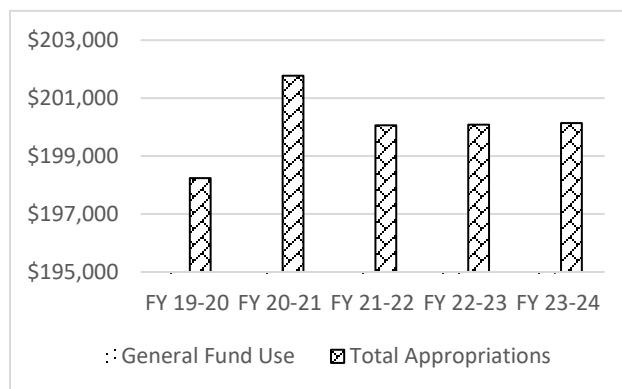
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 285 - KNIGHTON RD BEETLE MITIGATION (FUND 0188)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,202	\$2,285	\$1,200	\$1,200	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$6,818)	\$60	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$5,615)</b>	<b>\$2,346</b>	<b>\$1,200</b>	<b>\$1,200</b>	
<b>Total Revenues:</b>	<b>(\$5,615)</b>	<b>\$2,346</b>	<b>\$1,200</b>	<b>\$1,200</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$200,000	\$200,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$80	\$139	\$139	
<b>OTHER CHARGES</b>	<b>\$100</b>	<b>\$80</b>	<b>\$139</b>	<b>\$139</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$100</b>	<b>\$80</b>	<b>\$200,139</b>	<b>\$200,139</b>	
<b>Net Cost:</b>	<b>\$5,715</b>	<b>(\$2,265)</b>	<b>\$198,939</b>	<b>\$198,939</b>	

Resource Management - Planning  
Fund 0060, General, Budget Unit 286, Fiscal Year 2023-24  
Paul Hellman, Director of Resource Management

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**PROGRAM DESCRIPTION**

The Planning Division serves as the land use permitting and information center for the County. The Division is an integral part of the planning agency for the County, which in addition to the Planning Division is comprised of the Board of Supervisors, Planning Commission, and adjunct departments. The Division serves as staff to the planning agency as well as to the Shasta County Airport Land Use Commission. The Division disseminates information to individuals, agencies and the community regarding areas designated and planned to accommodate residential, industrial, commercial, and other types of development and activities. The Division assists the Board of Supervisors and Planning Commission in the analysis, development, and implementation of appropriate planning policies (General Plan, Specific Plans, Airport Land Use Plans, Resource Plans, etc.). The Division updates and amends the zoning and subdivision ordinances as well as other related ordinances and policies as directed by the Planning Commission and Board of Supervisors.

During FY 2022-23, the Division processed two significant amendments to the Shasta County Code. The first amendment achieved consistency with state and federal laws required in order for Shasta County to continue participation in the National Flood Insurance Program which provides government-subsidized flood insurance to property owners. The second amendment modified the definition of, and development regulations for, small wind energy systems and defined and prohibited large wind energy systems within the unincorporated area of Shasta County; a subsequent amendment in light of Assembly Bill 205, which authorizes the California Energy Commission to certify large wind energy systems of 50 megawatts (MW) or more, was processed.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$3,060,274, an increase of \$330,134 compared to FY 2022-23. The primary cause for the increase in expenditures is the increase in Professional Consulting Services that are passthrough grants from the state to the cities of Redding and Shasta Lake via Shasta County.

Revenues for FY 2023-24 are requested at \$1,285,193, an increase of \$58,760 compared to FY 2022-23. The primary cause for the increase in revenues is the increase in Intergovernmental Revenues that are passthrough grants from the state to the cities of Redding and Shasta Lake via Shasta County.

The Net County Cost is requested at \$1,775,081, an increase of \$271,373 compared to FY 2022-23. After adjustment for contribution to the Department's restricted funds in the amount of \$40,000, the resulting \$1,815,081 of Net County Cost will be covered by the General Fund, an increase of \$271,374 compared to FY 2022-23

Projected balance of restricted funds at the end of FY 2023-24 is \$507,300. The General Plan Maintenance Fee is collected in conjunction with the development of a parcel. This fee is collected to be able to assist in the payment of the General Plan updates required by state law. The SMARA Fee is helps to fund the staffing of the SMARA regulatory program and is based on the annual reporting of operation and production of the mines regulated by the Division.

**POSITION CHANGE REQUESTS**

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

To reduce the General Fund contribution to this budget, the CEO recommends reducing Professional Services by \$100,000 and increasing revenue for Reimbursement Consulting Services by \$100,000. These adjustments will reduce the Net County Cost to \$1,575,081 and reduce the General Fund contribution to \$1,615,081.

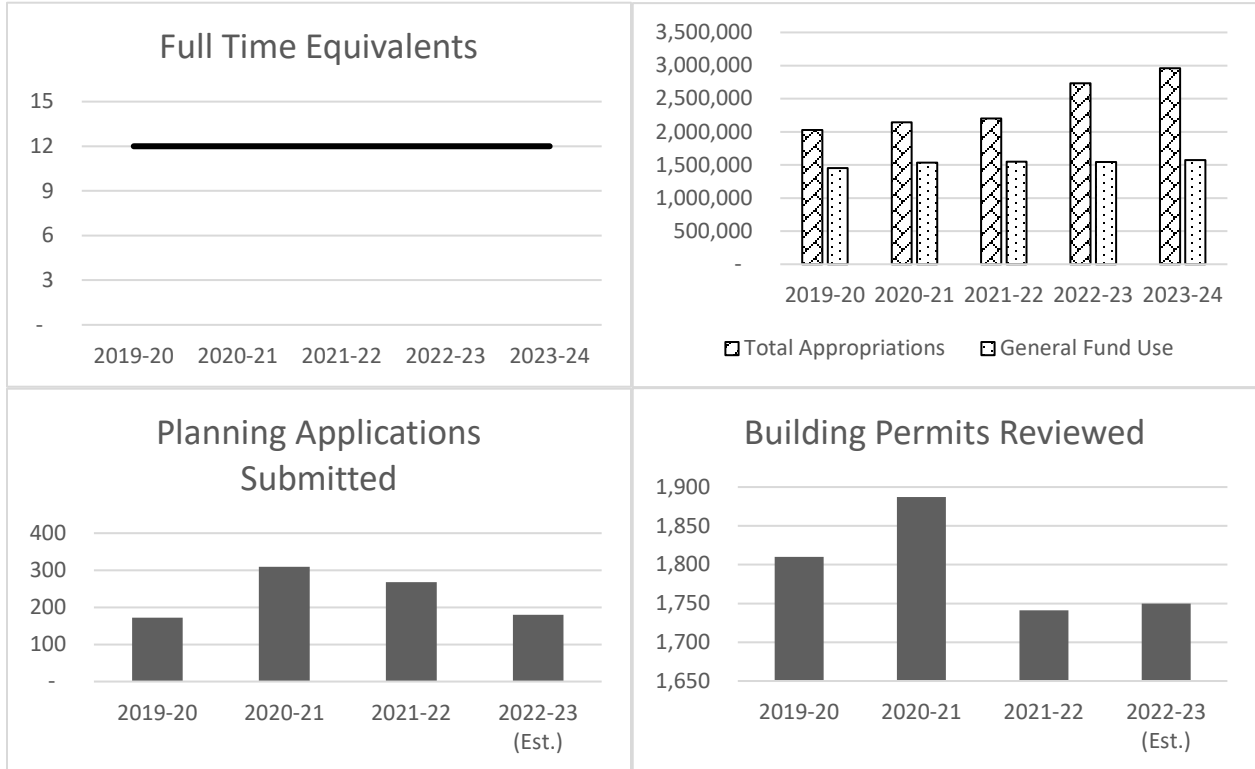
**PENDING ISSUES AND POLICY CONSIDERATIONS**

County-initiated amendments to various elements of the Shasta County General Plan which are necessary to achieve compliance with State law are currently in process. Amendments to the Shasta County Zoning Plan (part of the Shasta County Code), which was last comprehensively updated in 1987, are processed

from time to time in response to specific direction from the Planning Commission and Board of Supervisors. The Planning Commission recently adopted a resolution of intention to consider various amendments to the Zoning Plan from time to time as deemed necessary by the Director of Resource Management in order to maintain consistency with State planning and zoning law and for general improvement and refinement of the Plan. The Division is in the process of preparing the first of multiple planned updates to the Zoning Plan; the primary focus of the first update is to remedy concerns and issues encountered by staff over the years in the course of working with the public.

**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 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
214000 ZONING APPLICATIONS	\$53,164	\$47,097	\$50,000	\$50,000	\$50,000
214050 ZONING PLAN REVIEW FEE	\$251,086	\$207,349	\$210,000	\$210,000	\$210,000
216100 USE PERMITS	\$158,771	\$136,521	\$150,000	\$150,000	\$150,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$463,022</b>	<b>\$390,968</b>	<b>\$410,000</b>	<b>\$410,000</b>	<b>\$410,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$0	\$376,968	\$446,482	\$446,482	\$446,482
549900 STATE SB2 PLANNING GRANTS PROG	\$84,674	(\$116)	\$100,000	\$100,000	\$100,000
549901 STATE LEAP GRANT	\$0	\$59,206	\$26,440	\$26,440	\$26,440
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$84,674</b>	<b>\$436,058</b>	<b>\$572,922</b>	<b>\$572,922</b>	<b>\$572,922</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
671100 PROP LINE ADJ/COMPL CERT	\$79,981	\$54,416	\$50,000	\$50,000	\$50,000
671102 RECLAMATION PLAN FEES	\$677	\$2,031	\$2,100	\$2,100	\$2,100
671103 VARIANCE PERMIT FEES	\$0	\$1,240	\$1,241	\$1,241	\$1,241
671104 ADDRESSING FEES	\$42,180	\$30,854	\$40,000	\$40,000	\$40,000
671105 CDF PROJECT REVIEW FEE	\$205	\$60	\$200	\$200	\$200
671300 PARCEL & TRACT MAPS	\$61,832	\$79,840	\$45,000	\$45,000	\$45,000
671500 HOSTED HOME STAY AFFIDAVIT FEE	\$1,635	\$1,635	\$1,700	\$1,700	\$1,700
671501 VACATION RENTAL PERMIT FEE	\$21,578	\$24,792	\$0	\$0	\$0
671502 SHORT TRM RNTL ANNUAL RENEWAL	\$976	\$4,101	\$16,000	\$16,000	\$16,000
671710 SURFACE MINING & RECLM ACT FEE	\$101,786	\$92,339	\$95,000	\$95,000	\$95,000
671800 GEN & SPECIFIC PLAN FEES	\$0	\$1,016	\$8,000	\$8,000	\$8,000
671802 GEN PLAN MAINTENANCE FEES	\$35,932	\$33,915	\$35,000	\$35,000	\$35,000
692000 CHGS FOR PROFESSIONAL SVS	\$5,787	\$456	\$8,000	\$8,000	\$8,000
692100 PHOTOCOPIES	\$0	\$105	\$30	\$30	\$30
692705 REIMB CONSULTING SVS	\$73,510	\$34,689	\$100,000	\$100,000	\$100,000
<b>CHARGES FOR SERVICES</b>	<b>\$426,085</b>	<b>\$361,496</b>	<b>\$402,271</b>	<b>\$402,271</b>	<b>\$402,271</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$7,055	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$7,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$973,782</b>	<b>\$1,195,578</b>	<b>\$1,385,193</b>	<b>\$1,385,193</b>	<b>\$1,385,193</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$831,914	\$804,670	\$1,029,000	\$1,029,000	\$1,029,000
011200 TERMINATION/SPECIAL PAY	\$6,382	\$3,782	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$32,080	\$30,514	\$24,000	\$24,000	\$24,000
017502 OVERTIME PAY	\$2,238	\$633	\$2,000	\$2,000	\$2,000
018100 EMPLOYER SHARE FICA	\$62,735	\$59,696	\$81,000	\$81,000	\$81,000

**Budget Unit:** 286 - PLANNING (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
018201	EMPLOYER SHARE RETIREMENT	\$201,713	\$200,410	\$250,000	\$250,000
018205	EMPLOYER SHARE 401A	\$4,147	\$7,419	\$14,000	\$14,000
018300	EMPLOYER SHARE HEALTH INSUR	\$216,816	\$208,767	\$262,000	\$262,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$38,068	\$40,026	\$71,000	\$71,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$346	\$320	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$4,726	\$5,366	\$8,600	\$8,600
018603	CELL/PDA COMM ALLOWANCE PROG	\$1,302	\$1,770	\$1,900	\$1,900
<b>SALARIES AND BENEFITS</b>		\$1,402,471	\$1,363,377	\$1,753,900	\$1,753,900
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$450	\$0	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$9,121	\$3,085	\$14,640	\$14,640
032590	CHGS FAC MGMT COMM	\$53	\$49	\$65	\$65
032591	CHGS IT COMM	\$3,111	\$2,491	\$2,907	\$2,907
032700	FOOD EXPENSE	\$261	\$166	\$200	\$200
032900	HOUSEHOLD EXPENSE	\$390	\$340	\$200	\$200
032992	CHGS FAC MGMT HSHLD XP	\$22,213	\$21,933	\$26,517	\$26,517
033102	INSUR XP LIABILITY EXPOSURE	\$2,576	\$6,239	\$11,000	\$11,000
033103	INSUR XP MISCELLANEOUS	\$1,116	\$684	\$2,436	\$2,436
033105	INSUR XP LIABILITY EXPERIENCE	\$18,732	\$7,344	\$2,760	\$2,760
033528	MNT EQP SOFTWARE	\$17,495	\$18,369	\$22,000	\$22,000
033592	CHGS IT MNT HARD/SOFTWARE	\$4,603	\$5,021	\$5,842	\$5,842
033700	MAINTENANCE OF STRUCTURES	\$0	\$0	\$2,000	\$2,000
033791	CHGS FAC MGMT MAINT STR	\$9,616	\$7,530	\$28,224	\$28,224
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$173	\$116	\$150	\$150
034100	MEMBERSHIPS	\$728	\$715	\$1,000	\$1,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$2,000	\$2,000
034391	MISC XP INTEREST	\$3,417	\$0	\$1,900	\$1,900
034500	OFFICE EXPENSE	\$9,057	\$8,703	\$13,000	\$13,000
034590	CHGS OC PHOTOCOPY SVS	\$4,737	\$6,999	\$8,921	\$8,921
034591	CHGS OC POSTAGE SVS	\$4,173	\$3,246	\$4,157	\$4,157
034592	CHGS OC OTHER SERVICES	\$1,837	\$1,884	\$1,942	\$1,942
034800	PROF & SPECIAL SERVICES	\$14,402	\$28,181	\$127,000	\$127,000
034803	PROF ADVERTISING & MKTG SVS	\$34	\$49	\$0	\$0
034807	PROF BANK SVS	\$5,765	\$5,618	\$5,000	\$5,000
034813	PROF CONSULTING SVS	\$167,960	\$95,427	\$619,686	\$619,686
034828	PROF LEGAL SVS	\$4,812	\$325	\$10,000	\$10,000
034837	PROF PREEMPLOYMENT SVS	\$179	\$144	\$300	\$300
034839	PROF PROGRAM SVS	\$2,400	\$1,725	\$4,000	\$4,000
034890	CHGS FAC MGMT PROF SVS	\$892	\$796	\$1,000	\$1,000

**Budget Unit:** 286 - PLANNING (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$38,154	\$44,162	\$48,440	\$48,440	
034900 PUBLICATIONS & LEGAL NOTICES	\$9,028	\$9,592	\$10,000	\$10,000	
035100 RENTS & LEASES OF EQUIPMENT	\$2,542	\$2,542	\$3,200	\$3,200	
035300 RENTS & LEASES OF STRUCTURES	\$1,851	\$1,200	\$1,440	\$1,440	
035500 MINOR EQUIPMENT	\$76	\$25	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$3,278	\$1,470	\$18,540	\$18,540	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$876	\$1,319	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$396	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$533	\$569	\$1,600	\$1,600	
035947 TRANS/TRVL VOLUNTEER	\$390	\$501	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$2,068	\$5,534	\$5,629	\$5,629	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$113	\$30	\$200	\$200	
036100 UTILITIES	\$8,409	\$8,026	\$14,344	\$14,344	
<b>SERVICES AND SUPPLIES</b>	<b>\$377,636</b>	<b>\$302,559</b>	<b>\$1,032,740</b>	<b>\$1,032,740</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$148,902	\$54,918	\$127,925	\$127,925	
050003 BUILDING & EQUIP COST PLAN CHG	\$56,346	\$56,345	\$33,965	\$33,965	
050800 TAXES & ASSESSMENTS	\$29	\$29	\$71	\$71	
051351 CONTR TO CITY OF REDDING	\$0	\$230,972	\$0	\$0	
051353 CONTR TO CITY OF SHASTA LAKE	\$0	\$140,349	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$205,277</b>	<b>\$482,614</b>	<b>\$161,961</b>	<b>\$161,961</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$11,231	\$11,427	\$11,673	\$11,673	
<b>OTHER FINANCING USES</b>	<b>\$11,231</b>	<b>\$11,427</b>	<b>\$11,673</b>	<b>\$11,673</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,996,616</b>	<b>\$2,159,980</b>	<b>\$2,960,274</b>	<b>\$2,960,274</b>	
<b>Net Cost:</b>	<b>\$1,022,834</b>	<b>\$964,401</b>	<b>\$1,575,081</b>	<b>\$1,575,081</b>	



# SHERIFF - CORONER

Fund 0060, General, Budget Unit 287, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

The Coroner's Office is a mandated function governed by state and federal laws for the inquiry and investigation of all unattended or suspicious deaths that occur within the jurisdictional boundaries of Shasta County to determine the cause, mode and manner of the deaths. The Coroner's Office may allow physicians to complete certificates of death when the physician knows the cause(s). The Coroner's Office is also required to determine the true identity of the deceased, notify next of kin, safeguard the property of the deceased, inter indigent or unclaimed dead, and perform other vital functions as they relate to the responsibilities of the Coroner's Office.

The Coroner's Office has utilized for many years an in-house built coroner case management system which is no longer supported by County I.T., except on a break-fix basis. This has necessitated changing to a commercial off-the-shelf system. The Coroner's Office in coordination with the Sheriff's Office grants writer applied for an obtained a small grant to assist in offsetting the cost of this switch. Staff have moved forward with choosing the vendor and County I.T. is reviewing the terms and conditions of the vendor. While an actual agreement and implementation and conversion may not occur until Fiscal Year 2023-24, significant progress has been made in the current fiscal year toward this conversion.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,219,967; an increase of \$105,814 (5%), compared to FY 2022-23 expenditures. The primary expenditure increases include employee salary and benefit costs, appropriations for a commercial off-the-shelf coroner case management program to replace no longer supported in-house software, and an increase of \$8,457 (8.7%) for cost applied charges.

Revenues for FY 2023-24 are requested at \$357,985; an increase of \$2,927 (0.8%), compared to FY 2022-23.

The Net County Cost, which is covered entirely by the General Fund is requested at \$1,861,982, an increase of \$102,887 (5.85%).

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

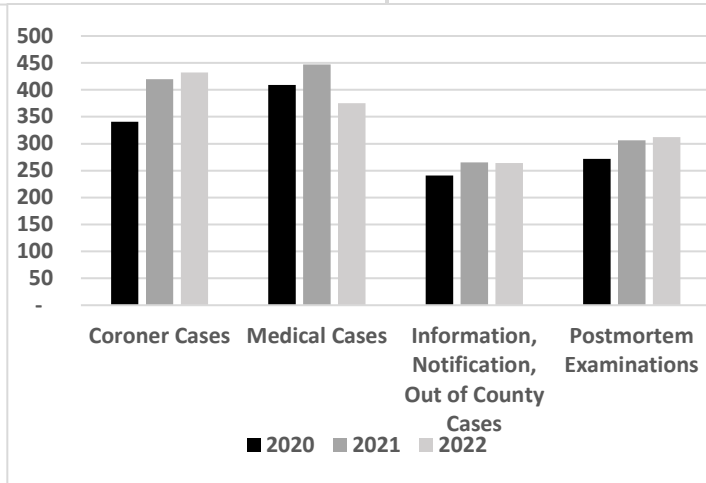
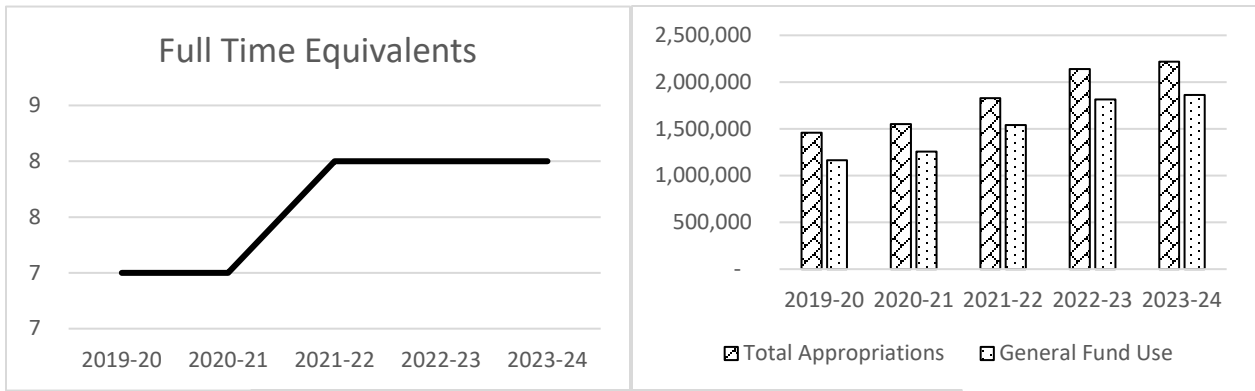
The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Coroner's Office has been continuously recruiting for a forensic pathologist two-years. Without an on-staff forensic pathologist, all autopsy services must be provided by contract providers which shifts expenditures from salaries and benefits to services and supplies.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 287 - CORONER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
216600 BURIAL PERMITS	\$7,604	\$8,025	\$7,000	\$7,000	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$7,604	\$8,025	\$7,000	\$7,000	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533220 ST AUTOMATED VITAL STAT SYSTEM	\$3,660	\$6,910	\$0	\$0	
533320 STATE SNAP GRANT	\$645	\$0	\$0	\$0	
549601 STATE PROP 172 PUBLIC SFTY FND	\$259,000	\$297,850	\$306,785	\$306,785	
<b>INTERGOVERNMENTAL REVENUES</b>	\$263,305	\$304,760	\$306,785	\$306,785	
<b>Category: 600</b> CHARGES FOR SERVICES					
692002 REIMBURSE COUNTY BURIALS	\$2,376	\$11,196	\$2,000	\$2,000	
692003 MORGUE FEES OTHER COUNTIES	\$140	\$290	\$0	\$0	
692010 X RAY FEES	\$0	\$300	\$0	\$0	
692100 PHOTOCOPIES	\$191	\$88	\$100	\$100	
692690 FORENSIC PATHOLOGY SERVICES	\$600	\$4,997	\$0	\$0	
692700 REIMB MISC SERVICES	\$26,090	\$31,600	\$18,500	\$18,500	
692702 REIMB SUPPLIES & MAINT	\$1,350	\$2,850	\$1,400	\$1,400	
<b>CHARGES FOR SERVICES</b>	\$30,747	\$51,321	\$22,000	\$22,000	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$4	\$0	\$0	
792579 CONTRIB FROM COMMUNITY GRANTS	\$0	\$0	\$22,200	\$22,200	
799300 MISCELLANEOUS REVENUE	\$15	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$30	\$0	\$0	
799400 JURY & WITNESS FEES	\$0	\$227	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$15	\$262	\$22,200	\$22,200	
<b>Total Revenues:</b>	\$301,672	\$364,369	\$357,985	\$357,985	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$422,891	\$473,923	\$675,000	\$675,000	
011200 TERMINATION/SPECIAL PAY	\$1,687	\$1,305	\$15,000	\$15,000	
017000 EXTRA HELP	\$0	\$0	\$6,300	\$6,300	
017502 OVERTIME PAY	\$75,215	\$55,612	\$70,000	\$70,000	
017505 STANDBY PAY	\$21,824	\$16,537	\$28,000	\$28,000	
017509 HOLIDAY OVERTIME PAY	\$2,027	\$1,146	\$2,800	\$2,800	
018100 EMPLOYER SHARE FICA	\$30,431	\$32,682	\$51,000	\$51,000	
018201 EMPLOYER SHARE RETIREMENT	\$155,568	\$165,068	\$216,000	\$216,000	
018205 EMPLOYER SHARE 401A	\$613	\$1,718	\$10,000	\$10,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$106,884	\$117,189	\$153,000	\$153,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$21,915	\$24,545	\$47,000	\$47,000	

**Budget Unit:** 287 - CORONER (FUND 0060)

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 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	\$208	\$209	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$2,937	\$3,522	\$6,500	\$6,500
018501	WORKERS COMP EXPERIENCE	\$69,540	\$70,728	\$71,000	\$71,000
<b>SALARIES AND BENEFITS</b>		\$911,745	\$964,190	\$1,351,900	\$1,351,900
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$880	\$880	\$800	\$800
032328	CLTHG/PERS SAFETY CLOTHING	\$1,211	\$632	\$1,200	\$1,200
032329	CLTHG/PERS UNIFORMS	\$4,920	\$617	\$3,700	\$3,700
032500	COMMUNICATIONS EXPENSE	\$3,402	\$3,612	\$3,600	\$3,600
032526	COMM CELL PHONES	\$2,159	\$2,221	\$3,200	\$3,200
032591	CHGS IT COMM	\$2,344	\$2,207	\$2,509	\$2,509
032900	HOUSEHOLD EXPENSE	\$5,433	\$4,711	\$6,400	\$6,400
032928	HSHLD XP LAUNDRY SVS	\$3,318	\$4,441	\$4,700	\$4,700
032992	CHGS FAC MGMT HSHLD XP	\$3,753	\$3,735	\$6,121	\$6,121
033102	INSUR XP LIABILITY EXPOSURE	\$1,553	\$4,115	\$8,600	\$8,600
033103	INSUR XP MISCELLANEOUS	\$2,637	\$2,047	\$1,908	\$1,908
033105	INSUR XP LIABILITY EXPERIENCE	\$7,644	\$19,320	\$22,680	\$22,680
033500	MAINTENANCE OF EQUIPMENT	\$3,022	\$1,712	\$4,515	\$4,515
033526	MNT EQP VEHICLES	\$7	\$0	\$150	\$150
033528	MNT EQP SOFTWARE	\$0	\$0	\$18,000	\$18,000
033530	MNT EQP RADIOS	\$0	\$0	\$400	\$400
033592	CHGS IT MNT HARD/SOFTWARE	\$1,704	\$2,057	\$3,981	\$3,981
033700	MAINTENANCE OF STRUCTURES	\$0	\$3	\$150	\$150
033729	MNT STR FAC MGMT APRV	\$0	\$24	\$1,000	\$1,000
033791	CHGS FAC MGMT MAINT STR	\$22,553	\$25,836	\$27,475	\$27,475
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$19,082	\$20,718	\$40,000	\$40,000
034100	MEMBERSHIPS	\$758	\$1,059	\$0	\$0
034500	OFFICE EXPENSE	\$6,589	\$4,302	\$4,200	\$4,200
034526	OFFICE XP POSTAGE	\$0	\$0	\$60	\$60
034590	CHGS OC PHOTOCOPY SVS	\$136	\$72	\$0	\$0
034591	CHGS OC POSTAGE SVS	\$2	\$0	\$0	\$0
034592	CHGS OC OTHER SERVICES	\$72	\$0	\$0	\$0
034800	PROF & SPECIAL SERVICES	\$12,606	\$14,212	\$19,800	\$19,800
034803	PROF ADVERTISING & MKTG SVS	\$20	\$0	\$100	\$100
034809	PROF BURIAL/FUNERAL SVS	\$69,960	\$65,985	\$90,000	\$90,000
034823	PROF HEALTH SVS	\$0	\$0	\$300	\$300
034834	PROF PATHOLOGY SVS	\$202,519	\$205,317	\$288,500	\$288,500
034837	PROF PREEMPLOYMENT SVS	\$4,895	\$95	\$1,700	\$1,700
034852	PROF TRANSCRIBING SVS	\$2,484	\$4,011	\$3,000	\$3,000

**Budget Unit:** 287 - CORONER (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$29,154	\$35,721	\$36,900	\$36,900	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$400	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$1,906	\$1,891	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$400	\$400	
035500 MINOR EQUIPMENT	\$1,839	\$20,741	\$31,000	\$31,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$22,200	\$22,200	
035591 CHGS IT HARDWARE EQP	\$0	\$8,554	\$6,500	\$6,500	
035592 CHGS IT TELECOMM EQP	\$31	\$0	\$75	\$75	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$574	\$2,705	\$5,500	\$5,500	
035743 SP DEPT XP PERMITS/LICENSES	\$0	\$0	\$850	\$850	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$575	\$1,007	\$800	\$800	
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$100	\$100	
035940 TRANS/TRVL FUEL	\$10,835	\$9,663	\$11,000	\$11,000	
035942 TRANS/TRVL TRAINING	\$7,020	\$10,185	\$12,500	\$12,500	
035990 CHGS FLEET TRANS/TRVL	\$19,024	\$16,668	\$21,022	\$21,022	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036100 UTILITIES	\$17,332	\$16,531	\$17,500	\$17,500	
036125 UTIL ELECTRIC	\$128	\$0	\$1,500	\$1,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$474,098</b>	<b>\$518,019</b>	<b>\$738,796</b>	<b>\$738,796</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$32,557	\$63,348	\$71,805	\$71,805	
050003 BUILDING & EQUIP COST PLAN CHG	\$23,759	\$33,419	\$33,420	\$33,420	
050800 TAXES & ASSESSMENTS	\$85	\$85	\$100	\$100	
<b>OTHER CHARGES</b>	<b>\$56,401</b>	<b>\$96,853</b>	<b>\$105,325</b>	<b>\$105,325</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$23,195	\$23,524	\$23,946	\$23,946	
<b>OTHER FINANCING USES</b>	<b>\$23,195</b>	<b>\$23,524</b>	<b>\$23,946</b>	<b>\$23,946</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,465,440</b>	<b>\$1,602,588</b>	<b>\$2,219,967</b>	<b>\$2,219,967</b>	
<b>Net Cost:</b>	<b>\$1,163,767</b>	<b>\$1,238,219</b>	<b>\$1,861,982</b>	<b>\$1,861,982</b>	

# SHERIFF - DISPATCH

Fund 0060, General, Budget Unit 288, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## PROGRAM DESCRIPTION

The Dispatch operation of the Sheriff's Office was absorbed by the Shasta Area Safety Communications Agency (SHASCOM) in 1995. SHASCOM is a joint powers agency providing 24-hour dispatch services for incoming E-9-1-1 lines and answering all calls for service for the Sheriff's Office. In addition, SHASCOM, also maintains a high-speed notification system (reverse 911 system) which allows the sending of notifications of emergency or safety information by telephone to homes and businesses in a defined geographical.

Integrated Public Safety, which includes SHASCOM dispatch, are transitioning from Motorola owned Spillman software to Motorola Premiere 1 (P1) for dispatch, along with records management. P1 will be live in Fiscal Year 2022/23.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$1,868,281; an increase of \$71,294 (3.97%), compared to FY 2022-23 adjusted budget of \$1,796,987. An increase in the contribution to SHASCOM of \$65,960 (3.83%) is the primary increase.

Revenues for FY 2023-24 are requested at \$416,233, an increase of \$12,123 (or 3%) compared to FY 2022-23 revenues due to continued higher than projected receipts of Prop 172 funds.

The Net County Cost, which is covered entirely by the General Fund is requested at \$1,452,048, an increase of \$59,171 (or 4.25%) compared to FY 2022-23.

## SUMMARY OF RECOMMENDATIONS

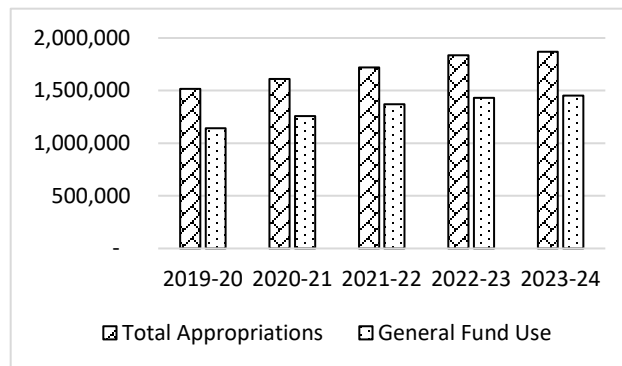
The CEO recommends this budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

The SHASCOM director position, since October 2019, continues to be filled on an interim basis by a Redding Police Department Lieutenant.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 288 - DISPATCH (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$351,400	\$404,110		\$416,233	\$416,233
<b>INTERGOVERNMENTAL REVENUES</b>	\$351,400	\$404,110		\$416,233	\$416,233
<b>Total Revenues:</b>	\$351,400	\$404,110		\$416,233	\$416,233
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,806	\$1,315		\$3,000	\$3,000
<b>SERVICES AND SUPPLIES</b>	\$1,806	\$1,315		\$3,000	\$3,000
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,678	\$5,858		\$8,896	\$8,896
051351 CONTR TO CITY OF REDDING	\$68,020	\$66,071		\$68,371	\$68,371
051386 CONTR TO SHASCOM	\$1,644,985	\$1,722,054		\$1,788,014	\$1,788,014
<b>OTHER CHARGES</b>	\$1,719,683	\$1,793,983		\$1,865,281	\$1,865,281
<b>Total Expenditures and Appropriations:</b>	\$1,721,490	\$1,795,298		\$1,868,281	\$1,868,281
<b>Net Cost:</b>	\$1,370,090	\$1,391,188		\$1,452,048	\$1,452,048

# RECORDER

Fund 0060, General, Budget Unit 290, Fiscal Year 2023-24

Leslie Morgan, Shasta County Assessor-Recorder

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## **PROGRAM DESCRIPTION**

The Recorder, upon payment of the proper fees and taxes, accepts for recordation any instrument, paper, or notice which is authorized or required by law to be recorded. Prior to recordation, these documents must contain sufficient information to be indexed as required by statute and be photographically reproducible. In addition, the Recorder maintains and indexes the vital records of birth, death, and marriage certificates. The recording system exists to serve public needs and to provide public protection.

Accomplishments for the Recorder in 2022-23 include successfully modifying staffing, due to a reduction in the number of recordings, without impacting the level of service. In addition, internal workflow modifications have been implemented to meet the needs of the department without impacting our ability to quickly accommodate the anticipated return to a normal workload.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,561,707, a decrease of \$226,652, or 12.67%. Salaries and Benefits decreased 14.49% due to a short-term reduction in staff to offset the revenue losses caused by the housing market slowdown. Services and Supplies has a budgeted decrease due primarily to the delay of carpet replacement because of decreasing revenues.

Revenues for FY 2023-24 are reported at \$1,074,650, a decrease of \$249,200, or 18.82%. Recorder revenues are almost wholly dependent upon exogenous factors, particularly general real estate market activity. The volume of recordings is irregular making recorder fees difficult to predict; therefore, our projections for Charges for Services Recorders Fees in 2023-2024 are based on a conservative review of the actual revenue stream for 2022-2023 and the administrative fee allowance from SB2.

The Net County Cost, which is covered entirely by the General fund is requested at \$487,057, an increase of \$22,548 compared to Fiscal Year 2022-23.

The Social Security, Modernization, Micrographics, Vital Records and Electronic Recording funds can only be utilized against costs associated with the purpose of those fees. The Recorder's budget reflects expenses with a direct relationship to the revenues. The year-end actual Recorder Fees collected will offset the costs of the Recorder's functions with the remaining expenses drawing from fund balances. The current 2022-2023 projections show Recorder Fees decreasing which would typically increase general fund support and potentially increase expenses to restricted funds. Concerted efforts to reduce expenses to offset the reduced revenue have drastically reduced the need for increased general fund support. If the projected decreases are realized through the end of the current fiscal year, we will have an increase in general fund support for the Recorders office of \$2,704 from the originally approved 2022-2023 budget. The projected balance of restricted funds as of FYE are \$630,336. The Recorder's Restricted funds are continuous and established to support ongoing expenses related to vital records, archival practices, modernization needs, and electronic recording processes.

## **POSITION CHANGES REQUESTS**

None.

## **CAPITAL ASSET/PROJECTS REQUESTS**

Facilities has recommended carpet replacements. However, due to the slowdown of the housing market and recording revenue, the carpet replacement has been postponed to at least FY 2024-25 and is therefore not budgeted in FY 2023-24.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends increasing the projected revenue for Recorders Fees by \$50,000 which will reduce the Net County Cost and General Fund contribution by a commensurate amount. The General Fund will now contribute \$195,257.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

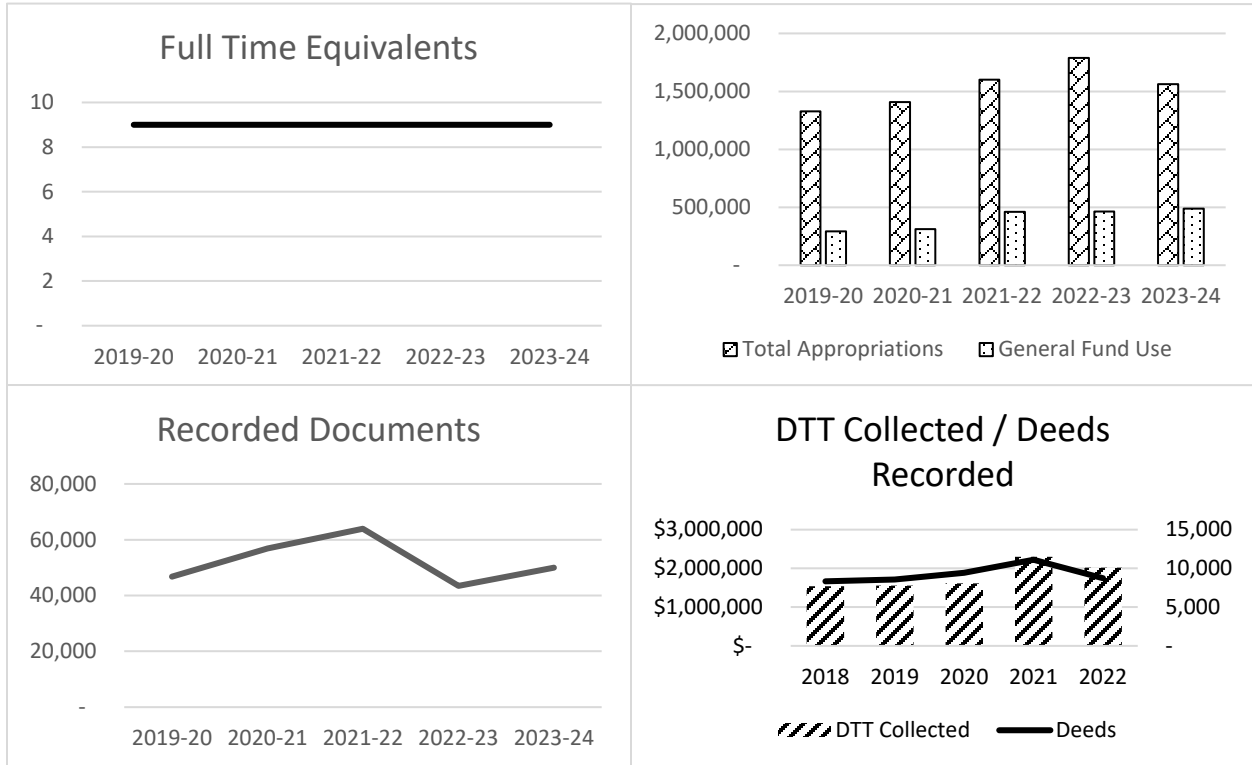
The Recorder's office had no significant systematic changes for 2022-23. We completed an electronic recording system change just prior to the 2021-22 new year and have seen a reduction in expenses related to that system conversion. We do not anticipate any system changes for 2023-24.



Legislation passed in 2021 regarding researching documents for illegally restrictive language and recording Restrictive Covenant Modifications which required minor modifications during 2021-22 and full implementation during 2022-23. The Recorder is currently researching the full impact of this legislation related to staff time to research documents, the potential of utilizing software services, and the cost to the department for County Counsel review of the restrictive language. The language in AB1466 allows for a fee of \$2 if the Recorder determines the fees are necessary to cover the cost involved with implementation.

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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 \$971 \$940 \$600 \$600

**LICENSES, PERMITS & FRANCHISES** \$971 \$940 \$600 \$600

**Category: 600** CHARGES FOR SERVICES

679200 RECORDERS FEES \$1,162,618 \$755,790 \$800,000 \$800,000  
679201 RECORDER FEES DEPTS \$1,154 \$1,917 \$0 \$0  
679202 RECORDER FEES ELECTRONIC PMTS (\$17,548) (\$7,201) \$0 \$0  
679210 RECORDERS MICROGRAPHICS FEES \$48,037 \$27,961 \$17,700 \$17,700  
679220 RECORDERS MODERNIZATION FEES \$230,080 \$124,455 \$173,000 \$173,000  
679230 RECORDERS VITAL/HLTH STATISTIC \$28,614 \$30,144 \$30,100 \$30,100  
679301 R/F SOCIAL SECURITY FEES \$19,925 \$16,240 \$24,400 \$24,400  
679302 R/F REAL ESTATE FEES (\$18) \$0 \$0 \$0  
679304 R/F ELEC RECORD DELIVRY SYS \$46,737 \$26,718 \$21,000 \$21,000

**CHARGES FOR SERVICES** \$1,519,599 \$976,024 \$1,066,200 \$1,066,200

**Category: 700** MISCELLANEOUS REVENUES

795000 AUDITOR VOID/STALE DATED CHECK \$13 \$0 \$0 \$0  
797441 SALE OF OFFICIAL RECORDS \$59,280 \$56,400 \$57,600 \$57,600  
799215 UNCLAIMED MONEY \$127 \$0 \$0 \$0  
799900 CASH OVER/SHORT \$1,527 \$807 \$250 \$250

**MISCELLANEOUS REVENUES** \$60,947 \$57,207 \$57,850 \$57,850

<b>Total Revenues:</b>	\$1,581,517	\$1,034,172	\$1,124,650	\$1,124,650
------------------------	-------------	-------------	-------------	-------------

**Category: 010** SALARIES AND BENEFITS

011000 REGULAR SALARIES \$418,327 \$423,587 \$406,000 \$406,000  
011200 TERMINATION/SPECIAL PAY \$4,987 \$0 \$0 \$0  
017509 HOLIDAY OVERTIME PAY \$445 \$0 \$0 \$0  
018100 EMPLOYER SHARE FICA \$31,567 \$31,151 \$31,000 \$31,000  
018201 EMPLOYER SHARE RETIREMENT \$99,529 \$104,700 \$100,000 \$100,000  
018205 EMPLOYER SHARE 401A \$4,653 \$4,631 \$6,200 \$6,200  
018300 EMPLOYER SHARE HEALTH INSUR \$177,472 \$178,190 \$169,000 \$169,000  
018307 EMPLYR SHR OTHER POST EMP BEN \$22,818 \$23,485 \$28,000 \$28,000  
018400 EMPLOYER SHR UNEMPLOYMENT INS \$167 \$162 \$100 \$100  
018500 WORKERS COMP EXPOSURE \$2,324 \$2,711 \$3,300 \$3,300  
018603 CELL/PDA COMM ALLOWANCE PROG \$843 \$843 \$900 \$900

**SALARIES AND BENEFITS** \$763,137 \$769,463 \$744,500 \$744,500

**Category: 030** SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP \$0 \$0 \$50 \$50

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$3,904	\$2,833	\$3,500	\$3,500	
032590 CHGS FAC MGMT COMM	\$197	\$172	\$250	\$250	
032591 CHGS IT COMM	\$2,987	\$2,839	\$3,000	\$3,000	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$367	\$453	\$600	\$600	
032992 CHGS FAC MGMT HSHLD XP	\$18,827	\$16,699	\$22,000	\$22,000	
033102 INSUR XP LIABILITY EXPOSURE	\$1,251	\$3,107	\$4,400	\$4,400	
033103 INSUR XP MISCELLANEOUS	\$1,836	\$1,152	\$4,524	\$4,524	
033500 MAINTENANCE OF EQUIPMENT	\$41,815	\$43,805	\$47,000	\$47,000	
033528 MNT EQP SOFTWARE	\$14,409	\$19,179	\$15,000	\$15,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,277	\$6,514	\$7,074	\$7,074	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$500	\$500	
033791 CHGS FAC MGMT MAINT STR	\$19,738	\$34,765	\$25,163	\$25,163	
034100 MEMBERSHIPS	\$600	\$600	\$1,000	\$1,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$34	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$13	\$0	\$0	
034500 OFFICE EXPENSE	\$5,888	\$2,049	\$7,000	\$7,000	
034526 OFFICE XP POSTAGE	\$0	\$0	\$50	\$50	
034534 OFFICE XP MICROFILM SPLY	\$0	\$6,435	\$7,000	\$7,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,068	\$1,164	\$2,800	\$2,800	
034591 CHGS OC POSTAGE SVS	\$9,882	\$8,241	\$12,000	\$12,000	
034592 CHGS OC OTHER SERVICES	\$2,291	\$2,645	\$2,800	\$2,800	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$50	\$50	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$100	\$100	
034800 PROF & SPECIAL SERVICES	\$1,240	\$5,307	\$7,000	\$7,000	
034802 PROF ADMIN SVS	\$239,803	\$276,055	\$285,317	\$285,317	
034805 PROF ARCHIVING SVS	\$10,327	\$5,871	\$8,000	\$8,000	
034835 PROF PHOTO/FILMING SVS	\$0	\$0	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$340	\$170	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$3,508	\$1,334	\$4,000	\$4,000	
034892 CHGS IT PROFESSIONAL SVS	\$61,645	\$65,310	\$76,000	\$76,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$85	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$37,299	\$1,935	\$3,500	\$3,500	
035300 RENTS & LEASES OF STRUCTURES	\$8,470	\$6,244	\$8,500	\$8,500	
035500 MINOR EQUIPMENT	\$0	\$0	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$39	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$7,026	\$7,240	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$18	\$47	\$50	\$50	
035900 TRANSPORTATION & TRAVEL	\$4,156	\$7,501	\$11,500	\$11,500	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$0	\$100	\$100	
036100 UTILITIES	\$25,507	\$18,670	\$27,500	\$27,500	
<b>SERVICES AND SUPPLIES</b>	\$530,807	\$548,400	\$610,378	\$610,378	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41,236	\$48,138	\$61,726	\$61,726	
050003 BUILDING & EQUIP COST PLAN CHG	\$178,964	\$169,663	\$128,402	\$128,402	
050800 TAXES & ASSESSMENTS	\$26	\$26	\$50	\$50	
<b>OTHER CHARGES</b>	\$220,226	\$217,828	\$190,178	\$190,178	
<b>Category: 070 CAPITAL ASSETS</b>					
065070 SCANNER	\$0	\$6,078	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$0	\$6,078	\$0	\$0	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$15,897	\$16,238	\$16,651	\$16,651	
<b>OTHER FINANCING USES</b>	\$15,897	\$16,238	\$16,651	\$16,651	
<b>Total Expenditures and Appropriations:</b>	\$1,530,068	\$1,558,009	\$1,561,707	\$1,561,707	
<b>Net Cost:</b>	(\$51,449)	\$523,837	\$437,057	\$437,057	

# SOCIAL SERVICES - PUBLIC GUARDIAN

Fund 0060, General, Budget Unit 292, Fiscal Year 2023-24  
Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The Public Guardian provides conservatorship services for at-risk adults who are unable to care for their own needs and require protection and assistance. Conservatorship primarily serves two groups: frail elderly and/or those with developmental disabilities who need care and placement in residential licensed homes or skilled nursing facilities (Probate Code procedures), and mentally ill individuals who are determined to be “gravely disabled” due to their illness and who require specific care, placement, and treatment assistance as required by Welfare & Institution Code under the Lanterman/Petris/Short Act (LPS). Both types of conservatorship require regular court appearances, asset accountings, and hearings at prescribed intervals. The Public Guardian works closely with probate court investigators to extend and protect legal rights of conservatees and is also an active member of the Shasta County Adult Services Multi-Disciplinary Team comprised of social services, law enforcement, mental health, home health care, hospital and other community partners.

Program services are funded primarily by the County General Fund and fees collected from clients. Additionally, a portion of mental health realignment pays for conservatorship services for specialty mental health clients. Administrative support, casework staff, and operating costs are determined by staff time studies and are allocated to Public Guardian from the Social Services budget (BU 501) as a professional service expense. Staff serving in the adult division of the Behavioral Health and Social Services Branch of the Health and Human Services Agency 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.

- For FY 2023-24, the Public Guardian is monitoring the progression of SB43. This bill expands the definition of gravely disabled which would impact Public Guardian workload tremendously.
- During FY 2022-23, the Public Guardian underwent a successful representative payee audit by the Social Security Administration.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,006,399; an increase of \$104,272, or 11.6%, compared to FY 2022-23 expenditures. This increase is due to the increase in central services cost plan charges.

Revenues for FY 2023-24 are requested at \$201,000, an increase of \$7,500, or 3.9%, compared to FY 2022-23 revenues. This is due to a small increase in charges for services.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$805,399, an increase of \$96,772 or 13.7% compared to FY 2022-23. The department anticipates ending FY 2022-23 under budget by \$41,649.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

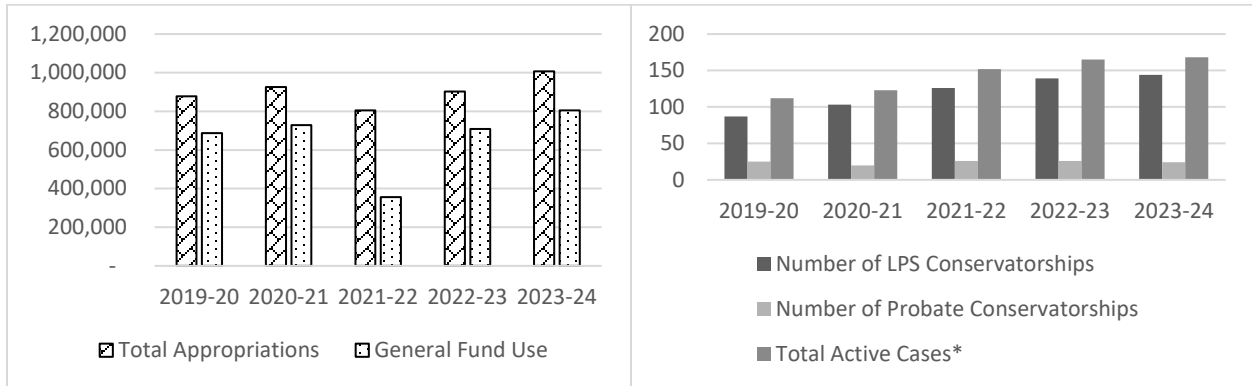
As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. HHSA will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined 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 institutional placements and hospitalizations by placing clients in the lowest level of appropriate care. This year we have already seen an increase in LPS Conservatorships as well as Probate Conservatorships. The court appoints

a conservator of the person to help someone take care of his or her daily needs. When someone needs help managing his or her finances, the court appoints a conservator of the estate. Referrals for Probate Conservator investigation is made by the courts where there is no family member who can provide this care for the person.

Since the passage of Proposition 47, there have been increased demands from the courts for the County to engage in restoring misdemeanants to competency to stand trial. On occasion, there have been requests to perform investigations for LPS conservatorships for these misdemeanants. In addition, some felons who cannot be restored to competency to stand trial are returned to Shasta County and the courts have requested investigations for Murphy conservatorships. Both of these situations have required substantial legal and investigative resources.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$118,573	\$134,410	\$80,000	\$80,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$118,573</b>	<b>\$134,410</b>	<b>\$80,000</b>	<b>\$80,000</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
676000 LPS PETITIONS	\$80,177	\$27,175	\$20,000	\$20,000	
676010 LPS ACCOUNTING FEES	\$5,695	\$654	\$1,000	\$1,000	
676020 LPS TRANSPORTATION TREATMENT	\$67,295	\$29,814	\$30,000	\$30,000	
676050 PROBATE PETITIONS	\$3,608	\$0	\$3,000	\$3,000	
676060 PROBATE ACCOUNTING FEES	\$5,246	\$574	\$4,000	\$4,000	
676070 PROBATE TRANSPORTATION REIMB	\$1,677	\$0	\$2,000	\$2,000	
676100 BOARD APPEALS	\$74	\$0	\$0	\$0	
676110 LPS TRANSPORTATION COURT	\$15,813	\$4,242	\$13,000	\$13,000	
676130 IMD MANAGEMENT FEES	\$15,117	\$11,387	\$10,000	\$10,000	
676140 STATUTORY BOND FEE	\$2,397	\$0	\$3,000	\$3,000	
676150 PROBATE CODE 2900 FEES	\$615	\$0	\$0	\$0	
676170 PERSONAL SERVICES FEES	\$8,021	\$7,200	\$10,000	\$10,000	
686001 REIMBURSE INSTITUTIONAL CARE	\$0	\$1,051	\$0	\$0	
692600 ALTERNATE PAYEE PROGRAM	\$34,006	\$38,614	\$25,000	\$25,000	
693600 DELINQUENT SEWER SVS CHARGES	\$0	\$3,216	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$239,743</b>	<b>\$123,930</b>	<b>\$121,000</b>	<b>\$121,000</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799215 UNCLAIMED MONEY	\$714	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$170	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$90,218	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$91,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$449,419</b>	<b>\$258,340</b>	<b>\$201,000</b>	<b>\$201,000</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
033528 MNT EQP SOFTWARE	\$36,100	\$33,913	\$33,996	\$33,996	
034800 PROF & SPECIAL SERVICES	\$239,024	\$93,384	\$143,288	\$143,288	
034802 PROF ADMIN SVS	\$701,470	\$187,120	\$768,222	\$768,222	
034807 PROF BANK SVS	\$2,769	\$1,088	\$3,500	\$3,500	
035528 MINOR EQP SOFTWARE	(\$3,100)	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$976,263</b>	<b>\$315,505</b>	<b>\$954,006</b>	<b>\$954,006</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$81,423)	\$16,256	\$142,611	\$142,611	
<b>OTHER CHARGES</b>	<b>(\$81,423)</b>	<b>\$16,256</b>	<b>\$142,611</b>	<b>\$142,611</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 080</b> INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
<b>INTRAFUND TRANSFERS</b>	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
<b>Total Expenditures and Appropriations:</b>	\$804,622	\$241,543	\$1,006,399	\$1,006,399	\$1,006,399
<b>Net Cost:</b>	\$355,203	(\$16,796)	\$805,399	\$805,399	\$805,399



**PUBLIC WORKS - WILDLIFE CONTROL**  
 Fund 0150, Wildlife, Budget Unit 294, Fiscal Year 2023-24  
 Alfred V. Cathey, 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. Projects must be for the purpose of protecting, conserving, propagating, and preserving fish and wildlife or their habitats.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$559, a decrease of \$219 compared to Fiscal Year 2022-23. The main cause for the decrease is the reduction of central service cost plan charges.

Revenues for FY 2023-24 are requested at \$2,225, an increase of \$ 25 compared to Fiscal Year 2022-23. The main cause for the increase is additional interest income.

The Net County Cost is requested at -\$1,666, a decrease of \$244 to Fiscal Year 2022-23. There is no General Fund Impact associated with this budget.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

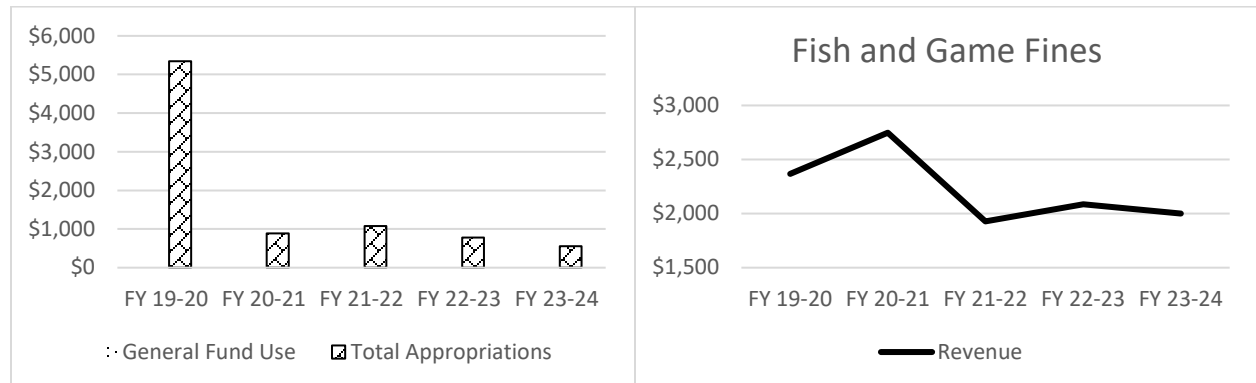
The CEO recommends the budget as requested.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318700 FISH & GAME FINES	\$1,928	\$2,503	\$2,000	\$2,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$1,928	\$2,503	\$2,000	\$2,000	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$227	\$449	\$225	\$225	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,302)	(\$53)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$1,075)	\$396	\$225	\$225	
<b>Total Revenues:</b>	\$853	\$2,899	\$2,225	\$2,225	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$500	\$500	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$581	\$277	\$59	\$59	
<b>OTHER CHARGES</b>	\$581	\$277	\$59	\$59	
<b>Total Expenditures and Appropriations:</b>	\$581	\$277	\$559	\$559	
<b>Net Cost:</b>	(\$272)	(\$2,621)	(\$1,666)	(\$1,666)	

# SHERIFF - ANIMAL CONTROL

Fund 0060, General, Budget Unit 297, Fiscal Year 2023-24

Michael L. Johnson, Sheriff-Coroner

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## **PROGRAM DESCRIPTION**

The basic functions of the Animal Regulations unit of the Sheriff's Office are to enforce all State and local animal regulations, ordinances, and codes. Animal Regulation Officers respond to calls and complaints from the public which may include aggressive or vicious dogs; injured, sick, or diseased animals; animal cruelty reports; animal bites; and other matters. Officers make preliminary investigations of animal bites and quarantine animals as necessary; provide for rabies disease control; secure veterinary services for those animals that need it by reason of injury or cruelty; issue citations when necessary to violators; and patrol County roads to locate, capture, and impound stray or injured large and small animals. Animal Regulations also provides for disaster preparedness and animal emergency response in the unincorporated areas of Shasta County.

Services of sheltering, provision of low-cost vaccination/licensing clinics, and processing of dog licenses is provided under contract by Haven Humane Society, Inc., a non-profit California corporation.

Sheriff staff and their County Administrative Analyst met with Resource Management staff in FY 2022-23 to discuss accumulated impact fees. Two projects were identified for expenditure of those impact fees; the first being a second water trailer for use in providing water to animals in the field during disasters when those animals owners are evacuated and unable to return to water their animals; and the second is a disaster mobile shelter trailer and truck. Resource Management will be going to the Board of Supervisors to report on impact fees.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$798,043; an increase of \$93,150 (or 13.2%), compared to FY 2022-23 budget of \$704,893. The primary drivers of the expenditure increase include increases in salaries and benefits along with an increase of \$39,168 in liability experience insurance and an increase of \$22,505 in fleet charges related to replacement of two Animal Regulations trucks. A reduction of \$37,533 (of 91%) in cost plan charges offsets some of the increases.

Revenues for FY 2023-24 are requested at \$32,750, a decrease of (\$1,675), (or 4.87%) compared to FY 2022-23 revenues primarily due to conservative budgeting principals.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$765,293, an increase of \$94,825 (or 14.14%) compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

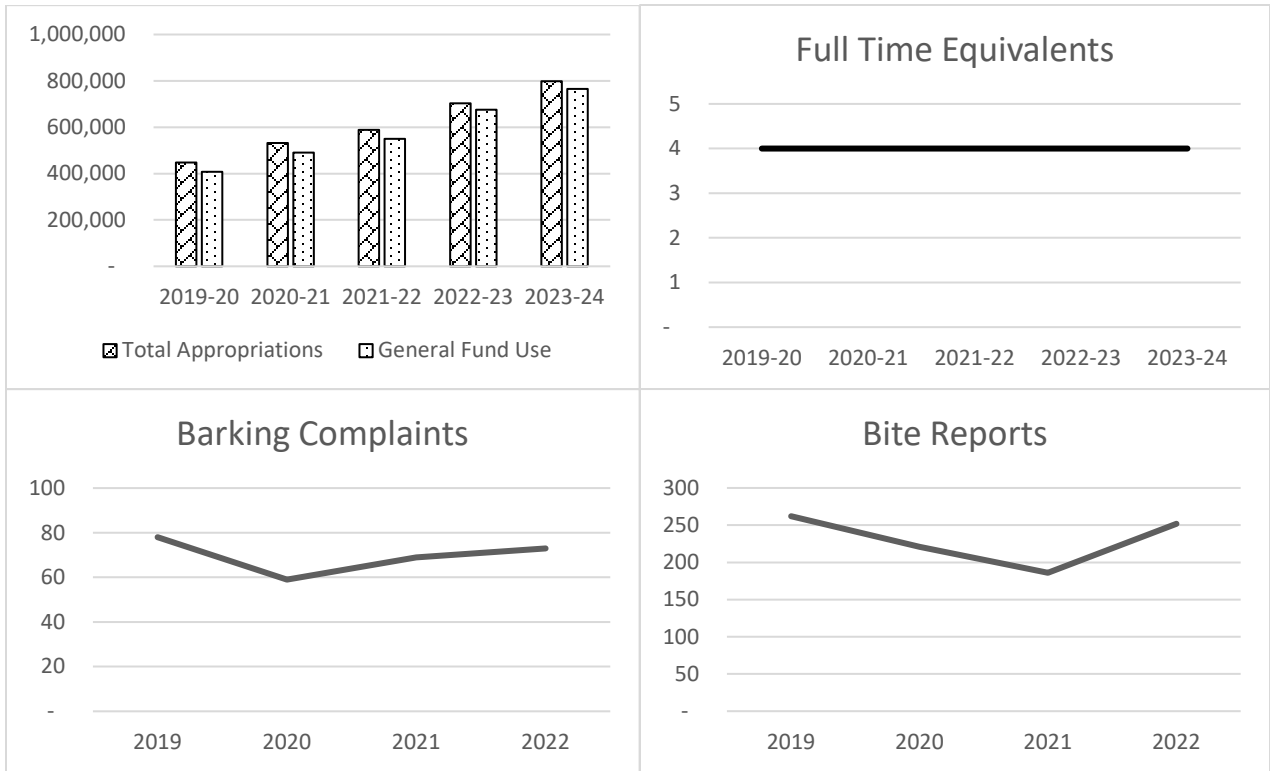
The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Shelter services are provided by contract with Haven Humane Society (HHS). California Assembly Member Essayli introduced Assembly Bill 595 on February 9, 2023, which would require all animal shelters to provide public notice on their intranet website at least 72 hours before any animal, with certain exceptions, is scheduled to be euthanized and include information that includes the date the animal is scheduled to be euthanized. Should this legislation be approved and chaptered into law it may create additional costs for HHS which may result in a need to amend the agreement to include payment of such identified 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:** 297 - ANIMAL CONTROL (FUND 0060)  
**Function:** PUBLIC PROTECTION  
**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
210000 ANIMAL LICENSE	\$26,823	\$25,313		\$25,300	\$25,300
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$26,823	\$25,313		\$25,300	\$25,300
<b>Category: 600</b> CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$645	\$1,410		\$650	\$650
677130 BOARDING FEES	\$3,276	\$6,788		\$4,300	\$4,300
677180 VOLUNTARY IMPOUND FEES	\$2,620	\$2,905		\$2,500	\$2,500
677220 DANGEROUS ANIMAL	\$250	\$650		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$6,791	\$11,753		\$7,450	\$7,450
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792579 CONTRIB FROM COMMUNITY GRANTS	\$5,000	\$0		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$0		\$0	\$0
799311 LITIGATION SETTLEMENT	\$0	\$500,000		\$0	\$0
799850 REIMB MISC COSTS	\$200	\$0		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$5,200	\$500,000		\$0	\$0
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$1,575		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$1,575		\$0	\$0
<b>Total Revenues:</b>	\$38,814	\$538,641		\$32,750	\$32,750
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$167,936	\$169,229		\$197,000	\$197,000
011200 TERMINATION/SPECIAL PAY	\$2,166	\$5,650		\$24,000	\$24,000
017502 OVERTIME PAY	\$11,281	\$15,357		\$16,000	\$16,000
017505 STANDBY PAY	\$12,865	\$13,025		\$13,000	\$13,000
017509 HOLIDAY OVERTIME PAY	\$4,185	\$4,172		\$4,900	\$4,900
018100 EMPLOYER SHARE FICA	\$14,770	\$15,248		\$19,000	\$19,000
018201 EMPLOYER SHARE RETIREMENT	\$41,145	\$42,845		\$49,000	\$49,000
018205 EMPLOYER SHARE 401A	\$0	\$312		\$2,600	\$2,600
018300 EMPLOYER SHARE HEALTH INSUR	\$46,005	\$57,500		\$83,000	\$83,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,722	\$9,476		\$14,000	\$14,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$78	\$76		\$200	\$200
018500 WORKERS COMP EXPOSURE	\$1,101	\$1,303		\$1,900	\$1,900
018501 WORKERS COMP EXPERIENCE	\$13,656	\$804		\$400	\$400
<b>SALARIES AND BENEFITS</b>	\$323,915	\$335,002		\$425,000	\$425,000
<b>Category: 030</b> SERVICES AND SUPPLIES					
032328 CLTHG/PERS SAFETY CLOTHING	\$420	\$894		\$1,000	\$1,000

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

**Function:** PUBLIC PROTECTION

**Activity:** OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032329 CLTHG/PERS UNIFORMS	\$3,535	\$1,494	\$3,500	\$3,500	
032500 COMMUNICATIONS EXPENSE	\$1,118	\$1,778	\$1,000	\$1,000	
032526 COMM CELL PHONES	\$3,567	\$2,771	\$3,900	\$3,900	
032591 CHGS IT COMM	\$616	\$599	\$803	\$803	
032992 CHGS FAC MGMT HSHLD XP	\$274	\$247	\$500	\$500	
033102 INSUR XP LIABILITY EXPOSURE	\$586	\$1,570	\$2,800	\$2,800	
033103 INSUR XP MISCELLANEOUS	\$132	\$72	\$144	\$144	
033105 INSUR XP LIABILITY EXPERIENCE	\$25,212	\$61,488	\$100,656	\$100,656	
033500 MAINTENANCE OF EQUIPMENT	\$85	\$131	\$1,500	\$1,500	
033526 MNT EQP VEHICLES	\$0	\$0	\$500	\$500	
033530 MNT EQP RADIOS	\$0	\$0	\$700	\$700	
033592 CHGS IT MNT HARD/SOFTWARE	\$559	\$431	\$125	\$125	
033791 CHGS FAC MGMT MAINT STR	\$751	\$1,482	\$6,000	\$6,000	
034100 MEMBERSHIPS	\$101	\$107	\$200	\$200	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$0	\$0	\$600	\$600	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$68	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$101,306	\$101,764	\$117,500	\$117,500	
034823 PROF HEALTH SVS	\$0	\$0	\$300	\$300	
034837 PROF PREEMPLOYMENT SVS	\$300	\$780	\$1,325	\$1,325	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$125	\$125	
034853 PROF VETERINARY_ANIMAL SVS	\$5,493	\$13,210	\$16,200	\$16,200	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$300	\$300	
034892 CHGS IT PROFESSIONAL SVS	\$6,382	\$7,821	\$8,952	\$8,952	
035500 MINOR EQUIPMENT	\$67	\$73	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,600	\$1,600	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$655	\$3,510	\$18,000	\$18,000	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$250	\$250	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$0	\$0	\$350	\$350	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$25	\$25	
035940 TRANS/TRVL FUEL	\$39,206	\$33,226	\$35,000	\$35,000	
035942 TRANS/TRVL TRAINING	\$5,578	\$2,650	\$5,500	\$5,500	
035990 CHGS FLEET TRANS/TRVL	\$13,796	\$9,500	\$36,653	\$36,653	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$35	\$0	\$100	\$100	
036100 UTILITIES	\$490	\$668	\$550	\$550	
036125 UTIL ELECTRIC	\$125	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$210,400</b>	<b>\$246,343</b>	<b>\$369,658</b>	<b>\$369,658</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$43,723	\$37,805	\$4,998	\$4,998	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,638	(\$273)		(\$1,638)	(\$1,638)
050800 TAXES & ASSESSMENTS	\$11	\$11		\$25	\$25
<b>OTHER CHARGES</b>	\$45,372	\$37,543		\$3,385	\$3,385
<b>Category: 070 CAPITAL ASSETS</b>					
065081 TRAILER	\$8,671	\$0		\$0	\$0
<b>CAPITAL ASSETS</b>	\$8,671	\$0		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$588,360	\$618,889		\$798,043	\$798,043
<b>Net Cost:</b>	\$549,545	\$80,248		\$765,293	\$765,293

# PUBLIC ADMINISTRATOR

Fund 0060, General, Budget Unit 299, Fiscal Year 2023-24

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

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## **PROGRAM DESCRIPTION**

The mission of the Public Administrator (PA) is to provide quality service in performing the duties of administering the estates of decedents. The PA must protect the decedent's property from waste, loss, or theft; make appropriate burial arrangements; conduct thorough investigations to discover assets; pay decedent's bills and taxes; ensure the estate is administered according to the decedent's wishes and locate and distribute to persons entitled to inherit from the estate.

Because the budgets were adopted as submitted, we will be able to meet our statutory requirements to handle increasing amounts of probates. Although the FY 2022-23 Midyear Budget for the Public Administrator reflects a possible overage of expenses, the projected amounts on the budget worksheet were calculated for the second trimester Operations Review Meeting. Upon further review, we believe the services and supplies expenses will not go over budget.

Because of the variety of cases and individual circumstances of each case, it is challenging to project the amount of fees that will be collected each year. We estimate low and hope for more.

The department is currently administrating 14 full probates, 3 of which are very complicated and are expected to take 2+ years to complete. We are currently administrating approximately 90 less complicated estates which will take 6-12 months to complete. In addition, we have 2 evictions to be completed, and several Ancillary probates to complete.

## **ACCOMPLISHMENTS FOR FY 2022-23:**

- The new Deputy Public Administrator position was filled in March and is currently receiving training. The second Deputy Public Administrator position has been out on extended leave for approximately 5 months but is expected to return in June. An extra help position was filled in April to give assistance to the Deputy Public Administrator. Through this staff shortage the Public Administrator has exceeded the budgeted revenue of \$77,440 by more than \$52,000.

## **ACCOMPLISHMENT GOALS FOR FY 2023-24:**

- With both Deputy Public Administrator positions and an extra help position filled, the department can take on additional cases. The Public Administrator can provide requested services to other government agencies and provide the due diligence that each case deserves. The current case load has not decreased and the request for service of the Public Administrator continue to increase, with code enforcement issues being the highest demand.

We have budgeted for extra help this fiscal year to assist with inventory and estate sales.

The department will continue to diligently pursue probates to increase PA fees throughout the year.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$517,103, an increase of \$77,251 or 18%, compared to FY 2022-23 expenditures. The increase is due to Salary and Benefits, Facilities Management increases, and Information Technology increases.

Revenues for FY 2023-24 are requested at \$109,000, an increase of \$26,560 or 32%, compared to FY 2022-23 revenues. Expected increases in revenue is due to additional PA cases that are expected to be closed.

The Net County Cost, which will be covered by the General Fund, is requested at \$408,103, an increase of \$50,691 or 14% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.



**SUMMARY OF RECOMMENDATIONS**

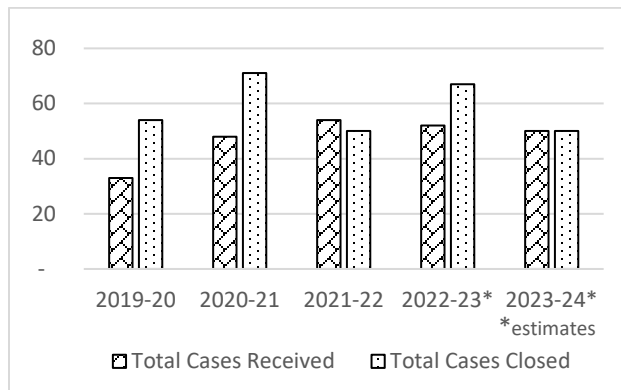
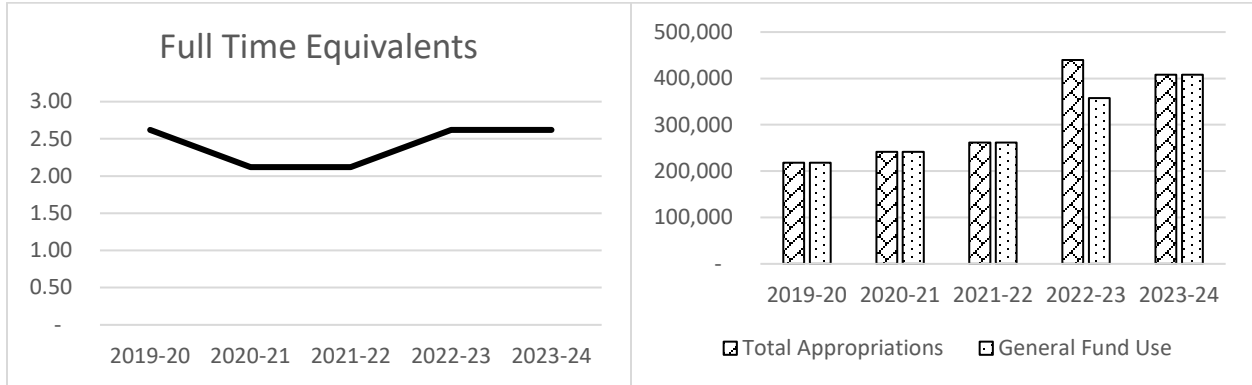
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420110 INTEREST ON PAYMENTS	\$11,204	\$22,335	\$5,000	\$5,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$11,204	\$22,335	\$5,000	\$5,000	
<b>Category: 600</b> CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$59,060	\$129,469	\$104,000	\$104,000	
676603 PA REIMB SVCS	\$0	\$6,440	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	\$59,060	\$135,910	\$104,000	\$104,000	
<b>Category: 803</b> OTH FIN SRC INCEPTION OF LEASE					
860000 INCEPTION OF LEASE	\$0	\$85,337	\$0	\$0	
<b>OTH FIN SRC INCEPTION OF LEASE</b>	\$0	\$85,337	\$0	\$0	
<b>Total Revenues:</b>	\$70,264	\$243,583	\$109,000	\$109,000	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$160,013	\$175,209	\$232,000	\$232,000	
017000 EXTRA HELP	\$1,483	\$4,873	\$10,000	\$10,000	
018100 EMPLOYER SHARE FICA	\$12,321	\$13,285	\$18,000	\$18,000	
018201 EMPLOYER SHARE RETIREMENT	\$38,275	\$41,310	\$52,000	\$52,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$1,037	\$1,125	\$1,100	\$1,100	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,300	\$2,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$21,125	\$30,823	\$44,000	\$44,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,391	\$8,919	\$16,000	\$16,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$58	\$62	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$901	\$1,141	\$2,000	\$2,000	
018501 WORKERS COMP EXPERIENCE	\$105	\$343	\$600	\$600	
018603 CELL/PDA COMM ALLOWANCE PROG	\$144	\$144	\$200	\$200	
<b>SALARIES AND BENEFITS</b>	\$242,859	\$277,238	\$378,400	\$378,400	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$0	\$3	\$50	\$50	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$735	\$1,202	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$1,314	\$815	\$1,100	\$1,100	
032590 CHGS FAC MGMT COMM	\$36	\$47	\$60	\$60	
032591 CHGS IT COMM	\$530	\$476	\$858	\$858	
032900 HOUSEHOLD EXPENSE	\$224	\$143	\$400	\$400	
032992 CHGS FAC MGMT HSHLD XP	\$3,116	\$3,921	\$5,000	\$5,000	
033102 INSUR XP LIABILITY EXPOSURE	\$476	\$1,255	\$2,700	\$2,700	
033103 INSUR XP MISCELLANEOUS	\$356	\$282	\$1,000	\$1,000	
033105 INSUR XP LIABILITY EXPERIENCE	\$169	\$526	\$850	\$850	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
033500 MAINTENANCE OF EQUIPMENT	\$0	\$375	\$475	\$475
033592 CHGS IT MNT HARD/SOFTWARE	\$221	\$1,127	\$942	\$942
033700 MAINTENANCE OF STRUCTURES	\$0	\$200	\$1,750	\$1,750
033791 CHGS FAC MGMT MAINT STR	\$2,806	\$13,954	\$14,555	\$14,555
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$21	\$0	\$0
034100 MEMBERSHIPS	\$1,745	\$1,865	\$1,865	\$1,865
034500 OFFICE EXPENSE	\$3,779	\$5,410	\$4,550	\$4,550
034526 OFFICE XP POSTAGE	\$892	\$734	\$1,500	\$1,500
034532 OFFICE XP ENVELOPES	\$142	\$459	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$3,381	\$3,381
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$510	\$510
034803 PROF ADVERTISING & MKTG SVS	\$69	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$453	\$960	\$868	\$868
034890 CHGS FAC MGMT PROF SVS	\$645	\$384	\$1,000	\$1,000
034892 CHGS IT PROFESSIONAL SVS	\$8,851	\$9,616	\$15,258	\$15,258
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200
035100 RENTS & LEASES OF EQUIPMENT	\$617	\$649	\$1,200	\$1,200
035300 RENTS & LEASES OF STRUCTURES	\$3,738	\$2,087	\$0	\$0
035387 GASB 87 LEASE PMT STRUCTURES	\$0	\$0	\$18,000	\$18,000
035500 MINOR EQUIPMENT	\$404	\$411	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,017	\$2,017
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$3,380	\$3,380
035700 SPECIAL DEPARTMENTAL EXPENSE	\$25	\$0	\$250	\$250
035754 SP DEPT XP ONLINE DATA SUBSCR	\$751	\$931	\$1,400	\$1,400
035900 TRANSPORTATION & TRAVEL	\$4,190	\$125	\$9,000	\$9,000
035940 TRANS/TRVL FUEL	\$789	\$1,260	\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$686	\$16	\$3,000	\$3,000
036100 UTILITIES	\$5,067	\$5,338	\$7,700	\$7,700
<b>SERVICES AND SUPPLIES</b>	<b>\$42,838</b>	<b>\$54,603</b>	<b>\$110,619</b>	<b>\$110,619</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,053	\$10,064	\$24,922	\$24,922
050280 LEASE PRINCIPAL EXPENSE	\$0	\$8,260	\$0	\$0
050380 LEASE INTEREST EXPENSE	\$0	\$739	\$0	\$0
050800 TAXES & ASSESSMENTS	\$4	\$6	\$8	\$8
<b>OTHER CHARGES</b>	<b>\$15,057</b>	<b>\$19,070</b>	<b>\$24,930</b>	<b>\$24,930</b>
<b>Category: 070 CAPITAL ASSETS</b>				
067100 LEASE ASSET STRUCTURES & IMPRV	\$0	\$85,337	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>CAPITAL ASSETS</b>	\$0	\$85,337		\$0	\$0
<b>Category: 080</b> INTRAFUND TRANSFERS					
088000    COST APPLIED VARIOUS	\$0	(\$812)		\$0	\$0
<b>INTRAFUND TRANSFERS</b>	\$0	(\$812)		\$0	\$0
<b>Category: 095</b> OTHER FINANCING USES					
095806    TRAN OUT ENERGY RETROFIT	\$3,011	\$3,075		\$3,154	\$3,154
<b>OTHER FINANCING USES</b>	\$3,011	\$3,075		\$3,154	\$3,154
<b>Total Expenditures and Appropriations:</b>	\$303,766	\$438,513		\$517,103	\$517,103
<b>Net Cost:</b>	\$233,502	\$194,929		\$408,103	\$408,103

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# Public Ways and Facilities

# PUBLIC WORKS - ROADS

Fund 0190, Roads, Budget Unit 301, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## **PROGRAM DESCRIPTION**

The Road Fund is responsible for maintaining approximately 1,200 miles of County roadway and 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 new road and bridge projects; issuing encroachment permits and inspecting encroachment permits on County roads; acquisition of right-of-way on existing and new road projects.

Anticipated Projects for Fiscal Year 2023-24:

Cove Road Improvements  
Big Bend Road Improvements  
Cassel Fall River Mills at Pit River Bridge Replacement  
Zogg Fire Guardrail Replacement  
Zogg Fire Pavement Rehabilitation  
Zogg Fire Culvert Replacements  
Cottonwood Active Transportation Program  
Intermountain Area Pavement Improvements

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$38,254,761, an increase of \$5,834,271 compared to Fiscal Year 2022-23. The main cause for the increase is due to an increase in project costs.

Revenues for FY 2023-24 requested at \$33,734,621, an increase of \$5,334,270 compared to Fiscal Year 2022-23. The main cause for the increase is due to an increase in project reimbursement.

The Net County Cost, which is covered entirely by the Roads Fund, is requested at \$4,520,140, an increase of \$500,001 compared to Fiscal Year 2022-23. The General Fund will contribute \$2,078,762 in one-time Zogg Fire revenue to fund the Zogg Fire projects.

## **Position Changes Requests:**

The requested budget includes the addition of one (1) FTE Road Maintenance Worker I/II and the deletion of one (1) FTE Equipment Mechanic to align position classifications with the need of the department. There is no General Fund impact to this request.

## **Capital Asset/Project Requests:**

The requested budget includes the following capital asset and capital project requests:

Corporation Yard Roof Replacement	\$250,000
Storage Structure	\$50,000
Corporation Yard Heating Replacement	\$350,000
Dump Truck	\$311,025
Low Bed Chassis Truck	\$289,575
Snowplow Truck	\$176,963
Stencil Truck	\$187,688
Shop Truck	\$278,850
Pickup	\$80,438

## **SUMMARY OF RECOMMENDATIONS**

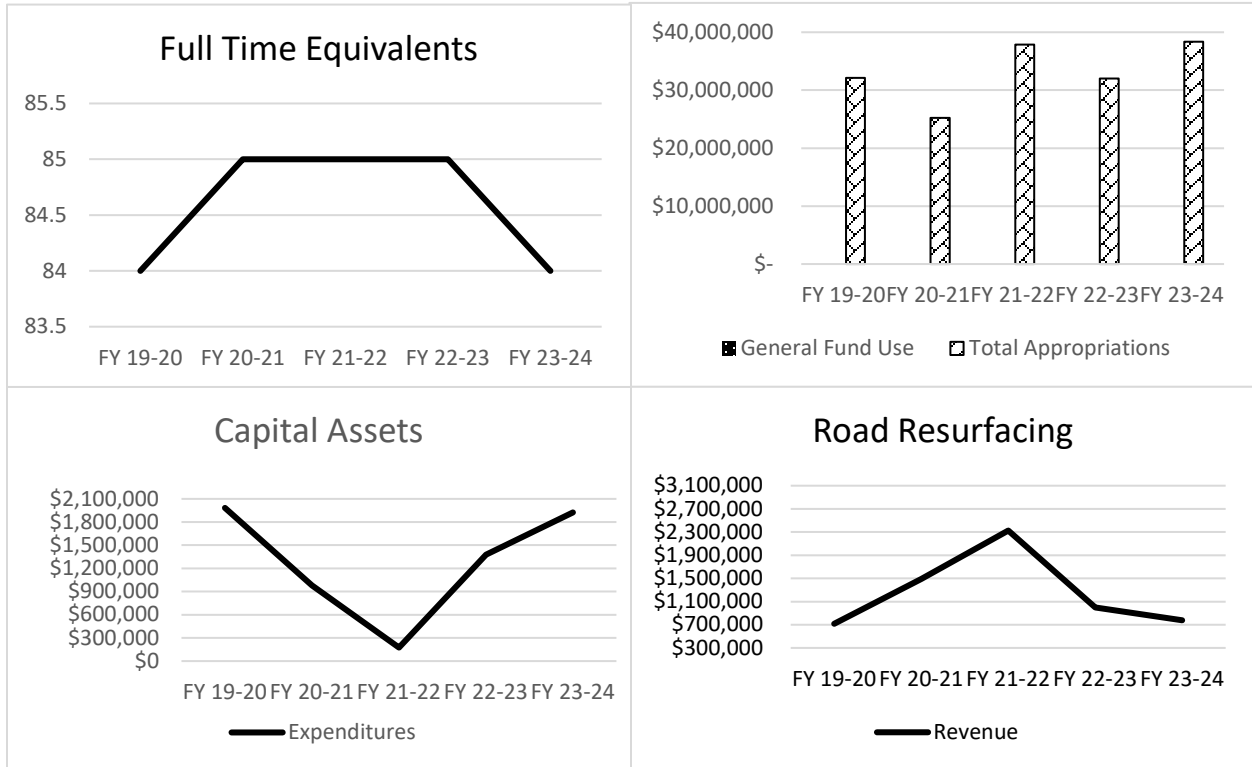
The CEO recommends increasing funds in capital assets by \$50,000 for expenses related to the capital project for a storage structure.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

On April 13, 2017, the California Legislation passed Senate Bill 1. Over the next ten years, SB-1 will inject an estimated \$7 million annually into transportation for Shasta County roads. There are no other issues.

**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:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
692700	REIMB MISC SERVICES	\$1,834,284	\$790,533	\$400,000	\$400,000
692703	REIMB VEHICLE COSTS	\$169,160	\$181,614	\$150,000	\$150,000
<b>CHARGES FOR SERVICES</b>		\$2,325,775	\$1,248,064	\$777,000	\$777,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792508	DONATION OF EQUIPMENT	\$0	\$18,687	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$4,859	\$427	\$0	\$0
797600	MISCELLANEOUS SALES	\$5,016	\$3,696	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$1,215	\$1,825	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,000	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$0	\$10,607	\$0	\$0
799851	REIMB DAMAGES COUNTY PROPERTY	\$42,376	\$33,112	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$53,467	\$70,356	\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100	TRANS IN GENERAL FUND	\$574,820	\$1,874,239	\$2,078,762	\$2,078,762
800176	TRAN IN TITLE III PROJ (GRT)	\$40,618	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>		\$615,438	\$1,874,239	\$2,078,762	\$2,078,762
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100	SALE OF CAPITAL ASSETS	\$9,969	\$57,148	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$124	\$3,027	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$10,093	\$60,175	\$0	\$0
<b>Total Revenues:</b>		\$25,345,926	\$25,917,927	\$33,734,621	\$33,734,621
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$5,979,282	\$5,923,116	\$6,551,000	\$6,551,000
011200	TERMINATION/SPECIAL PAY	\$84,893	\$144,937	\$150,000	\$150,000
017000	EXTRA HELP	\$226,863	\$326,825	\$250,000	\$250,000
017502	OVERTIME PAY	\$204,482	\$248,506	\$200,000	\$200,000
017503	SHIFT DIFFERENTIAL	\$4,028	\$4,253	\$5,000	\$5,000
017505	STANDBY PAY	\$19,350	\$18,923	\$20,000	\$20,000
017509	HOLIDAY OVERTIME PAY	\$6,700	\$2,947	\$2,000	\$2,000
017512	CLASS A LIC DIFF	\$50,424	\$102,719	\$150,000	\$150,000
018100	EMPLOYER SHARE FICA	\$477,776	\$489,451	\$525,000	\$525,000
018201	EMPLOYER SHARE RETIREMENT	\$1,438,898	\$1,486,738	\$1,599,000	\$1,599,000
018204	EMPLOYER SHARE DEFERRED COMP	\$10,250	\$9,600	\$0	\$0
018205	EMPLOYER SHARE 401A	\$27,520	\$25,357	\$61,000	\$61,000
018300	EMPLOYER SHARE HEALTH INSUR	\$1,682,598	\$1,800,678	\$1,748,000	\$1,748,000
018301	EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$475,000	\$475,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$305,671	\$317,310	\$448,000	\$448,000

**Budget Unit:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 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	\$2,602	\$2,541	\$1,600	\$1,600
018500	WORKERS COMP EXPOSURE	\$35,643	\$42,843	\$58,000	\$58,000
018501	WORKERS COMP EXPERIENCE	\$325,380	\$461,736	\$486,432	\$486,432
018603	CELL/PDA COMM ALLOWANCE PROG	\$3,082	\$1,687	\$1,700	\$1,700
<b>SALARIES AND BENEFITS</b>		\$10,885,448	\$11,410,175	\$12,731,732	\$12,731,732
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$37,610	\$43,321	\$29,000	\$29,000
032500	COMMUNICATIONS EXPENSE	\$44,646	\$43,077	\$45,000	\$45,000
032590	CHGS FAC MGMT COMM	\$1,159	\$1,122	\$1,500	\$1,500
032591	CHGS IT COMM	\$11,321	\$10,348	\$10,760	\$10,760
032700	FOOD EXPENSE	\$3,819	\$3,483	\$1,000	\$1,000
032900	HOUSEHOLD EXPENSE	\$40,360	\$41,727	\$40,000	\$40,000
032992	CHGS FAC MGMT HSHLD XP	\$104,250	\$99,736	\$113,959	\$113,959
033102	INSUR XP LIABILITY EXPOSURE	\$19,514	\$51,657	\$77,000	\$77,000
033103	INSUR XP MISCELLANEOUS	\$8,400	\$5,076	\$18,072	\$18,072
033105	INSUR XP LIABILITY EXPERIENCE	\$294,504	\$619,104	\$466,968	\$466,968
033500	MAINTENANCE OF EQUIPMENT	\$857,106	\$1,135,880	\$900,000	\$900,000
033592	CHGS IT MNT HARD/SOFTWARE	\$50,082	\$50,331	\$32,920	\$32,920
033791	CHGS FAC MGMT MAINT STR	\$149,553	\$162,801	\$311,143	\$311,143
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,486	\$3,089	\$3,000	\$3,000
034100	MEMBERSHIPS	\$7,508	\$7,600	\$7,000	\$7,000
034500	OFFICE EXPENSE	\$60,681	\$24,465	\$30,000	\$30,000
034590	CHGS OC PHOTOCOPY SVS	\$1,511	\$256	\$570	\$570
034591	CHGS OC POSTAGE SVS	\$1,372	\$1,908	\$1,148	\$1,148
034592	CHGS OC OTHER SERVICES	\$4,107	\$4,248	\$3,958	\$3,958
034800	PROF & SPECIAL SERVICES	\$1,396,690	\$1,794,248	\$1,500,000	\$1,500,000
034802	PROF ADMIN SVS	\$0	\$1,867	\$2,000	\$2,000
034803	PROF ADVERTISING & MKTG SVS	\$257	\$765	\$100	\$100
034817	PROF DRUG TESTING SVS	\$1,530	\$1,530	\$500	\$500
034828	PROF LEGAL SVS	\$0	\$630	\$0	\$0
034829	PROF MAINTENANCE SVS	\$493	\$144	\$0	\$0
034831	PROF MEDICAL SVS	\$4,431	\$1,029	\$3,000	\$3,000
034837	PROF PREEMPLOYMENT SVS	\$7,025	\$8,926	\$5,000	\$5,000
034844	PROF ROAD CONSTR & MAINT SVS	\$6,850,522	\$5,685,671	\$16,890,000	\$16,890,000
034852	PROF TRANSCRIBING SVS	\$26	\$0	\$0	\$0
034855	PROF INVESTIGATION SVS	\$0	\$1,781	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$13,049	\$5,822	\$15,000	\$15,000
034892	CHGS IT PROFESSIONAL SVS	\$149,645	\$177,364	\$190,326	\$190,326
034893	PROP TAX ADMIN SVS	\$85	\$93	\$250	\$250

**Budget Unit:** 301 - ROADS (FUND 0190)

**Function:** PUBLIC WAYS & FACILITIES

**Activity:** PUBLIC WAYS

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
034900	PUBLICATIONS & LEGAL NOTICES	\$19,069	\$21,743	\$15,000	\$15,000	
035100	RENTS & LEASES OF EQUIPMENT	\$85,990	\$148,405	\$75,000	\$75,000	
035300	RENTS & LEASES OF STRUCTURES	\$1,500	\$12,154	\$5,000	\$5,000	
035387	GASB 87 LEASE PMT STRUCTURES	\$20,759	\$3,929	\$5,000	\$5,000	
035500	MINOR EQUIPMENT	\$66,726	\$112,361	\$60,000	\$60,000	
035528	MINOR EQP SOFTWARE	\$7,407	\$1,391	\$3,000	\$3,000	
035590	CHGS IT SOFTWARE EQP	\$7,436	\$5,256	\$3,000	\$3,000	
035591	CHGS IT HARDWARE EQP	\$2,777	\$7,668	\$3,000	\$3,000	
035592	CHGS IT TELECOMM EQP	\$100	\$0	\$0	\$0	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,696,914	\$1,444,641	\$1,600,000	\$1,600,000	
035900	TRANSPORTATION & TRAVEL	\$8,742	\$14,421	\$10,000	\$10,000	
035940	TRANS/TRVL FUEL	\$597,362	\$677,487	\$500,000	\$500,000	
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$5,834	\$8,151	\$3,000	\$3,000	
036100	UTILITIES	\$127,211	\$116,989	\$125,000	\$125,000	
<b>SERVICES AND SUPPLIES</b>		<b>\$12,770,587</b>	<b>\$12,563,716</b>	<b>\$23,106,174</b>	<b>\$23,106,174</b>	
<b>Category:</b> 050	<b>OTHER CHARGES</b>					
050001	CENTRAL SERVICE COST PLAN CHGS	\$567,093	\$332,624	\$366,028	\$366,028	
050003	BUILDING & EQUIP COST PLAN CHG	\$51,137	\$51,137	\$44	\$44	
050280	LEASE PRINCIPAL EXPENSE	\$1,783	\$1,835	\$0	\$0	
050380	LEASE INTEREST EXPENSE	\$178	\$130	\$0	\$0	
050700	RIGHTS OF WAY	\$56,829	\$84,623	\$300,000	\$300,000	
050800	TAXES & ASSESSMENTS	\$2,320	\$2,823	\$3,000	\$3,000	
<b>OTHER CHARGES</b>		<b>\$679,341</b>	<b>\$473,175</b>	<b>\$669,072</b>	<b>\$669,072</b>	
<b>Category:</b> 070	<b>CAPITAL ASSETS</b>					
061101	PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$250,000	\$250,000	
061179	STORAGE STRUCTURE	\$0	\$0	\$50,000	\$50,000	
061190	PW CORP YARD HEATING REPLACEMT	\$0	\$0	\$350,000	\$350,000	
065009	BACKHOE W/ACCESSORIES	\$0	\$150,593	\$0	\$0	
065018	COPIER	\$14,282	\$0	\$0	\$0	
065024	DUMP TRUCK WITH ACCESSORIES	\$0	\$0	\$311,025	\$311,025	
065051	MOWER W ATTACHMENTS	\$0	\$200,551	\$0	\$0	
065056	1 PLOTTER	\$0	\$5,926	\$0	\$0	
065081	TRAILER	\$0	\$52,483	\$0	\$0	
065083	TRUCK W/ ACCESSORIES	\$39,207	\$332,389	\$546,976	\$546,976	
065084	TRUCK W SNOWPLOW/ACCESSORIES	\$0	\$172,895	\$176,963	\$176,963	
065107	LOADER	\$103,934	\$0	\$0	\$0	
065229	STREET SWEEPER	\$0	\$338,244	\$0	\$0	
065381	SEMI TRUCK	\$0	\$0	\$289,575	\$289,575	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065386 PAVER BOX	\$17,843	\$0		\$0	\$0
065392 LAND SURVEY SYSTEM	\$0	\$68,702		\$0	\$0
<b>CAPITAL ASSETS</b>	\$175,268	\$1,321,787		\$1,974,539	\$1,974,539
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$922,251)	(\$2,127,529)		(\$490,000)	(\$490,000)
088227 C/A DISTRICT ATTORNEY	(\$8,709)	(\$9,970)		(\$10,000)	(\$10,000)
<b>INTRAFUND TRANSFERS</b>	(\$930,961)	(\$2,137,500)		(\$500,000)	(\$500,000)
<b>Category: 090 APPROP FOR CONTINGENCY</b>					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0		\$250,000	\$250,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0		\$250,000	\$250,000
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$59,690	\$173,481		\$0	\$0
095806 TRAN OUT ENERGY RETROFIT	\$67,304	\$69,264		\$71,544	\$71,544
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$600	\$0		\$1,200	\$1,200
096331 TRANS OUT RITTS MILL RD	\$200	\$0		\$500	\$500
<b>OTHER FINANCING USES</b>	\$127,795	\$242,745		\$73,244	\$73,244
<b>Total Expenditures and Appropriations:</b>	\$23,707,479	\$23,874,099		\$38,304,761	\$38,304,761
<b>Net Cost:</b>	(\$1,638,447)	(\$2,043,828)		\$4,570,140	\$4,570,140

**PUBLIC WORKS - SACRAMENTO VALLEY AIR POLLUTION PAVING**  
 Fund 0191, Roads - Dust Mitigation, Budget Unit 302, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

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**PROGRAM DESCRIPTION**

This fund established by the Board of Supervisors and 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 within the Dust mitigation fund.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$5,000, consistent with Fiscal Year 2022-23.

Revenues for FY 2023-24 are requested at \$5,000, consistent with Fiscal Year 2022-23.

The Net County Cost is requested at \$0 consistent with Fiscal Year 2022-23.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

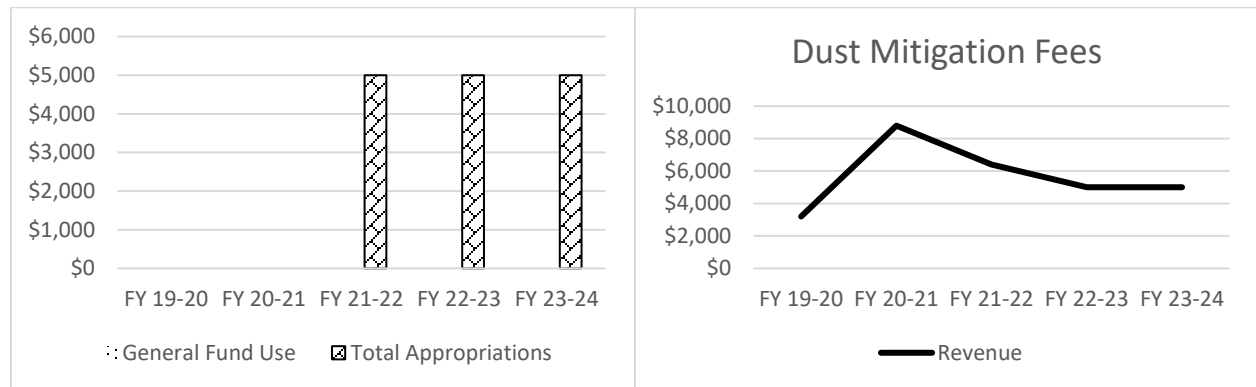
The CEO recommends the budget as requested.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
680046 DUST MITIGATION FEES	\$6,400	\$2,400	\$5,000	\$5,000	
<b>CHARGES FOR SERVICES</b>	\$6,400	\$2,400	\$5,000	\$5,000	
<b>Total Revenues:</b>	\$6,400	\$2,400	\$5,000	\$5,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$5,000	\$5,000	
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$5,000	\$5,000	
<b>Net Cost:</b>	(\$6,400)	(\$2,400)	\$0	\$0	

**Health and Public  
Assistance**

# RESOURCE MANAGEMENT - ENVIRONMENTAL HEALTH

Fund 0060, General, Budget Unit 402, Fiscal Year 2023-24

Paul Hellman, Director of Resource Management

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## **PROGRAM DESCRIPTION**

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

The Division provides specific permit and inspection programs addressing wastewater treatment, private water wells, solid waste, hazardous materials storage and disclosure, underground fuel storage tanks, food service facilities, public drinking water systems, public and commercial swimming pools, transient housing (hotels/motels), institutions, body art facilities, and medical waste management. The Division additionally performs a comprehensive review of proposed land use projects relative to its regulatory programs and also serves as the enforcement agency responsible for solid waste facility permitting and garbage code enforcement.

During FY 2022-23, the Division successfully led the effort to obtain approval of a State Drought Grant to provide assistance to eligible households and communities adversely affected by the drought. The Board of Supervisors authorized the expenditure of funds for reimbursable activities prior to the execution of the grant agreement, which has resulted in the provision of bottled water, hauled potable water, storage tank installations, and well pump maintenance/repair/replacement for numerous households. In addition, hauled potable water has been provided to Shasta County Service Area No. 2 - Sugarloaf (CSA 2) and to the Lake Shasta Pines RV Park and Campground.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$4,884,394, a decrease of \$764,259 compared to FY 2022-23. The primary cause for this decrease in expenditures for FY 2023-24 is the decrease in Professional and Special Services related to the State Drought Grant; all of the funds awarded for this 2.5-year grant were budgeted to be expended in FY 2022-23 whereas they will actually be expended over multiple years in response to community needs.

Revenues for FY 2023-24 are requested at \$3,277,558, a decrease of \$1,349,261 compared to FY 2022-23. The primary cause for this decrease in revenues for FY 2023-24 is the decrease in State Drought Grant funds expected to be received; all of the funds awarded for this 2.5-year grant were budgeted to be received in FY 2022-23 whereas they will actually be received over multiple years on a reimbursement basis.

The Net County Cost is requested at \$1,606,836, an increase of \$521,486 compared to FY 2022-23. After adjustment for use of the Department's restricted funds in the amount of \$289,850, the remaining \$1,316,986 of Net County Cost will be covered by the General Fund, an increase of \$378,168. The primary cause for this increase is the increase in internal service department costs, including County cost plan charges and Division salaries and benefit increases.

Projected balance of restricted funds at the end of FY 2023-24 is \$537,602. These restricted funds are mainly for the Community Education Section grants for recycling and waste reduction. One of the fund balance funds is fines and penalties related to the Certified Unified Program Agency (CUPA) for Hazardous Materials; the Division is formulating a special project to assist property owners to achieve compliance with certain hazardous materials regulations which will utilize these funds.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

To achieve a reduction in General Fund Impact, the CEO recommends reducing Salary and Benefits by \$63,000 and Services and Supplies by \$8,360. Additionally, revenues are recommended to be increased by \$74,000. These changes will result in a reduced Net County Cost of \$1,461,476 and a reduced General Fund impact of \$1,171,626.

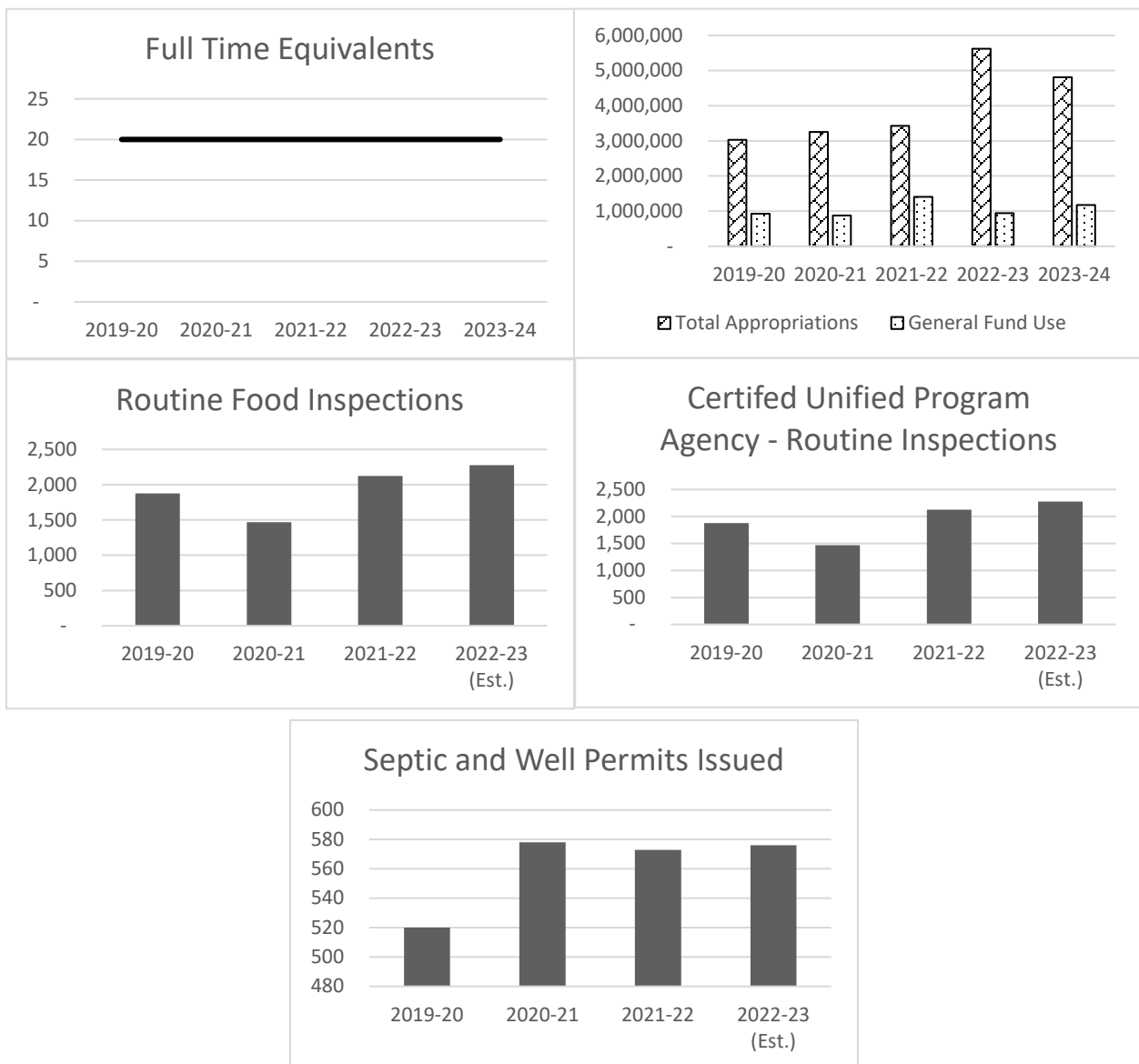


**PENDING ISSUES AND POLICY CONSIDERATIONS**

The State Drought Grant has been approved for a 2.5-year term ending December 2024. If drought conditions continue to improve to the point where dry wells cease to be a problem, then it may be possible to discontinue implementation of the grant prior to December 2024. As is the case with drought, fires, and other emergencies which are not always possible to anticipate in the course of preparing annual budget proposals, responding to such emergencies places a strain on staff resources which are based upon operational needs under normal conditions. Over the past several years, Division staff have been heavily involved in responding to multiple major wildfires as well as the drought. The combination of emergencies, vacant positions, and extended staff absences has resulted in certain functions not being performed at planned levels, which has resulted in certain fund balances increasing rather than decreasing. Creative solutions to enable functions Division staff would normally perform to be completed in other ways have been implemented where possible, including but not limited to the use of temporary contract staff through the California Association of Environmental Health Administrators, and other solutions are continually being explored.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

For CAO Analyst Use Only.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
211040 UNDERGROUND STORAGE LICENSE	\$123,709	\$110,642	\$100,000	\$100,000	\$100,000
211050 HAZARDOUS MATERIALS STORAGE	\$407,364	\$442,846	\$600,000	\$600,000	\$600,000
211060 FOOD FACILITY PERMIT	\$341,325	\$441,276	\$350,000	\$350,000	\$350,000
211080 RECREATION PERMITS	\$51,948	\$85,102	\$95,000	\$95,000	\$95,000
212020 HOUSING PERMITS	\$19,443	\$25,672	\$20,000	\$20,000	\$20,000
212030 WATER SYSTEMS PERMITS	\$85,171	\$96,111	\$110,000	\$110,000	\$110,000
212040 WELL PERMITS	\$112,150	\$114,184	\$125,000	\$125,000	\$125,000
212050 LIQUID WASTE PERMITS	\$165,012	\$138,001	\$165,000	\$165,000	\$165,000
212060 MEDICAL WASTE PERMITS	\$38,126	\$39,316	\$32,000	\$32,000	\$32,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$1,344,253</b>	<b>\$1,493,153</b>	<b>\$1,597,000</b>	<b>\$1,597,000</b>	<b>\$1,597,000</b>
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$9,814	\$21,313	\$700	\$700	\$700
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$9,814</b>	<b>\$21,313</b>	<b>\$700</b>	<b>\$700</b>	<b>\$700</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
544101 ST EMERGENCY MGMT ASST	\$429	\$0	\$0	\$0	\$0
549130 STATE LOCAL ENFORCE AGCY GRT	\$18,506	\$18,330	\$18,000	\$18,000	\$18,000
549151 STATE TIRE GRANT	\$0	\$33,362	\$70,000	\$70,000	\$70,000
549161 STATE OIL GRANT	\$0	\$20,529	\$20,841	\$20,841	\$20,841
549167 STATE CCPP GRANT	\$23,222	\$11,306	\$27,174	\$27,174	\$27,174
549781 STATE WATER RESOURCES GRANT	\$0	\$1,511,395	\$1,125,000	\$1,125,000	\$1,125,000
554100 FEDERAL DISASTER ASSISTANCE	\$1,561	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$43,719</b>	<b>\$1,594,925</b>	<b>\$1,261,015</b>	<b>\$1,261,015</b>	<b>\$1,261,015</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
681030 WATER FEES	\$4,873	\$2,457	\$6,500	\$6,500	\$6,500
681040 LAND USE FEES	\$20,906	\$18,352	\$25,000	\$25,000	\$25,000
681050 LIQUID WASTE FEES	\$26,829	\$19,861	\$30,000	\$30,000	\$30,000
681110 FOOD FACILITY FEES	\$26,253	\$33,521	\$30,000	\$30,000	\$30,000
681120 POOL FEES	\$1,532	\$2,759	\$2,200	\$2,200	\$2,200
684940 TIPPING FEES	\$153,588	\$142,095	\$120,000	\$120,000	\$120,000
684941 COMMUNITY EDUCATION FEES	\$64,554	\$59,698	\$55,000	\$55,000	\$55,000
684960 SOLID WASTE SURCHARGE	\$73,118	\$79,774	\$70,000	\$70,000	\$70,000
684980 MITIGATION FEES	\$4,013	\$5,997	\$4,000	\$4,000	\$4,000
692000 CHGS FOR PROFESSIONAL SVS	\$4,652	\$3,901	\$4,000	\$4,000	\$4,000
692100 PHOTOCOPIES	\$75	\$10	\$100	\$100	\$100
692760 AQMD ADMINISTRATION	\$129,963	\$138,024	\$146,043	\$146,043	\$146,043
<b>CHARGES FOR SERVICES</b>	<b>\$510,360</b>	<b>\$506,454</b>	<b>\$492,843</b>	<b>\$492,843</b>	<b>\$492,843</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799600 INSURANCE LOSS & REFUNDS	\$500	\$3,780	\$0	\$0	\$0

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799601 INSURANCE PROCEEDS C/A	\$13,740	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$14,240	\$3,780	\$0	\$0	\$0
<b>Category:</b> 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$8,600	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$8,600	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	\$1,930,988	\$3,619,626	\$3,351,558	\$3,351,558	\$3,351,558
<b>Category:</b> 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,330,057	\$1,386,768	\$1,608,000	\$1,608,000	\$1,608,000
011200 TERMINATION/SPECIAL PAY	\$24,570	\$3,959	\$11,000	\$11,000	\$11,000
017000 EXTRA HELP	\$0	\$0	\$10,000	\$10,000	\$10,000
017502 OVERTIME PAY	\$2,218	\$2,931	\$7,000	\$7,000	\$7,000
017509 HOLIDAY OVERTIME PAY	\$599	\$54	\$600	\$600	\$600
018100 EMPLOYER SHARE FICA	\$100,453	\$101,665	\$124,000	\$124,000	\$124,000
018201 EMPLOYER SHARE RETIREMENT	\$316,559	\$345,129	\$393,000	\$393,000	\$393,000
018205 EMPLOYER SHARE 401A	\$4,299	\$1,397	\$15,000	\$15,000	\$15,000
018300 EMPLOYER SHARE HEALTH INSUR	\$354,284	\$343,042	\$398,000	\$398,000	\$398,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$61,927	\$65,779	\$113,000	\$113,000	\$113,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$531	\$531	\$500	\$500	\$500
018500 WORKERS COMP EXPOSURE	\$7,443	\$8,948	\$13,000	\$13,000	\$13,000
018501 WORKERS COMP EXPERIENCE	\$84	\$144	\$200	\$200	\$200
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,977	\$2,010	\$2,000	\$2,000	\$2,000
<b>SALARIES AND BENEFITS</b>	\$2,205,006	\$2,262,362	\$2,695,300	\$2,695,300	\$2,695,300
<b>Category:</b> 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$334	\$29	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$17,863	\$11,146	\$21,440	\$21,440	\$21,440
032590 CHGS FAC MGMT COMM	\$46	\$43	\$60	\$60	\$60
032591 CHGS IT COMM	\$5,516	\$4,927	\$5,301	\$5,301	\$5,301
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	\$50
032900 HOUSEHOLD EXPENSE	\$340	\$324	\$1,000	\$1,000	\$1,000
032992 CHGS FAC MGMT HSHLD XP	\$19,466	\$19,191	\$25,896	\$25,896	\$25,896
033102 INSUR XP LIABILITY EXPOSURE	\$4,009	\$10,538	\$17,000	\$17,000	\$17,000
033103 INSUR XP MISCELLANEOUS	\$1,308	\$768	\$2,436	\$2,436	\$2,436
033105 INSUR XP LIABILITY EXPERIENCE	\$10,464	\$29,856	\$47,892	\$47,892	\$47,892
033500 MAINTENANCE OF EQUIPMENT	\$32	\$21	\$500	\$500	\$500
033528 MNT EQP SOFTWARE	\$17,495	\$18,830	\$22,000	\$22,000	\$22,000
033592 CHGS IT MNT HARD/SOFTWARE	\$11,073	\$12,234	\$14,834	\$14,834	\$14,834

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

**Function:** HEALTH & SANITATION

**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$4,000	\$4,000	
033791 CHGS FAC MGMT MAINT STR	\$9,099	\$6,185	\$33,436	\$33,436	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$32	\$117	\$100	\$100	
034100 MEMBERSHIPS	\$7,156	\$4,596	\$10,000	\$10,000	
034500 OFFICE EXPENSE	\$13,668	\$17,737	\$25,400	\$25,400	
034590 CHGS OC PHOTOCOPY SVS	\$1,274	\$634	\$263	\$263	
034591 CHGS OC POSTAGE SVS	\$5,241	\$6,960	\$5,995	\$5,995	
034592 CHGS OC OTHER SERVICES	\$2,321	\$2,826	\$2,812	\$2,812	
034800 PROF & SPECIAL SERVICES	\$59,398	\$1,514,471	\$1,354,000	\$1,354,000	
034803 PROF ADVERTISING & MKTG SVS	\$3,525	\$8,955	\$29,515	\$29,515	
034807 PROF BANK SVS	\$0	\$0	\$3,000	\$3,000	
034811 PROF COLLECTIONS SVS	\$1,295	\$2,233	\$3,000	\$3,000	
034837 PROF PREEMPLOYMENT SVS	\$724	\$788	\$1,000	\$1,000	
034852 PROF TRANSCRIBING SVS	\$1,571	\$0	\$500	\$500	
034855 PROF INVESTIGATION SVS	\$1,721	\$0	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$779	\$695	\$900	\$900	
034892 CHGS IT PROFESSIONAL SVS	\$88,462	\$93,537	\$111,536	\$111,536	
034900 PUBLICATIONS & LEGAL NOTICES	\$137	\$200	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$3,731	\$3,821	\$5,000	\$5,000	
035300 RENTS & LEASES OF STRUCTURES	\$2,349	\$2,400	\$3,600	\$3,600	
035500 MINOR EQUIPMENT	\$1,763	\$1,954	\$3,000	\$3,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$1,715	\$1,375	\$21,900	\$21,900	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,896	\$6,224	\$21,650	\$21,650	
035900 TRANSPORTATION & TRAVEL	\$1,302	\$5,464	\$300	\$300	
035940 TRANS/TRVL FUEL	\$12,278	\$14,274	\$18,000	\$18,000	
035990 CHGS FLEET TRANS/TRVL	\$47,871	\$37,746	\$66,146	\$66,146	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$175	\$151	\$300	\$300	
036100 UTILITIES	\$7,345	\$10,945	\$10,809	\$10,809	
<b>SERVICES AND SUPPLIES</b>	<b>\$369,790</b>	<b>\$1,852,210</b>	<b>\$1,899,271</b>	<b>\$1,899,271</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$67,293	\$98,266	\$175,716	\$175,716	
050003 BUILDING & EQUIP COST PLAN CHG	\$54,867	\$54,866	\$32,492	\$32,492	
050800 TAXES & ASSESSMENTS	\$37	\$37	\$58	\$58	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$300	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$122,497</b>	<b>\$153,171</b>	<b>\$208,266</b>	<b>\$208,266</b>	
<b>Category: 070 CAPITAL ASSETS</b>					

**Budget Unit:** 402 - ENVIRONMENTAL HEALTH (FUND 0060)  
**Function:** HEALTH & SANITATION  
**Activity:** HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065062 READER (CARD/SCANTRON/FILM)	\$0	\$3,769		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$3,769		\$0	\$0
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$11,341	\$85,581		\$0	\$0
095806 TRAN OUT ENERGY RETROFIT	\$9,810	\$9,982		\$10,197	\$10,197
<b>OTHER FINANCING USES</b>	\$21,151	\$95,564		\$10,197	\$10,197
<b>Total Expenditures and Appropriations:</b>	\$2,718,446	\$4,367,078		\$4,813,034	\$4,813,034
<b>Net Cost:</b>	\$787,457	\$747,452		\$1,461,476	\$1,461,476

# MENTAL HEALTH SERVICES ACT

Fund 0081, Mental Health Services Act, Budget Unit 404, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The Mental Health Services Act (MHSA), passed by the voters as Proposition 63 on November 2, 2004, represents a funding stream that enables comprehensive and transformational approaches to community-based mental health services and supports for persons with, and at risk of, serious mental illness. The goals of the MHSA are to provide services to children, adults and seniors with serious mental illness, including prevention and early intervention services and medical and supportive care. Services are provided in accordance with recommended best practices and incorporate culturally and linguistically competent approaches for underserved populations. MHSA program services are developed and implemented in collaboration with community stakeholders including consumers, family members, providers, and interested members of the public. Funded components include Community Services and Supports (CSS) (which includes housing), Workforce Education and Training (WET), Capital Facilities/Technological Needs (CF/TN), Innovation (INN), and Prevention and Early Intervention (PEI). MHSA revenues are distributed monthly as a percent of total state income tax receipts. There is no required County match or General Fund contribution.

It should be noted that every program that uses MHSA funding has to be part of the approved MHSA plan and go through a stakeholder process. However, funding for the programs within MHSA and Mental Health programs is best considered from a holistic perspective. There are programs within MHSA that either overlap or are integrated into programs for mental health. This allows HHS to utilize 1991 and 2011 Realignment, when appropriate, to cover a portion of the costs of programs assigned to the MHSA budget.

- In FY 2023-24, Shasta County will use the MHSA Stakeholders group to gather community feedback on potential uses for future MHSA projects. Current feedback from the stakeholder group facilitated meetings with community-based organizations who are looking to eliminate language barriers as a reason for those with severe and persistent mental illness. There were two projects presented to address trauma responses for youth, one in Burney and the other in the eastern part of Redding. Both projects will provide opportunities for children to improve their emotional and cognitive abilities. MHSA allows for training staff in evidenced based practices. The funding for this fiscal year will focus on providing those serving the adult population to be trained in Dialectical Behavioral Therapy and Eating Disorder treatment.
- In FY 2022-23, MHSA provided funding for an Applied Behavioral Analysis (ABA) program called INVO through an organization called Impact. This ABA program allows the individual and caregiver to learn new methods of responding to dysregulation. The program is a community and home-based service which is serviced by a multi-disciplinary team, a clinician, behaviorist, and case managers. The team structure supports the family unit as they begin learning new behaviors as change is a process which encounters new and different challenges.
- The renovation of the Crisis and Residential Recovery Center was completed in FY 2022-23. Throughout the renovation project, the CRRC staff-maintained operations with a reduced bed count and still served 91 people, with only a 23% readmission rate.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$25,941,080; an increase of \$760,478, or 3%, compared to FY 2022-23 expenditures. This is mainly due to an increase in salaries and benefits and services and supplies offset by a reduction in capital assets.

Revenues for FY 2023-24 are requested at \$20,185,159, a decrease of \$738,541, or 3.5%, compared to FY 2022-23 revenues. This reduction is due to a decrease in anticipated Prop 63 MHSA funding.

The Net County Cost, which is covered entirely by the Mental Health Services Act Fund, is requested at \$5,755,921, an increase of \$1,499,019 or 35% compared to FY 2022-23. This budget unit receives no General Fund support.

Projected balance of restricted funds at the end of FY 2023-24 is \$20,690,602. The department anticipates no issues with the solvency of this fund.

**POSITION CHANGE REQUESTS**

The department is requesting to add five Full Time Equivalent (FTE) Peer Support Specialists this budget unit.

In addition, they are requesting to delete one FTE Assistant Social Worker/Social Worker from this budget unit and move it to the Public Health (411) budget unit and move three FTE Staff Services Analyst I/II from the HHS Administration (502) budget unit to this budget unit.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

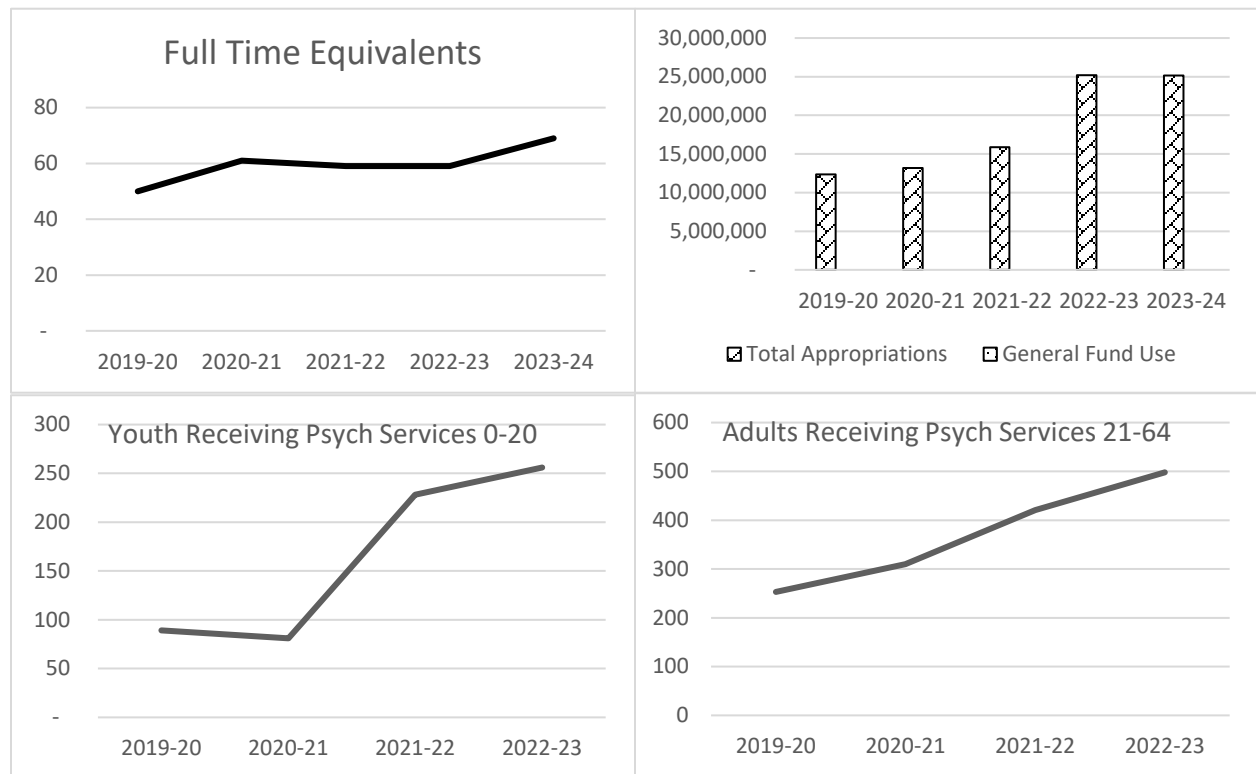
The CEO recommends the budget as requested, with one correction removing capital asset costs for the CRRC kitchen renovation as this project will be completed in FY 22-23. This change reduces overall expenditures in the amount of \$778,211 for a new total of \$25,162,869.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Governor recently proposed modernizing MHSA to be able to use \$1 billion of funding every year to fund behavioral health housing and care. This is a relatively new proposal and would be placed on the 2024 ballot for voter approval. This proposal is still in its infancy and the impact to counties is still not completely known. As more information becomes available regarding this proposal, the department will be analyzing it to determine the effects to Shasta County and its Mental Health programs.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$166,096	\$329,744	\$200,000	\$200,000	\$200,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$858,367)	\$32,070	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$692,271)</b>	<b>\$361,815</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
536402 STATE PROP 63 MH SVS ACT	\$13,786,624	\$9,025,558	\$13,000,000	\$13,000,000	\$13,000,000
538102 STATE DHS GRANT	\$303,659	\$303,659	\$303,659	\$303,659	\$303,659
552100 FEDERAL MEDI-CAL	\$7,669,288	\$6,967,102	\$6,681,500	\$6,681,500	\$6,681,500
554101 FED EMERGENCY MGMT ASST (FEMA)	\$0	\$585	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$21,759,572</b>	<b>\$16,296,904</b>	<b>\$19,985,159</b>	<b>\$19,985,159</b>	<b>\$19,985,159</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
682007 MENTAL HEALTH MEDICARE	\$325	\$10,718	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$325</b>	<b>\$10,718</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$20,385	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$20,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$3,150	\$6,002	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$3,150</b>	<b>\$6,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$39,352	\$0	\$0	\$0
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>	<b>\$0</b>	<b>\$39,352</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$21,070,776</b>	<b>\$16,735,178</b>	<b>\$20,185,159</b>	<b>\$20,185,159</b>	<b>\$20,185,159</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,815,259	\$4,301,449	\$5,074,000	\$5,074,000	\$5,074,000
011200 TERMINATION/SPECIAL PAY	\$12,954	\$7,635	\$25,000	\$25,000	\$25,000
017000 EXTRA HELP	\$72,057	\$75,562	\$108,000	\$108,000	\$108,000
017502 OVERTIME PAY	\$107,005	\$98,357	\$145,000	\$145,000	\$145,000
017503 SHIFT DIFFERENTIAL	\$13,992	\$13,582	\$15,000	\$15,000	\$15,000
017505 STANDBY PAY	\$49,200	\$50,964	\$50,000	\$50,000	\$50,000
017509 HOLIDAY OVERTIME PAY	\$41,735	\$44,278	\$50,000	\$50,000	\$50,000
018100 EMPLOYER SHARE FICA	\$304,457	\$336,413	\$417,000	\$417,000	\$417,000
018201 EMPLOYER SHARE RETIREMENT	\$942,642	\$1,097,257	\$1,261,000	\$1,261,000	\$1,261,000
018205 EMPLOYER SHARE 401A	\$16,658	\$18,903	\$98,000	\$98,000	\$98,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,069,876	\$1,243,207	\$1,488,000	\$1,488,000	\$1,488,000

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018307 EMPLYR SHR OTHER POST EMP BEN	\$177,333	\$206,936	\$349,000	\$349,000	\$349,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,635	\$1,749	\$1,200	\$1,200	\$1,200
018500 WORKERS COMP EXPOSURE	\$22,579	\$29,560	\$44,000	\$44,000	\$44,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$297	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$6,647,388</b>	<b>\$7,526,156</b>	<b>\$9,125,200</b>	<b>\$9,125,200</b>	<b>\$9,125,200</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$827	\$629	\$850	\$850	\$850
032500 COMMUNICATIONS EXPENSE	\$18,058	\$20,213	\$25,100	\$25,100	\$25,100
032590 CHGS FAC MGMT COMM	\$0	\$0	\$92	\$92	\$92
032591 CHGS IT COMM	\$23,160	\$21,783	\$26,178	\$26,178	\$26,178
032700 FOOD EXPENSE	\$256	\$438	\$2,250	\$2,250	\$2,250
032900 HOUSEHOLD EXPENSE	\$7,300	\$44,340	\$10,450	\$10,450	\$10,450
032990 CHGS OC HSHLD SVS	\$44,626	\$48,033	\$50,974	\$50,974	\$50,974
032991 CHGS OC HSHLD SUPPL	\$1,194	\$1,478	\$999	\$999	\$999
032992 CHGS FAC MGMT HSHLD XP	\$5,078	\$11,189	\$23,476	\$23,476	\$23,476
033102 INSUR XP LIABILITY EXPOSURE	\$12,152	\$35,019	\$71,000	\$71,000	\$71,000
033500 MAINTENANCE OF EQUIPMENT	\$64	\$0	\$700	\$700	\$700
033528 MNT EQP SOFTWARE	\$21,664	\$3,366	\$25,000	\$25,000	\$25,000
033700 MAINTENANCE OF STRUCTURES	\$25,019	\$6,354	\$30,000	\$30,000	\$30,000
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$125,000	\$125,000	\$125,000
033791 CHGS FAC MGMT MAINT STR	\$92,186	\$94,526	\$85,132	\$85,132	\$85,132
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$101	\$799	\$2,650	\$2,650	\$2,650
034100 MEMBERSHIPS	\$7,486	\$7,542	\$11,250	\$11,250	\$11,250
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$224	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$41,273	\$40,066	\$82,000	\$82,000	\$82,000
034527 OFFICE XP PRINTING	\$1,050	\$1,091	\$6,100	\$6,100	\$6,100
034590 CHGS OC PHOTOCOPY SVS	\$0	\$229	\$0	\$0	\$0
034592 CHGS OC OTHER SERVICES	\$3,267	\$2,643	\$2,723	\$2,723	\$2,723
034800 PROF & SPECIAL SERVICES	\$5,423,237	\$4,607,216	\$9,102,055	\$9,102,055	\$9,102,055
034801 PROF ACCOUNTING SVS	\$1,664,534	\$2,233,269	\$2,791,408	\$2,791,408	\$2,791,408
034803 PROF ADVERTISING & MKTG SVS	\$543	\$942	\$1,400	\$1,400	\$1,400
034808 PROF BILLING SVS	\$24,376	\$25,181	\$27,250	\$27,250	\$27,250
034837 PROF PREEMPLOYMENT SVS	\$4,138	\$4,349	\$6,300	\$6,300	\$6,300
034851 PROF TRAINING SVS	\$814	\$1,062	\$22,250	\$22,250	\$22,250
034852 PROF TRANSCRIBING SVS	\$231	\$608	\$750	\$750	\$750
034854 PROF INTERPRETING SVS	\$9	\$261	\$0	\$0	\$0
034855 PROF INVESTIGATION SVS	\$616	\$3,087	\$2,500	\$2,500	\$2,500
034890 CHGS FAC MGMT PROF SVS	\$1,730	\$4,832	\$1,398	\$1,398	\$1,398
034892 CHGS IT PROFESSIONAL SVS	\$259,596	\$306,403	\$330,565	\$330,565	\$330,565

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034900 PUBLICATIONS & LEGAL NOTICES	\$60	\$130	\$600	\$600
035100 RENTS & LEASES OF EQUIPMENT	\$11,622	\$11,499	\$22,100	\$22,100
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$500	\$500
035387 GASB 87 LEASE PMT STRUCTURES	\$782	(\$3,242)	\$47,523	\$47,523
035500 MINOR EQUIPMENT	\$7,353	\$3,802	\$6,000	\$6,000
035528 MINOR EQP SOFTWARE	\$0	\$0	\$100	\$100
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,150	\$1,150
035591 CHGS IT HARDWARE EQP	\$26,866	\$5,139	\$25,500	\$25,500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$21,904	\$12,480	\$33,500	\$33,500
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$220	\$0	\$0	\$0
035754 SP DEPT XP ONLINE DATA SUBSCR	\$125	\$451	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$2,528	\$18,819	\$21,200	\$21,200
035940 TRANS/TRVL FUEL	\$47,335	\$59,911	\$47,700	\$47,700
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$100	\$100
035942 TRANS/TRVL TRAINING	\$0	\$1,250	\$0	\$0
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$0	\$100	\$100
035990 CHGS FLEET TRANS/TRVL	\$39,193	\$38,539	\$46,853	\$46,853
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$4,823	\$10,154	\$7,800	\$7,800
036100 UTILITIES	\$34,797	\$38,223	\$25,054	\$25,054
<b>SERVICES AND SUPPLIES</b>	<b>\$7,882,210</b>	<b>\$7,724,343</b>	<b>\$13,153,580</b>	<b>\$13,153,580</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$170,352	\$197,546	\$284,531	\$284,531
050003 BUILDING & EQUIP COST PLAN CHG	\$800	\$799	\$800	\$800
050280 LEASE PRINCIPAL EXPENSE	\$32,675	\$43,904	\$0	\$0
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$19,380	\$0	\$0
050380 LEASE INTEREST EXPENSE	\$5,109	\$5,730	\$0	\$0
052000 SUPPORT & CARE OF PERSONS	\$0	\$19,698	\$0	\$0
052001 SUPP/CARE CLIENTS	\$81,662	\$70,837	\$83,000	\$83,000
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,065,137	\$1,325,450	\$2,642,950	\$2,642,950
052019 SUPP/CARE CLIENT CONTRACT SVS	\$159,592	\$57,963	\$192,985	\$192,985
052020 SUPP/CARE CLIENT TRANSP SVS	\$394	\$514	\$5,250	\$5,250
<b>OTHER CHARGES</b>	<b>\$1,515,723</b>	<b>\$1,741,827</b>	<b>\$3,209,516</b>	<b>\$3,209,516</b>
<b>Category: 070 CAPITAL ASSETS</b>				
065018 COPIER	\$0	\$12,623	\$0	\$0
065095 VEHICLES	\$0	\$214,923	\$0	\$0
067001 LEASE ASSET SOFTWARE SUB	\$0	\$39,352	\$0	\$0
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$266,899</b>	<b>\$0</b>	<b>\$0</b>

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 080</b> INTRAFUND TRANSFERS					
088404    C/A MHSA	(\$154,973)	(\$32,348)		(\$100,000)	(\$100,000)
088410    C/A MENTAL HEALTH	(\$82,219)	(\$281,527)		(\$160,000)	(\$160,000)
088501    C/A SOCIAL SERVICES	\$0	\$0		(\$65,427)	(\$65,427)
<b>INTRAFUND TRANSFERS</b>	(\$237,193)	(\$313,875)		(\$325,427)	(\$325,427)
<b>Category: 095</b> OTHER FINANCING USES					
095166    TRANS OUT CAPITAL PROJECTS	\$59,576	\$784,874		\$0	\$0
095925    TRAN OUT INFORMATION TECH	\$2,212	\$0		\$0	\$0
<b>OTHER FINANCING USES</b>	\$61,789	\$784,874		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$15,869,919	\$17,730,226		\$25,162,869	\$25,162,869
<b>Net Cost:</b>	(\$5,200,857)	\$995,047		\$4,977,710	\$4,977,710

# MENTAL HEALTH

Fund 0080, Mental Health, Budget Unit 410, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

Per statute, the role of County mental health services is to assist indigent persons and Medi-Cal beneficiaries experiencing a major functional impairment due to a serious mental illness (SMI), as well as children on Medi-Cal with serious emotional disturbances (SED). Services include outreach and ready access to services and programs that better manage their illness, achieve personal goals, and develop skills necessary to maintain recovery. For persons with Medi-Cal coverage experiencing SMI or SED, mental health services are largely provided under managed care (Mental Health Plan) that is administered by counties and currently overseen by State Department of Health Care Services (DHCS). Medi-Cal beneficiaries with mild or moderate mental illnesses are served by a provider network organized and paid for by our Medi-Cal managed care plan, Partnership HealthPlan of California (PHC).

Outpatient specialty mental health services for Medi-Cal eligible and indigent individuals are authorized by the County. These services are provided either directly by county staff or through contracted providers. Funding is provided by a combination of state, federal, and local dollars, including Medi-Cal Federal Financial Participation (FFP), Mental Health Realignment, private pay fees, insurance companies, and a County General Fund statutory Maintenance of Effort (MOE) contribution to receive Mental Health realignment.

Other areas of program significance include the continued provision of youth mental health services through the County's interagency child welfare system which includes a service and financial partnership between various Health and Human Services Agency (HHS) programs, as well as Shasta County Office of Education and Shasta County Probation. The provision of short- and long-term involuntary treatment and residential services is also a responsibility of this budget unit for adults and a shared responsibility with Social Services for foster children with regard to treatment in residential facilities.

- Moving into FY 2023-24, CalAIM will continue to eliminate barriers to individuals accessing behavioral health services through the No Wrong Door framework and the documentation redesign to eliminate previous burdens medi-Cal documentation imposed for clinical staff. Given these two changes are significant, the clinical teams will collaborate with the Quality and Utilization teams to ensure all Title 9 expectations are met with this new framework.
- This past year, several clinical staff who treat the youth population were trained in Dialectical Behavioral Therapy and Eating Disorder treatment. Both modalities are beneficial to the demographic served as unresolved complex traumas can then become problematic problem behaviors that impacts an individual functioning in relationships and society. Eating Disorder treatment is an expectation for medi-Cal beneficiaries. Shasta County BHSS collaborated with Victor Community Support Services to train staff through a reputable program at the University of California, San Diego. The hope is to continue these trainings with new staff to ensure competent clinical care of those individuals to prevent them from entering other systems such as the emergency rooms, jail, substance abuse and homelessness.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$44,701,051; an increase of \$3,137,223, or 7.5%, compared to FY 2022-23 expenditures. This is mainly due to increases in salaries and benefits and services and supplies.

Revenues for FY 2023-24 are requested at \$41,598,605, an increase of \$2,047,127, or 5.2%, compared to FY 2022-23 revenues. This is mainly due to increases in state realignment.

The Net County Cost, which is covered entirely by the Mental Health Fund, is requested at \$3,102,446, an increase of \$1,090,096 or 54% compared to FY 2022-23. The General Fund will contribute \$276,778 which represents the County's Maintenance of Effort and is consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$10,162,906. With the implementation of payment reform with CalAIM, the department will be monitoring revenues and expenditures to ensure that this fund remains sustainable.

**POSITION CHANGE REQUESTS**

The department is requesting to add one Full Time Equivalent (FTE) Mental Health Clinician and to delete one FTE Senior Psychiatrist. The department is also requesting to move one FTE HHSA Program Manager from the HHSA Administration (502) budget unit to this budget unit.

**CAPITAL ASSET / PROJECT REQUESTS**

A mobile crisis care unit is requested in this budget unit. This asset will be funded via grant funds and will be used to provide mental health services to outlying areas of Shasta County and to areas where clients can access services who may have challenges with transportation.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

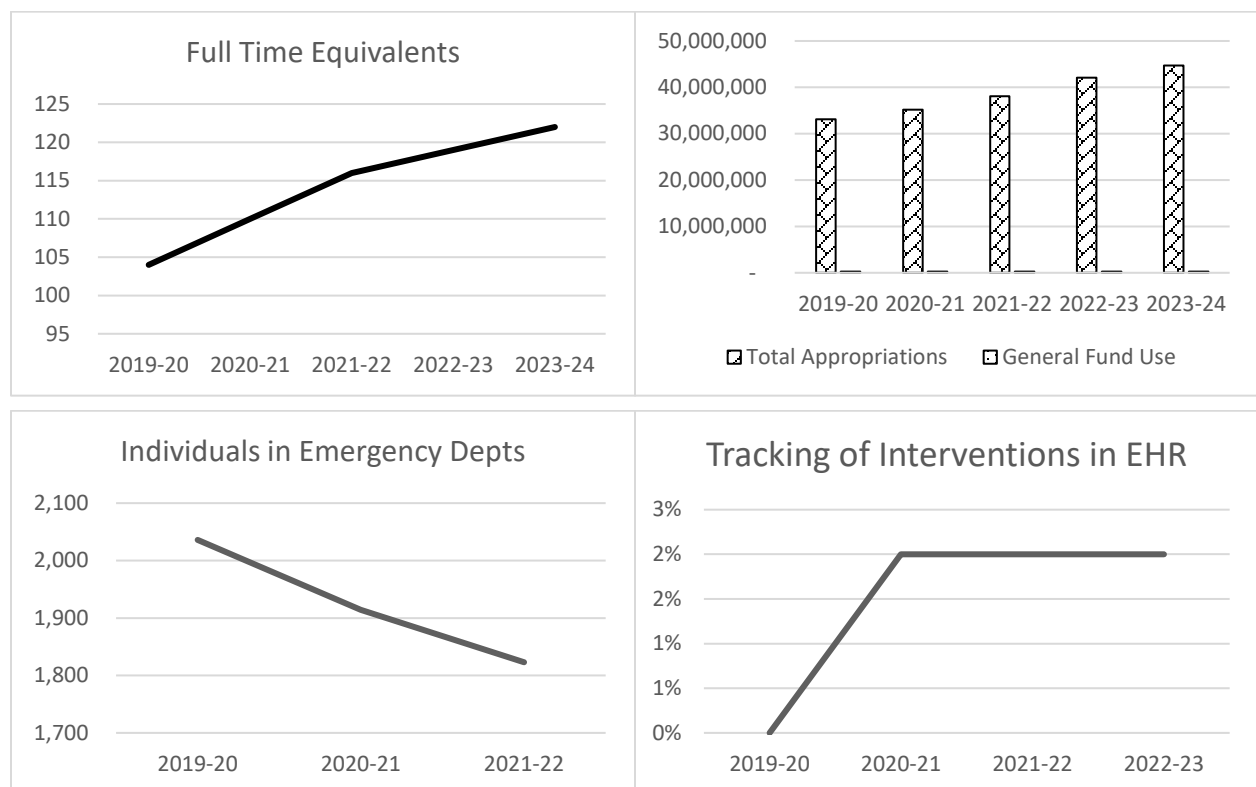
**PENDING ISSUES AND POLICY CONSIDERATIONS**

Implementation of California Advancing and Innovating Medi-Cal (CalAIM) - Changes to how we deliver Specialty Mental Health Services as the state implements the “No Wrong Door” to mental health services. With CalAIM the Electronic Health Record (EHR) will need to be updated to accommodate the new procedural mandates of CalAIM. Staff will also undergo various trainings to increase their understanding of these new operations and procedures. Substance Use Services for teens are more readily available than in previous years. The department will continue to screen and refer to providers in the community when indicated. Shasta County will provide Early Intervention training to staff through a contract with Azusa Pacific and UCLA to meet this mandate.

Payment reform is a component of CalAIM and goes into effect July 1, 2023. The change impacts reimbursement and billing codes. Reimbursement will shift from a cost-based minute reimbursement to a fee-based service. The new service codes are transitioning from Health Common Procedure Coding System (HCPCS) to CPT (Common Procedural Terminology) codes. The state has reviewed cost and services provided in Shasta County for previous years to determine the fee-based rates. This change will take coordination between program and fiscal as we determine both the internal and community-based organization (CBO). This is a new method for reimbursement that our CBO’s have not used previously here in Shasta County, but we will review our own county service and cost records to develop a fair contract amount for providers. The other addition to fee-based services is to develop incentives for organizations that may not be meeting deliverables to incentivize them to meet program expectations.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b>	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$47,001	\$104,060	\$120,000	\$120,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$284,594)	(\$160,679)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$237,593)</b>	<b>(\$56,618)</b>	<b>\$120,000</b>	<b>\$120,000</b>	
<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
533150 STATE CMSP	\$240,000	\$0	\$390,000	\$390,000	
533201 ST DEPT PUBLIC HEALTH GRANT	\$69,987	\$0	\$0	\$0	
533202 STATE IGT	\$3,511,052	\$8,453,070	\$3,500,000	\$3,500,000	
536510 STATE REALIGNMENT MENTAL HLTH	\$8,455,948	\$9,745,518	\$9,926,844	\$9,926,844	
538102 STATE DHS GRANT	\$0	\$0	\$1,000,000	\$1,000,000	
542603 ST REALIGNMENT 2011 AB109	\$10,512,527	\$12,126,718	\$8,520,444	\$8,520,444	
552100 FEDERAL MEDI-CAL	\$11,732,916	\$13,506,299	\$16,159,802	\$16,159,802	
552140 FEDERAL MCKINNEY HOMELESS	\$36,426	\$14,190	\$67,552	\$67,552	
552151 FEDERAL SAMHSA BLOCK GRANT	\$434,943	\$501,697	\$648,537	\$648,537	
554101 FED EMERGENCY MGMT ASST (FEMA)	\$0	\$20,291	\$0	\$0	
560996 FED DHCS MENTAL HEALTH GRANT	\$1,086,261	\$529,416	\$416,872	\$416,872	
563400 OTHER CO INPATIENT FEES	\$35,888	\$24,187	\$25,000	\$25,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$36,115,950</b>	<b>\$44,921,390</b>	<b>\$40,655,051</b>	<b>\$40,655,051</b>	
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
682000 SELF PAY	\$93,129	\$90,284	\$80,000	\$80,000	
682001 CLIENT INSURANCE	\$90,772	\$130,197	\$60,000	\$60,000	
682002 MENTAL HEALTH SERVICES OTHER	\$56,593	\$79,986	\$187,500	\$187,500	
682007 MENTAL HEALTH MEDICARE	\$75	\$21,757	\$20,000	\$20,000	
686001 REIMBURSE INSTITUTIONAL CARE	\$191,255	\$314,075	\$150,000	\$150,000	
693030 CONTRACT SERVICES REVENUE	\$0	\$144,528	\$48,176	\$48,176	
<b>CHARGES FOR SERVICES</b>	<b>\$431,827</b>	<b>\$780,828</b>	<b>\$545,676</b>	<b>\$545,676</b>	
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$0	\$50	\$50	
799215 UNCLAIMED MONEY	\$0	\$0	\$50	\$50	
799300 MISCELLANEOUS REVENUE	\$64	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$863	\$0	\$0	
799400 JURY & WITNESS FEES	\$45	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$0	\$1,000	\$1,000	
799601 INSURANCE PROCEEDS C/A	\$18,698	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$18,807</b>	<b>\$863</b>	<b>\$1,100</b>	<b>\$1,100</b>	
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100 TRANS IN GENERAL FUND	\$276,777	\$276,777	\$276,778	\$276,778	
800590 TRANS IN COMMUNITY ACTION AGCY	\$300,000	\$0	\$0	\$0	



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$576,777	\$276,777	\$276,778	\$276,778	\$276,778
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$10,316	\$0	\$0	\$0
<b>OTHR FIN SRC INCEPT OF SOFTWARE</b>	\$0	\$10,316	\$0	\$0	\$0
<b>Total Revenues:</b>	\$36,905,770	\$45,933,557	\$41,598,605	\$41,598,605	\$41,598,605
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$5,176,254	\$5,540,457	\$6,598,000	\$6,598,000	\$6,598,000
011200 TERMINATION/SPECIAL PAY	\$65,776	\$89,810	\$14,764	\$14,764	\$14,764
017000 EXTRA HELP	\$15,977	\$561	\$236	\$236	\$236
017502 OVERTIME PAY	\$53,481	\$10,599	\$35,000	\$35,000	\$35,000
017503 SHIFT DIFFERENTIAL	\$52	\$0	\$200	\$200	\$200
017505 STANDBY PAY	\$29,298	\$33,685	\$20,000	\$20,000	\$20,000
017509 HOLIDAY OVERTIME PAY	\$992	\$0	\$1,500	\$1,500	\$1,500
018100 EMPLOYER SHARE FICA	\$399,117	\$421,136	\$506,000	\$506,000	\$506,000
018201 EMPLOYER SHARE RETIREMENT	\$1,265,297	\$1,395,779	\$1,611,000	\$1,611,000	\$1,611,000
018205 EMPLOYER SHARE 401A	\$24,648	\$29,083	\$79,000	\$79,000	\$79,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,360,751	\$1,474,817	\$1,685,000	\$1,685,000	\$1,685,000
018307 EMPLYR SHR OTHER POST EMP BEN	\$236,204	\$263,718	\$451,000	\$451,000	\$451,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,103	\$2,135	\$1,600	\$1,600	\$1,600
018500 WORKERS COMP EXPOSURE	\$28,988	\$35,898	\$54,000	\$54,000	\$54,000
018501 WORKERS COMP EXPERIENCE	\$96,108	\$108,060	\$188,000	\$188,000	\$188,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$707	\$297	\$1,800	\$1,800	\$1,800
<b>SALARIES AND BENEFITS</b>	\$8,755,757	\$9,406,041	\$11,247,100	\$11,247,100	\$11,247,100
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$3,998	\$727	\$4,400	\$4,400	\$4,400
032500 COMMUNICATIONS EXPENSE	\$60,972	\$74,164	\$72,415	\$72,415	\$72,415
032590 CHGS FAC MGMT COMM	\$694	\$422	\$72	\$72	\$72
032591 CHGS IT COMM	\$30,852	\$29,391	\$22,476	\$22,476	\$22,476
032700 FOOD EXPENSE	\$0	\$236	\$600	\$600	\$600
032900 HOUSEHOLD EXPENSE	\$1,368	\$1,453	\$4,040	\$4,040	\$4,040
032990 CHGS OC HSHLD SVS	\$285,196	\$161,912	\$193,555	\$193,555	\$193,555
032991 CHGS OC HSHLD SUPPL	\$13,569	\$12,459	\$12,703	\$12,703	\$12,703
032992 CHGS FAC MGMT HSHLD XP	\$3,305	\$7,371	\$19,557	\$19,557	\$19,557
033102 INSUR XP LIABILITY EXPOSURE	\$15,754	\$42,715	\$84,000	\$84,000	\$84,000
033103 INSUR XP MISCELLANEOUS	\$11,820	\$6,996	\$22,608	\$22,608	\$22,608
033104 INSUR XP MALPRACTICE	\$187,011	\$320,462	\$320,463	\$320,463	\$320,463

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$16,716	\$78,720	\$106,812	\$106,812	
033500 MAINTENANCE OF EQUIPMENT	\$71	\$47	\$900	\$900	
033528 MNT EQP SOFTWARE	\$14,679	\$882	\$28,800	\$28,800	
033592 CHGS IT MNT HARD/SOFTWARE	\$59,200	\$35,267	\$25,083	\$25,083	
033700 MAINTENANCE OF STRUCTURES	\$10	\$6	\$5,000	\$5,000	
033729 MNT STR FAC MGMT APRV	\$5,650	\$0	\$6,000	\$6,000	
033791 CHGS FAC MGMT MAINT STR	\$51,855	\$60,758	\$492,178	\$492,178	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$8,162	\$6,506	\$8,250	\$8,250	
034100 MEMBERSHIPS	\$14,198	\$26,766	\$16,114	\$16,114	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$90,218	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$97,982	\$37,262	\$68,100	\$68,100	
034526 OFFICE XP POSTAGE	\$38	\$40	\$100	\$100	
034527 OFFICE XP PRINTING	\$275	\$1,438	\$1,680	\$1,680	
034590 CHGS OC PHOTOCOPY SVS	\$4,335	\$1,346	\$881	\$881	
034591 CHGS OC POSTAGE SVS	\$3,374	\$2,784	\$1,827	\$1,827	
034592 CHGS OC OTHER SERVICES	\$19,542	\$14,282	\$15,275	\$15,275	
034800 PROF & SPECIAL SERVICES	\$1,358,969	\$1,431,327	\$1,671,272	\$1,671,272	
034801 PROF ACCOUNTING SVS	\$4,691,422	\$6,627,346	\$7,744,891	\$7,744,891	
034803 PROF ADVERTISING & MKTG SVS	\$628	\$594	\$6,100	\$6,100	
034808 PROF BILLING SVS	\$61,649	\$46,832	\$1,066,391	\$1,066,391	
034815 PROF DATA PROCESSING SVS	\$0	\$8,096	\$0	\$0	
034826 PROF LAB SVS	\$684	\$403	\$1,000	\$1,000	
034828 PROF LEGAL SVS	\$0	\$0	\$20,000	\$20,000	
034837 PROF PREEMPLOYMENT SVS	\$4,760	\$6,442	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$12,461	\$9,345	\$15,000	\$15,000	
034851 PROF TRAINING SVS	\$35,739	\$3,005	\$58,800	\$58,800	
034852 PROF TRANSCRIBING SVS	\$1,008	\$37	\$500	\$500	
034854 PROF INTERPRETING SVS	\$6,311	\$3,266	\$6,100	\$6,100	
034855 PROF INVESTIGATION SVS	\$2,252	\$276	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$865	\$851	\$1,192	\$1,192	
034892 CHGS IT PROFESSIONAL SVS	\$318,922	\$360,473	\$285,364	\$285,364	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$445	\$1,600	\$1,600	
035100 RENTS & LEASES OF EQUIPMENT	\$27,302	\$25,063	\$30,800	\$30,800	
035387 GASB 87 LEASE PMT STRUCTURES	\$16,771	(\$4,790)	\$115,290	\$115,290	
035500 MINOR EQUIPMENT	\$6,083	\$4,554	\$16,200	\$16,200	
035528 MINOR EQP SOFTWARE	\$4,072	\$3,435	\$55,750	\$55,750	
035529 MNR EQP COMPUTERS	\$0	\$0	\$36,000	\$36,000	
035530 MNR EQP IT APRV	\$0	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$462	\$948	\$17,200	\$17,200	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035591 CHGS IT HARDWARE EQP	\$46,295	\$86,956	\$129,750	\$129,750	
035592 CHGS IT TELECOMM EQP	\$705	\$151	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,551	\$9,092	\$19,300	\$19,300	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$315	\$1,085	\$7,500	\$7,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$2,164	\$451	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$19,928	\$11,760	\$76,500	\$76,500	
035940 TRANS/TRVL FUEL	\$13,170	\$15,974	\$27,900	\$27,900	
035941 TRANS/TRVL MILEAGE	\$414	\$120	\$3,350	\$3,350	
035942 TRANS/TRVL TRAINING	\$285	\$0	\$13,500	\$13,500	
035990 CHGS FLEET TRANS/TRVL	\$24,142	\$25,004	\$26,702	\$26,702	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$181	\$454	\$1,807	\$1,807	
036100 UTILITIES	\$39,869	\$53,375	\$52,367	\$52,367	
<b>SERVICES AND SUPPLIES</b>	<b>\$7,712,248</b>	<b>\$9,656,805</b>	<b>\$13,056,015</b>	<b>\$13,056,015</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$330,741	\$416,103	\$699,731	\$699,731	
050003 BUILDING & EQUIP COST PLAN CHG	\$125,956	\$125,955	\$109,357	\$109,357	
050280 LEASE PRINCIPAL EXPENSE	\$100,161	\$104,631	\$0	\$0	
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$5,080	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$15,020	\$13,123	\$0	\$0	
052000 SUPPORT & CARE OF PERSONS	\$91	\$4,351	\$9,630	\$9,630	
052001 SUPP/CARE CLIENTS	\$9,873	\$1,717	\$14,860	\$14,860	
052007 SUPP/CARE PATIENTS	\$188,156	\$246,868	\$125,000	\$125,000	
052015 SUPP/CARE ADULT RESIDENTIAL	\$4,006,565	\$4,089,996	\$3,500,000	\$3,500,000	
052016 SUPP/CARE INPATIENT CARE	\$4,977,941	\$5,868,352	\$4,675,000	\$4,675,000	
052017 SUPP/CARE INSTITUTIONALIZED	\$4,792,395	\$4,427,780	\$4,050,000	\$4,050,000	
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$5,487,730	\$6,139,882	\$8,483,889	\$8,483,889	
052020 SUPP/CARE CLIENT TRANSP SVS	\$728	\$1,839	\$5,525	\$5,525	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$430	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$20,126,010</b>	<b>\$21,535,901</b>	<b>\$21,763,210</b>	<b>\$21,763,210</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$10,580	\$0	\$0	
065095 VEHICLES	\$0	\$25,370	\$366,000	\$366,000	
067001 LEASE ASSET SOFTWARE SUB	\$0	\$10,316	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$46,267</b>	<b>\$366,000</b>	<b>\$366,000</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$109,416)	(\$101,409)	(\$280,906)	(\$280,906)	

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

**Function:** HEALTH & SANITATION

**Activity:** MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
088263 C/A PROBATION	\$0	\$0		(\$80,000)	(\$80,000)
088404 C/A MHSA	(\$282,675)	(\$188,365)		(\$680,000)	(\$680,000)
088410 C/A MENTAL HEALTH	(\$13,195)	(\$15,126)		(\$55,000)	(\$55,000)
088501 C/A SOCIAL SERVICES	(\$1,304,725)	(\$1,433,438)		(\$2,150,413)	(\$2,150,413)
<b>INTRAFUND TRANSFERS</b>	(\$1,710,013)	(\$1,738,339)		(\$3,246,319)	(\$3,246,319)
<b>Category: 095 OTHER FINANCING USES</b>					
095263 TRAN OUT PROBATION	\$310,610	\$174,288		\$0	\$0
095411 TRAN OUT PUBLIC HEALTH	\$2,384,070	\$99,485		\$575,000	\$575,000
095422 TRAN OUT SUBSTANCE ABUSE	\$470,000	\$850,000		\$870,000	\$870,000
095425 TRAN OUT MH PERINATAL	\$0	\$3,335		\$9,000	\$9,000
095806 TRAN OUT ENERGY RETROFIT	\$56,731	\$58,762		\$61,045	\$61,045
<b>OTHER FINANCING USES</b>	\$3,221,412	\$1,185,871		\$1,515,045	\$1,515,045
<b>Total Expenditures and Appropriations:</b>	\$38,105,415	\$40,092,547		\$44,701,051	\$44,701,051
<b>Net Cost:</b>	\$1,199,644	(\$5,841,010)		\$3,102,446	\$3,102,446

# PUBLIC HEALTH

Fund 0196, Public Health, Budget Unit 411, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The purpose of the Public Health Branch is to work with the community to protect and improve health by promoting interventions that prevent disease and injury before they occur, protecting maternal and child health, and controlling communicable diseases. As Public Health continues to maintain its focus on prevention, its role in protecting the public has become even more crucial with newly emerging diseases, the need to prepare for all types of emergencies, and the growing impact of Adverse Childhood Experiences (ACEs), addiction rates and chronic diseases on the population.

Response to the COVID-19 pandemic has continued to decrease significantly in FY 2022-23 and is now included in normal communicable disease prevention and response work. Public Health continues to provide technical assistance to congregate facilities, schools, and healthcare but no longer conducts individual case investigation or contact tracing, since vaccination and treatments are widely available. With the reduction in workload from the pandemic, staff who were temporarily reassigned to work on COVID have been able to return to their normal assignments allowing the Branch to resume work in some of the areas required to maintain nationally accredited status, such as Quality Improvement and updating the Community Health Improvement Plan.

Public Health received the Community Care mobile clinic vehicle in February 2022, hired and trained staff, developed protocols, coordinated with partner organizations who are providing mobile services in the community, and began piloting its use. Services offered will focus on the prevention and treatment of sexually transmitted infections and bloodborne pathogens as well as overdose prevention. This program will expand in 2023-24 to include more days of service, more locations, and additional services.

- Program changes anticipated in FY 2023-24: With the epidemiology & evaluation team moving into the Public Health Branch partway through 2022-23, we anticipate having more oversight of program evaluation and more regular monitoring of the health status and trends in the Shasta County population. With WIC and Nurse-Family Partnership® moving into the Public Health Branch partway through 2022-23, we anticipate better coordination of administrative functions that overlap with our Maternal, Child & Adolescent Health program and budget. We will also be identifying solutions to move these services out of the Downtown Redding area due to the cost burden of parking on staff and clients. We also plan to start new activities related to the prevention of perinatal substance exposure based on the results of stakeholder input activities, research into evidence-based practices in this area, and an assessment of current resources and gaps.
- Department accomplishments during FY 2022-23: Supported the community and our healthcare partners through multiple emergencies including extreme weather, hospitalized cases of botulism and West Nile Virus; the Branstetter, Copper, Forward, Kennedy, and Peter Fires; a PG&E Public Safety Power Shutoff; and a bomb threat. Provided 182 flu shots at a drive-thru clinic, which serves as a convenient way for residents to receive their annual flu shot and to exercise our ability to quickly distribute prophylaxis in preparation for emergencies including bioterrorism. Provided education and programming on a wide variety of health-related topics including traffic safety, substance use prevention, maternal depression and anxiety, physical activity and nutrition, tobacco retailer compliance, Adverse Childhood Experiences (ACEs) prevention and mitigation, suicide prevention, parenting and child development, oral health, lead poisoning prevention, communicable disease prevention and control, and overdose prevention.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$28,709,910; an increase of \$4,391,586, or 18%, compared to FY 2022-23 expenditures. This is due to increases in salaries and benefits, services and supplies, capital assets, and other financing uses.

Revenues for FY 2023-24 are requested at \$27,936,630, an increase of \$5,826,625, or 26%, compared to FY 2022-23 revenues. This is mainly due to an increase in intergovernmental revenues-specifically state realignment.

The Net County Cost, which is covered entirely by the Public Health Fund, is requested at \$773,280, a decrease of \$1,435,039 compared to FY 2022-23. The General Fund will contribute \$184,049 which is an

increase of \$177,040. The General Fund support is split between this cost centers 411 and 412 (Shasta County Health Care). The General Fund support between these two cost centers is static compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$6,659,787. The department is currently focusing efforts on rebuilding fund balance after the pandemic related response activities.

**POSITION CHANGE REQUESTS**

The department is requesting the following position changes:

Clean up underfills: Delete two FTE Community Development Coordinator/Supervising Community Education Specialists and add one FTE Staff Services Analyst I/II and one FTE Public Health Program and Policy Analyst. Delete two FTE Public Health Nurse I/II/Registered Nurses and add one FTE Community Education Specialist I/II and one Public Health Program and Policy Analyst. Delete one FTE Public Health Nutritionist and add one FTE Public Health Assistant. Delete one FTE Supervising Public Health Nurse and add one FTE Public Health Nurse II.

Moves: Move one FTE Assistant Social Worker/Social Worker from the MHSA (404) budget unit to this budget unit. Move one FTE Assistant Social Worker/Social Worker from this budget unit to Alcohol and Drug (422). Move one FTE Staff Services Analyst I/II from this budget unit to the Social Services (501) budget unit. Move one FTE HHSA Program Manager from the Alcohol and Drug (422) budget unit to this budget unit. Move one FTE Epidemiology and Evaluation Supervisor from the HHSA Administration (502) budget unit to this budget unit. Move four FTE Epidemiologists from the HHSA Administration (502) budget unit to this budget unit. Move two FTE Staff Services Analyst I/II from the HHSA Administration (502) budget unit to this budget unit.

Delete one FTE Community Education Specialist I/II and one FTE PH Nurse I/II/III/Staff Nurse I/II from this budget unit.

**CAPITAL ASSET / PROJECT REQUESTS**

Capital asset requests for this budget unit include: a biosafety cabinet, ultra-low freezer, lab incubator, and RNA sequencer. In addition, the department has budgeted to replace the roof and HVAC for the Public Health Lab and the roof for the Public Health East Building.

**SUMMARY OF RECOMMENDATIONS**

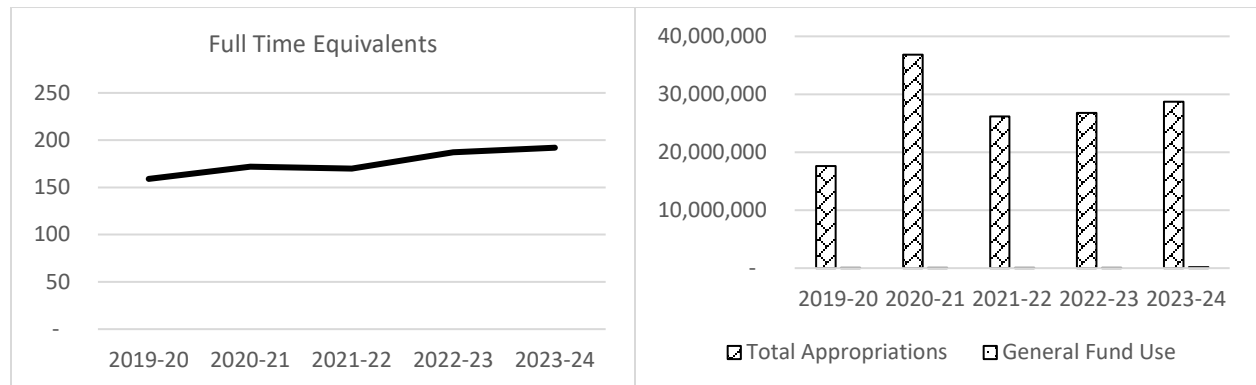
The CEO recommends this budget as requested.

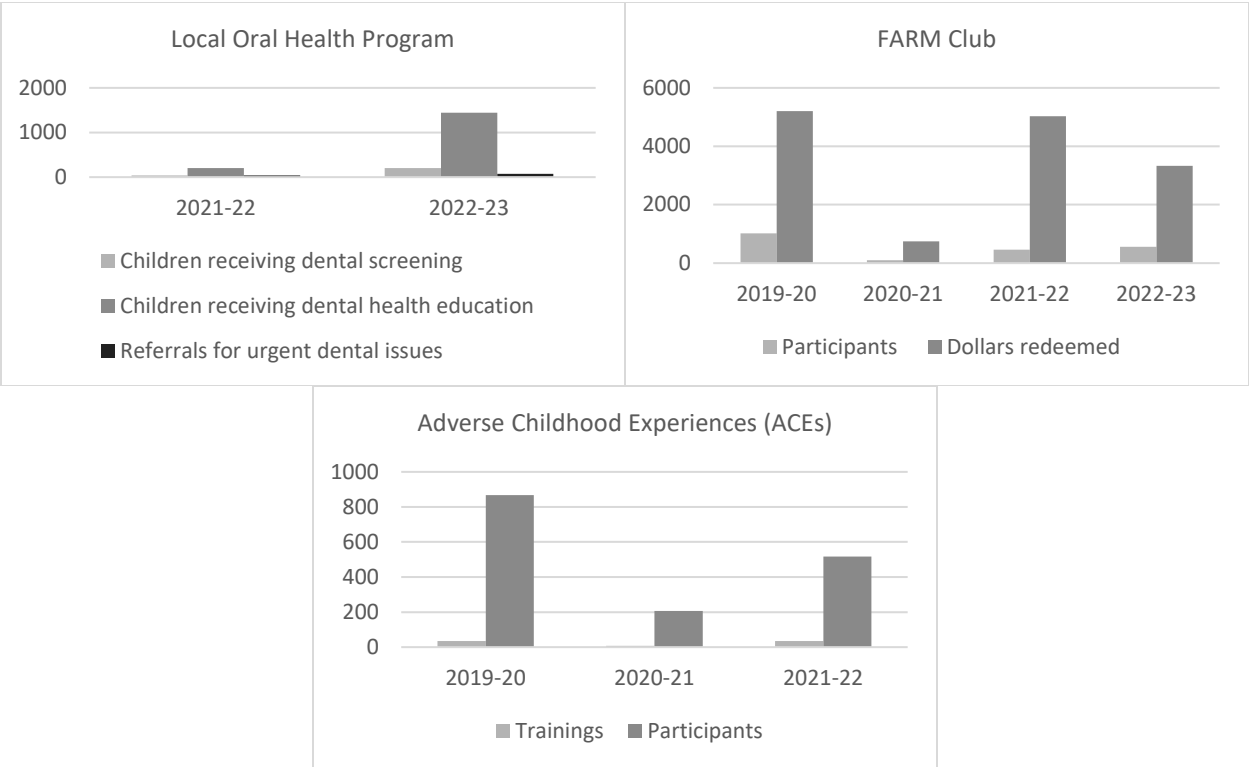
**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Governor’s budget for 2023-24 proposes sunseting the Child Health and Disability Prevention (CHDP) program by June 30, 2024; therefore, during 2023-24 Public Health plans to transition staff from this program to other areas of the Branch as other positions become available.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
216600 BURIAL PERMITS	\$9,504	\$6,915	\$7,500	\$7,500	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$9,504	\$6,915	\$7,500	\$7,500	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317530 VCF CHILD PASSENGER RESTRAINT	\$1,041	\$783	\$800	\$800	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	\$1,041	\$783	\$800	\$800	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$20,279	\$47,458	\$100,000	\$100,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$87,867)	(\$76,452)	\$0	\$0	
421200 RENTS/LEASES OF BUILDINGS	\$1,625	\$1,500	\$1,500	\$1,500	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$65,962)	(\$27,493)	\$101,500	\$101,500	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,810,894	\$1,732,561	\$1,974,390	\$1,974,390	
533003 ST BT PREPAREDNESS PAN FLU	\$44,670	\$101,402	\$66,000	\$66,000	
533010 STATE AID CHRONIC DISEASE	\$315,935	\$359,855	\$273,037	\$273,037	
533125 STATE CHLAMYDIA PREVENTION PRJ	\$80,167	\$85,180	\$292,586	\$292,586	
533150 STATE CMSP	\$1,533	\$0	\$0	\$0	
533201 ST DEPT PUBLIC HEALTH GRANT	\$5,732,809	\$1,976,251	\$2,943,122	\$2,943,122	
533210 STATE IMMUNIZATION GRANT	\$234,575	\$614,562	\$2,063,690	\$2,063,690	
533229 STATE OFFICE OF TRAFFIC SAFETY	\$318,477	\$211,587	\$280,000	\$280,000	
533240 STATE CHILD LEAD PREV GRANT	\$86,242	\$89,122	\$125,756	\$125,756	
533301 STATE CHDP NO COUNTY MATCH	\$282,644	\$626,175	\$339,193	\$339,193	
533302 STATE CHDP FOSTER CARE	\$306,142	\$353,747	\$355,658	\$355,658	
533310 STATE MCH ALLOCATION	\$1,414,593	\$1,708,937	\$1,971,192	\$1,971,192	
533350 STATE AIDS BLOCK ALLOCATION	\$96,004	\$94,717	\$193,031	\$193,031	
533510 STATE SB99 PROGRAM TEP	\$150,000	\$178,080	\$157,554	\$157,554	
533511 STATE SB56 PROGRAM TEP	\$151,511	\$142,159	\$295,769	\$295,769	
537001 STATE TUBERCULOSIS HOUSES	\$158,355	\$13,571	\$9,000	\$9,000	
538101 STATE DHS ORAL HEALTH GRANT	\$269,889	\$177,680	\$233,890	\$233,890	
538500 STATE REALIGNMENT PUBLIC HLTH	\$10,330,279	\$11,862,660	\$12,197,187	\$12,197,187	
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$264,949	\$353,228	\$330,000	\$330,000	
552003 FED BIO TERRORISM PREPAREDNESS	\$198,044	\$228,148	\$205,000	\$205,000	
552004 FED BIO TERRORISM LAB INFRASTR	\$246,379	\$164,980	\$281,933	\$281,933	
552006 FED BIO TERRORISM HPP BASE	\$140,019	\$53,647	\$155,005	\$155,005	
554100 FEDERAL DISASTER ASSISTANCE	\$0	\$3,261	\$0	\$0	
554101 FED EMERGENCY MGMT ASST (FEMA)	\$145,158	\$765,492	\$1,355,000	\$1,355,000	
560320 FEDERAL PUB HEALTH LAB GRANT	\$75,000	\$171,829	\$225,000	\$225,000	
560996 FED DHCS MENTAL HEALTH GRANT	\$2,937	(\$2,937)	\$0	\$0	
561190 FEDERAL HOMELESS GRANTS	\$75,624	\$0	\$0	\$0	



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>INTERGOVERNMENTAL REVENUES</b>	\$22,932,839	\$22,065,906	\$26,322,993	\$26,322,993	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
668110 S/A REDDING LANDSCAPE #21 CURR	\$379	\$0	\$0	\$0	
679400 VITAL STATISTICS	\$196,231	\$177,009	\$140,000	\$140,000	
679501 CERTFD COPIES VITAL HLTH STATS	\$36,455	\$34,515	\$28,000	\$28,000	
681100 IMMUNIZATION FEES	\$47,881	\$72,741	\$50,000	\$50,000	
681250 REGIONAL LAB CONTRACT	\$40,128	\$3,648	\$21,888	\$21,888	
681260 TEHAMA CO LAB CONTRACT	\$1,995	\$1,098	\$3,000	\$3,000	
681270 SISKIYOU CO LAB CONTRACT	\$5,627	\$2,102	\$4,000	\$4,000	
681402 PARASITOLOGY LAB FEES	\$262	\$0	\$0	\$0	
681502 BREAST PUMP RENTALS	\$880	\$480	\$700	\$700	
681520 RABIES TEST FEES	\$344	\$826	\$500	\$500	
681900 GONORRHEA FEES	\$0	\$117	\$0	\$0	
681902 VENEREAL DISEASE LAB FEE	\$613	\$0	\$5,000	\$5,000	
681904 LAB FEES WATER SAMPLES	\$7,226	\$17,382	\$4,000	\$4,000	
681907 GENERAL REVENUE CLINIC	\$133	\$0	\$1,000	\$1,000	
681908 TUBERCULOUS CLINIC	\$10,586	\$8,193	\$7,000	\$7,000	
681909 TARGETED CASE MGMT ENCOUNTERS	\$136,599	\$178,041	\$50,000	\$50,000	
681914 LAB FEES EH WATER SAMPLES	\$844	\$333	\$700	\$700	
692014 EPIDEMIOLOGY SERVICES	\$40,517	\$46,489	\$40,000	\$40,000	
692200 REIMBURSE TRAVEL	\$0	\$1,109	\$0	\$0	
693030 CONTRACT SERVICES REVENUE	\$5,465	\$624,326	\$340,000	\$340,000	
<b>CHARGES FOR SERVICES</b>	\$532,170	\$1,168,412	\$695,788	\$695,788	
<b>Category: 700</b> <b>MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$52,584	\$634	\$2,000	\$2,000	
792512 CONTR FR CAREMARK RV SHR AGRMT	\$907	\$578	\$1,000	\$1,000	
792579 CONTRIB FROM COMMUNITY GRANTS	\$20,000	\$12,000	\$20,000	\$20,000	
792583 CONTRIB GRANT NON PROFIT	\$90,000	\$0	\$0	\$0	
795000 AUDITOR VOID/STALE DATED CHECK	\$1,071	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$0	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$20,888	\$203,458	\$1,000	\$1,000	
799710 GENERAL ASSISTANCE COLLECTIONS	\$2,232	\$25,211	\$25,000	\$25,000	
799900 CASH OVER/SHORT	\$0	(\$50)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$187,683	\$241,833	\$49,000	\$49,000	
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$15,764	\$7,008	\$184,049	\$184,049	
800410 TRANS IN MENTAL HEALTH	\$2,384,070	\$99,485	\$575,000	\$575,000	
800590 TRANS IN COMMUNITY ACTION AGCY	\$30,000	\$76,445	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$2,429,834	\$182,938	\$759,049	\$759,049	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category:</b> 802	OTHER FINANCING SRCS SALE C/A				
896100	SALE OF CAPITAL ASSETS	\$0	\$3,300	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$5	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$5	\$3,300	\$0	\$0

<b>Category:</b> 803	OTH FIN SRC INCEPTION OF LEASE				
860000	INCEPTION OF LEASE	\$21,225	\$0	\$0	\$0
<b>OTH FIN SRC INCEPTION OF LEASE</b>		\$21,225	\$0	\$0	\$0

<b>Category:</b> 804	OTH FIN SRC INCEPT OF SOFTWARE				
860001	INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$96,458	\$0	\$0
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>		\$0	\$96,458	\$0	\$0

<b>Total Revenues:</b>		\$26,048,341	\$23,739,054	\$27,936,630	\$27,936,630
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<b>Category:</b> 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$9,599,893	\$9,209,333	\$11,339,000	\$11,339,000
011200	TERMINATION/SPECIAL PAY	\$147,495	\$70,304	\$0	\$0
017000	EXTRA HELP	\$1,128,868	\$235,720	\$289,000	\$289,000
017502	OVERTIME PAY	\$79,458	\$37,579	\$54,000	\$54,000
017505	STANDBY PAY	\$14,709	\$22,407	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$2,481	\$587	\$0	\$0
018100	EMPLOYER SHARE FICA	\$745,000	\$692,574	\$872,000	\$872,000
018201	EMPLOYER SHARE RETIREMENT	\$2,315,207	\$2,299,417	\$2,795,000	\$2,795,000
018205	EMPLOYER SHARE 401A	\$47,206	\$47,112	\$155,409	\$155,409
018300	EMPLOYER SHARE HEALTH INSUR	\$2,650,199	\$2,672,418	\$3,104,740	\$3,104,740
018307	EMPLYR SHR OTHER POST EMP BEN	\$457,384	\$466,879	\$851,891	\$851,891
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,319	\$3,629	\$42,529	\$42,529
018500	WORKERS COMP EXPOSURE	\$58,478	\$61,096	\$88,514	\$88,514
018501	WORKERS COMP EXPERIENCE	\$50,028	\$90,180	\$115,000	\$115,000
018603	CELL/PDA COMM ALLOWANCE PROG	\$2,357	\$843	\$5,517	\$5,517
<b>SALARIES AND BENEFITS</b>		\$17,303,088	\$15,910,086	\$19,712,600	\$19,712,600

<b>Category:</b> 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$8,342	\$4,248	\$21,125	\$21,125
032500	COMMUNICATIONS EXPENSE	\$118,871	\$116,755	\$112,900	\$112,900
032590	CHGS FAC MGMT COMM	\$121	\$118	\$68	\$68
032591	CHGS IT COMM	\$64,228	\$64,765	\$78,472	\$78,472
032700	FOOD EXPENSE	\$6,365	\$12,479	\$49,557	\$49,557
032900	HOUSEHOLD EXPENSE	\$26,621	\$11,587	\$32,220	\$32,220
032928	HSHLD XP LAUNDRY SVS	\$828	\$816	\$1,650	\$1,650

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

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
032929	HSGLD XP SUPPLIES	\$196	\$0	\$0	\$0	\$0
032990	CHGS OC HSHLD SVS	\$89,503	\$124,237	\$124,206	\$124,206	\$124,206
032991	CHGS OC HSHLD SUPPL	\$1,572	\$2,389	\$3,522	\$3,522	\$3,522
032992	CHGS FAC MGMT HSHLD XP	\$160,883	\$179,227	\$52,763	\$52,763	\$52,763
033100	INSURANCE EXPENSE	\$0	\$0	\$500	\$500	\$500
033102	INSUR XP LIABILITY EXPOSURE	\$32,175	\$72,315	\$123,002	\$123,002	\$123,002
033103	INSUR XP MISCELLANEOUS	\$11,160	\$7,068	\$19,020	\$19,020	\$19,020
033104	INSUR XP MALPRACTICE	\$86,717	\$61,767	\$65,000	\$65,000	\$65,000
033105	INSUR XP LIABILITY EXPERIENCE	\$8,400	\$23,028	\$36,936	\$36,936	\$36,936
033500	MAINTENANCE OF EQUIPMENT	\$48,398	\$47,526	\$72,720	\$72,720	\$72,720
033528	MNT EQP SOFTWARE	\$857	\$0	\$3,150	\$3,150	\$3,150
033592	CHGS IT MNT HARD/SOFTWARE	\$38,561	\$37,705	\$26,023	\$26,023	\$26,023
033700	MAINTENANCE OF STRUCTURES	\$9,205	\$5,232	\$26,940	\$26,940	\$26,940
033729	MNT STR FAC MGMT APRV	\$40	\$0	\$1,500	\$1,500	\$1,500
033791	CHGS FAC MGMT MAINT STR	\$309,378	\$243,831	\$149,000	\$149,000	\$149,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$289,655	\$450,474	\$522,800	\$522,800	\$522,800
033904	MED SPLY IMMUNIZATIONS	\$43,083	\$72,139	\$70,000	\$70,000	\$70,000
034100	MEMBERSHIPS	\$29,225	\$20,241	\$38,255	\$38,255	\$38,255
034300	MISCELLANEOUS EXPENSE	\$0	\$0	\$52,000	\$52,000	\$52,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$3	\$0	\$0	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$37	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$117,995	\$70,522	\$136,500	\$136,500	\$136,500
034526	OFFICE XP POSTAGE	\$2,604	\$1,960	\$6,550	\$6,550	\$6,550
034527	OFFICE XP PRINTING	\$20,185	\$5,710	\$47,000	\$47,000	\$47,000
034528	OFFICE XP SUPPLIES	\$0	\$0	\$800	\$800	\$800
034535	OFFICE XP EDUCATIONAL ITEMS	\$636	\$7,052	\$45,700	\$45,700	\$45,700
034536	OFFICE XP OFFICE FURNITURE	\$0	\$0	\$7,500	\$7,500	\$7,500
034590	CHGS OC PHOTOCOPY SVS	\$1,077	\$2,383	\$2,124	\$2,124	\$2,124
034591	CHGS OC POSTAGE SVS	\$19,595	\$14,414	\$13,588	\$13,588	\$13,588
034592	CHGS OC OTHER SERVICES	\$13,500	\$18,208	\$16,232	\$16,232	\$16,232
034800	PROF & SPECIAL SERVICES	\$1,779,652	\$1,251,006	\$2,944,210	\$2,944,210	\$2,944,210
034801	PROF ACCOUNTING SVS	\$5,136,426	\$3,834,203	\$3,935,897	\$3,935,897	\$3,935,897
034802	PROF ADMIN SVS	\$2,564,648	\$2,701,859	\$4,290,150	\$4,290,150	\$4,290,150
034803	PROF ADVERTISING & MKTG SVS	\$232,734	\$89,708	\$284,000	\$284,000	\$284,000
034804	PROF APPRAISAL SVS	\$12,854	\$0	\$0	\$0	\$0
034807	PROF BANK SVS	\$3,142	\$3,545	\$3,200	\$3,200	\$3,200
034826	PROF LAB SVS	\$2,856	\$4,501	\$7,000	\$7,000	\$7,000
034828	PROF LEGAL SVS	\$0	\$6,247	\$0	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$12,212	\$8,398	\$5,800	\$5,800	\$5,800

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034849 PROF TECHNOLOGICAL SVS	\$0	\$0	\$500	\$500	
034851 PROF TRAINING SVS	\$18,181	\$5,750	\$19,060	\$19,060	
034854 PROF INTERPRETING SVS	\$620	\$513	\$2,250	\$2,250	
034855 PROF INVESTIGATION SVS	\$0	\$3,512	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$6,369	\$10,719	\$2,003	\$2,003	
034892 CHGS IT PROFESSIONAL SVS	\$562,549	\$746,793	\$935,613	\$935,613	
034900 PUBLICATIONS & LEGAL NOTICES	\$5,135	\$15,168	\$10,000	\$10,000	
035100 RENTS & LEASES OF EQUIPMENT	\$50,325	\$34,080	\$16,500	\$16,500	
035300 RENTS & LEASES OF STRUCTURES	\$17,568	\$450	\$0	\$0	
035387 GASB 87 LEASE PMT STRUCTURES	\$8,469	\$6,396	\$198,011	\$198,011	
035500 MINOR EQUIPMENT	\$32,171	\$20,737	\$44,650	\$44,650	
035528 MINOR EQP SOFTWARE	\$0	\$5,104	\$11,700	\$11,700	
035529 MNR EQP COMPUTERS	\$0	\$0	\$2,000	\$2,000	
035530 MNR EQP IT APRV	\$0	\$0	\$100	\$100	
035531 MNR EQP FAC MGMT APRV	\$0	\$0	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$292	\$54,250	\$54,250	
035591 CHGS IT HARDWARE EQP	\$127,114	\$38,079	\$107,250	\$107,250	
035592 CHGS IT TELECOMM EQP	\$173	\$154	\$850	\$850	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$139,126	\$82,266	\$200,705	\$200,705	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$1,500	\$1,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$3,685	\$2,258	\$600	\$600	
035900 TRANSPORTATION & TRAVEL	\$7,858	\$32,376	\$112,936	\$112,936	
035940 TRANS/TRVL FUEL	\$15,411	\$19,181	\$35,800	\$35,800	
035941 TRANS/TRVL MILEAGE	\$325	\$259	\$2,875	\$2,875	
035942 TRANS/TRVL TRAINING	\$0	\$288	\$13,000	\$13,000	
035949 TRANS/TRVL MEALS	\$107	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$43,773	\$44,570	\$49,964	\$49,964	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$71	\$376	\$1,300	\$1,300	
036100 UTILITIES	\$111,746	\$107,566	\$97,007	\$97,007	
<b>SERVICES AND SUPPLIES</b>	<b>\$12,455,306</b>	<b>\$10,754,615</b>	<b>\$15,351,004</b>	<b>\$15,351,004</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$614,187	\$936,699	\$956,871	\$956,871	
050003 BUILDING & EQUIP COST PLAN CHG	\$137,481	\$148,298	\$154,091	\$154,091	
050280 LEASE PRINCIPAL EXPENSE	\$178,985	\$176,068	\$5,000	\$5,000	
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$37,759	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$30,804	\$20,343	\$0	\$0	
050381 SOFTWARE SUBSCRIPTION INT EXP	\$0	\$1,185	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$2,056	\$2,070	\$0	\$0	
051351 CONTR TO CITY OF REDDING	\$94,734	\$85,988	\$107,500	\$107,500	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051500 CONTRIBUTION TO OTHER AGENCIES	\$0	\$0	\$5,000	\$5,000	
052000 SUPPORT & CARE OF PERSONS	\$39,656	\$6,522	\$10,000	\$10,000	
052001 SUPP/CARE CLIENTS	\$615,055	\$403,760	\$492,200	\$492,200	
<b>OTHER CHARGES</b>	<b>\$1,712,960</b>	<b>\$1,818,696</b>	<b>\$1,730,662</b>	<b>\$1,730,662</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
061093 PH 2650 BRES ROOF REPLCMENT	\$0	\$0	\$1,200,000	\$1,200,000	
061178 HHSA BURNEY BUILDINGS	\$1,240	\$0	\$0	\$0	
061191 WATER PURIFICATION SYSTEM	\$0	\$9,189	\$0	\$0	
065015 CENTRIFUGE	\$0	\$36,488	\$0	\$0	
065018 COPIER	\$0	\$55,020	\$0	\$0	
065035 1 FREEZER	\$0	\$7,282	\$18,000	\$18,000	
065040 1 INCUBATOR	\$0	\$0	\$5,500	\$5,500	
065048 LAB TESTING MACHINE	\$68,400	\$58,584	\$400,000	\$400,000	
065095 VEHICLES	\$23,925	\$0	\$0	\$0	
065277 1 SPECIALIZED RESPONSE VEHICLE	\$212,215	\$0	\$0	\$0	
065394 LAB WORKSTATION	\$0	\$0	\$14,000	\$14,000	
067001 LEASE ASSET SOFTWARE SUB	\$0	\$96,458	\$0	\$0	
067100 LEASE ASSET STRUCTURES & IMPRV	\$21,225	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$327,007</b>	<b>\$263,022</b>	<b>\$1,637,500</b>	<b>\$1,637,500</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088260 C/A/ JAIL	(\$350)	\$0	(\$1,000)	(\$1,000)	
088262 C/A JUVENILE HALL	\$0	\$0	(\$1,000)	(\$1,000)	
088404 C/A MHSA	(\$537,706)	(\$426,138)	(\$1,529,124)	(\$1,529,124)	
088411 C/A PUBLIC HEALTH	(\$2,577,502)	(\$2,701,859)	(\$4,290,150)	(\$4,290,150)	
088412 C/A SCHC CMSP	\$0	(\$39,711)	\$0	\$0	
088417 C/A CA CHILD SERVICES	(\$211,448)	(\$219,051)	(\$375,180)	(\$375,180)	
088422 C/A ALCOHOL & DRUG	(\$465,122)	(\$679,762)	(\$593,086)	(\$593,086)	
088501 C/A SOCIAL SERVICES	(\$2,136,832)	(\$2,131,500)	(\$3,146,572)	(\$3,146,572)	
088590 C/A CAA	(\$66,259)	(\$35,802)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$5,995,222)</b>	<b>(\$6,233,825)</b>	<b>(\$9,936,112)</b>	<b>(\$9,936,112)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095235 TRAN OUT SHERIFF	\$53,386	\$63,350	\$82,500	\$82,500	
095590 TRAN OUT COMMUNITY ACTION AGCY	\$141,200	\$141,200	\$0	\$0	
095596 TRAN OUT CDBG	\$119,580	\$71,859	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$23,467	\$24,309	\$25,256	\$25,256	
096391 TRAN OUT FIRE ZONE #1	\$33,475	\$13,000	\$106,500	\$106,500	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$371,110	\$313,718	\$214,256	\$214,256
<b>Total Expenditures and Appropriations:</b>	\$26,174,250	\$22,826,314	\$28,709,910	\$28,709,910
<b>Net Cost:</b>	\$125,909	(\$912,740)	\$773,280	\$773,280

# PUBLIC HEALTH - HEALTH SERVICES

Fund 0196, Public Health, Budget Unit 412, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The Health Services budget accounts for the cost of the County Medical Services Program (CMSP), a program to support medical care costs for indigent county residents, contingency reserve for medically indigent adults who do not qualify for CMSP, the cost of the County's contract with Sierra-Sacramento Valley Emergency Medical Services (SSV-EMS) to provide statutorily required regulatory oversight of EMS services, and the cost associated with operating, maintaining, and replacing equipment for the Shasta County EMS communication system. In addition, this budget contains costs related to the maintenance of Shasta General Hospital records since the hospital's closure in 1987, including requests for copies of records, subpoenas, lien payments, correspondence and purging of files.

Costs in this program are supported by fees charged to ambulance providers and base hospitals for maintenance of the EMS communications system as well as a portion of the County General Fund maintenance of effort (MOE) required to secure Public Health realignment, and the statutory County General Fund payment of the CMSP participation fee.

- There are no anticipated changes in this budget unit for FY 2023-24.
- The county continues to monitor coverage of the EMS communication system. This Fiscal Year, the department is actively working to increase the number of repeater sites looking to add two new sites by the end of 2023. The department was also able to get the Bally site up and running after being down for over a year.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$583,718; a decrease of \$42,923, or 6.8%, compared to FY 2022-23 expenditures. This is mainly due to no capital assets being included in this year's budget.

Revenues for FY 2023-24 are requested at \$504,351, a decrease of \$116,040, or 18.7%, compared to FY 2022-23 revenues. This is mainly due to a reduced general fund transfer in for this budget unit.

The Net County Cost, which is covered entirely by the Public Health Fund, is requested at \$79,367, an increase of \$73,117 or 1,170% compared to FY 2022-23. The General Fund will contribute \$294,369 which is a \$177,040 decrease or 37.6% compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$6,659,787. The department is currently focusing efforts on rebuilding fund balance after the pandemic related response activities.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

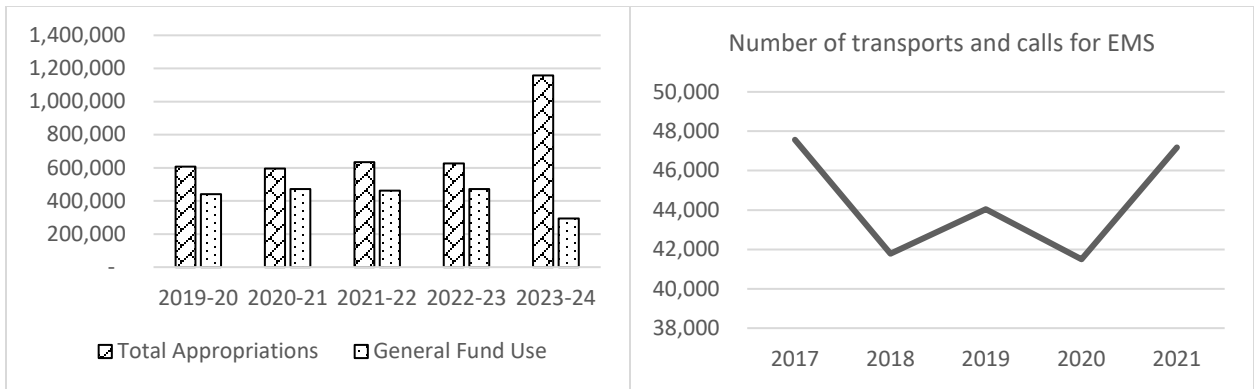
The CEO recommends a transfer of \$573,900 from this budget to the Opportunity Center (OC) budget to cover some of the Net County Cost above what the OC fund balance can withstand and would otherwise be covered by use of unrestricted General Fund dollars. These funds were transferred from the General Fund in prior years but not fully utilized.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The US Forest Service is proposing to charge an annual programmatic administrative fee of \$1,400 per communications use authorization for wireless uses; the fees would be indexed annually for inflation. The fee has not been implemented as of the time this narrative is written. If the fee is implemented, the department will add it into their annual 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:** 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)  
**Function:** HEALTH & SANITATION  
**Activity:** MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$28,554	\$86,745	\$148,982	\$148,982	
<b>CHARGES FOR SERVICES</b>	\$28,554	\$86,745	\$148,982	\$148,982	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$61,000	\$61,000	
<b>MISCELLANEOUS REVENUES</b>	\$0	\$0	\$61,000	\$61,000	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$462,654	\$471,408	\$294,369	\$294,369	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$462,654	\$471,408	\$294,369	\$294,369	
<b>Total Revenues:</b>	\$491,208	\$558,153	\$504,351	\$504,351	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033500 MAINTENANCE OF EQUIPMENT	\$1,827	\$7,136	\$78,400	\$78,400	
034500 OFFICE EXPENSE	\$0	\$0	\$100	\$100	
034800 PROF & SPECIAL SERVICES	\$8,024	\$40	\$2,500	\$2,500	
034837 PROF PREEMPLOYMENT SVS	\$0	\$49	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$23,120	\$23,120	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$16,110	\$23,539	\$23,539	
035387 GASB 87 LEASE PMT STRUCTURES	\$21,240	\$4,350	\$25,150	\$25,150	
035500 MINOR EQUIPMENT	\$0	\$0	\$1,000	\$1,000	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012	
<b>SERVICES AND SUPPLIES</b>	\$31,092	\$27,687	\$155,821	\$155,821	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,398	(\$1,832)	\$7,087	\$7,087	
050003 BUILDING & EQUIP COST PLAN CHG	\$17,862	\$17,477	\$9,441	\$9,441	
050280 LEASE PRINCIPAL EXPENSE	\$21,329	\$21,912	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$2,137	\$1,553	\$0	\$0	
052000 SUPPORT & CARE OF PERSONS	\$84,675	\$85,823	\$87,000	\$87,000	
052003 SUPP/CARE INDIGENTS	\$0	\$39,711	\$294,369	\$294,369	
<b>OTHER CHARGES</b>	\$135,401	\$164,645	\$397,897	\$397,897	
<b>Category: 090</b> APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$30,000	\$30,000	
<b>Category: 095</b> OTHER FINANCING USES					
095530 TRAN OUT OPPORTUNITY CENTER	\$0	\$400,000	\$573,900	\$573,900	

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

**Function:** HEALTH & SANITATION

**Activity:** CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$14,646	\$17,972		\$38,168	\$38,168
052000    SUPPORT & CARE OF PERSONS	\$0	\$0		\$4,500	\$4,500
052001    SUPP/CARE CLIENTS	\$0	\$0		\$85,000	\$85,000
052007    SUPP/CARE PATIENTS	\$4,327	\$14,725		\$250,000	\$250,000
<b>OTHER CHARGES</b>	\$18,973	\$32,697		\$377,668	\$377,668
<b>Category: 070</b> <b>CAPITAL ASSETS</b>					
065018    COPIER	\$0	\$7,710		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$7,710		\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$1,917,877	\$1,877,915		\$2,950,570	\$2,950,570
<b>Net Cost:</b>	(\$255,548)	(\$106,245)		\$1,270,506	\$1,270,506

# PUBLIC HEALTH - CALIFORNIA CHILDREN'S SERVICES

Fund 0196, Public Health, Budget Unit 417, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

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

- No major changes are anticipated for this program during the fiscal year, though CCS clients will be added as a population of focus to the Enhanced Case Management component of the CalAIM initiative Program in July 2023.
- California Children's Services program has maintained a caseload of approximately 1,000 during the fiscal year on the medical and financial caseload. Our Medical Therapy Program has an ongoing caseload of 200 clients and has provided occupational and physical therapy at approximately combined 166 therapy visits each month.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,950,570; an increase of \$252,516, or 9.4%, compared to FY 2022-23 expenditures. This is mainly due to increases in salaries and benefits, services and supplies and other charges.

Revenues for FY 2023-24 are requested at \$1,680,064, a decrease of \$535,609, or 24%, compared to FY 2022-23 revenues. This is mainly due to a decrease in intergovernmental revenues; specifically state realignment and California Children's Services.

The Net County Cost, which is covered entirely by the Public Health Fund, is requested at \$1,270,506, an increase of \$788,125 or 163% compared to FY 2022-23. The General Fund will contribute \$139,159 consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$6,659,787. The department is currently focusing efforts on rebuilding fund balance after the pandemic related response activities.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

In January 2019, the Department of Health Care Services (DHCS), which oversees the CCS program, "carved in" the case management, diagnostic, and treatment aspects of the program into the Medi-Cal managed care plans, which is Partnership Healthplan of California (PHC) in Shasta County. This "Whole Child Model," while costing the program some revenues, drastically decreased county risk from the occasional expensive catastrophic illness. Case management functions for Partnership Health Plan clients, that were previously the county's responsibility, have transitioned to PHC, while others, such as the medical therapy unit and medical and financial eligibility, remain the county's responsibility. A small number of CCS only (non Medi-Cal) clients remain the County's responsibility. The program continues to be flexible and to work together as a team to meet the needs of clients when there are staffing shortages.

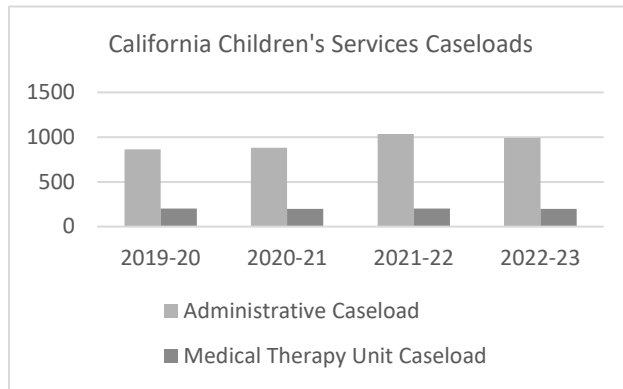
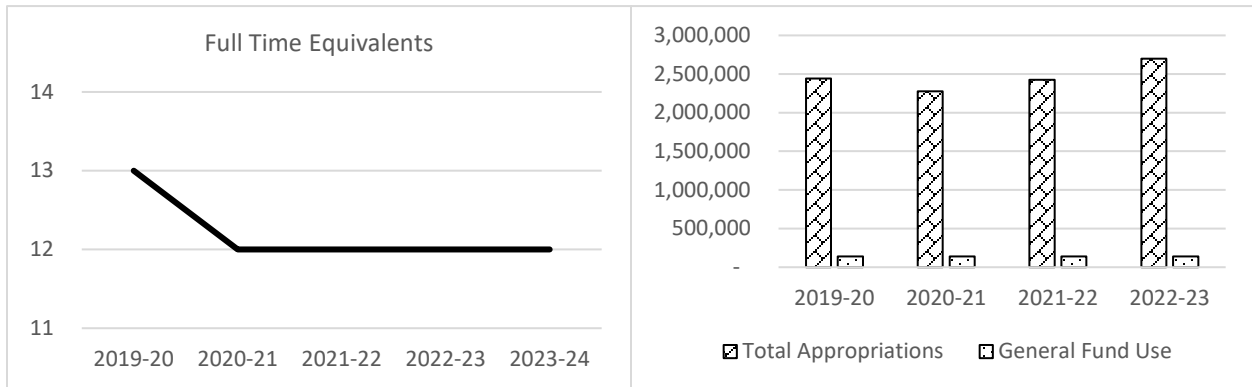
With the introduction of CalAIM, the Department of Health Care Service (DHCS) is developing an MOU for CCS programs regarding Monitoring and Oversight of the program. DHCS is requesting counties sign the MOU by July 1, 2024.

CCS operates under Public Health oversight and staff continues to closely monitor expenditures for both

administrative and diagnostic treatment services.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
530901 STATE MEDICAL SERVICES	\$53,244	\$162,231	\$75,000	\$75,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$481,005	\$490,367	\$496,742	\$496,742	
533201 ST DEPT PUBLIC HEALTH GRANT	\$33,551	\$0	\$0	\$0	
534000 STATE CALIF CHILDREN SERVICES	\$1,466,466	\$1,192,403	\$968,163	\$968,163	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,034,267</b>	<b>\$1,845,002</b>	<b>\$1,539,905</b>	<b>\$1,539,905</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$0	\$1,000	\$1,000	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$139,158	\$139,158	\$139,159	\$139,159	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$139,158</b>	<b>\$139,158</b>	<b>\$139,159</b>	<b>\$139,159</b>	
<b>Total Revenues:</b>					
	<b>\$2,173,426</b>	<b>\$1,984,160</b>	<b>\$1,680,064</b>	<b>\$1,680,064</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$913,870	\$855,818	\$1,126,000	\$1,126,000	
011200 TERMINATION/SPECIAL PAY	\$2,784	\$3,217	\$0	\$0	
017000 EXTRA HELP	\$23,849	\$7,380	\$43,000	\$43,000	
017502 OVERTIME PAY	\$123	\$277	\$2,000	\$2,000	
017505 STANDBY PAY	\$0	\$721	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$69,230	\$64,144	\$89,000	\$89,000	
018201 EMPLOYER SHARE RETIREMENT	\$224,987	\$217,436	\$278,000	\$278,000	
018205 EMPLOYER SHARE 401A	\$3,771	\$3,905	\$11,000	\$11,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$204,291	\$202,444	\$255,000	\$255,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$40,147	\$39,861	\$78,000	\$78,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$374	\$330	\$500	\$500	
018500 WORKERS COMP EXPOSURE	\$5,150	\$5,550	\$9,400	\$9,400	
<b>SALARIES AND BENEFITS</b>	<b>\$1,488,580</b>	<b>\$1,401,088</b>	<b>\$1,891,900</b>	<b>\$1,891,900</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$721	\$603	\$850	\$850	
032500 COMMUNICATIONS EXPENSE	\$4,421	\$7,016	\$6,000	\$6,000	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$3	\$3	
032591 CHGS IT COMM	\$7,378	\$6,675	\$7,985	\$7,985	
032700 FOOD EXPENSE	\$456	\$344	\$300	\$300	
032900 HOUSEHOLD EXPENSE	\$489	\$640	\$700	\$700	
032992 CHGS FAC MGMT HSHLD XP	\$8,182	\$7,728	\$3,361	\$3,361	
033102 INSUR XP LIABILITY EXPOSURE	\$2,774	\$6,496	\$12,000	\$12,000	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$408	\$252	\$408	\$408	
033500 MAINTENANCE OF EQUIPMENT	\$32	\$24	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,670	\$1,542	\$874	\$874	
033791 CHGS FAC MGMT MAINT STR	\$13,517	\$14,216	\$7,031	\$7,031	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$12,042	\$3,049	\$1,500	\$1,500	
034100 MEMBERSHIPS	\$2,000	\$2,000	\$2,000	\$2,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$1,000	\$1,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$11,489	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$3,664	\$3,036	\$4,000	\$4,000	
034526 OFFICE XP POSTAGE	\$133	\$132	\$300	\$300	
034527 OFFICE XP PRINTING	\$20	\$7	\$400	\$400	
034590 CHGS OC PHOTOCOPY SVS	\$3,123	\$280	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$317	\$234	\$424	\$424	
034592 CHGS OC OTHER SERVICES	\$5,220	\$5,795	\$6,243	\$6,243	
034800 PROF & SPECIAL SERVICES	\$2,780	\$3,189	\$88,000	\$88,000	
034801 PROF ACCOUNTING SVS	\$57,160	\$84,931	\$104,927	\$104,927	
034802 PROF ADMIN SVS	\$211,448	\$219,051	\$375,180	\$375,180	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$253	\$500	\$500	
034828 PROF LEGAL SVS	\$0	\$10,088	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$465	\$860	\$500	\$500	
034851 PROF TRAINING SVS	\$238	\$0	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$1,836	\$167	\$400	\$400	
034855 PROF INVESTIGATION SVS	\$425	\$42	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$77	\$20	\$101	\$101	
034892 CHGS IT PROFESSIONAL SVS	\$39,412	\$45,177	\$40,408	\$40,408	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$294	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$4,561	\$3,677	\$0	\$0	
035500 MINOR EQUIPMENT	\$156	\$174	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$53	\$100	\$100	
035591 CHGS IT HARDWARE EQP	\$2,692	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,100	\$4,229	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$50	\$700	\$700	
035940 TRANS/TRVL FUEL	\$338	\$320	\$1,000	\$1,000	
035941 TRANS/TRVL MILEAGE	\$110	\$185	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$1,752	\$1,728	\$1,855	\$1,855	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$700	\$700	
036100 UTILITIES	\$2,704	\$1,847	\$2,752	\$2,752	
<b>SERVICES AND SUPPLIES</b>	<b>\$410,324</b>	<b>\$436,419</b>	<b>\$681,002</b>	<b>\$681,002</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$14,646	\$17,972	\$38,168	\$38,168	
052000    SUPPORT & CARE OF PERSONS	\$0	\$0	\$4,500	\$4,500	
052001    SUPP/CARE CLIENTS	\$0	\$0	\$85,000	\$85,000	
052007    SUPP/CARE PATIENTS	\$4,327	\$14,725	\$250,000	\$250,000	
<b>OTHER CHARGES</b>	\$18,973	\$32,697	\$377,668	\$377,668	
<b>Category: 070</b> <b>CAPITAL ASSETS</b>					
065018    COPIER	\$0	\$7,710	\$0	\$0	
<b>CAPITAL ASSETS</b>	\$0	\$7,710	\$0	\$0	
<b>Total Expenditures and Appropriations:</b>	\$1,917,877	\$1,877,915	\$2,950,570	\$2,950,570	
<b>Net Cost:</b>	(\$255,548)	(\$106,245)	\$1,270,506	\$1,270,506	

# MENTAL HEALTH - ALCOHOL AND DRUG PROGRAMS

Fund 0080, Mental Health, Budget Unit 422, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

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

- Program changes anticipated in FY 2023-24 include the changes brought forth by the CalAIM initiatives including “No Wrong Door” and Payment Reform.
- Accomplishments of the Department during FY 2022-23 include development of the Co-Occurring Recovery Engagement (CORE) program. This is an outpatient level SUD treatment for people also experiencing mental health symptoms. This program began seeing clients in November and was at full capacity by February.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$13,747,092; an increase of \$1,041,844 or 8%, compared to FY 2022-23 expenditures. The main driver of this increase is the increase in payments to Partnership Health for the Drug Medi-Cal Organized Deliver System.

Revenues for FY 2023-24 are requested at \$12,692,400 an increase of \$1,130,285, or 9.8%, compared to FY 2022-23 revenues. This is mainly from increased federal Medi-Cal revenue.

The Net County Cost, which is covered entirely by the Mental Health Fund, is requested at \$1,054,692, a decrease of \$88,441 or 7.7% compared to FY 2022-23. The General Fund will contribute \$3,195, consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$10,162,906. With the implementation of payment reform with CalAIM, the department will be monitoring revenues and expenditures to ensure that this fund remains sustainable.

## **POSITION CHANGE REQUESTS**

The department is requesting the following position changes:

Add one Full Time Equivalent (FTE) Alcohol and Drug Counselor in this budget unit.

Moves: Add one FTE Assistant Social Worker/Social Worker from the Public Health (411) budget unit to this budget unit. Move one FTE HHSA Program Manager from this budget unit to the Public Health (411) budget unit. Move one Mental Health Clinician from this budget unit to the Perinatal (425) budget unit.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a technical adjustment to ensure requested capital assets are accounted for in the correct cost center and budget unit, and corrections made to various accounts, at the request of the department, following initial document submission. These changes result in a reduction to overall expenditures in the amount of \$23,500 and net \$0 in revenues. The adjusted Net County Cost is reduced to \$1,031,192.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

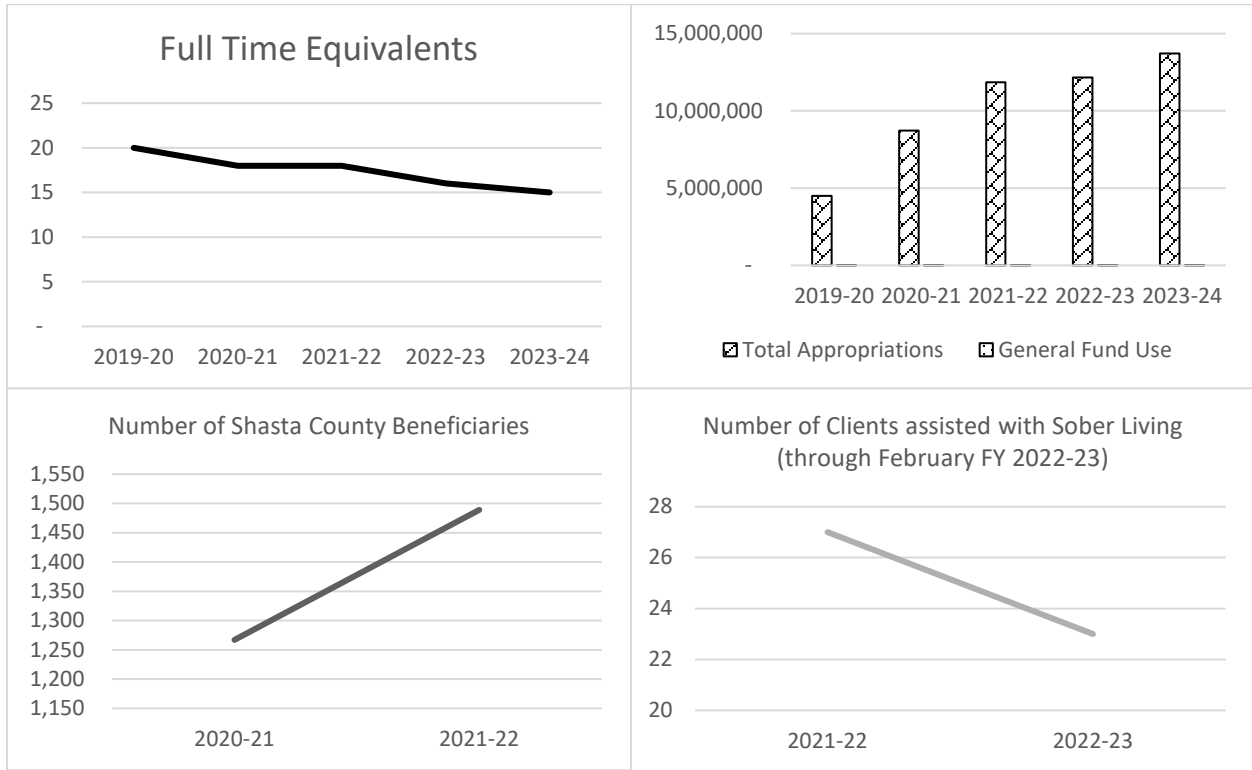
Shasta County and six other North State counties began implementing the Drug Medi-Cal Organized Delivery System on July 1, 2020. We continue to monitor utilization and expenditures as this new structure moves forward. It may take several years to ascertain a new baseline of expenditures for these services in



the county. With payment reform we will be working closely with Partnership HealthPlan to implement these changes alongside the other initiatives of CalAIM. We will also be rolling out a new Electronic Health Record in conjunction with the payment reform activities this July.

**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317531 VCF ALCOHOL PROGRAMS	\$17,580	\$11,704	\$20,000	\$20,000	
318540 SUBSTANCE ABUSE ASMT FINE	\$0	\$591	\$0	\$0	
319150 PENALTIES ALCOHOL REHAB PROG	\$3,305	\$11,247	\$5,000	\$5,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$20,885</b>	<b>\$23,542</b>	<b>\$25,000</b>	<b>\$25,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533201 ST DEPT PUBLIC HEALTH GRANT	\$29,146	\$0	\$0	\$0	
533202 STATE IGT	\$446,974	\$335,155	\$0	\$0	
536403 STATE DEPT HEALTH CARE SVS PRG	\$0	\$25,000	\$0	\$0	
538102 STATE DHS GRANT	\$75,000	\$0	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$817,634	\$1,804,572	\$1,079,801	\$1,079,801	
552100 FEDERAL MEDI-CAL	\$7,869,119	\$7,923,842	\$8,879,316	\$8,879,316	
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,206,353	\$1,530,622	\$1,433,278	\$1,433,278	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$10,444,227</b>	<b>\$11,619,191</b>	<b>\$11,392,395</b>	<b>\$11,392,395</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
682002 MENTAL HEALTH SERVICES OTHER	\$8,565	\$9,090	\$10,000	\$10,000	
682009 MH SVS SC COURT DRUG GRANT	\$2,931	\$6,118	\$3,500	\$3,500	
682015 MEDICAL MARIJUANA PGM ID FEES	\$850	\$800	\$800	\$800	
692200 REIMBURSE TRAVEL	\$0	\$1,247	\$187,510	\$187,510	
693030 CONTRACT SERVICES REVENUE	\$121,643	\$227,110	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$133,990</b>	<b>\$244,365</b>	<b>\$201,810</b>	<b>\$201,810</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$1,815	\$200,000	\$200,000	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$1,815</b>	<b>\$200,000</b>	<b>\$200,000</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	
800410 TRANS IN MENTAL HEALTH	\$470,000	\$850,000	\$870,000	\$870,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$473,195</b>	<b>\$853,195</b>	<b>\$873,195</b>	<b>\$873,195</b>	
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$42,904	\$0	\$0	
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>	<b>\$0</b>	<b>\$42,904</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$11,072,298</b>	<b>\$12,785,014</b>	<b>\$12,692,400</b>	<b>\$12,692,400</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$585,632	\$610,566	\$967,000	\$967,000	
011200 TERMINATION/SPECIAL PAY	\$331	\$0	\$0	\$0	
017502 OVERTIME PAY	\$0	\$119	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017503 SHIFT DIFFERENTIAL	\$19	\$0	\$0	\$0	\$0
017505 STANDBY PAY	\$0	\$187	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$0	\$399	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$43,485	\$45,062	\$74,000	\$74,000	\$74,000
018201 EMPLOYER SHARE RETIREMENT	\$140,869	\$152,141	\$238,000	\$238,000	\$238,000
018205 EMPLOYER SHARE 401A	\$2,060	\$3,825	\$17,000	\$17,000	\$17,000
018300 EMPLOYER SHARE HEALTH INSUR	\$172,906	\$187,917	\$285,000	\$285,000	\$285,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$28,701	\$30,868	\$67,000	\$67,000	\$67,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$233	\$233	\$500	\$500	\$500
018500 WORKERS COMP EXPOSURE	\$3,211	\$3,942	\$8,000	\$8,000	\$8,000
018501 WORKERS COMP EXPERIENCE	\$10,188	\$11,364	\$27,000	\$27,000	\$27,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$45	\$0	\$400	\$400	\$400
<b>SALARIES AND BENEFITS</b>	<b>\$987,685</b>	<b>\$1,046,628</b>	<b>\$1,683,900</b>	<b>\$1,683,900</b>	<b>\$1,683,900</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$216	\$81	\$300	\$300	\$300
032500 COMMUNICATIONS EXPENSE	\$7,183	\$8,395	\$7,300	\$7,300	\$7,300
032590 CHGS FAC MGMT COMM	\$0	\$0	\$16	\$16	\$16
032591 CHGS IT COMM	\$4,797	\$6,912	\$11,046	\$11,046	\$11,046
032700 FOOD EXPENSE	\$0	\$240	\$200	\$200	\$200
032900 HOUSEHOLD EXPENSE	\$2,768	\$1,591	\$1,600	\$1,600	\$1,600
032990 CHGS OC HSHLD SVS	\$24,251	\$21,377	\$22,356	\$22,356	\$22,356
032991 CHGS OC HSHLD SUPPL	\$732	\$563	\$763	\$763	\$763
032992 CHGS FAC MGMT HSHLD XP	\$346	\$2,968	\$4,170	\$4,170	\$4,170
033102 INSUR XP LIABILITY EXPOSURE	\$1,728	\$4,670	\$10,000	\$10,000	\$10,000
033103 INSUR XP MISCELLANEOUS	\$1,128	\$636	\$1,992	\$1,992	\$1,992
033105 INSUR XP LIABILITY EXPERIENCE	\$1,092	\$7,500	\$564	\$564	\$564
033500 MAINTENANCE OF EQUIPMENT	\$0	\$77	\$1,000	\$1,000	\$1,000
033528 MNT EQP SOFTWARE	\$857	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$1,736	\$1,492	\$1,477	\$1,477	\$1,477
033700 MAINTENANCE OF STRUCTURES	\$1,280	\$664	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$6,814	\$19,431	\$15,132	\$15,132	\$15,132
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$9,236	\$13,371	\$9,100	\$9,100	\$9,100
034100 MEMBERSHIPS	\$8,183	\$8,288	\$8,500	\$8,500	\$8,500
034500 OFFICE EXPENSE	\$6,439	\$11,419	\$10,000	\$10,000	\$10,000
034526 OFFICE XP POSTAGE	\$12	\$0	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$132	\$247	\$150	\$150	\$150
034590 CHGS OC PHOTOCOPY SVS	\$0	\$254	\$213	\$213	\$213
034592 CHGS OC OTHER SERVICES	\$657	\$663	\$684	\$684	\$684
034800 PROF & SPECIAL SERVICES	\$9,203,373	\$9,468,272	\$10,341,362	\$10,341,362	\$10,341,362

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034801 PROF ACCOUNTING SVS	\$486,398	\$570,533	\$619,784	\$619,784
034803 PROF ADVERTISING & MKTG SVS	\$28	\$0	\$0	\$0
034808 PROF BILLING SVS	\$3,482	\$3,597	\$4,000	\$4,000
034815 PROF DATA PROCESSING SVS	\$11,000	\$11,736	\$16,000	\$16,000
034817 PROF DRUG TESTING SVS	\$374	\$810	\$500	\$500
034823 PROF HEALTH SVS	\$465,122	\$679,762	\$593,086	\$593,086
034837 PROF PREEMPLOYMENT SVS	\$1,833	\$869	\$1,750	\$1,750
034851 PROF TRAINING SVS	\$61,466	\$16,230	\$500	\$500
034854 PROF INTERPRETING SVS	\$34	\$4	\$200	\$200
034890 CHGS FAC MGMT PROF SVS	\$108	\$148	\$248	\$248
034892 CHGS IT PROFESSIONAL SVS	\$44,742	\$65,828	\$115,437	\$115,437
035100 RENTS & LEASES OF EQUIPMENT	\$3,358	\$3,289	\$5,000	\$5,000
035387 GASB 87 LEASE PMT STRUCTURES	(\$5,144)	(\$1,334)	\$31,496	\$31,496
035500 MINOR EQUIPMENT	\$601	\$3,056	\$1,200	\$1,200
035528 MINOR EQP SOFTWARE	\$0	\$7,261	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$4,000	\$4,000
035591 CHGS IT HARDWARE EQP	\$1,057	\$1,092	\$15,750	\$15,750
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,824	\$2,558	\$5,000	\$5,000
035754 SP DEPT XP ONLINE DATA SUBSCR	\$510	\$0	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$1,673	\$6,176	\$11,000	\$11,000
035940 TRANS/TRVL FUEL	\$2,781	\$2,719	\$3,500	\$3,500
035941 TRANS/TRVL MILEAGE	\$350	\$0	\$250	\$250
035942 TRANS/TRVL TRAINING	\$0	\$466	\$1,100	\$1,100
035990 CHGS FLEET TRANS/TRVL	\$3,684	\$3,264	\$3,786	\$3,786
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$115	\$582	\$600	\$600
036100 UTILITIES	\$7,124	\$6,723	\$4,924	\$4,924
<b>SERVICES AND SUPPLIES</b>	<b>\$10,375,496</b>	<b>\$10,964,496</b>	<b>\$11,887,036</b>	<b>\$11,887,036</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$68,289	\$79,468	\$143,514	\$143,514
050280 LEASE PRINCIPAL EXPENSE	\$36,918	\$30,609	\$0	\$0
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$16,795	\$0	\$0
050380 LEASE INTEREST EXPENSE	\$2,969	\$1,303	\$0	\$0
050381 SOFTWARE SUBSCRIPTION INT EXP	\$0	\$527	\$0	\$0
052000 SUPPORT & CARE OF PERSONS	\$134	\$68	\$0	\$0
052001 SUPP/CARE CLIENTS	\$6,519	\$22,608	\$15,200	\$15,200
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,015,065	\$1,148,934	\$1,070,139	\$1,070,139
052019 SUPP/CARE CLIENT CONTRACT SVS	\$914	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$1,130,810</b>	<b>\$1,300,314</b>	<b>\$1,228,853</b>	<b>\$1,228,853</b>

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 070</b> CAPITAL ASSETS					
067001 LEASE ASSET SOFTWARE SUB	\$0	\$42,904		\$0	\$0
<b>CAPITAL ASSETS</b>	\$0	\$42,904		\$0	\$0
<b>Category: 080</b> INTRAFUND TRANSFERS					
088501 C/A SOCIAL SERVICES	(\$651,532)	(\$690,869)		(\$1,076,197)	(\$1,076,197)
<b>INTRAFUND TRANSFERS</b>	(\$651,532)	(\$690,869)		(\$1,076,197)	(\$1,076,197)
<b>Total Expenditures and Appropriations:</b>	\$11,842,459	\$12,663,473		\$13,723,592	\$13,723,592
<b>Net Cost:</b>	\$770,161	(\$121,540)		\$1,031,192	\$1,031,192

# MENTAL HEALTH - PERINATAL PROGRAM

Fund 0080, Mental Health, Budget Unit 425, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The Perinatal Substance Abuse Prevention Program provides a full range of specialized treatment services to substance dependent women who are pregnant or who have children aged less than 18 years. In addition to alcohol and drug day-treatment services, intensive case management, childcare, transportation, and parenting classes are offered. The Perinatal Program promotes a drug-free lifestyle with an emphasis on developing a strong mother/child relationship. Funding for services is a combination of Substance Abuse Block Grant (SABG), Federal Drug Medi-Cal, and Partnership Health Plan.

- Program changes anticipated in FY 2023-24 include the changes brought forth by the CalAIM initiatives including “No Wrong Door” and Payment Reform.
- Accomplishments of the program include successful transition into the newly established Behavioral Health and Social Services Branch. Staff continue to provide high quality Intensive Outpatient and Outpatient SUD treatment to women in our community. The changes from CalAIM are anticipated to bring further flexibility and ability to more broadly serve this vulnerable population.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,207,402; a decrease of \$81,754, or 6.3%, compared to FY 2022-23 expenditures. This is mainly the result of a capital asset purchase being completed in FY 2022-23 and lower services and supplies.

Revenues for FY 2023-24 are requested at \$1,053,064, a decrease of \$193,498, or 15.5%, compared to FY 2022-23 revenues. This is mainly due to a reduction in federal revenue and a lower transfers in from the Mental Health (410) budget unit.

The Net County Cost, which is covered entirely by the Mental Health Fund, is requested at \$154,338, an increase of \$111,744 or 262% compared to FY 2022-23. The General Fund will contribute \$15,017 consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$10,162,906. With the implementation of payment reform with CalAIM, the department will be monitoring revenues and expenditures to ensure that this fund remains sustainable.

## **POSITION CHANGE REQUESTS**

The department is requesting to move one FTE clinician from the Alcohol and Drug (422) budget unit to this budget unit.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

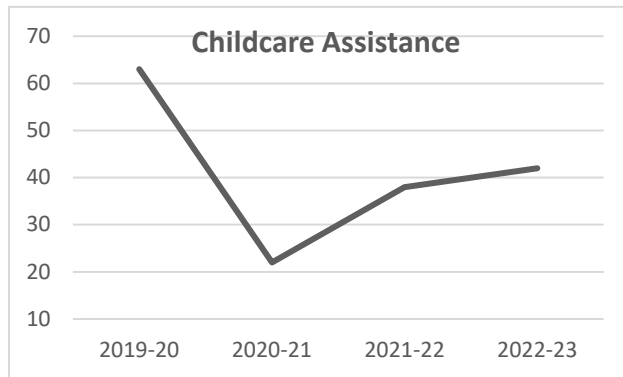
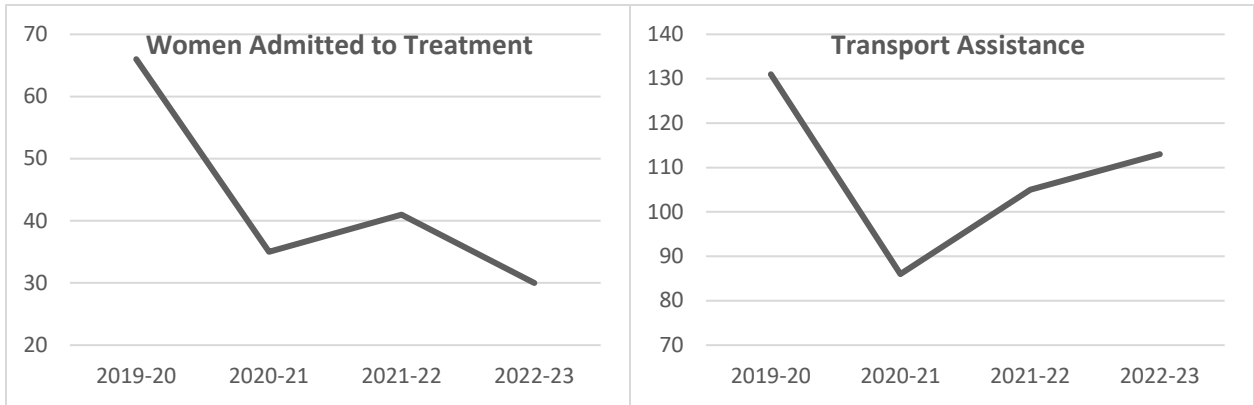
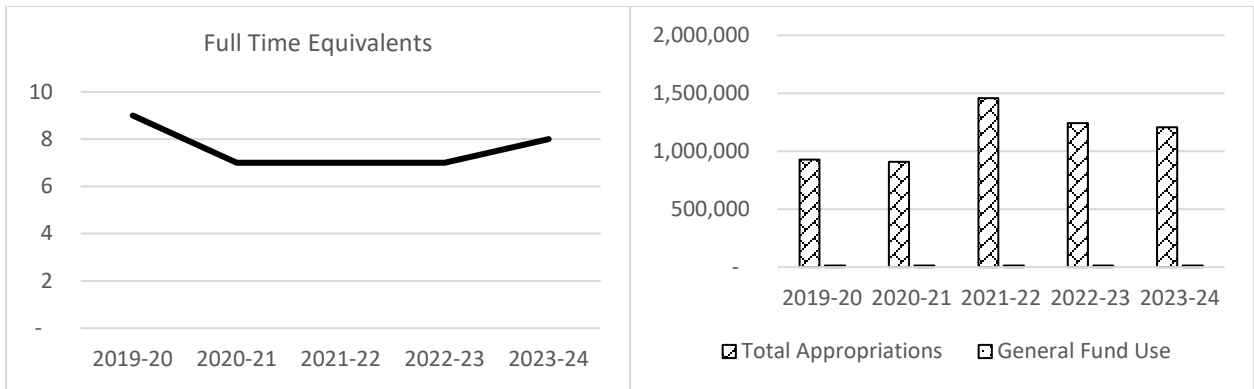
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Shasta County and six other North State counties began implementing the Drug Medi-Cal Organized Delivery System on July 1, 2020. We continue to monitor utilization and expenditures as this new structure moves forward. It may take several years to ascertain a new baseline of expenditures for these services in the county. With payment reform we will be working closely with Partnership HealthPlan to implement these changes alongside the other initiatives of CalAIM. We will also be rolling out a new Electronic Health Record in conjunction with the payment reform activities this July. By the end of May 2023 the Women’s Recovery and Resiliency program and the Behavioral Health Team will relocate from their current address at Market Street to the Breslauer Campus. We anticipate minimal disruption to services and enhanced collaboration between all the SUD treatment programs provided to our beneficiaries.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
533201 ST DEPT PUBLIC HEALTH GRANT	\$118	\$0	\$0	\$0	\$0
533202 STATE IGT	\$3,614	\$0	\$0	\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$350,415	\$505,280	\$367,068	\$367,068	\$367,068
552100 FEDERAL MEDI-CAL	\$14,791	\$4,678	\$49,741	\$49,741	\$49,741
560300 FEDERAL PERINATAL GRANT	\$306,067	\$388,036	\$376,396	\$376,396	\$376,396
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$675,007</b>	<b>\$897,995</b>	<b>\$793,205</b>	<b>\$793,205</b>	<b>\$793,205</b>
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
682001 CLIENT INSURANCE	\$0	\$896	\$0	\$0	\$0
693030 CONTRACT SERVICES REVENUE	\$230,372	\$166,579	\$235,842	\$235,842	\$235,842
<b>CHARGES FOR SERVICES</b>	<b>\$230,372</b>	<b>\$167,476</b>	<b>\$235,842</b>	<b>\$235,842</b>	<b>\$235,842</b>
<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$0	\$8,749	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$8,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100 TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017	\$15,017
800410 TRANS IN MENTAL HEALTH	\$0	\$3,335	\$9,000	\$9,000	\$9,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$15,017</b>	<b>\$18,352</b>	<b>\$24,017</b>	<b>\$24,017</b>	<b>\$24,017</b>
<b>Total Revenues:</b>	<b>\$920,397</b>	<b>\$1,092,573</b>	<b>\$1,053,064</b>	<b>\$1,053,064</b>	<b>\$1,053,064</b>
<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000 REGULAR SALARIES	\$224,846	\$218,723	\$380,000	\$380,000	\$380,000
011200 TERMINATION/SPECIAL PAY	\$4,221	\$193	\$0	\$0	\$0
017000 EXTRA HELP	\$0	\$16,090	\$16,000	\$16,000	\$16,000
018100 EMPLOYER SHARE FICA	\$17,015	\$16,139	\$30,000	\$30,000	\$30,000
018201 EMPLOYER SHARE RETIREMENT	\$54,208	\$54,908	\$93,000	\$93,000	\$93,000
018205 EMPLOYER SHARE 401A	\$952	\$1,978	\$5,300	\$5,300	\$5,300
018300 EMPLOYER SHARE HEALTH INSUR	\$69,936	\$70,867	\$136,000	\$136,000	\$136,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$11,407	\$11,157	\$26,000	\$26,000	\$26,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$89	\$89	\$300	\$300	\$300
018500 WORKERS COMP EXPOSURE	\$1,185	\$1,514	\$3,300	\$3,300	\$3,300
018603 CELL/PDA COMM ALLOWANCE PROG	\$44	\$0	\$0	\$0	\$0
<b>SALARIES AND BENEFITS</b>	<b>\$383,907</b>	<b>\$391,662</b>	<b>\$689,900</b>	<b>\$689,900</b>	<b>\$689,900</b>
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$86	\$21	\$200	\$200	\$200
032500 COMMUNICATIONS EXPENSE	\$2,845	\$3,266	\$3,500	\$3,500	\$3,500
032590 CHGS FAC MGMT COMM	\$0	\$0	\$6	\$6	\$6



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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$4,242	\$1,909	\$9,117	\$9,117	
032900 HOUSEHOLD EXPENSE	\$98	\$185	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$16,402	\$20,722	\$21,006	\$21,006	
032991 CHGS OC HSHLD SUPPL	\$488	\$563	\$763	\$763	
032992 CHGS FAC MGMT HSHLD XP	\$379	\$3,525	\$2,143	\$2,143	
033102 INSUR XP LIABILITY EXPOSURE	\$674	\$1,801	\$4,300	\$4,300	
033103 INSUR XP MISCELLANEOUS	\$228	\$120	\$252	\$252	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$132	\$204	\$204	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$10	\$0	\$0	
033528 MNT EQP SOFTWARE	\$857	\$0	\$1,000	\$1,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$808	\$810	\$313	\$313	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$20,000	\$20,000	
033791 CHGS FAC MGMT MAINT STR	\$3,067	\$13,284	\$8,000	\$8,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$850	\$500	\$500	
034500 OFFICE EXPENSE	\$2,971	\$10,149	\$5,000	\$5,000	
034591 CHGS OC POSTAGE SVS	\$161	\$165	\$456	\$456	
034592 CHGS OC OTHER SERVICES	\$626	\$922	\$456	\$456	
034800 PROF & SPECIAL SERVICES	\$33,319	\$28,325	\$57,280	\$57,280	
034801 PROF ACCOUNTING SVS	\$165,163	\$126,269	\$164,914	\$164,914	
034803 PROF ADVERTISING & MKTG SVS	\$800	\$0	\$0	\$0	
034808 PROF BILLING SVS	\$3,482	\$3,597	\$4,000	\$4,000	
034815 PROF DATA PROCESSING SVS	\$0	\$736	\$0	\$0	
034817 PROF DRUG TESTING SVS	\$3,308	\$200	\$500	\$500	
034837 PROF PREEMPLOYMENT SVS	\$150	\$1,292	\$1,500	\$1,500	
034851 PROF TRAINING SVS	\$0	\$1,153	\$500	\$500	
034854 PROF INTERPRETING SVS	\$10,051	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1	\$0	\$95	\$95	
034892 CHGS IT PROFESSIONAL SVS	\$16,784	\$10,696	\$53,633	\$53,633	
035100 RENTS & LEASES OF EQUIPMENT	\$826	\$917	\$0	\$0	
035387 GASB 87 LEASE PMT STRUCTURES	\$1,243	(\$1,002)	\$24,989	\$24,989	
035500 MINOR EQUIPMENT	\$54	\$2,410	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$250	\$250	
035591 CHGS IT HARDWARE EQP	\$536	\$0	\$3,000	\$3,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$150	\$150	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$323	\$608	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$500	\$500	
035940 TRANS/TRVL FUEL	\$1,269	\$3,362	\$2,500	\$2,500	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$4,020	\$3,850	\$3,710	\$3,710	

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

**Function:** HEALTH & SANITATION

**Activity:** DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$0	\$100	\$100	
036100 UTILITIES	\$2,699	\$3,116	\$2,474	\$2,474	
<b>SERVICES AND SUPPLIES</b>	<b>\$277,975</b>	<b>\$243,975</b>	<b>\$399,161</b>	<b>\$399,161</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$22,586	\$18,627	\$24,429	\$24,429	
050280 LEASE PRINCIPAL EXPENSE	\$19,087	\$24,274	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$1,308	\$988	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$4,256	\$4,924	\$10,500	\$10,500	
052015 SUPP/CARE ADULT RESIDENTIAL	\$46,505	\$25,558	\$83,412	\$83,412	
<b>OTHER CHARGES</b>	<b>\$93,743</b>	<b>\$74,374</b>	<b>\$118,341</b>	<b>\$118,341</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065095 VEHICLES	\$0	\$47,760	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$47,760</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$755,626</b>	<b>\$757,773</b>	<b>\$1,207,402</b>	<b>\$1,207,402</b>	
<b>Net Cost:</b>	<b>(\$164,770)</b>	<b>(\$334,799)</b>	<b>\$154,338</b>	<b>\$154,338</b>	

# SOCIAL SERVICES

Fund 0140, Social Services, Budget Unit 501, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## PROGRAM DESCRIPTION

Through its Social Services budget, the Health and Human Services Agency (HHS) administers a variety of programs that promote the welfare of persons in Shasta County through crisis intervention and protection functions, prevention services, income maintenance, and employment and training programs. The Social Services budget funds the salary and benefits of casework and support staff, Social Services program administration, and operating expenses necessary to carry out these critical support programs, which include: CalWORKs/Welfare to Work; Eligibility Services for Medi-Cal, CalFresh, and County Medical Services Program (CMSP), CalFresh Employment and Training, and housing programs; Child Welfare Services, Child Protective Services and Court-ordered Supervision; Adoptions; Resource Parent Approval and Placement; Adult Protective Services; and In-Home Supportive Services. Operation of Social Service programs is funded by a combination of federal and state revenues, Social Services Realignment, charges for services, miscellaneous revenues, and a statutorily required County General Fund contribution.

- There are many program changes that are anticipated for FY 2023-24: The ending of the Public Health Emergency (COVID) will require the department to process redeterminations for all clients on Medi-Cal. This will result in an additional 500-600 Medi-Cal renewal cases being processed per month for 14 months starting April 2023.
- In Adult Protective Services (APS), the California Department of Social Services (CDSS) will be providing a unified reporting portal for investment firms, banks, credit unions, state securities regulators and APS called HelpVul. This should make it easier for these institutions to report and communicate with APS. This change is anticipated for the 2<sup>nd</sup> quarter.
- In-Home Supportive Services has three significant changes anticipated for next fiscal year. Starting in July 2023, CDSS will be compliant with Federal requirements for the Electronic Visit Verification system by creating a geo-tracking system for all non-live-in providers which will eliminate a hefty annual Federal penalty. CDSS is also developing legislative changes with CMS to allow the flexibility of Telehealth IHSS reassessments, a projected 40% of the caseload may qualify for this option. This change may reduce county travel costs and allow flexibility of remote work which could save on building space expenses and retain or attract employees. In addition, this legislative change will reduce annual QA audits to biennial for all counties not on a compliance QIAP. Shasta County IHSS has not been on a QIAP for over 6 years and will benefit from that change. IHSS is also switching to electronic forms in October 2023 where the CMIPS II system will store all documents and meet all retention requirements. As IHSS learned with document import this past year, after an initial small investment of technology, the county will see a cost savings through this measure. IHSS will no longer need an alarm system for physical case files, will require less space for employees, won't require file cabinets, and will save on printing and paper cost.
- In addition to the upcoming changes, the department has the following successes to celebrate in FY 2022-23:
  - Our CalWORKs Employment Services team has helped 152 community members find employment to date.
  - Adult Protective Services collaborated with the Fire departments to address high utilizers of the 911 system. The Fire Department contacts APS when someone is identified and someone from both departments will do a home visit to see if APS can help them. This has been very successful.
  - CDSS implemented document import functionality for the statewide IHSS system, CMIPS II. This modernization allowed the county to realize a cost savings as physical case files are no longer required. In July 2023, Shasta County In-Home Supportive Services was ranked #1 of the 58 California counties in the three CDSS compliance measures, including, timely reassessment processing, timely CFCO reassessment processing, and timely application processing. For the latter, Shasta County remained #1 in the state for six months of the Fiscal Year. This accomplishment also demonstrated the great collaborative relationship between Economic Mobility's Medi-Cal unit and In-Home Supportive Services

as an average of 28 IHSS applications are submitted per month that do not have Medi-Cal. Through the collaboration, Economic Mobility processes IHSS applications as second priority in the county, even though there is no statute that requires it, which allows Shasta County to promptly assist the vulnerable population we serve at an oftentimes stressful and uncertain time for them and their families.

### **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$91,779,922; an increase of \$5,211,699, or 6%, compared to FY 2022-23 expenditures. This is mainly due to an increase in salaries and benefits and services and supplies.

Revenues for FY 2023-24 are requested at \$85,128,466, a decrease of \$326,955, or 0.4%, compared to FY 2022-23 revenues. Revenues are essentially status quo.

The Net County Cost, which is covered entirely by the Social Service Fund, is requested at \$6,651,456, an increase of \$5,538,654 or 498% compared to FY 2022-23. The General Fund will contribute \$1,038,735 consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$23,664,630. The department regularly monitors fund balance to ensure that the fund has sufficient reserves to fund activities and to weather downturns in the economy.

### **POSITION CHANGE REQUESTS**

The department is requesting the following position changes:

Add one Full Time Equivalent (FTE) Assistant Social Worker/Social Worker/Senior Social Worker, one FTE Staff Services Analyst I/II, and one Social Worker Supervisor to this budget unit.

Move one FTE Staff Services Analyst I/II from the Public Health (411) budget unit to this budget unit.

The department is also requesting a reorganization of the following positions: Delete one FTE Office Assistant I/II and add one FTE Staff Services Analyst I/II. Delete one FTE Senior Vocational Counselor and add one alternately staffed Vocational Counselor/Senior Vocational Counselor.

### **CAPITAL ASSET / PROJECT REQUESTS**

There are two replacement vehicles requested with this budget unit

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

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

The past year has seen numerous programmatic changes including expansions in medical coverage for older adults (50+), regardless of immigration status, and post-partum services; federal waivers for program applications and interviews have ceased due to the end of the Public Health Emergency (PHE); and changes in CalWORKs to increase eligibility including changes in the maximum payment, income limits, and increasing the number of months those able to work can remain on aid. Additionally, the CalFresh expansion was broadened to include college students, including requiring the designation of County staff liaison(s) for public higher education institutions located within the county, which resulted in additional salary costs to address the caseload increase. However, emergency CalFresh allotments due to the PHE have ceased.

Despite the challenges of the last year, staff continued to engage our customers through a variety of platforms while navigating through a difficult migration to a new state eligibility system (CalSAWS). With the implementation of CalSAWS, noticing, imaging, and benefit determination services were negatively impacted, creating hardships for staff and more importantly our community. Despite these challenges staff continued to provide first rate customer service. For the first time ever, the Customer Service Center was closed on Thursdays so as to allow severely limited staffing to transfer work duties to expedited CalFresh application processing and additional MediCal renewals due to the unwinding of the PHE.

CalWORKs eligibility timeline is changing from 48 months to 60 months. CalFresh Employment and Training service participants are anticipated to increase, likely requiring additional classes and staff. Other programs will also be impacted by the anticipated end of the PHE with waivers ending and possible benefit adjustments, particularly with CalFresh. The implementation of CalAIM will also impact jail inmates as they

apply for health care coverage. Other anticipated legislation may require counties to develop a process for inmates to apply for CalFresh and expansion of CalWORKs Welfare-to-Work activities related to public post-secondary education.

The budget submission contains a best estimate of Social Services needs with the knowledge that changes will likely be necessary. Caseloads continue to increase, and staffing levels and retention continue to be a challenge in meeting state and federal mandates such as the three-day processing state deadline for CalFresh expedited services. It is anticipated that as state and federal funding supports are reduced or eliminated, and if the economy takes a downturn, then individuals and families will then seek traditional sources of financial support such as CalWORKs and General Assistance (GA). The branch has implemented Alternate Work Schedules and is the process of implementing Remote Work in an effort to attract and retain more staff. Since FY 2005-06 caseloads have grown 173% but staffing has only increased 57%.

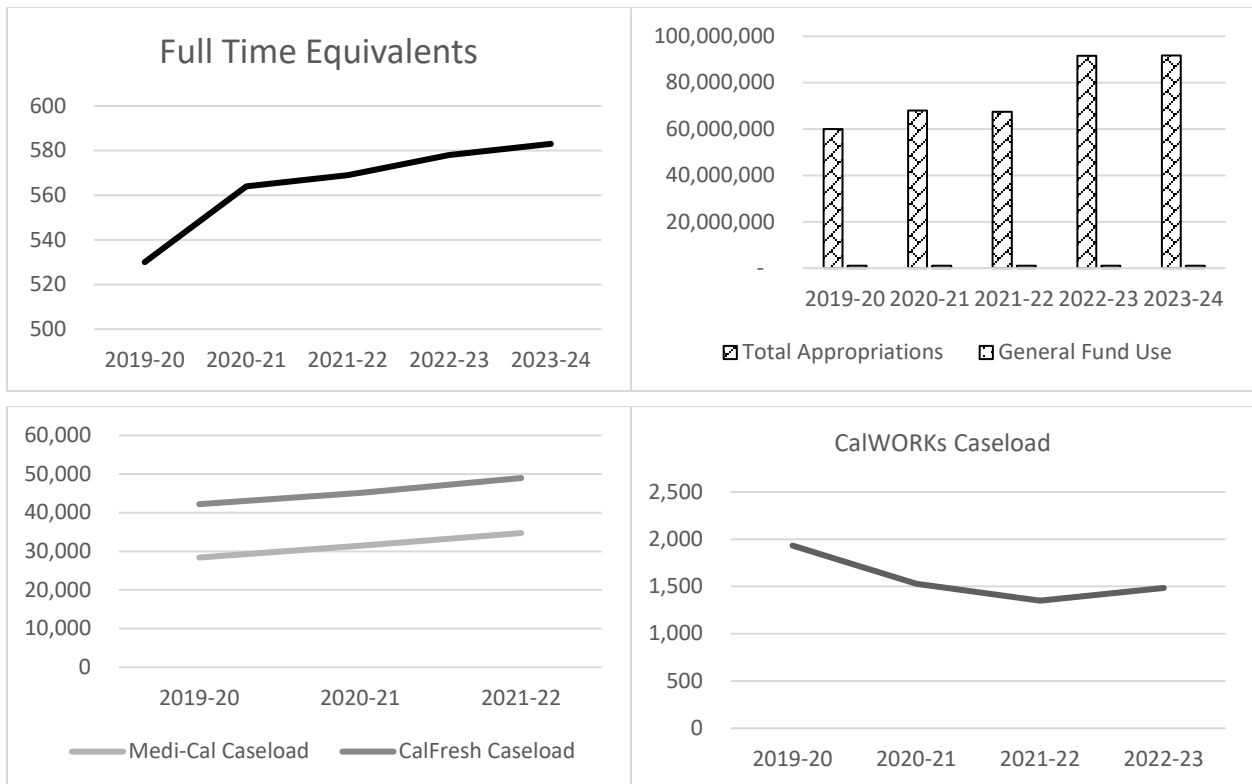
For the upcoming fiscal year, Children’s Services is actively working to add or adjust job duties for several intake social workers in order to resume voluntary services. These voluntary services are services that families can choose to participate in to improve their parenting skills to reduce repeated instances of abuse, neglect, etc. They are also looking to revamp/upgrade the child abuse hotline system from an antiquated multi-line telephone system (ISDN) to a web based/cloud system for easy access and availability outside of the traditional office setting.

Children’s Services made some contract changes to expand Post Adoption services. Our Adoption Assistance Program (AAP) group home numbers are increasing, costing more to fund while not providing required case management or guidance.

On March 14, 2023, the Board of Supervisors voted to move the County Housing/Community Action Agency under the HHSA umbrella. The HHSA-Economic Mobility Branch will work to combine their ECHO program with the Housing/CAA programs in to one Housing Program division for all county housing programs and services.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$111,735	\$229,213	\$200,000	\$200,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$911,480)	\$235,900	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$799,745)</b>	<b>\$465,114</b>	<b>\$200,000</b>	<b>\$200,000</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
530200 ST LICENSING FOSTER FAM HOME	\$21,123	\$251,422	\$159,614	\$159,614	
530900 ST CHILD WELFARE SERVICES	\$1,258,022	\$793,314	\$1,615,733	\$1,615,733	
530991 STATE CALWORKS	\$3,445,718	\$2,961,332	\$3,731,071	\$3,731,071	
530998 STATE APS	\$0	\$0	\$109,000	\$109,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$6,362,234	\$6,888,877	\$8,165,697	\$8,165,697	
531700 STATE IHSS INHOME	\$2,195,755	\$3,002,423	\$2,948,563	\$2,948,563	
531800 STATE FOOD STAMPS	\$4,027,239	\$4,985,892	\$4,450,003	\$4,450,003	
531900 STATE OPTIONS FOR RECOVERY	\$501,194	\$1,339,838	\$1,097,107	\$1,097,107	
533100 STATE MEDICAL MEDI CAL ADMIN	\$5,795,713	\$2,085,141	\$6,937,392	\$6,937,392	
533150 STATE CMSP	\$8,804	(\$4,795)	\$7,863	\$7,863	
533201 ST DEPT PUBLIC HEALTH GRANT	\$392,918	\$0	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$10,602,025	\$12,155,312	\$8,191,237	\$8,191,237	
549621 STATE REV FOR SYSTEM UPGRADES	\$180,035	\$2,045	\$0	\$0	
550210 FED LICENSE FOSTER FAM HOME	\$261	\$4,125	\$500	\$500	
550500 FEDERAL ADOPT PROGRAM ADMIN	\$560,710	\$429,993	\$699,193	\$699,193	
550900 FEDERAL FOOD STAMP PROG ADMIN	\$7,241,061	\$6,782,585	\$8,936,416	\$8,936,416	
550901 FEDERAL OPTIONS FOR RECOVERY	\$526,877	\$422,132	\$619,552	\$619,552	
550930 FEDERAL CWS IV E ADMIN	\$3,585,459	\$5,366,484	\$5,404,777	\$5,404,777	
550935 FED FAMILY PRESERVATION SUPPT	\$161,465	\$153,489	\$191,646	\$191,646	
550960 FED INDEPEND LIVING SKILL PLAN	\$83,241	\$86,151	\$54,695	\$54,695	
550980 FED FOOD STAMP EMP TRNG ADMIN	\$293,423	\$337,428	\$642,504	\$642,504	
550990 FED FOSTER CARE ELIGIBILITY	\$178,112	\$299,308	\$286,990	\$286,990	
550991 FED CHILD CARE DEVEL BLK GRANT	(\$3,993)	\$3,993	\$0	\$0	
550992 FED COM BASED FAMILY RSRC PGM	\$127,579	\$19,958	\$17,835	\$17,835	
550993 FED FGU WTW CAL LEARN	\$10,643,906	\$9,950,662	\$16,124,937	\$16,124,937	
552102 FED MEDICAL ASSISTANCE PROG	\$10,110,819	\$7,272,584	\$13,274,856	\$13,274,856	
554100 FEDERAL DISASTER ASSISTANCE	\$0	\$801	\$0	\$0	
554101 FED EMERGENCY MGMT ASST (FEMA)	\$0	\$35,844	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$68,299,702</b>	<b>\$65,626,340</b>	<b>\$83,667,181</b>	<b>\$83,667,181</b>	
<b>Category: 600 CHARGES FOR SERVICES</b>					
679300 R/F BIRTH CERT ABUSE CHILD	\$44,917	\$42,381	\$40,000	\$40,000	
679304 R/F ELEC RECORD DELIVRY SYS	\$0	\$0	\$4,000	\$4,000	
685010 STEPPARENT ADOPTIONS FEES	\$4,514	\$6,432	\$4,000	\$4,000	
692100 PHOTOCOPIES	\$19	\$33	\$50	\$50	
692730 REIMB ADMIN SERVICES	\$22,653	\$9,822	\$22,000	\$22,000	

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>CHARGES FOR SERVICES</b>	\$72,105	\$58,669	\$70,050	\$70,050	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,426	\$5,532	\$2,500	\$2,500	
795120 WELFARE REPAYMENTS	\$20,452	\$200,731	\$75,000	\$75,000	
799300 MISCELLANEOUS REVENUE	\$179,954	\$613,723	\$75,000	\$75,000	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$856	\$0	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$150	\$0	\$0	
799400 JURY & WITNESS FEES	\$990	\$1,740	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$10,965	\$0	\$0	
799900 CASH OVER/SHORT	(\$207)	(\$385)	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$203,472	\$832,457	\$152,500	\$152,500	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$4,560	\$3,483	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$0	\$13	\$0	\$0	
<b>OTHER FINANCING SRCS SALE C/A</b>	\$4,560	\$3,496	\$0	\$0	
<b>Category: 803 OTH FIN SRC INCEPTION OF LEASE</b>					
860000 INCEPTION OF LEASE	\$148,578	\$0	\$0	\$0	
<b>OTH FIN SRC INCEPTION OF LEASE</b>	\$148,578	\$0	\$0	\$0	
<b>Total Revenues:</b>	\$68,967,409	\$68,024,814	\$85,128,466	\$85,128,466	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$25,209,394	\$24,922,761	\$28,347,000	\$28,347,000	
011200 TERMINATION/SPECIAL PAY	\$163,884	\$262,694	\$424,000	\$424,000	
017000 EXTRA HELP	\$58,910	\$50,724	\$37,000	\$37,000	
017502 OVERTIME PAY	\$638,430	\$750,342	\$775,000	\$775,000	
017505 STANDBY PAY	\$81,245	\$74,867	\$89,000	\$89,000	
017509 HOLIDAY OVERTIME PAY	\$6,923	\$1,242	\$8,000	\$8,000	
018100 EMPLOYER SHARE FICA	\$1,948,283	\$1,922,106	\$2,258,000	\$2,258,000	
018201 EMPLOYER SHARE RETIREMENT	\$6,037,795	\$6,177,888	\$6,974,000	\$6,974,000	
018205 EMPLOYER SHARE 401A	\$58,477	\$69,791	\$371,000	\$371,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$8,292,522	\$8,496,562	\$9,767,000	\$9,767,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,307,378	\$1,320,829	\$1,947,000	\$1,947,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$10,361	\$9,847	\$7,600	\$7,600	
018500 WORKERS COMP EXPOSURE	\$143,392	\$165,746	\$237,000	\$237,000	



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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$154,056	\$203,628	\$280,000	\$280,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$4,971	\$4,644	\$4,200	\$4,200	
<b>SALARIES AND BENEFITS</b>	<b>\$44,116,026</b>	<b>\$44,433,675</b>	<b>\$51,525,800</b>	<b>\$51,525,800</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6,988	\$4,627	\$6,150	\$6,150	
032500 COMMUNICATIONS EXPENSE	\$304,905	\$350,896	\$354,000	\$354,000	
032590 CHGS FAC MGMT COMM	\$682	\$610	\$1,367	\$1,367	
032591 CHGS IT COMM	\$202,378	\$189,441	\$246,063	\$246,063	
032700 FOOD EXPENSE	\$509	\$1,109	\$15,580	\$15,580	
032900 HOUSEHOLD EXPENSE	\$36,798	\$18,775	\$39,600	\$39,600	
032990 CHGS OC HSHLD SVS	\$442,228	\$452,495	\$503,084	\$503,084	
032991 CHGS OC HSHLD SUPPL	\$28,823	\$27,183	\$30,553	\$30,553	
032992 CHGS FAC MGMT HSHLD XP	\$124,773	\$157,366	\$231,288	\$231,288	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$0	\$0	\$500	\$500	
033100 INSURANCE EXPENSE	\$0	\$62	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$77,179	\$194,550	\$358,000	\$358,000	
033103 INSUR XP MISCELLANEOUS	\$26,604	\$14,520	\$40,296	\$40,296	
033105 INSUR XP LIABILITY EXPERIENCE	\$47,988	\$135,732	\$207,108	\$207,108	
033300 JURY & WITNESS EXPENSE	\$0	\$0	\$100	\$100	
033500 MAINTENANCE OF EQUIPMENT	\$25,174	\$31,733	\$62,916	\$62,916	
033528 MNT EQP SOFTWARE	\$9,857	\$0	\$37,000	\$37,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$139,750	\$145,486	\$138,792	\$138,792	
033700 MAINTENANCE OF STRUCTURES	\$19,169	\$10,550	\$44,000	\$44,000	
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$125,000	\$125,000	
033790 CHGS OC MAINT STR	\$3,213	\$3,309	\$3,309	\$3,309	
033791 CHGS FAC MGMT MAINT STR	\$431,505	\$556,560	\$1,589,321	\$1,589,321	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,598	\$1,708	\$19,300	\$19,300	
034100 MEMBERSHIPS	\$128,941	\$4,393	\$72,100	\$72,100	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$1,000	\$1,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$5	(\$8)	\$0	\$0	
034500 OFFICE EXPENSE	\$289,373	\$325,636	\$517,450	\$517,450	
034526 OFFICE XP POSTAGE	\$189,309	\$239,722	\$212,400	\$212,400	
034527 OFFICE XP PRINTING	\$10,794	\$9,369	\$27,850	\$27,850	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$10,401	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$16,907	\$7,867	\$85,862	\$85,862	
034591 CHGS OC POSTAGE SVS	\$183,084	\$177,351	\$250,000	\$250,000	
034592 CHGS OC OTHER SERVICES	\$124,328	\$130,624	\$132,218	\$132,218	
034800 PROF & SPECIAL SERVICES	\$6,091,889	\$6,201,598	\$10,314,887	\$10,314,887	
034801 PROF ACCOUNTING SVS	\$4,029,923	\$4,680,917	\$5,835,008	\$5,835,008	

**Budget Unit:** 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034803 PROF ADVERTISING & MKTG SVS	\$4,741	\$51,065	\$16,800	\$16,800	
034807 PROF BANK SVS	\$1,532	\$1,553	\$2,400	\$2,400	
034817 PROF DRUG TESTING SVS	\$680	\$1,955	\$0	\$0	
034828 PROF LEGAL SVS	\$296	\$0	\$0	\$0	
034835 PROF PHOTO/FILMING SVS	\$0	\$0	\$200	\$200	
034837 PROF PREEMPLOYMENT SVS	\$30,905	\$55,255	\$35,000	\$35,000	
034849 PROF TECHNOLOGICAL SVS	\$16,696	\$17,865	\$10,000	\$10,000	
034851 PROF TRAINING SVS	\$121,973	\$125,942	\$327,015	\$327,015	
034852 PROF TRANSCRIBING SVS	\$2,368	\$103	\$0	\$0	
034854 PROF INTERPRETING SVS	\$75	\$0	\$500	\$500	
034855 PROF INVESTIGATION SVS	\$4,653	\$4,272	\$5,500	\$5,500	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$10,283	\$6,922	\$18,267	\$18,267	
034892 CHGS IT PROFESSIONAL SVS	\$1,868,088	\$2,081,902	\$2,653,466	\$2,653,466	
034900 PUBLICATIONS & LEGAL NOTICES	\$5,160	\$2,094	\$12,000	\$12,000	
035100 RENTS & LEASES OF EQUIPMENT	\$132,498	\$85,658	\$135,493	\$135,493	
035300 RENTS & LEASES OF STRUCTURES	\$25,265	\$22,089	\$28,973	\$28,973	
035387 GASB 87 LEASE PMT STRUCTURES	(\$12,775)	\$18,599	\$901,402	\$901,402	
035500 MINOR EQUIPMENT	\$44,507	\$64,297	\$146,800	\$146,800	
035528 MINOR EQP SOFTWARE	\$65,400	\$53,872	\$107,298	\$107,298	
035530 MNR EQP IT APRV	\$0	\$0	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$1,406	\$20,097	\$214,335	\$214,335	
035591 CHGS IT HARDWARE EQP	\$228,011	\$710,301	\$682,600	\$682,600	
035592 CHGS IT TELECOMM EQP	\$1,115	\$439	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$28,518	\$35,691	\$59,400	\$59,400	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$0	\$525	\$0	\$0	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$220	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$9,014	\$9,124	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$67,020	\$139,402	\$177,600	\$177,600	
035940 TRANS/TRVL FUEL	\$100,928	\$107,346	\$123,600	\$123,600	
035941 TRANS/TRVL MILEAGE	\$2	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$5,843	\$16,122	\$113,000	\$113,000	
035943 TRANS/TRVL CONFERENCES	\$574	\$0	\$8,500	\$8,500	
035990 CHGS FLEET TRANS/TRVL	\$126,986	\$141,003	\$215,098	\$215,098	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$8,773	\$13,248	\$18,000	\$18,000	
036100 UTILITIES	\$277,956	\$270,778	\$444,834	\$444,834	
036125 UTIL ELECTRIC	\$216	\$228	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$16,175,404</b>	<b>\$18,142,572</b>	<b>\$27,962,183</b>	<b>\$27,962,183</b>	

**Category:** 050 OTHER CHARGES

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
050001	CENTRAL SERVICE COST PLAN CHGS	\$1,179,615	\$1,552,374	\$1,453,949	\$1,453,949
050003	BUILDING & EQUIP COST PLAN CHG	\$36,450	\$43,628	\$118,380	\$118,380
050280	LEASE PRINCIPAL EXPENSE	\$701,246	\$715,271	\$0	\$0
050380	LEASE INTEREST EXPENSE	\$154,833	\$138,146	\$0	\$0
050800	TAXES & ASSESSMENTS	\$1,076	\$1,067	\$2,000	\$2,000
052000	SUPPORT & CARE OF PERSONS	\$1,312,808	\$1,308,131	\$2,922,893	\$2,922,893
052001	SUPP/CARE CLIENTS	\$3,402,335	\$3,567,637	\$6,368,521	\$6,368,521
052002	SUPP/CARE INMATES	\$270	(\$270)	\$0	\$0
052004	SUPP/CARE MINORS/WARDS	\$212,943	\$69,245	\$449,311	\$449,311
052005	SUPP/CARE PUBL ASST RECIPIENTS	\$675,899	\$720,832	\$1,225,197	\$1,225,197
052006	SUPP/CARE FOSTER CHILDREN	\$302,843	\$262,300	\$866,369	\$866,369
052008	SUPP/CARE ELDERLY	\$0	\$20	\$0	\$0
052009	SUPP/CARE ADULTS	\$130,433	\$402,273	\$163,886	\$163,886
052011	SUPP/CARE RECIPIENT HOUSING	\$0	\$2,621	\$0	\$0
<b>OTHER CHARGES</b>		\$8,110,755	\$8,783,279	\$13,570,506	\$13,570,506
<b>Category: 070 CAPITAL ASSETS</b>					
061178	HNSA BURNEY BUILDINGS	\$4,464	\$0	\$0	\$0
065018	COPIER	\$0	\$196,994	\$0	\$0
065095	VEHICLES	\$57,936	\$116,961	\$130,000	\$130,000
065102	WORKSTATION	\$0	\$10,306	\$0	\$0
067100	LEASE ASSET STRUCTURES & IMPRV	\$148,578	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>		\$210,979	\$324,262	\$130,000	\$130,000
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088228	C/A CHILD SUPPORT SVS	(\$312)	\$0	\$0	\$0
088292	C/A PUBLIC GUARDIAN	(\$939,279)	(\$278,914)	(\$911,510)	(\$911,510)
088542	C/A COUNTY INDIGENTS-GEN	(\$241,183)	(\$336,122)	(\$531,687)	(\$531,687)
<b>INTRAFUND TRANSFERS</b>		(\$1,180,774)	(\$615,036)	(\$1,443,197)	(\$1,443,197)
<b>Category: 095 OTHER FINANCING USES</b>					
095166	TRANS OUT CAPITAL PROJECTS	\$0	\$381,118	\$0	\$0
095806	TRAN OUT ENERGY RETROFIT	\$32,412	\$33,455	\$34,630	\$34,630
095925	TRAN OUT INFORMATION TECH	\$7,969	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>		\$40,381	\$414,574	\$34,630	\$34,630
<b>Total Expenditures and Appropriations:</b>		\$67,472,773	\$71,483,328	\$91,779,922	\$91,779,922
<b>Net Cost:</b>		(\$1,494,636)	\$3,458,514	\$6,651,456	\$6,651,456

# HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION

Fund 0140, Social Services, Budget Unit 502, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The Board of Supervisors created the Health and Human Services Agency (HHSA) in June 2006, consistent with AB 1881 and subsequent legislation, which allows any California county to participate in the integration of health and human service programs. All the administrative functions of the former Social Services, Mental Health, and Public Health departments were consolidated in the 502 budget unit. HHSA administration costs are approximately seven percent of the total HHSA budgeted expenditures and represent all administrative functions, including senior leadership, community relations, fiscal, contracts management, asset management, information technology support, and human resources.

- One significant change within the department is the continued implementation of CalAIM. Beginning July 1, 2023, payment reform will begin, changing the way that mental health services are claimed. This change will move counties away from cost-based reimbursement funded via Certified Public Expenditures to fee-for-service reimbursement funded via Intergovernmental Transfers, eliminating the need for reconciliation to actual costs.
- During FY 2022-23 the Children's Services Branch and Adult Services Branch were restructured creating a Behavioral Health and Social Services Branch. The department also added an Internal Accountability, Compliance and Performance division to cultivate a culture of accountability, compliance, and continuous improvement to maximize resources and deliver excellent services.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$141,160; an increase of \$8,314, or 6.3%, compared to FY 2022-23 expenditures. All the costs in this budget unit are transferred to other cost centers in HHSA via Intrafund Transfers based on where services are provided.

Revenues for FY 2023-24 are requested at \$41,160, an increase of \$8,314, or 25%, compared to FY 2022-23 revenues. This is mainly due to a small increase in charges for services.

The Net County Cost, which is covered entirely by the Social Services Fund, is requested at \$100,000, consistent with FY 2023-24.

## **POSITION CHANGE REQUESTS**

The department is requesting the following position changes:

Add two Full Time Equivalent (FTE) HHSA Deputy Branch Directors to this budget unit. One of these positions is currently filled as an underfill for a Senior Psychiatrist in the Mental Health Budget Unit (410)

Clean up underfills: Delete one FTE HHSA Branch Director and add one FTE HHSA Deputy Branch Director.

Moves: Move one FTE HHSA Program Manager to the Mental Health (410) budget unit. Move one FTE Epidemiology and Evaluation Supervisor and four FTE Epidemiologists to the Public Health (411) budget unit. Move three FTE Staff Services Analyst I/II to the Mental Health Services Act (MHSA) budget unit and two FTE Staff Services Analyst I/II to the Public Health (411) budget unit.

Deletes: Delete four FTE Personnel Assistants, one FTE Senior Staff Services Analyst, two FTE Staff Services Analysts I/II. These positions will be added in the Support Services-Personnel (130) budget unit.

The department is requesting the removal of a 6/30/2024 sunset date on an Accountant Auditor I/II.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net zero technical adjustment, resulting in a net-zero impact, lowering the amount of cost applied charges to the Opportunity Center by \$708,461, as a result of its pending closure, and reducing Services and Supplies by a commensurate amount.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

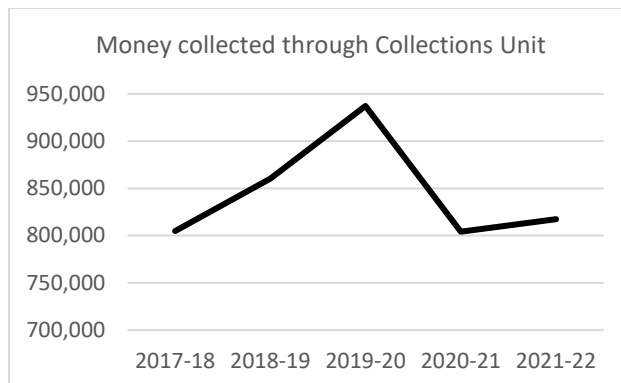
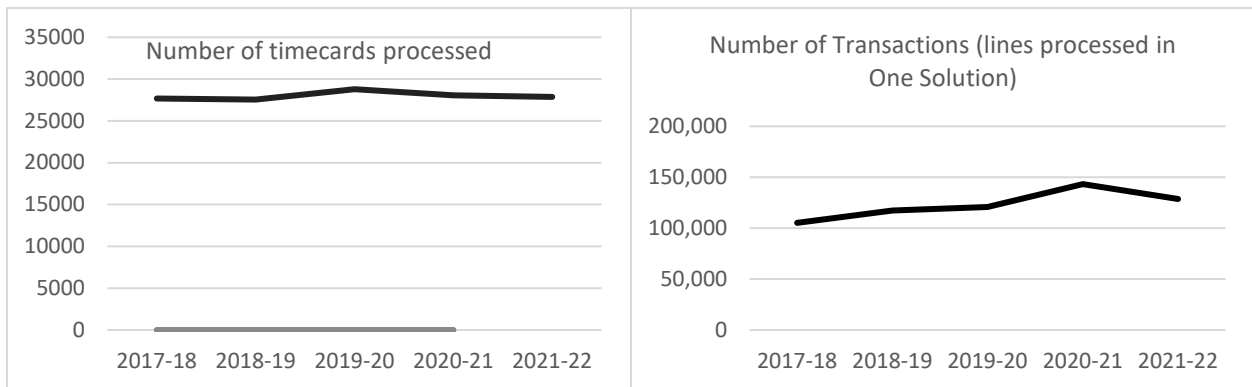
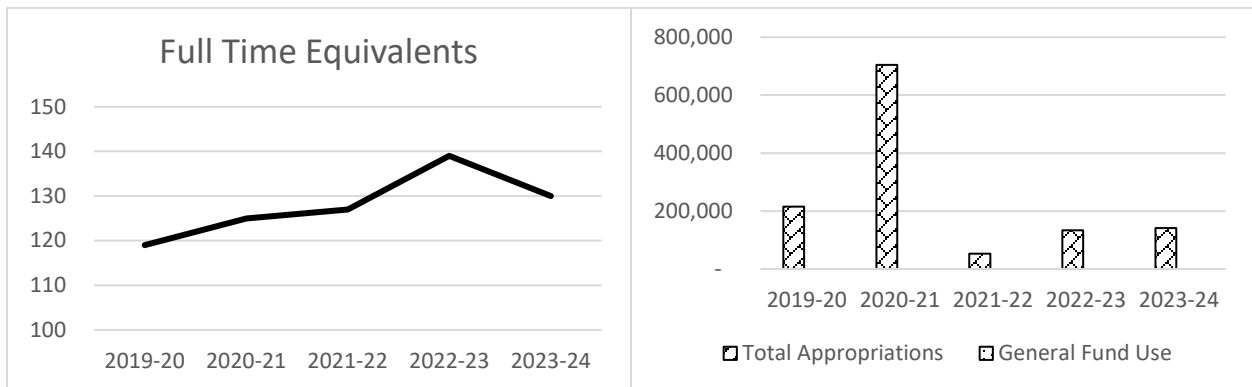
To help ensure financial and program sustainability, the HHSa continues to focus on development of sufficient reserves. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSa is planning for this by focusing on maintaining sufficient reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. It should be noted that there are no Realignment shifts proposed as part of this budget.

The department is actively working on procuring new space for those HHSa offices located in the downtown core. With the implementation of paid parking by the City of Redding, this has become a significant burden on County employees, and has further exacerbated the issues of being able to maintain staffing levels.

The department is continuing with the implementation of a new electronic health record (EHR) system with a go-live date of June 2023. The new system will be California compliant and should be more user friendly, eventually improving productivity.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$72	\$0	\$0	\$0	\$0
554100 FEDERAL DISASTER ASSISTANCE	\$0	\$1,129	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$72</b>	<b>\$1,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$49	\$78	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$51,635	\$34,391	\$41,160	\$41,160	\$41,160
693040 PUBLIC RECORDS REQUEST FEES	\$0	\$100	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$51,684</b>	<b>\$34,569</b>	<b>\$41,160</b>	<b>\$41,160</b>	<b>\$41,160</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$425	\$0	\$0	\$0	\$0
799215 UNCLAIMED MONEY	\$0	\$0	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$500	\$2,774	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$925</b>	<b>\$2,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$35	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$35</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$52,682</b>	<b>\$38,508</b>	<b>\$41,160</b>	<b>\$41,160</b>	<b>\$41,160</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$8,162,543	\$8,870,797	\$9,057,000	\$9,057,000	\$9,057,000
011200 TERMINATION/SPECIAL PAY	\$115,783	\$152,256	\$75,000	\$75,000	\$75,000
017000 EXTRA HELP	\$55,756	\$48,966	\$50,000	\$50,000	\$50,000
017502 OVERTIME PAY	\$91,489	\$124,066	\$90,000	\$90,000	\$90,000
017505 STANDBY PAY	\$0	\$189	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$3,054	\$4,263	\$3,000	\$3,000	\$3,000
018100 EMPLOYER SHARE FICA	\$621,314	\$670,474	\$697,000	\$697,000	\$697,000
018201 EMPLOYER SHARE RETIREMENT	\$1,947,935	\$2,183,382	\$2,211,000	\$2,211,000	\$2,211,000
018204 EMPLOYER SHARE DEFERRED COMP	\$12,354	\$12,742	\$0	\$0	\$0
018205 EMPLOYER SHARE 401A	\$44,519	\$56,617	\$116,000	\$116,000	\$116,000
018300 EMPLOYER SHARE HEALTH INSUR	\$2,091,521	\$2,443,430	\$2,540,000	\$2,540,000	\$2,540,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$416,463	\$475,540	\$625,000	\$625,000	\$625,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,317	\$3,461	\$2,200	\$2,200	\$2,200
018500 WORKERS COMP EXPOSURE	\$45,742	\$58,135	\$75,000	\$75,000	\$75,000
018501 WORKERS COMP EXPERIENCE	\$51,708	\$72,948	\$91,000	\$91,000	\$91,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$7,982	\$9,796	\$12,000	\$12,000	\$12,000
<b>SALARIES AND BENEFITS</b>	<b>\$13,671,488</b>	<b>\$15,187,067</b>	<b>\$15,644,200</b>	<b>\$15,644,200</b>	<b>\$15,644,200</b>

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,735	\$2,097	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$43,772	\$59,914	\$55,000	\$55,000	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$141	\$141	
032591 CHGS IT COMM	\$37,582	\$41,606	\$49,490	\$49,490	
032700 FOOD EXPENSE	\$0	\$172	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$1,490	\$2,010	\$2,000	\$2,000	
032990 CHGS OC HSHLD SVS	\$37,976	\$46,290	\$47,679	\$47,679	
032991 CHGS OC HSHLD SUPPL	\$1,795	\$1,128	\$1,714	\$1,714	
032992 CHGS FAC MGMT HSHLD XP	\$50,950	\$71,044	\$91,444	\$91,444	
033100 INSURANCE EXPENSE	\$166	\$166	\$200	\$200	
033102 INSUR XP LIABILITY EXPOSURE	\$24,939	\$68,782	\$98,000	\$98,000	
033103 INSUR XP MISCELLANEOUS	\$6,948	\$4,260	\$11,892	\$11,892	
033105 INSUR XP LIABILITY EXPERIENCE	\$16,560	\$99,960	\$98,088	\$98,088	
033500 MAINTENANCE OF EQUIPMENT	\$132	\$422	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$225,347	\$293,117	\$395,943	\$395,943	
033791 CHGS FAC MGMT MAINT STR	\$145,934	\$96,795	\$335,962	\$335,962	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$167	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$3,375	\$11,916	\$10,000	\$10,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$16	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$124,472	\$73,127	\$120,000	\$120,000	
034526 OFFICE XP POSTAGE	\$142	\$19	\$150	\$150	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$267	\$594	\$594	
034591 CHGS OC POSTAGE SVS	\$18,144	\$16,081	\$19,380	\$19,380	
034592 CHGS OC OTHER SERVICES	\$24,603	\$25,301	\$31,487	\$31,487	
034800 PROF & SPECIAL SERVICES	\$477,091	\$573,621	\$1,727,300	\$1,727,300	
034803 PROF ADVERTISING & MKTG SVS	\$663	\$94	\$5,000	\$5,000	
034828 PROF LEGAL SVS	\$0	\$484	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$4,873	\$3,043	\$5,000	\$5,000	
034851 PROF TRAINING SVS	\$1,356	\$43,845	\$60,000	\$60,000	
034852 PROF TRANSCRIBING SVS	\$344	\$0	\$0	\$0	
034855 PROF INVESTIGATION SVS	\$1,445	\$3,896	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$507	\$745	\$2,405	\$2,405	
034892 CHGS IT PROFESSIONAL SVS	\$647,933	\$846,037	\$880,659	\$880,659	
034900 PUBLICATIONS & LEGAL NOTICES	\$884	\$0	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$18,060	\$11,260	\$0	\$0	
035187 GASB 87 LEASE PMT EQUIPMENT	\$930	\$310	\$0	\$0	
035300 RENTS & LEASES OF STRUCTURES	\$257,835	\$313,032	\$296,748	\$296,748	
035387 GASB 87 LEASE PMT STRUCTURES	(\$201)	\$0	\$15,264	\$15,264	



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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$22,106	\$11,578	\$11,000	\$11,000	
035528 MINOR EQP SOFTWARE	\$33,820	\$33,524	\$83,600	\$83,600	
035590 CHGS IT SOFTWARE EQP	\$42,381	\$13,950	\$25,000	\$25,000	
035591 CHGS IT HARDWARE EQP	\$146,683	\$99,787	\$90,000	\$90,000	
035592 CHGS IT TELECOMM EQP	\$171	\$63	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$47,832	\$40,721	\$55,000	\$55,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$29,614	\$99,045	\$75,000	\$75,000	
035900 TRANSPORTATION & TRAVEL	\$6,340	\$14,467	\$5,000	\$5,000	
035940 TRANS/TRVL FUEL	\$812	\$1,120	\$1,500	\$1,500	
035941 TRANS/TRVL MILEAGE	\$81	\$0	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$0	\$639	\$48,600	\$48,600	
035990 CHGS FLEET TRANS/TRVL	\$4,810	\$6,512	\$5,565	\$5,565	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$74	\$276	\$500	\$500	
036100 UTILITIES	\$102,074	\$123,797	\$103,317	\$103,317	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,614,785</b>	<b>\$3,156,338</b>	<b>\$4,869,522</b>	<b>\$4,869,522</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$641,438	\$635,950	\$1,059,096	\$1,059,096	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$8,604	\$1,326	\$1,326	
050280 LEASE PRINCIPAL EXPENSE	\$26,590	\$20,740	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$1,808	\$1,094	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$181	\$166	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$670,018</b>	<b>\$666,556</b>	<b>\$1,060,422</b>	<b>\$1,060,422</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$66,645	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$66,645</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088262 C/A JUVENILE HALL	(\$5)	\$0	\$0	\$0	
088404 C/A MHSA	(\$1,665,584)	(\$2,234,390)	(\$2,791,408)	(\$2,791,408)	
088410 C/A MENTAL HEALTH	(\$4,698,553)	(\$6,631,117)	(\$7,744,891)	(\$7,744,891)	
088411 C/A PUBLIC HEALTH	(\$5,155,251)	(\$3,839,920)	(\$3,935,897)	(\$3,935,897)	
088417 C/A CA CHILD SERVICES	(\$57,180)	(\$84,931)	(\$104,928)	(\$104,928)	
088422 C/A ALCOHOL & DRUG	(\$486,530)	(\$570,750)	(\$619,784)	(\$619,784)	
088425 C/A PERINATAL	(\$165,163)	(\$126,301)	(\$164,914)	(\$164,914)	
088501 C/A SOCIAL SERVICES	(\$4,032,056)	(\$4,683,240)	(\$5,835,008)	(\$5,835,008)	
088530 C/A OPPORTUNITY CENTER	(\$644,470)	(\$863,542)	(\$236,154)	(\$236,154)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$16,904,795)</b>	<b>(\$19,034,194)</b>	<b>(\$21,432,984)</b>	<b>(\$21,432,984)</b>	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category:</b> 095 OTHER FINANCING USES					
095925 TRAN OUT INFORMATION TECH	\$906	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$906	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$52,402	\$42,413	\$141,160	\$141,160	
<b>Net Cost:</b>	(\$280)	\$3,905	\$100,000	\$100,000	

**SOCIAL SERVICES - OPPORTUNITY CENTER**  
 Fund 0120, Opportunity Center, Budget Unit 530, Fiscal Year 2023-24  
 Laura Burch, 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.

On February 28, 2023, the Board of Supervisors voted unanimously to close the Opportunity Center with a soft closing date of June 30, 2023.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,133,788; a decrease of \$4,836,671, or 63.4%, compared to FY 2022-23 expenditures. This is mainly due to decreases in operations in preparation of closing the OC.

Revenues for FY 2023-24 are requested at \$2,133,788, a decrease of \$4,316,020, or 66.9%, compared to FY 2022-23 revenues. This is mainly due to decreases in operations in preparation of closing the OC.

The Net County Cost is requested at \$0, a decrease of \$965,856 or 100% compared to FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$0.

**POSITION CHANGE REQUESTS**

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

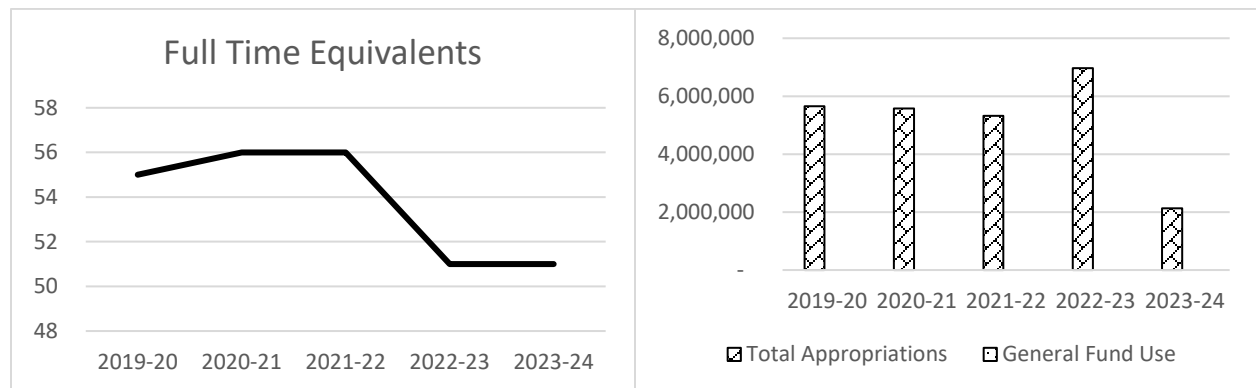
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

On February 28, 2023, the Board of Supervisors voted unanimously to close the OC due to financial instability and increased reliance financial resources beyond what expenditures the OC can offset with revenue or use of fund balance. The department will wind down programs, services, clients, and work to transfer interested employees to other county positions. There will be run out costs for the next couple of years that will be covered by other funds within HHSA as well as possibly including the General Fund, as the OC is projected to exhaust all fund balance in FY 2022-23.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,704	(\$61)	\$2,586	\$2,586	\$2,586
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$17,512)	\$16,269	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$14,807)</b>	<b>\$16,208</b>	<b>\$2,586</b>	<b>\$2,586</b>	<b>\$2,586</b>
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
533201 ST DEPT PUBLIC HEALTH GRANT	\$22,253	\$0	\$0	\$0	\$0
549701 STATE VOCATIONAL REHAB GRANT	\$2,281,711	\$1,900,193	\$769,000	\$769,000	\$769,000
551320 FED EMERGCY ASSIST CORONAVIRUS	\$100,434	\$0	\$0	\$0	\$0
560100 FED VOCATIONAL REHAB GRANT	\$243,170	\$231,459	\$77,500	\$77,500	\$77,500
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,647,569</b>	<b>\$2,131,653</b>	<b>\$846,500</b>	<b>\$846,500</b>	<b>\$846,500</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$209,368	\$86,966	\$30,691	\$30,691	\$30,691
693030 CONTRACT SERVICES REVENUE	\$2,161,231	\$2,346,498	\$616,311	\$616,311	\$616,311
693031 PRODUCTION SERVICES REVENUE	\$8,483	\$116,345	\$250	\$250	\$250
693032 FNRC MILEAGE REIMB	\$289,586	\$315,877	\$63,550	\$63,550	\$63,550
<b>CHARGES FOR SERVICES</b>	<b>\$2,668,669</b>	<b>\$2,865,688</b>	<b>\$710,802</b>	<b>\$710,802</b>	<b>\$710,802</b>
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$40,000	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800412 TRANS IN SHTA CNTY HEALTH CARE	\$0	\$400,000	\$573,900	\$573,900	\$573,900
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$573,900</b>	<b>\$573,900</b>	<b>\$573,900</b>
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$8,103	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$8,103</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 804</b> OTH FIN SRC INCEPT OF SOFTWARE					
860001 INCEPTION SOFTWARE SUBSCRIPTN	\$0	\$39,917	\$0	\$0	\$0
<b>OTH FIN SRC INCEPT OF SOFTWARE</b>	<b>\$0</b>	<b>\$39,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$5,301,431</b>	<b>\$5,501,570</b>	<b>\$2,133,788</b>	<b>\$2,133,788</b>	<b>\$2,133,788</b>
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,746,950	\$1,867,603	\$783,000	\$783,000	\$783,000
011200 TERMINATION/SPECIAL PAY	\$21,701	\$18,704	\$20,000	\$20,000	\$20,000
017502 OVERTIME PAY	\$136,710	\$115,722	\$0	\$0	\$0
017503 SHIFT DIFFERENTIAL	\$11,841	\$11,935	\$0	\$0	\$0

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
017509	HOLIDAY OVERTIME PAY	\$12,844	\$15,183	\$0	\$0	
018100	EMPLOYER SHARE FICA	\$259,723	\$270,169	\$85,000	\$85,000	
018201	EMPLOYER SHARE RETIREMENT	\$423,289	\$465,832	\$192,000	\$192,000	
018205	EMPLOYER SHARE 401A	\$1,208	\$3,662	\$9,300	\$9,300	
018300	EMPLOYER SHARE HEALTH INSUR	\$676,486	\$719,073	\$284,000	\$284,000	
018307	EMPLYR SHR OTHER POST EMP BEN	\$90,787	\$100,573	\$54,000	\$54,000	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$760	\$770	\$300	\$300	
018500	WORKERS COMP EXPOSURE	\$18,758	\$23,031	\$9,500	\$9,500	
018501	WORKERS COMP EXPERIENCE	\$107,088	\$149,904	\$139,000	\$139,000	
018603	CELL/PDA COMM ALLOWANCE PROG	\$843	\$843	\$300	\$300	
<b>SALARIES AND BENEFITS</b>		<b>\$3,508,995</b>	<b>\$3,763,009</b>	<b>\$1,576,400</b>	<b>\$1,576,400</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>						
032100	AGRICULTURAL EXPENSE	\$0	\$611	\$0	\$0	
032300	CLOTHING/PERSONAL SUPPLIES XP	\$3,257	\$1,989	\$375	\$375	
032500	COMMUNICATIONS EXPENSE	\$7,727	\$9,255	\$1,388	\$1,388	
032526	COMM CELL PHONES	\$1,363	\$2,318	\$187	\$187	
032590	CHGS FAC MGMT COMM	\$0	\$0	\$100	\$100	
032591	CHGS IT COMM	\$21,313	\$18,315	\$10,221	\$10,221	
032700	FOOD EXPENSE	\$0	\$0	\$375	\$375	
032900	HOUSEHOLD EXPENSE	\$15,855	\$70,666	\$6,250	\$6,250	
032929	HSHLD XP SUPPLIES	\$95,720	\$41,215	\$28,000	\$28,000	
032990	CHGS OC HSHLD SVS	\$0	\$2,346	\$0	\$0	
032992	CHGS FAC MGMT HSHLD XP	\$8,337	\$12,609	\$12,131	\$12,131	
033102	INSUR XP LIABILITY EXPOSURE	\$10,141	\$26,974	\$8,500	\$8,500	
033103	INSUR XP MISCELLANEOUS	\$4,188	\$2,508	\$8,496	\$8,496	
033105	INSUR XP LIABILITY EXPERIENCE	\$20,712	\$71,400	\$111,564	\$111,564	
033500	MAINTENANCE OF EQUIPMENT	\$2,570	\$6,113	\$1,250	\$1,250	
033528	MNT EQP SOFTWARE	\$38,692	(\$20,225)	\$7,500	\$7,500	
033533	MNT EQP FLEET MGMT APRV	\$0	\$0	\$87	\$87	
033534	MNT EQP PARTS & SUPPLIES	\$975	\$1,119	\$500	\$500	
033592	CHGS IT MNT HARD/SOFTWARE	\$10,045	\$9,886	\$8,111	\$8,111	
033700	MAINTENANCE OF STRUCTURES	\$859	\$0	\$0	\$0	
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$2,500	\$2,500	
033791	CHGS FAC MGMT MAINT STR	\$23,670	\$23,083	\$60,478	\$60,478	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$125	\$125	
034100	MEMBERSHIPS	\$6,334	\$3,163	\$1,250	\$1,250	
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$5,764	\$0	\$0	
034500	OFFICE EXPENSE	\$24,443	\$12,347	\$5,000	\$5,000	
034526	OFFICE XP POSTAGE	\$299,778	\$407,631	\$80,000	\$80,000	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034527 OFFICE XP PRINTING	\$0	\$32	\$50	\$50	
034528 OFFICE XP SUPPLIES	\$0	\$0	\$875	\$875	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$50	\$50	
034800 PROF & SPECIAL SERVICES	\$66,474	\$66,871	\$13,750	\$13,750	
034801 PROF ACCOUNTING SVS	\$644,470	\$863,510	\$236,154	\$236,154	
034802 PROF ADMIN SVS	\$38,524	\$43,751	\$12,525	\$12,525	
034806 PROF AUDIT SVS	\$6,340	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$6,582	\$2,589	\$1,250	\$1,250	
034851 PROF TRAINING SVS	\$690	\$0	\$375	\$375	
034852 PROF TRANSCRIBING SVS	\$276	\$0	\$0	\$0	
034855 PROF INVESTIGATION SVS	\$0	\$3,470	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$63	\$63	
034890 CHGS FAC MGMT PROF SVS	\$1,760	\$593	\$2,000	\$2,000	
034892 CHGS IT PROFESSIONAL SVS	\$178,674	\$180,964	\$122,625	\$122,625	
034900 PUBLICATIONS & LEGAL NOTICES	\$20	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$8,579	\$8,579	\$5,612	\$5,612	
035187 GASB 87 LEASE PMT EQUIPMENT	\$2,830	\$27,760	\$16,250	\$16,250	
035500 MINOR EQUIPMENT	\$3,211	\$3,011	\$1,750	\$1,750	
035528 MINOR EQP SOFTWARE	\$0	\$20,825	\$0	\$0	
035529 MNR EQP COMPUTERS	\$0	\$0	\$125	\$125	
035530 MNR EQP IT APRV	\$0	\$0	\$375	\$375	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$375	\$375	
035591 CHGS IT HARDWARE EQP	\$10,729	\$0	\$2,500	\$2,500	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$375	\$375	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,283	\$425	\$500	\$500	
035744 SP DEPT XP ELECTION EXPENSES	\$0	\$16	\$0	\$0	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$25	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$250	\$903	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$84	\$51	\$500	\$500	
035940 TRANS/TRVL FUEL	\$73,858	\$72,027	\$20,000	\$20,000	
035941 TRANS/TRVL MILEAGE	\$131	\$156	\$200	\$200	
035944 TRANS/TRVL SHIPPING	\$4,211	\$6,018	\$1,750	\$1,750	
035990 CHGS FLEET TRANS/TRVL	\$54,590	\$49,778	\$54,324	\$54,324	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$125	\$125	
036100 UTILITIES	\$56,584	\$52,866	\$12,305	\$12,305	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,757,143</b>	<b>\$2,113,326</b>	<b>\$861,921</b>	<b>\$861,921</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$124,551	\$192,995	\$211,407	\$211,407	
050003 BUILDING & EQUIP COST PLAN CHG	\$48,906	\$48,469	\$44,383	\$44,383	

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

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050280 LEASE PRINCIPAL EXPENSE	\$62,694	\$44,408	\$0	\$0	
050281 SOFTWARE SUB PRINCIPAL EXPENSE	\$0	\$26,600	\$0	\$0	
050380 LEASE INTEREST EXPENSE	\$2,285	\$682	\$0	\$0	
050381 SOFTWARE SUBSCRIPTION INT EXP	\$0	\$461	\$0	\$0	
050800 TAXES & ASSESSMENTS	\$307	\$308	\$1,000	\$1,000	
052001 SUPP/CARE CLIENTS	\$1,513,260	\$1,584,855	\$750,000	\$750,000	
<b>OTHER CHARGES</b>	<b>\$1,752,004</b>	<b>\$1,898,781</b>	<b>\$1,006,790</b>	<b>\$1,006,790</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
067001 LEASE ASSET SOFTWARE SUB	\$0	\$39,917	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$39,917</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088000 COST APPLIED VARIOUS	(\$291,835)	(\$334,036)	(\$239,442)	(\$239,442)	
088404 C/A MHSA	(\$49,088)	(\$52,384)	(\$38,287)	(\$38,287)	
088410 C/A MENTAL HEALTH	(\$326,018)	(\$204,125)	(\$167,655)	(\$167,655)	
088411 C/A PUBLIC HEALTH	(\$125,758)	(\$150,527)	(\$194,240)	(\$194,240)	
088417 C/A CA CHILD SERVICES	(\$8,343)	(\$6,075)	(\$4,666)	(\$4,666)	
088422 C/A ALCOHOL & DRUG	(\$25,640)	(\$22,857)	(\$16,811)	(\$16,811)	
088425 C/A PERINATAL	(\$17,678)	(\$22,372)	(\$15,877)	(\$15,877)	
088501 C/A SOCIAL SERVICES	(\$798,524)	(\$798,995)	(\$591,525)	(\$591,525)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$82,519)	(\$89,068)	(\$70,598)	(\$70,598)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,725,408)</b>	<b>(\$1,680,444)</b>	<b>(\$1,339,101)</b>	<b>(\$1,339,101)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$26,119	\$26,887	\$27,778	\$27,778	
095925 TRAN OUT INFORMATION TECH	\$1,386	\$0	\$0	\$0	
<b>OTHER FINANCING USES</b>	<b>\$27,505</b>	<b>\$26,887</b>	<b>\$27,778</b>	<b>\$27,778</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$5,320,240</b>	<b>\$6,161,477</b>	<b>\$2,133,788</b>	<b>\$2,133,788</b>	
<b>Net Cost:</b>	<b>\$18,808</b>	<b>\$659,907</b>	<b>\$0</b>	<b>\$0</b>	



# SOCIAL SERVICES - WELFARE CASH AID PAYMENTS

Fund 0140, Social Services, Budget Unit 541, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

This cost center accounts for cash aid (assistance) payments either directly to or on behalf of clients. Costs in this budget unit are funded by a combination of state and federal funds, 1991 and 2011 realignment revenue, and a County General Fund contribution. The programs in this cost center include CalWORKs payments, foster care and group home payments, assistance payments to adoptive parents, and the county share of the cost of In-Home Supportive Services (IHSS) provider wages and benefits.

- Program changes anticipated in FY 2023-24: The CalWORKs Maximum Aid Payment (MAP) will increase again, further increasing costs for benefits paid out to clients.
- One accomplishment within this budget unit is that the department is annually able to manage increases in payments to clients with status quo general fund support.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$66,158,793; an increase of \$631,377, or 1%, compared to FY 2022-23 expenditures. This is fairly status quo compared to FY 2022-23.

Revenues for FY 2023-24 are requested at \$62,855,926, a decrease of \$68,976, or 0.1%, compared to FY 2022-23 revenues. This is essentially status quo compared to FY 2022-23.

The Net County Cost, which is covered entirely by the Social Services Fund, is requested at \$3,302,867, an increase of \$700,353 or 27% compared to FY 2022-23. The General Fund will contribute \$2,916,562 consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$23,664,630. The department regularly monitors fund balance to ensure that the fund has sufficient reserves to fund activities and to weather downturns in the economy.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

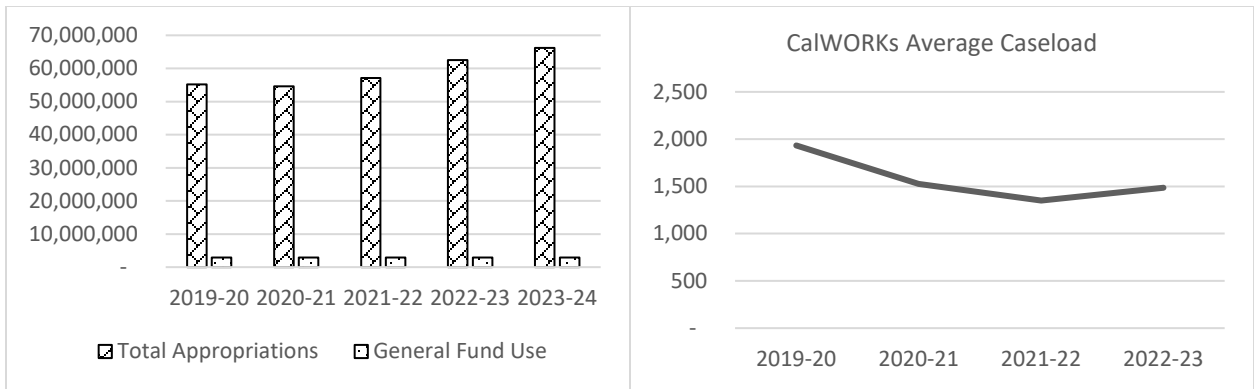
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The State has reiterated its commitment to including federal Medicaid Assistance Percentage (MAP) increases in future year budgets as appropriate depending upon the economy. Based on the current economic climate it is unclear if these increases will occur and to what extent, however any increases will have an impact not only to CalWORKs assistance payments but also General Assistance payments and will therefore impact the County's obligation.

The department is monitoring Assembly Bill (AB) 1672 which proposes to shift the responsibility of IHSS provider negotiations from the individual counties to the state through collective bargaining with the State serving as employer of record for bargaining purposes.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
531200 ST AFDC FGU ASSIST AID	(\$3,401,059)	(\$2,273,564)		\$0	\$0
531300 ST FOSTER CARE ASST	\$2,689,925	\$1,518,849		\$2,300,000	\$2,300,000
531400 ST AID TO ADOPTIVE CHILDREN	\$1,567,223	\$2,273,536		\$1,750,000	\$1,750,000
531500 STATE REALIGNMENT SOCIAL SVS	\$15,076,607	\$14,812,245		\$13,427,860	\$13,427,860
531501 STATE REALGNMNT FAMILY SUPPORT	\$7,763,170	\$8,210,354		\$8,564,604	\$8,564,604
531800 STATE FOOD STAMPS	\$127,717	\$139,245		\$125,000	\$125,000
542603 ST REALIGNMENT 2011 AB109	\$9,000,000	\$9,910,000		\$12,286,900	\$12,286,900
551000 FEDERAL AID FAM W/DEP CHILDREN	\$4,206,210	\$4,277,693		\$4,600,000	\$4,600,000
551001 FED SUPPLMNTL SECURITY INCOME	\$139,984	\$87,868		\$135,000	\$135,000
551100 FEDERAL FOSTER CARE ASST	\$5,008,160	\$5,532,703		\$5,100,000	\$5,100,000
551300 FED SUPPORT ENFORCE INCENT DA	\$2,525	\$5,007		\$0	\$0
551410 FEDERAL AID TO ADOPTIVE CHILD	\$10,472,785	\$11,826,601		\$11,350,000	\$11,350,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$52,653,250</b>	<b>\$56,320,539</b>		<b>\$59,639,364</b>	<b>\$59,639,364</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,210	\$0		\$0	\$0
795120 WELFARE REPAYMENTS	\$78,276	\$345,409		\$100,000	\$100,000
795121 WELFARE RPYMT FR CHILD SUPPORT	\$214,354	\$188,959		\$200,000	\$200,000
<b>MISCELLANEOUS REVENUES</b>	<b>\$293,840</b>	<b>\$534,369</b>		<b>\$300,000</b>	<b>\$300,000</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800100 TRANS IN GENERAL FUND	\$2,916,561	\$2,916,561		\$2,916,562	\$2,916,562
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,916,561</b>	<b>\$2,916,561</b>		<b>\$2,916,562</b>	<b>\$2,916,562</b>
<b>Total Revenues:</b>	<b>\$55,863,652</b>	<b>\$59,771,470</b>		<b>\$62,855,926</b>	<b>\$62,855,926</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$27		\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$27</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 050 OTHER CHARGES</b>					
052001 SUPP/CARE CLIENTS	\$231,944	\$363,733		\$350,000	\$350,000
052004 SUPP/CARE MINORS/WARDS	\$19,485,455	\$22,439,948		\$22,100,000	\$22,100,000
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$13,651,932	\$17,426,443		\$17,700,000	\$17,700,000
052006 SUPP/CARE FOSTER CHILDREN	\$14,215,283	\$14,870,829		\$14,500,000	\$14,500,000
052009 SUPP/CARE ADULTS	\$8,379,372	\$9,204,326		\$9,468,228	\$9,468,228
<b>OTHER CHARGES</b>	<b>\$55,963,989</b>	<b>\$64,305,281</b>		<b>\$64,118,228</b>	<b>\$64,118,228</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095262 TRAN OUT JUVENILE HALL	\$1,114,659	\$1,450,882		\$1,590,565	\$1,590,565
095542 TRAN OUT COUNTY INDIGENTS	\$0	\$0		\$450,000	\$450,000

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	\$1,114,659	\$1,450,882	\$2,040,565	\$2,040,565
<b>Total Expenditures and Appropriations:</b>	\$57,078,648	\$65,756,191	\$66,158,793	\$66,158,793
<b>Net Cost:</b>	\$1,214,996	\$5,984,720	\$3,302,867	\$3,302,867

# SOCIAL SERVICES - COUNTY INDIGENT CASES

Fund 0060, General, Budget Unit 542, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

State law requires each county to provide General Assistance (GA) to individuals who have no other income or means of support and are not eligible for other categorical assistance, such as Supplemental Security Income/State Supplementary Program (SSI/SSP) or Temporary Assistance to Needy Families (TANF; known in California as CalWORKs). General Assistance is considered a program of last resort, and payments to recipients are considered loans and not grants. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

There are two groups of General Assistance recipients: "Employable", and "Incapacitated." "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. "Incapacitated" provides payment for individuals deemed by a physician or mental health provider to be unable to work. Incapacitated recipients who are unable to work for twelve months or longer are required to apply for SSI/SSP. Payments are provided to those individuals 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 repaid to this budget unit from the Social Security Administration.

- Program changes anticipated in FY 2023-24: The department plans to begin time studying to the GA program during staff induction training, when staff are trained on the GA program. The department will monitor these costs and work with the CAO's office should these costs be material.
- At least one accomplishment of the Department during FY 2022-23: GA applications are now accepted at all Economic Mobility Branch Offices and interviews are also performed over the phone. A new GA Manual was developed and released in December 2022.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,911,069; a decrease of \$3,937, or 0.2%, compared to FY 2022-23 expenditures. This is essentially status quo compared to FY 2022-23.

Revenues for FY 2023-24 are requested at \$810,000, an increase of \$11,806, or 1.5%, compared to FY 2022-23 revenues. This is essentially status quo compared to FY 2022-23.

The Net County Cost, which is covered by the General Fund, is requested at \$1,101,069, a decrease of \$15,743 or 1.4% compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

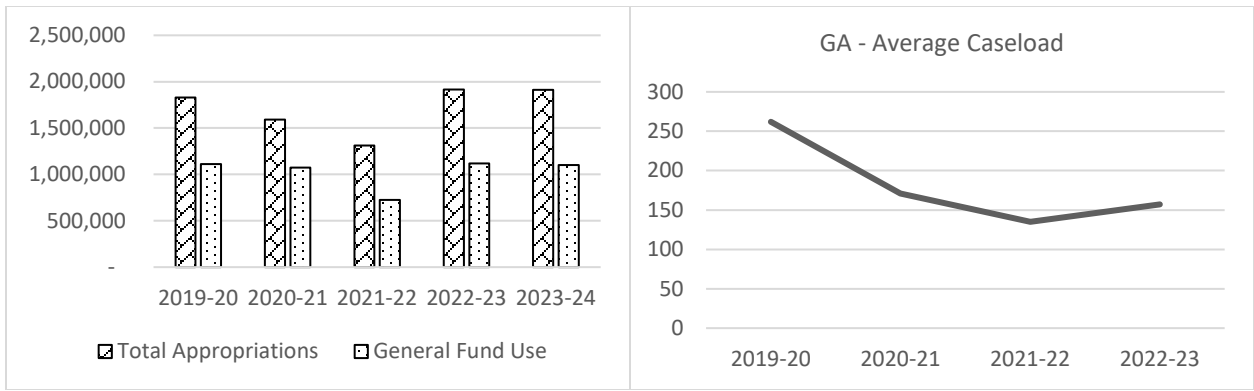
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Monthly maximum GA payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). We are anticipating that the MAP will increase during this next fiscal year. This increase will also increase the maximum GA payment. As the state legislature approves increases to the CalWORKs MAP the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



**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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$105,977	\$59,234	\$60,000	\$60,000	
<b>INTERGOVERNMENTAL REVENUES</b>	\$105,977	\$59,234	\$60,000	\$60,000	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799710 GENERAL ASSISTANCE COLLECTIONS	\$479,668	\$446,085	\$300,000	\$300,000	
<b>MISCELLANEOUS REVENUES</b>	\$479,668	\$446,085	\$300,000	\$300,000	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800541 TRANS IN CASH AID GRANTS	\$0	\$0	\$450,000	\$450,000	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0	\$450,000	\$450,000	
<b>Total Revenues:</b>	\$585,646	\$505,320	\$810,000	\$810,000	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$88,169	\$9,375	\$35,000	\$35,000	
034802 PROF ADMIN SVS	\$241,183	\$336,122	\$531,687	\$531,687	
<b>SERVICES AND SUPPLIES</b>	\$329,352	\$345,497	\$566,687	\$566,687	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,715	\$6,229	\$4,382	\$4,382	
052003 SUPP/CARE INDIGENTS	\$972,802	\$1,278,537	\$1,340,000	\$1,340,000	
<b>OTHER CHARGES</b>	\$981,517	\$1,284,766	\$1,344,382	\$1,344,382	
<b>Total Expenditures and Appropriations:</b>	\$1,310,869	\$1,630,263	\$1,911,069	\$1,911,069	
<b>Net Cost:</b>	\$725,223	\$1,124,943	\$1,101,069	\$1,101,069	

# VETERANS SERVICES OFFICE

Fund 0060, Veterans Services Office, Budget Unit 570, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## **PROGRAM DESCRIPTION**

The Shasta County Veterans Services Office (CVSO) was established pursuant to Section 970 of the California Military Veterans Code. The CVSO assists over 25,000 veterans and their dependents residing within the County in obtaining a variety of benefits from the California Department of Veterans Affairs (CDVA) and the U.S. Department of Veterans Affairs. Services include filing for veteran's disability compensation benefits, pension benefits, widow's pensions, vocational rehabilitation, education, home loans, adaptive housing grants, medical and psychological treatment, counseling, life insurance, long term care, burial benefits; and for veterans and their eligible dependents, educational entitlements, and special adaptive housing and auto grants. The CVSO is funded by the CDVA and a County General Fund subsidy.

The non-service-connected pensions for low income and homeless war era veterans are much like Supplemental Security Income (SSI) in that they are based on income and disability factors. This program has been very successful in helping to remove veterans from aid programs such as General Assistance. Under the Medi-Cal Cost Avoidance program, the CVSO coordinates with Shasta County Health and Human Services Agency to identify and assist veterans and their families who have applied for or are receiving aid under the CalWORKs program to explore other financial aid options available under state and federally sponsored programs.

The CVSO opened a part-time satellite office at the new Veterans Clinic on Knighton Road but this office has not been staffed for some time due to staffing shortages. New staff have been hired and are working towards accreditation. It's anticipated this office will be open regularly once again prior to the start of Fiscal Year 2023-24.

In Fiscal Year 2022-23, The Veterans Services Office facilitated retroactive claims for local veterans in the amount of \$3,077,982.15 and completed 1,115 claims. Additionally, two new staff were successfully trained and are now fully accredited. In the upcoming year, the office plans to expand services to the outlying areas to include Burney and Anderson in addition to staffing their Redding Office and the office at the Veteran's Clinic.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$1,022,366; an increase of \$134,517, or 15%, compared to FY 2022-23 expenditures. These increases are primarily related to potential one-time costs to move the Veterans Services Office to a new location.

Revenues for FY 2023-24 are requested at \$170,000, consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$852,366, an increase of \$134,517 compared to FY 2022-23.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

None

## **SUMMARY OF RECOMMENDATIONS**

Additional training needs were identified to ensure compliance and continued accreditation of staff in the amount of \$10,250 which will be offset by an increase in state funding resulting in a net zero adjustment of the requested budget.

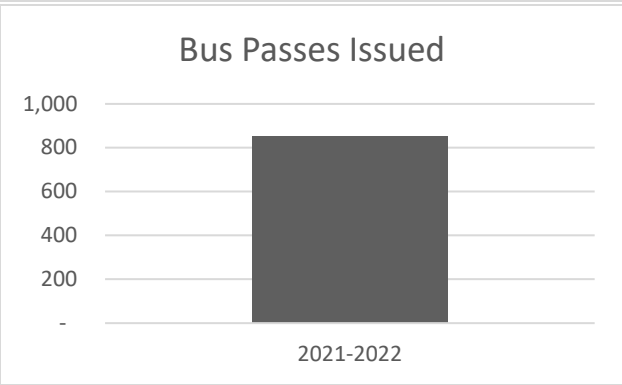
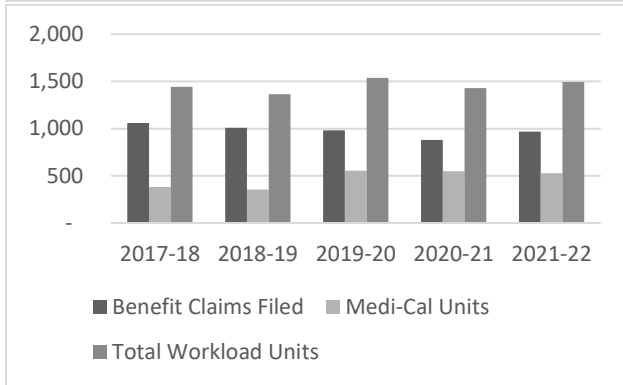
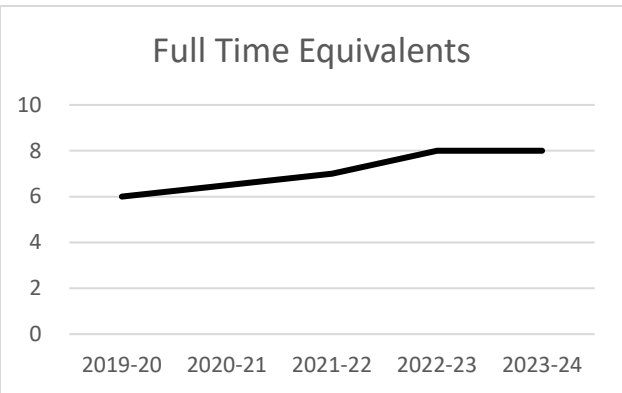
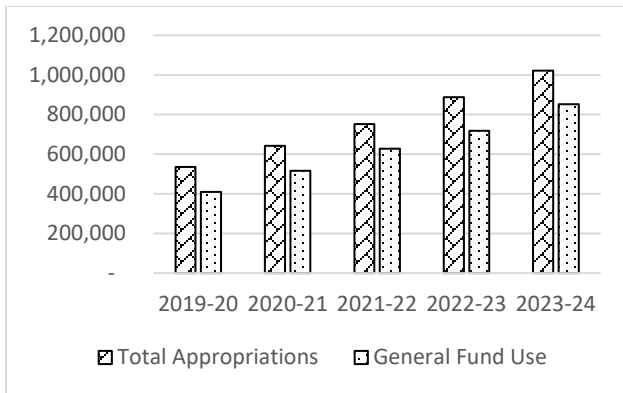
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
545000 STATE AID VETERAN AFFAIRS	\$168,836	\$226,029	\$180,250	\$180,250	
551320 FED EMERGCY ASSIST CORONAVIRUS	\$748	\$0	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$169,584</b>	<b>\$226,029</b>	<b>\$180,250</b>	<b>\$180,250</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$13,170	\$50	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$13,170</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>					
	<b>\$182,754</b>	<b>\$226,079</b>	<b>\$180,250</b>	<b>\$180,250</b>	
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$324,474	\$317,160	\$439,000	\$439,000	
011200 TERMINATION/SPECIAL PAY	\$17,907	\$239	\$1,500	\$1,500	
017000 EXTRA HELP	\$0	\$0	\$5,000	\$5,000	
017502 OVERTIME PAY	\$184	\$702	\$500	\$500	
017509 HOLIDAY OVERTIME PAY	\$0	\$143	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$26,466	\$23,463	\$35,000	\$35,000	
018201 EMPLOYER SHARE RETIREMENT	\$76,962	\$75,267	\$108,000	\$108,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$7,889	\$0	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$1,090	\$1,263	\$8,200	\$8,200	
018300 EMPLOYER SHARE HEALTH INSUR	\$75,358	\$107,677	\$154,000	\$154,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$16,157	\$16,712	\$30,000	\$30,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$129	\$120	\$300	\$300	
018500 WORKERS COMP EXPOSURE	\$1,827	\$2,067	\$3,700	\$3,700	
018603 CELL/PDA COMM ALLOWANCE PROG	\$1,395	\$280	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	<b>\$549,844</b>	<b>\$545,099</b>	<b>\$785,200</b>	<b>\$785,200</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$128	\$227	\$10	\$10	
032329 CLTHG/PERS UNIFORMS	\$0	\$0	\$300	\$300	
032500 COMMUNICATIONS EXPENSE	\$3,461	\$2,299	\$3,000	\$3,000	
032590 CHGS FAC MGMT COMM	\$95	\$47	\$125	\$125	
032591 CHGS IT COMM	\$4,255	\$4,207	\$1,881	\$1,881	
032700 FOOD EXPENSE	\$5	\$95	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$248	\$198	\$300	\$300	
032992 CHGS FAC MGMT HSHLD XP	\$16,541	\$16,515	\$20,197	\$20,197	
033102 INSUR XP LIABILITY EXPOSURE	\$1,009	\$2,504	\$4,800	\$4,800	
033103 INSUR XP MISCELLANEOUS	\$492	\$312	\$1,068	\$1,068	
033500 MAINTENANCE OF EQUIPMENT	\$17	\$0	\$50	\$50	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 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	\$2,854	\$3,249	\$3,873	\$3,873	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$50	\$50	
033791 CHGS FAC MGMT MAINT STR	\$44,291	\$9,872	\$35,400	\$35,400	
034100 MEMBERSHIPS	\$3,250	\$6,587	\$4,500	\$4,500	
034500 OFFICE EXPENSE	\$8,814	\$3,628	\$10,000	\$10,000	
034591 CHGS OC POSTAGE SVS	\$806	\$507	\$707	\$707	
034592 CHGS OC OTHER SERVICES	\$918	\$942	\$971	\$971	
034800 PROF & SPECIAL SERVICES	\$5,217	\$5,345	\$5,000	\$5,000	
034803 PROF ADVERTISING & MKTG SVS	\$119	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$599	\$280	\$500	\$500	
034855 PROF INVESTIGATION SVS	\$0	\$17,695	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,632	\$764	\$27,000	\$27,000	
034892 CHGS IT PROFESSIONAL SVS	\$26,294	\$26,504	\$33,725	\$33,725	
035100 RENTS & LEASES OF EQUIPMENT	\$3,593	\$3,089	\$3,500	\$3,500	
035500 MINOR EQUIPMENT	\$1,828	\$64	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$196	\$0	\$100	\$100	
035591 CHGS IT HARDWARE EQP	\$7,173	\$5,322	\$2,200	\$2,200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,516	\$5,110	\$5,400	\$5,400	
035900 TRANSPORTATION & TRAVEL	\$1,928	\$7,968	\$15,250	\$15,250	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$178	\$250	\$250	
036100 UTILITIES	\$5,896	\$4,700	\$7,500	\$7,500	
<b>SERVICES AND SUPPLIES</b>	<b>\$143,186</b>	<b>\$128,218</b>	<b>\$188,857</b>	<b>\$188,857</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$15,151	\$20,262	\$40,931	\$40,931	
050003 BUILDING & EQUIP COST PLAN CHG	\$13,331	\$13,331	\$13,332	\$13,332	
050800 TAXES & ASSESSMENTS	\$17	\$22	\$40	\$40	
<b>OTHER CHARGES</b>	<b>\$28,499</b>	<b>\$33,615</b>	<b>\$54,303</b>	<b>\$54,303</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088410 C/A MENTAL HEALTH	(\$8,325)	(\$3,241)	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$8,325)</b>	<b>(\$3,241)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095282 TRAN OUT BUILDING INSPECTION	\$0	\$5,919	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$4,094	\$4,166	\$4,256	\$4,256	
<b>OTHER FINANCING USES</b>	<b>\$4,094</b>	<b>\$10,085</b>	<b>\$4,256</b>	<b>\$4,256</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$717,297</b>	<b>\$713,778</b>	<b>\$1,032,616</b>	<b>\$1,032,616</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Net Cost:</b>	\$534,543	\$487,699	\$852,366	\$852,366	

# HOUSING AND COMMUNITY ACTION PROGRAMS

Fund 0060, Community Action Programs, 590, Fiscal Year 2023-24  
Mary Williams, Acting Director Housing & Community Action Programs

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## **PROGRAM DESCRIPTION**

The Community Action Agency (CAA) budget unit supports a variety of community development and social service programs intended to mitigate poverty and foster self-sufficiency for low-income and disadvantaged community members. Activities have included the administrative support for homeowner programs such as the down payment assistance program (DAP) and the owner-occupied housing rehabilitation program. These assistance programs are available throughout the unincorporated areas of Shasta County.

Agency staff activities in the CAA budget unit also provide the administrative support for the Community Action Board (CAB) as well as the NorCal Continuum of Care (CA-516) Executive Board. In its capacity as the lead agency for the CA-516, agency staff manages all subrecipient agreements and advisory board activities throughout the seven-county region, which includes Del Norte, Lassen, Modoc, Plumas, Shasta, Sierra and Siskiyou Counties. The CAA acts as the fiscal agent for state and federal funding for CA-516. In addition to its role as the lead agency for CA-516, CAA provides administration of the Homeless Management Information System (HMIS) and technical assistance for all seven counties in the CA-516 region. In FY 2020-21, agency staff also assumed responsibility for administering the Partners II program, which is a \$240,000 grant program that provides housing assistance with case-management services throughout the seven-county CA-516 region for individuals classified as chronically homeless and disabled.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP), which is a federal program that distributes funding directly nonprofit agencies in Shasta County. The CAA is also responsible for distributing the marriage license fees to a local domestic violence shelter in accordance with section 18304 of the Welfare and Institutions Code.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$7,592,495, an increase of \$2,855,576 or 60%, compared to FY 2022-23 expenditures.

Revenues for FY 2023-24 are requested at \$6,790,942, an increase of \$1,530,590 or 29%, compared to FY 2022-23 revenues due to an increase in Homeless Housing, Assistance and Prevention (HHAP) funding to be received as the lead agency for the NorCal Continuum of Care.

The Net County Cost is requested at \$801,553, an increase of \$1,324,986, compared to FY 2022-23. After adjustment for use of the Department's restricted funds in the amount of \$639,572, the remaining \$161,981 of Net County Cost will be covered by the General Fund.

Projected balance of restricted funds at the end of FY 2023-24 is \$2,168,690. This is program funding awarded to agencies in the seven county Continuum of Care.

## **POSITION CHANGE REQUESTS**

Requested is the removal of the 6/30/2023 Sunset date for 1 FTE Staff Services Analyst.

3 FTE are requested to be deleted.

- (1) Program Manager I: position will be deleted due to consolidation of HCAA and HHSA.
- (2) Social Worker: position will no longer be funded by the Housing and Community Action budgets.
- (3) Director of Housing and Community Action Programs: position will be deleted due to consolidation of HCAA and HHSA.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

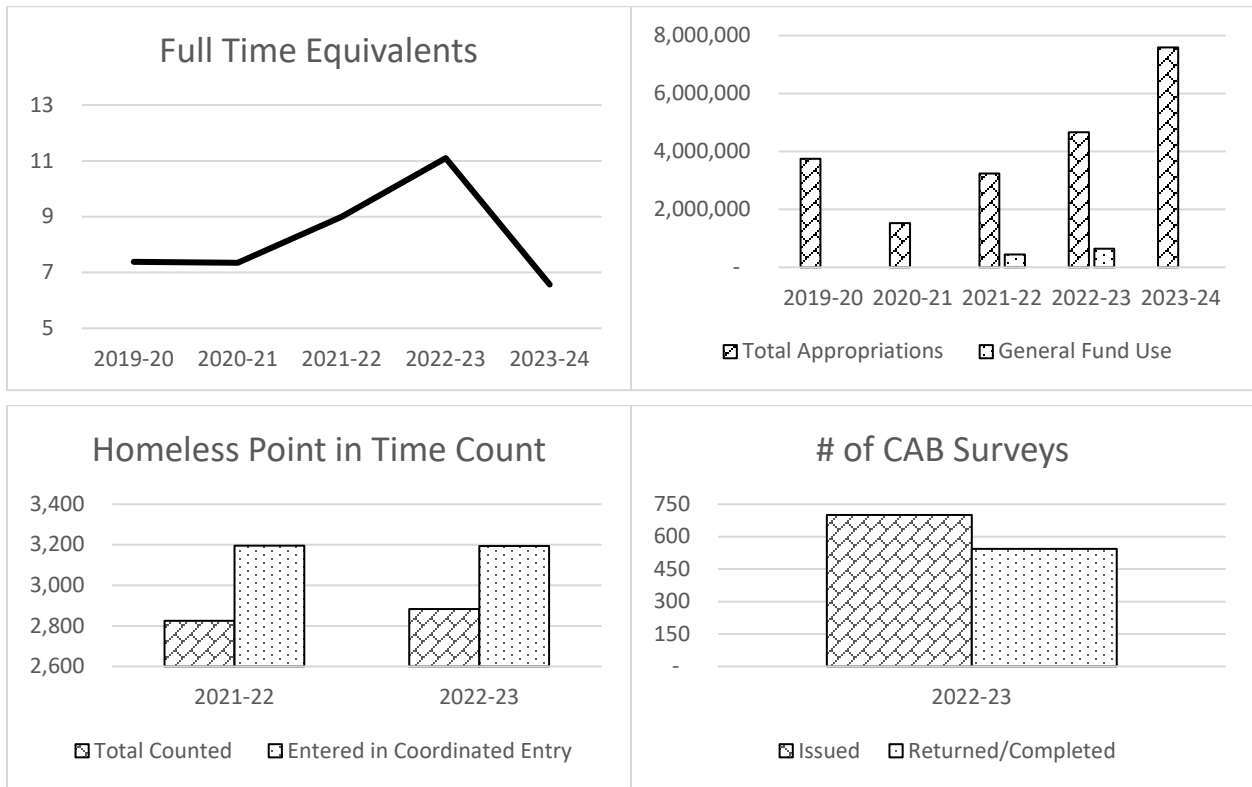
The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
216300 MARRIAGE LICENSE	\$42,470	\$24,100		\$27,000	\$27,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	\$42,470	\$24,100		\$27,000	\$27,000
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$0	\$0		\$578,903	\$578,903
549171 STATE EMERG SOLUTIONS HSG GRNT	\$516,524	\$1,124,258		\$778,674	\$778,674
549177 STATE HOMELESS HSG ASST & PREV	\$2,148,854	\$2,927,603		\$4,732,917	\$4,732,917
561130 FEDERAL CAA GRANT	\$706,703	\$409,264		\$242,700	\$242,700
561190 FEDERAL HOMELESS GRANTS	\$305,733	\$222,683		\$340,748	\$340,748
563160 ANDERSON HOME ADMIN	\$10,626	\$1,508		\$0	\$0
563165 CITY OF REDDING CDBG	\$20,000	\$20,000		\$20,000	\$20,000
563250 ANDERSON RECAPTURED ADMIN	\$7,500	\$0		\$10,000	\$10,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$3,715,942	\$4,705,318		\$6,703,942	\$6,703,942
<b>Category: 600</b> CHARGES FOR SERVICES					
693030 CONTRACT SERVICES REVENUE	\$76,600	\$51,644		\$60,000	\$60,000
693040 PUBLIC RECORDS REQUEST FEES	\$0	\$200		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$76,600	\$51,844		\$60,000	\$60,000
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$468	\$449		\$0	\$0
799215 UNCLAIMED MONEY	\$4,300	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$86,279		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$10,000		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$4,768	\$96,728		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800411 TRANS IN PUBLIC HEALTH	\$141,200	\$141,200		\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$141,200	\$141,200		\$0	\$0
<b>Total Revenues:</b>	\$3,980,981	\$5,019,192		\$6,790,942	\$6,790,942
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$586,399	\$620,702		\$423,000	\$423,000
011200 TERMINATION/SPECIAL PAY	\$2,669	\$28,705		\$5,000	\$5,000
017000 EXTRA HELP	\$29,865	\$17,665		\$15,500	\$15,500
017502 OVERTIME PAY	\$1,121	\$815		\$1,000	\$1,000
018100 EMPLOYER SHARE FICA	\$44,956	\$48,702		\$33,100	\$33,100
018201 EMPLOYER SHARE RETIREMENT	\$140,815	\$153,334		\$105,200	\$105,200
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$1,028		\$0	\$0
018205 EMPLOYER SHARE 401A	\$1,966	\$2,205		\$7,300	\$7,300

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

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
018300	EMPLOYER SHARE HEALTH INSUR	\$175,144	\$191,441	\$151,200	\$151,200
018307	EMPLYR SHR OTHER POST EMP BEN	\$29,877	\$33,508	\$30,100	\$30,100
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$246	\$243	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$3,435	\$4,123	\$3,800	\$3,800
018603	CELL/PDA COMM ALLOWANCE PROG	\$1,174	\$818	\$400	\$400
<b>SALARIES AND BENEFITS</b>		\$1,017,673	\$1,103,295	\$776,000	\$776,000
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$14	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$3,101	\$3,977	\$3,800	\$3,800
032590	CHGS FAC MGMT COMM	\$72	\$132	\$83	\$83
032591	CHGS IT COMM	\$3,132	\$3,696	\$3,762	\$3,762
032900	HOUSEHOLD EXPENSE	\$151	\$247	\$200	\$200
032992	CHGS FAC MGMT HSHLD XP	\$6,299	\$13,231	\$7,210	\$7,210
033102	INSUR XP LIABILITY EXPOSURE	\$1,824	\$5,105	\$4,900	\$4,900
033103	INSUR XP MISCELLANEOUS	\$1,632	\$1,056	\$4,200	\$4,200
033592	CHGS IT MNT HARD/SOFTWARE	\$5,296	\$7,178	\$7,566	\$7,566
033791	CHGS FAC MGMT MAINT STR	\$5,642	\$12,821	\$11,220	\$11,220
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$129	\$0	\$0	\$0
034100	MEMBERSHIPS	\$1,656	\$1,980	\$1,000	\$1,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$10,000	\$0	\$0
034391	MISC XP INTEREST	\$0	\$73	\$0	\$0
034500	OFFICE EXPENSE	\$12,514	\$6,771	\$4,400	\$4,400
034527	OFFICE XP PRINTING	\$3,860	\$0	\$2,000	\$2,000
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$578	\$0	\$0
034532	OFFICE XP ENVELOPES	\$251	\$0	\$0	\$0
034536	OFFICE XP OFFICE FURNITURE	\$2,461	\$14,611	\$28,800	\$28,800
034590	CHGS OC PHOTOCOPY SVS	\$82	\$0	\$2,000	\$2,000
034591	CHGS OC POSTAGE SVS	\$2,252	\$1,932	\$1,689	\$1,689
034592	CHGS OC OTHER SERVICES	\$672	\$446	\$546	\$546
034800	PROF & SPECIAL SERVICES	\$1,855,716	\$961,435	\$6,277,571	\$6,277,571
034828	PROF LEGAL SVS	\$0	\$280	\$0	\$0
034837	PROF PREEMPLOYMENT SVS	\$419	\$494	\$300	\$300
034855	PROF INVESTIGATION SVS	\$0	\$2,532	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$1,295	\$2,040	\$1,500	\$1,500
034892	CHGS IT PROFESSIONAL SVS	\$45,272	\$61,683	\$64,598	\$64,598
034900	PUBLICATIONS & LEGAL NOTICES	\$271	\$420	\$1,000	\$1,000
035100	RENTS & LEASES OF EQUIPMENT	\$2,031	\$2,738	\$2,300	\$2,300
035500	MINOR EQUIPMENT	\$961	\$39	\$0	\$0
035591	CHGS IT HARDWARE EQP	\$15,997	\$11,252	\$8,000	\$8,000



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$10,398	\$730	\$2,500	\$2,500	
035900 TRANSPORTATION & TRAVEL	\$3,889	\$1,767	\$2,400	\$2,400	
035940 TRANS/TRVL FUEL	\$931	\$2,168	\$1,000	\$1,000	
035941 TRANS/TRVL MILEAGE	\$0	\$371	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$406	\$0	\$0	\$0	
035943 TRANS/TRVL CONFERENCES	\$949	\$1,554	\$0	\$0	
035949 TRANS/TRVL MEALS	\$562	\$656	\$0	\$0	
035950 TRANS/TRVL LODGING	\$366	\$1,963	\$0	\$0	
035953 TRANS/TRVL VEHICLE STORAGE	\$0	\$32	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$7,188	\$6,900	\$4,466	\$4,466	
036100 UTILITIES	\$9,416	\$9,699	\$9,000	\$9,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,007,108</b>	<b>\$1,152,617</b>	<b>\$6,458,011</b>	<b>\$6,458,011</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$99,736	\$99,740	\$150,979	\$150,979	
050003 BUILDING & EQUIP COST PLAN CHG	\$27,426	\$26,081	\$24,873	\$24,873	
050800 TAXES & ASSESSMENTS	\$9	\$9	\$25	\$25	
052000 SUPPORT & CARE OF PERSONS	\$87,797	\$24,576	\$25,000	\$25,000	
052001 SUPP/CARE CLIENTS	\$0	\$1,327	\$0	\$0	
052011 SUPP/CARE RECIPIENT HOUSING	\$58,315	\$45,497	\$209,676	\$209,676	
052012 SUPP/CARE RECIPIENT	\$16,250	\$0	\$0	\$0	
052013 SUPP/CARE RECIPIENT LOANS	\$17	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$289,552</b>	<b>\$197,233</b>	<b>\$410,553</b>	<b>\$410,553</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065376 WORKSTATIONS	\$0	\$10,306	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$10,306</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088404 C/A MHSA	(\$34,824)	(\$4,094)	(\$58,220)	(\$58,220)	
088410 C/A MENTAL HEALTH	(\$116,812)	\$0	\$0	\$0	
<b>INTRAFUND TRANSFERS</b>	<b>(\$151,637)</b>	<b>(\$4,094)</b>	<b>(\$58,220)</b>	<b>(\$58,220)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095410 TRAN OUT MENTAL HEALTH	\$300,000	\$0	\$0	\$0	
095411 TRAN OUT PUBLIC HEALTH	\$30,000	\$76,445	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$5,872	\$5,998	\$6,151	\$6,151	
<b>OTHER FINANCING USES</b>	<b>\$335,872</b>	<b>\$82,443</b>	<b>\$6,151</b>	<b>\$6,151</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$3,498,569</b>	<b>\$2,541,802</b>	<b>\$7,592,495</b>	<b>\$7,592,495</b>	

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Net Cost:</b>	(\$482,412)	(\$2,477,389)	\$801,553	\$801,553	

# HOUSING Cal Home

Fund 00187, Housing CalHome, 591, Fiscal Year 2023-24

Mary Williams, Acting Director Housing & Community Action Programs

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## PROGRAM DESCRIPTION

The County was awarded funding under the CalHome Program through the California Department of Housing and Community Development. All CalHome grant monies are currently funded by general obligation bond funds issued by the State of California pursuant to the passage of the Housing and Emergency Shelter Trust Fund Act of 2006, commonly known as Proposition 1C.

The CalHome Program provides assistance to low- and very-low-income homeowners for the purpose of rehabilitating substandard, owner-occupied homes. Assistance is provided to homeowners in the form of low-interest loans, which may not exceed \$80,000. Services are offered throughout the unincorporated areas of the County. Housing rehabilitation services include the repair or replacement of roofs, siding, weather-efficient windows, heating systems, air conditioning systems, plumbing, and electrical systems.

In addition, the CalHome Program has provided low-interest loans to income-qualified homebuyers to help with their down payment and closing costs.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$10,400; a decrease of \$46,500 or 82 % compared to FY 2022-23.

Revenues for FY 2023-24 are requested at \$9,400, an increase of \$7,400 or 370%, compared to FY 2022-23. Changes are due to a decrease in the number of rehabilitation loans provided.

The Net County Cost, which is covered by the 00187 Fund, is requested at \$1,000, a decrease of \$53,900 compared to FY 2022-23. The General Fund will contribute \$7,400 which is an increase of \$7,400 compared to FY 2022-23. The Housing budgets in total, however, reflect no net increase of General Fund contribution.

Projected balance of restricted funds at the end of FY 2023-24 is \$304,000.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

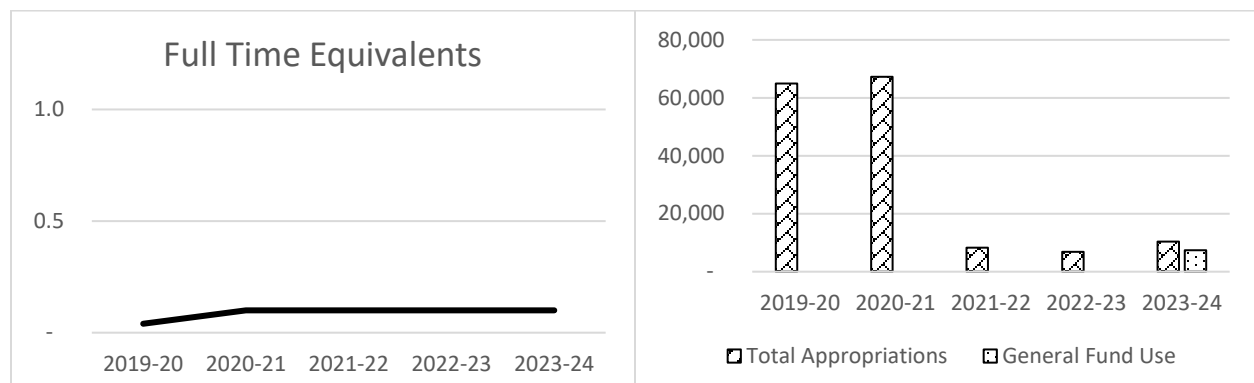
The CEO recommends the budget as requested.

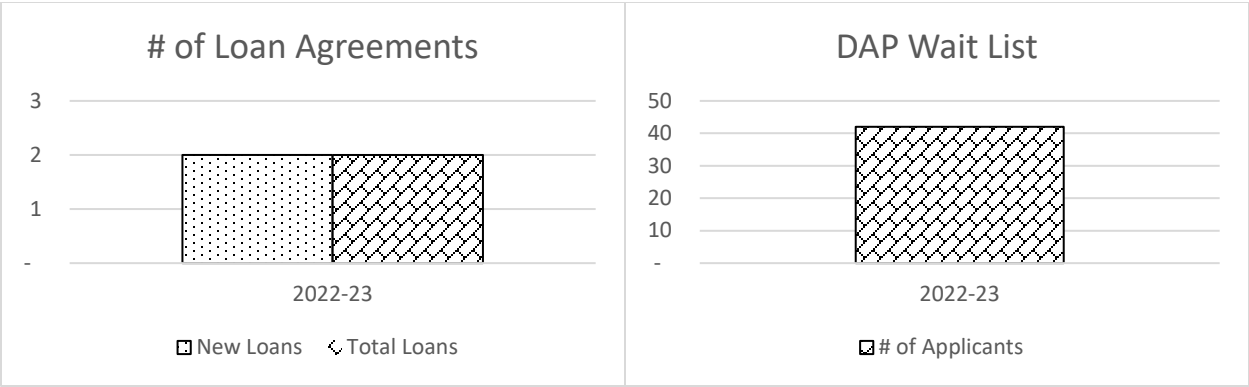
## PENDING ISSUES AND POLICY CONSIDERATIONS

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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,865	\$4,072	\$2,000	\$2,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$12,255)	\$332	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$10,390)</b>	<b>\$4,404</b>	<b>\$2,000</b>	<b>\$2,000</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$0	\$7,400	\$7,400	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,400</b>	<b>\$7,400</b>	
<b>Total Revenues:</b>	<b>(\$10,390)</b>	<b>\$4,404</b>	<b>\$9,400</b>	<b>\$9,400</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$1,596	\$5,000	\$5,000	
017502 OVERTIME PAY	\$0	\$41	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$0	\$120	\$400	\$400	
018201 EMPLOYER SHARE RETIREMENT	\$0	\$395	\$1,300	\$1,300	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$200	\$200	
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$518	\$1,700	\$1,700	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$83	\$400	\$400	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$100	\$100	
018500 WORKERS COMP EXPOSURE	\$0	\$11	\$100	\$100	
<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$2,767</b>	<b>\$9,200</b>	<b>\$9,200</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$15	\$100	\$100	
034800 PROF & SPECIAL SERVICES	(\$53)	\$12,475	\$100	\$100	
035940 TRANS/TRVL FUEL	\$0	\$0	\$1,000	\$1,000	
<b>SERVICES AND SUPPLIES</b>	<b>(\$53)</b>	<b>\$12,491</b>	<b>\$1,200</b>	<b>\$1,200</b>	
<b>Total Expenditures and Appropriations:</b>	<b>(\$53)</b>	<b>\$15,258</b>	<b>\$10,400</b>	<b>\$10,400</b>	
<b>Net Cost:</b>	<b>\$10,337</b>	<b>\$10,853</b>	<b>\$1,000</b>	<b>\$1,000</b>	

# HOUSING HOME IPP

Fund 0186, HSG Home IPP, 592, Fiscal Year 2023-24

Mary Williams, Acting Director Housing & Community Action Programs

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## **PROGRAM DESCRIPTION**

The Department of Housing and Community Action Programs administers the HOME Investment Partnerships Program (HOME). HOME is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. The program offers a wide range of affordable housing activities.

In the unincorporated area of the County, this program has offered down payment assistance loans for first-time homebuyers and loans to low-income homeowners for owner-occupied housing rehabilitation. This program also provides services to low-income and disadvantaged persons to achieve self-sufficiency by offering short-term rental assistance to income-qualified households through the Tenant-Based Rental Assistance program.

The department manages an outstanding loan portfolio of \$2.8 million generated by loans provided through the HOME program. As these funds are repaid to the County, they become "program income," and may be again utilized for HOME program activities.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$346,923; an increase of \$85,624 or 33%, compared to FY 2022-23 expenditures. Increases in expenditures are due to an increase in salary and benefits and the Tenant Based Rental Assistance program.

Revenues for FY 2023-24 are requested at \$168,923, an increase of \$150,965 or 841%, compared to FY 2022-23 revenues. Increases in revenues are due to the Tenant Based Rental Assistance program and anticipated loan payoffs.

The Net County Cost, which is covered by the 0186 Fund, is requested at \$178,000, a decrease of \$65,341 compared to FY 2022-23. The General Fund will contribute \$148,423, which is an increase of \$173,965 compared to FY 2022-23. The Housing budgets in total, however, reflect no net increase of General Fund contribution.

Projected balance of restricted funds at the end of FY 2023-24 is \$83,000.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

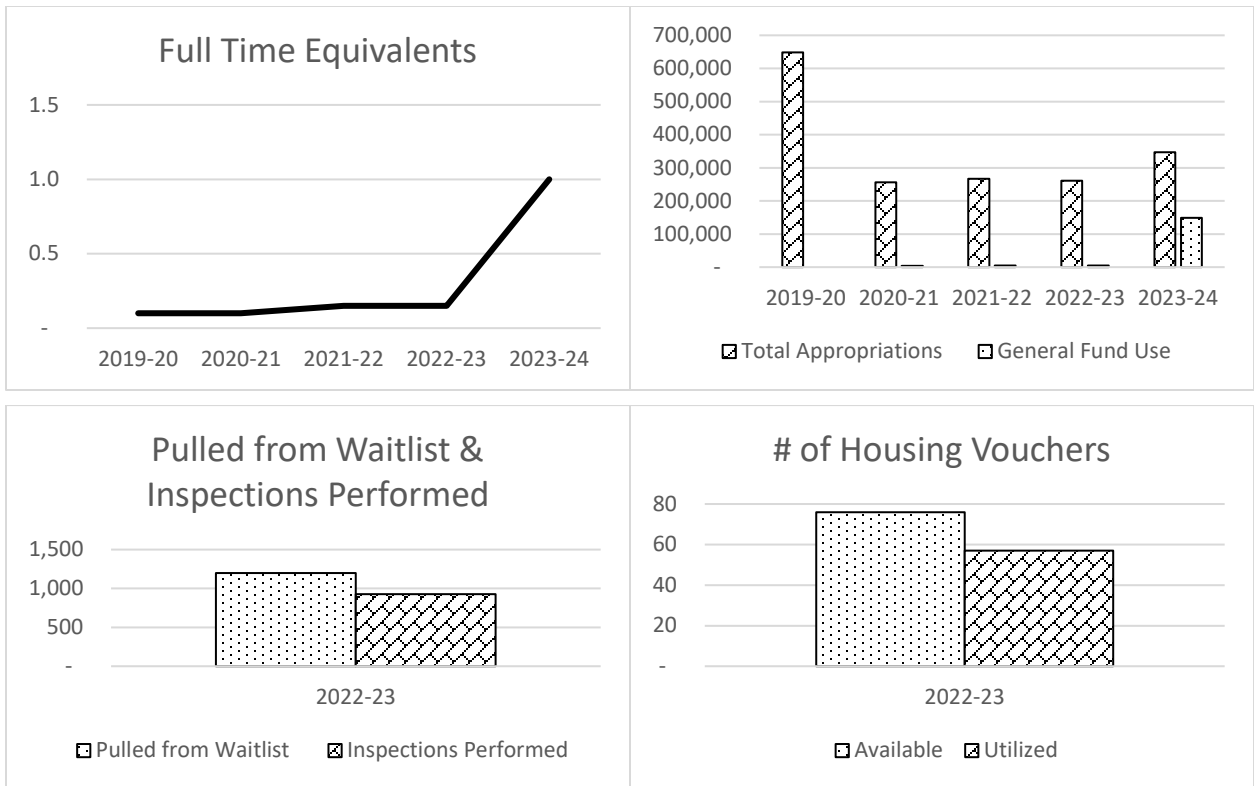
The CEO recommends the budget as requested.

## **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:** 592 - HOUSING HOME IPP (FUND 0186)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3,147	\$3,848	\$3,000	\$3,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$16,804)	\$5,291	\$0	\$0	
420110 INTEREST ON PAYMENTS	\$65,389	\$75,506	\$10,000	\$10,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$51,732</b>	<b>\$84,645</b>	<b>\$13,000</b>	<b>\$13,000</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
693002 CHGS FOR SVS CITY OF ANDERSON	\$0	\$8,425	\$7,500	\$7,500	
<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$8,425</b>	<b>\$7,500</b>	<b>\$7,500</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799900 CASH OVER/SHORT	\$6	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$4,458	\$4,458	\$148,423	\$148,423	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$4,458</b>	<b>\$4,458</b>	<b>\$148,423</b>	<b>\$148,423</b>	
<b>Total Revenues:</b>	<b>\$56,196</b>	<b>\$97,529</b>	<b>\$168,923</b>	<b>\$168,923</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$853	\$450	\$52,700	\$52,700	
018100 EMPLOYER SHARE FICA	\$63	\$33	\$4,100	\$4,100	
018201 EMPLOYER SHARE RETIREMENT	\$205	\$111	\$13,000	\$13,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,600	\$1,600	
018300 EMPLOYER SHARE HEALTH INSUR	\$279	\$202	\$16,200	\$16,200	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$42	\$22	\$3,700	\$3,700	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$100	\$100	
018500 WORKERS COMP EXPOSURE	\$6	\$2	\$500	\$500	
<b>SALARIES AND BENEFITS</b>	<b>\$1,451</b>	<b>\$822</b>	<b>\$91,900</b>	<b>\$91,900</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$2	\$2	\$600	\$600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$61,200	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$48	\$111	\$100	\$100	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$86	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$61,250</b>	<b>\$199</b>	<b>\$700</b>	<b>\$700</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,114	(\$998)	\$4,323	\$4,323	
052011 SUPP/CARE RECIPIENT HOUSING	\$200,558	\$213,185	\$250,000	\$250,000	



**Budget Unit:** 592 - HOUSING HOME IPP (FUND 0186)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$203,672	\$212,186	\$254,323	\$254,323	
<b>Total Expenditures and Appropriations:</b>	\$266,374	\$213,208	\$346,923	\$346,923	
<b>Net Cost:</b>	\$210,177	\$115,679	\$178,000	\$178,000	

# PHA HOUSING ASSISTANCE

Fund 0185, PHA Housing Assistance Payments, 593, Fiscal Year 2023-24

Mary Williams, Acting Director Housing & Community Action Programs

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## **PROGRAM DESCRIPTION**

The Housing Authority administers the Housing Choice Vouchers (HCV), Rental Assistance Program (formerly Section 8) through a contract with the U.S. Department of Housing and Urban Development (HUD). Monthly rental assistance payments are made directly to landlords on behalf of low-income tenants. There are presently 1,089 tenant-based vouchers in this program. The Housing Authority assists local efforts to provide affordable housing opportunities to low-income residents.

Effective January 2, 2012, the California Department of Housing and Community Development transferred 268 tenant-based vouchers to the Housing Authority and expanded the service area to include the counties of Modoc, Siskiyou, and Trinity. The Housing Authority has Mainstream Vouchers, Emergency Housing Vouchers (EHV), Veterans Assisted Supportive Housing Vouchers (VASH), Family Unification Program Vouchers (FUP), the Family Self Sufficiency program (FSS), Foster Youth Initiative Program Vouchers and regular Housing Choice Vouchers (HCV). In addition, the Housing Authority has the Manufactured Homes Program, Homeownership Program and has awarded Project-Based Voucher (PBV).

Referral-based HCV programs include the Family Unification Program (FUP), which provides subsidized housing so that divided families can be reunited; the VASH voucher program, which provides case management and clinical services through a partnership with the U.S. Department of Veterans Affairs (VA); the Housing Deficiency referral program for individuals and families who meet the HUD homeless definition; and the mainstream voucher program, which provides rental assistance to families who are disabled non-elderly, between the ages of 18-61, who are transitioning out of an institution or other segregated settings, at serious risk of institutionalization, homeless (HUD definition), or at risk of becoming homeless. The HCV referral programs allow an eligible individual or family to be added to the HCV waitlist when it is closed.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$5,465,143; a decrease of \$282,917 or 5%, compared to FY 2022-23 expenditures.

Revenues for FY 2023-24 are requested at \$5,465,143, a decrease of \$142,075 or 2.5%, compared to FY 2022-23 revenues. Revenue for Federal Housing Choice Vouchers represent payments in the amount of \$4,128,048 made by the Housing Authority directly to landlords.

There is no Net County Cost associated with this budget. The General Fund will contribute \$425,633 which is an increase of \$297,723 compared to FY 2022-23. The Housing budgets in total, however, reflect no net increase of General Fund contribution.

Projected balance of restricted funds at the end of FY 2023-24 is \$0.

## **POSITION CHANGE REQUESTS**

The requested budget includes removing a sunset date from 1 FTE Housing and Community Program Specialist I/III and deleting 1 FTE Senior Staff Services Analyst.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

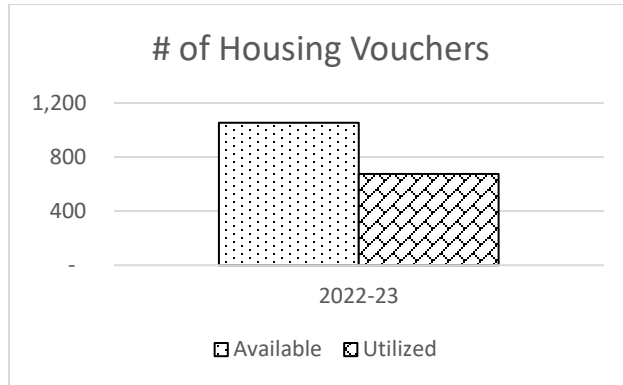
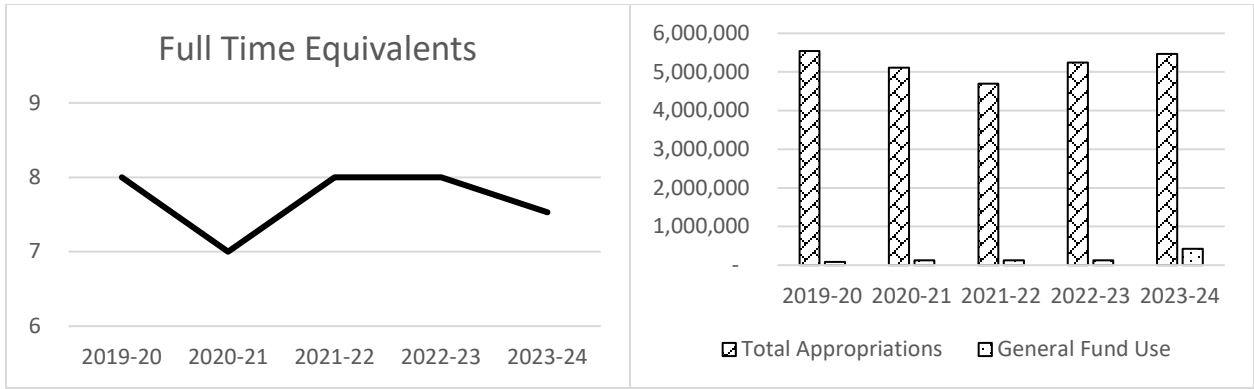
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.




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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

<b>Category: 400</b>	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000	INTEREST	\$4,216	\$8,341	\$5,000	\$5,000
420001	CHNG IN FAIR VALUE INVESTMENTS	(\$20,628)	(\$2,110)	\$0	\$0
420110	INTEREST ON PAYMENTS	\$0	\$50	\$100	\$100
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		<b>(\$16,412)</b>	<b>\$6,281</b>	<b>\$5,100</b>	<b>\$5,100</b>

<b>Category: 500</b>	<b>INTERGOVERNMENTAL REVENUES</b>				
559201	FEDERAL HUD GRANT	\$35,504	\$40,627	\$85,694	\$85,694
559202	FED HOUSING CHOICE VOUCHERS	\$4,096,485	\$4,268,364	\$4,128,048	\$4,128,048
559203	FED HOUSING CHOICE ADMIN FEE	\$702,580	\$898,511	\$732,000	\$732,000
559204	FED HCV MAINSTREAM HAP	\$48,873	\$77,931	\$65,000	\$65,000
559205	FED HCV MAINSTREAM ADMIN	\$7,921	\$30,842	\$13,668	\$13,668
<b>INTERGOVERNMENTAL REVENUES</b>		<b>\$4,891,363</b>	<b>\$5,316,275</b>	<b>\$5,024,410</b>	<b>\$5,024,410</b>

<b>Category: 700</b>	<b>MISCELLANEOUS REVENUES</b>				
795000	AUDITOR VOID/STALE DATED CHECK	\$798	\$8,019	\$0	\$0
795560	RECAPTURED PAYMENTS	\$31,207	\$21,764	\$10,000	\$10,000
795562	FSS ESCROW FORFEITURE	\$0	\$1,200	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$50	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$19,109	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		<b>\$51,164</b>	<b>\$30,984</b>	<b>\$10,000</b>	<b>\$10,000</b>

<b>Category: 800</b>	<b>OTHR FINANCING SOURCES TRAN IN</b>				
800100	TRANS IN GENERAL FUND	\$127,910	\$127,910	\$425,633	\$425,633
<b>OTHR FINANCING SOURCES TRAN IN</b>		<b>\$127,910</b>	<b>\$127,910</b>	<b>\$425,633</b>	<b>\$425,633</b>

<b>Total Revenues:</b>		<b>\$5,054,026</b>	<b>\$5,481,450</b>	<b>\$5,465,143</b>	<b>\$5,465,143</b>
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<b>Category: 010</b>	<b>SALARIES AND BENEFITS</b>				
011000	REGULAR SALARIES	\$385,686	\$448,039	\$479,000	\$479,000
011200	TERMINATION/SPECIAL PAY	\$0	\$9,004	\$0	\$0
017000	EXTRA HELP	\$19,840	\$13,801	\$5,000	\$5,000
017502	OVERTIME PAY	\$59	\$831	\$1,000	\$1,000
018100	EMPLOYER SHARE FICA	\$29,230	\$34,191	\$37,000	\$37,000
018201	EMPLOYER SHARE RETIREMENT	\$92,295	\$111,174	\$119,000	\$119,000
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$397	\$0	\$0
018205	EMPLOYER SHARE 401A	\$1,811	\$1,822	\$5,300	\$5,300
018300	EMPLOYER SHARE HEALTH INSUR	\$124,254	\$143,341	\$165,000	\$165,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$20,714	\$24,024	\$34,000	\$34,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$161	\$176	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$2,263	\$2,960	\$4,000	\$4,000
018501	WORKERS COMP EXPERIENCE	\$48	\$36	\$100	\$100

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018603 CELL/PDA COMM ALLOWANCE PROG	\$270	\$263	\$200	\$200	
<b>SALARIES AND BENEFITS</b>	\$676,635	\$790,065	\$850,000	\$850,000	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$14	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$4,416	\$4,179	\$4,500	\$4,500	
032590 CHGS FAC MGMT COMM	\$143	\$124	\$160	\$160	
032591 CHGS IT COMM	\$1,829	\$1,670	\$1,710	\$1,710	
032900 HOUSEHOLD EXPENSE	\$325	\$356	\$200	\$200	
032992 CHGS FAC MGMT HSHLD XP	\$12,435	\$12,832	\$15,798	\$15,798	
033102 INSUR XP LIABILITY EXPOSURE	\$1,197	\$3,507	\$5,300	\$5,300	
033103 INSUR XP MISCELLANEOUS	\$264	\$132	\$288	\$288	
033105 INSUR XP LIABILITY EXPERIENCE	(\$432)	(\$1,068)	(\$1,716)	(\$1,716)	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,303	\$4,294	\$4,965	\$4,965	
033791 CHGS FAC MGMT MAINT STR	\$18,547	\$15,842	\$21,842	\$21,842	
034100 MEMBERSHIPS	\$2,165	\$2,560	\$1,000	\$1,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$10,000	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$364	\$0	\$0	
034500 OFFICE EXPENSE	\$11,541	\$11,930	\$12,000	\$12,000	
034529 OFFICE XP PUBLICATIONS	\$877	\$0	\$1,000	\$1,000	
034532 OFFICE XP ENVELOPES	\$1,055	\$259	\$1,000	\$1,000	
034536 OFFICE XP OFFICE FURNITURE	\$2,308	\$17,925	\$29,000	\$29,000	
034590 CHGS OC PHOTOCOPY SVS	\$2,036	\$1,601	\$2,000	\$2,000	
034591 CHGS OC POSTAGE SVS	\$11,335	\$13,362	\$12,818	\$12,818	
034592 CHGS OC OTHER SERVICES	\$1,256	\$1,873	\$2,438	\$2,438	
034594 CHGS IT OFFICE EXP	\$364	\$0	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$12,450	\$4,375	\$60,565	\$60,565	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$75	\$100	\$100	
034806 PROF AUDIT SVS	\$2,000	\$0	\$6,000	\$6,000	
034807 PROF BANK SVS	\$190	\$205	\$200	\$200	
034813 PROF CONSULTING SVS	\$1,837	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$274	\$200	\$200	
034851 PROF TRAINING SVS	\$4,541	\$1,513	\$4,000	\$4,000	
034852 PROF TRANSCRIBING SVS	\$0	\$215	\$500	\$500	
034854 PROF INTERPRETING SVS	\$9	\$19	\$100	\$100	
034855 PROF INVESTIGATION SVS	\$0	\$871	\$0	\$0	
034861 PROF HSG SVS	\$5,604	\$5,598	\$6,000	\$6,000	
034890 CHGS FAC MGMT PROF SVS	\$2,535	\$964	\$3,000	\$3,000	
034892 CHGS IT PROFESSIONAL SVS	\$33,507	\$40,532	\$40,132	\$40,132	
034900 PUBLICATIONS & LEGAL NOTICES	\$386	\$2,355	\$1,000	\$1,000	

**Budget Unit:** 593 - PHA HOUSING ASSISTANCE (FUND 0185)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$2,031	\$1,185	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$70	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$1,419	\$165	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$9,063	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$3,185	\$3,252	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,753	\$1,248	\$6,000	\$6,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$138	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$317	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$5,140	\$3,826	\$5,000	\$5,000	
035943 TRANS/TRVL CONFERENCES	\$2,102	\$0	\$0	\$0	
035949 TRANS/TRVL MEALS	\$160	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$4,680	\$4,560	\$4,857	\$4,857	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$633	\$500	\$500	
036100 UTILITIES	\$18,428	\$16,287	\$16,000	\$16,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$190,527</b>	<b>\$189,927</b>	<b>\$277,457</b>	<b>\$277,457</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$64,904	\$86,617	\$86,191	\$86,191	
050003 BUILDING & EQUIP COST PLAN CHG	\$53,437	\$43,708	\$46,368	\$46,368	
050800 TAXES & ASSESSMENTS	\$19	\$30	\$50	\$50	
052011 SUPP/CARE RECIPIENT HOUSING	\$4,142,511	\$4,298,887	\$4,193,048	\$4,193,048	
<b>OTHER CHARGES</b>	<b>\$4,260,871</b>	<b>\$4,429,244</b>	<b>\$4,325,657</b>	<b>\$4,325,657</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$11,484	\$11,731	\$12,029	\$12,029	
<b>OTHER FINANCING USES</b>	<b>\$11,484</b>	<b>\$11,731</b>	<b>\$12,029</b>	<b>\$12,029</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$5,139,518</b>	<b>\$5,420,968</b>	<b>\$5,465,143</b>	<b>\$5,465,143</b>	
<b>Net Cost:</b>	<b>\$85,492</b>	<b>(\$60,482)</b>	<b>\$0</b>	<b>\$0</b>	

# CDBG ADMIN/REHAB

Fund 0197, Shasta Housing Rehab, 596, Fiscal Year 2023-24

Mary Williams, Acting Director Housing & Community Action Programs

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## PROGRAM DESCRIPTION

The Housing Rehabilitation/Community Development Block Grant (CDBG) Administration acquires resources and administers rehabilitation and repair activities funded by the CDBG Program for homes owned and occupied by low-income persons. Services are offered throughout the unincorporated areas of the County.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$1,182,661; an increase of \$50,473 or 4%, compared to FY 2022-23 expenditures.

Revenues for FY 2023-24 are requested at \$981,754, a decrease of \$280,047 or 22%, compared to FY 2022-23 revenues.

The Net County Cost, which is covered by the 00197 Fund, is requested at \$200,907, an increase of \$330,520 compared to FY 2022-23. The General Fund will contribute \$194,954 which is an increase of \$194,954 compared to FY 2022-23. The Housing budgets in total, however, reflect no net increase of General Fund contribution.

Projected balance of restricted funds at the end of FY 2023-24 is \$2,327,056.64.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

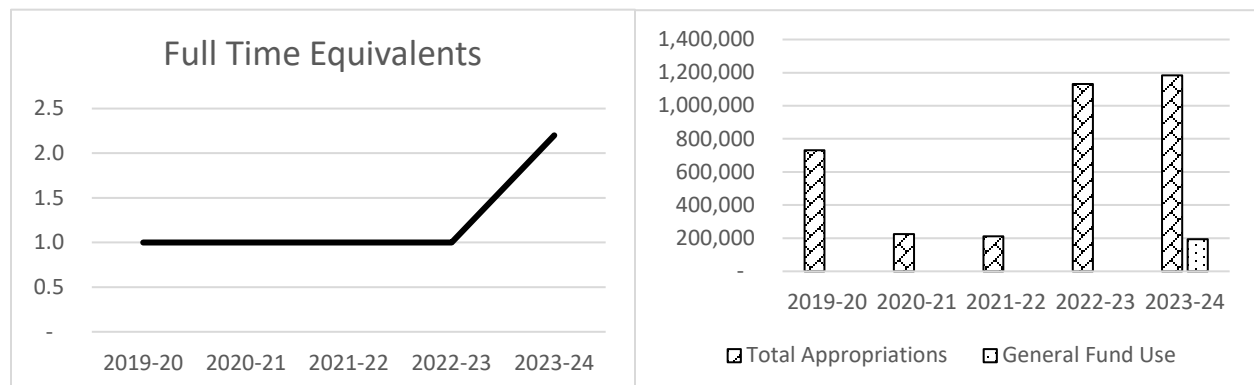
The CEO recommends the budget as requested.

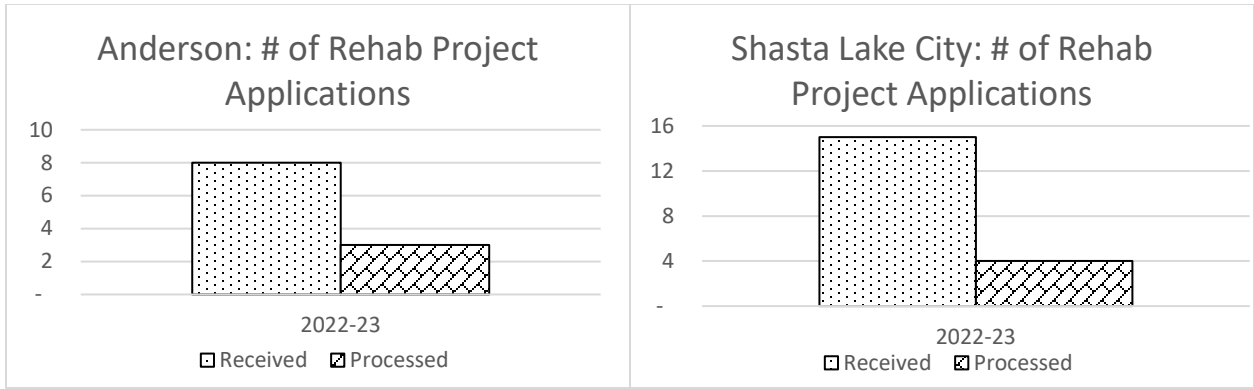
## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.






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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4,333	\$7,392	\$6,000	\$6,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$24,307)	\$4,307	\$0	\$0	
420110 INTEREST ON PAYMENTS	\$39,927	\$45,869	\$1,000	\$1,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$19,952</b>	<b>\$57,569</b>	<b>\$7,000</b>	<b>\$7,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$11,438	\$62,128	\$759,800	\$759,800	
563163 CITY OF SHASTA LAKE CDBG ADMIN	\$17,273	\$8,057	\$20,000	\$20,000	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$28,711</b>	<b>\$70,185</b>	<b>\$779,800</b>	<b>\$779,800</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$150	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$0	\$194,954	\$194,954	
800411 TRANS IN PUBLIC HEALTH	\$119,580	\$71,859	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$119,580</b>	<b>\$71,859</b>	<b>\$194,954</b>	<b>\$194,954</b>	
<b>Total Revenues:</b>	<b>\$168,244</b>	<b>\$199,763</b>	<b>\$981,754</b>	<b>\$981,754</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$125,735	\$120,161	\$136,000	\$136,000	
011200 TERMINATION/SPECIAL PAY	\$10,166	\$8,271	\$0	\$0	
017000 EXTRA HELP	\$4,711	\$0	\$0	\$0	
017502 OVERTIME PAY	\$32	\$546	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$10,380	\$9,628	\$10,600	\$10,600	
018201 EMPLOYER SHARE RETIREMENT	\$30,315	\$29,649	\$33,300	\$33,300	
018205 EMPLOYER SHARE 401A	\$0	\$1	\$2,300	\$2,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$31,291	\$30,069	\$28,100	\$28,100	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,161	\$6,363	\$9,600	\$9,600	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$51	\$46	\$400	\$400	
018500 WORKERS COMP EXPOSURE	\$722	\$762	\$1,200	\$1,200	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$3	\$0	\$0	
<b>SALARIES AND BENEFITS</b>	<b>\$219,568</b>	<b>\$205,504</b>	<b>\$221,500</b>	<b>\$221,500</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$413	\$933	\$1,700	\$1,700	
033103 INSUR XP MISCELLANEOUS	\$1,020	\$660	\$2,736	\$2,736	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$150	\$0	\$0	

**Budget Unit:** 596 - CDBG ADMIN/REHAB (FUND 0197)

**Function:** PUBLIC ASSISTANCE

**Activity:** OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$84	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$681	\$248	\$200	\$200	\$200
034526 OFFICE XP POSTAGE	\$153	\$0	\$100	\$100	\$100
034527 OFFICE XP PRINTING	\$322	\$488	\$700	\$700	\$700
034800 PROF & SPECIAL SERVICES	\$1,338	\$308,822	\$949,000	\$949,000	\$949,000
034837 PROF PREEMPLOYMENT SVS	\$95	\$224	\$200	\$200	\$200
035500 MINOR EQUIPMENT	\$76	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$187	\$650	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$94	\$32	\$100	\$100	\$100
035949 TRANS/TRVL MEALS	\$73	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$105	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$4,455	\$312,399	\$954,736	\$954,736	\$954,736
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,458	\$1,174	\$6,425	\$6,425	\$6,425
052013 SUPP/CARE RECIPIENT LOANS	\$144	(\$6,426)	\$0	\$0	\$0
<b>OTHER CHARGES</b>	\$3,602	(\$5,251)	\$6,425	\$6,425	\$6,425
<b>Total Expenditures and Appropriations:</b>	\$227,625	\$512,652	\$1,182,661	\$1,182,661	\$1,182,661
<b>Net Cost:</b>	\$59,381	\$312,888	\$200,907	\$200,907	\$200,907

**Education &  
Recreation**

# LIBRARY

Fund 0060, General, Budget Unit 611, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LS&S) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$1,633,150; an increase of \$35,664, or 2%, compared to FY 2022-23 expenditures. This increase is due to the negotiated annual increase stated in the 10-year agreement.

Revenues for FY 2023-24 are requested at \$0 consistent with FY 2022-23 revenues.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$1,633,150, an increase of \$35,664 or 2% compared to FY 2022-23.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

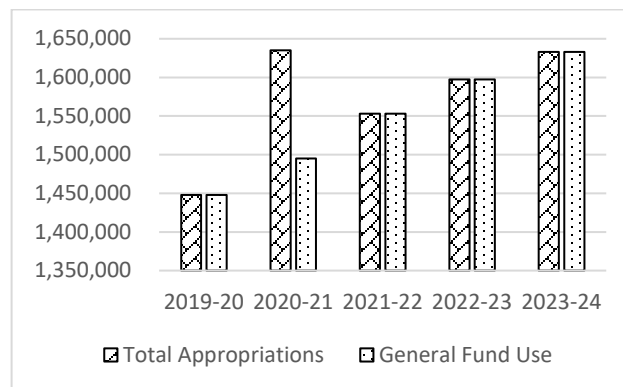
The CEO recommends this budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 611 - LIBRARY ADMINISTRATION (FUND 0060)  
**Function:** EDUCATION  
**Activity:** LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$11,945	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$11,945	\$0	\$0	\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$93,866	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$93,866	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	\$105,812	\$0	\$0	\$0	\$0
<b>Category: 010</b> SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$60	\$36	\$100	\$100	\$100
<b>SALARIES AND BENEFITS</b>	\$60	\$36	\$100	\$100	\$100
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$280	\$296	\$300	\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$220	\$3,620	\$1,100	\$1,100	\$1,100
033103 INSUR XP MISCELLANEOUS	\$1,872	\$1,020	\$4,500	\$4,500	\$4,500
033791 CHGS FAC MGMT MAINT STR	\$26,175	\$35,071	\$40,000	\$40,000	\$40,000
034500 OFFICE EXPENSE	\$11,945	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$0	\$630	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$6,284	\$5,644	\$7,000	\$7,000	\$7,000
036100 UTILITIES	\$0	\$0	\$1,000	\$1,000	\$1,000
<b>SERVICES AND SUPPLIES</b>	\$46,779	\$46,282	\$53,900	\$53,900	\$53,900
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,615	\$6,774	\$6,802	\$6,802	\$6,802
050003 BUILDING & EQUIP COST PLAN CHG	\$7,075	\$7,074	\$7,948	\$7,948	\$7,948
050800 TAXES & ASSESSMENTS	\$244	\$286	\$400	\$400	\$400
051351 CONTR TO CITY OF REDDING	\$1,472,137	\$1,517,217	\$1,564,000	\$1,564,000	\$1,564,000
<b>OTHER CHARGES</b>	\$1,489,071	\$1,531,352	\$1,579,150	\$1,579,150	\$1,579,150
<b>Total Expenditures and Appropriations:</b>	\$1,535,910	\$1,577,670	\$1,633,150	\$1,633,150	\$1,633,150
<b>Net Cost:</b>	\$1,430,098	\$1,577,670	\$1,633,150	\$1,633,150	\$1,633,150

## FARM ADVISOR

0060, General, Budget Unit 620, Fiscal Year 2023-24

Larry Forero, County Director

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### **PROGRAM DESCRIPTION**

The mission of the Shasta County Farm Advisor's Office is to provide agricultural information based on UC and USDA research, helping to assure a safe and abundant food and fiber supply to Shasta County residents. The office administers the Shasta County 4-H Youth Development Program as well as programs in nutrition and health, Forestry and Livestock and Range Management. The office provides a link to UC campuses to facilitate a two-way flow of information between residents of Shasta County and campus-based researchers. The programmatic and advisors' salaries are paid by the University of California. Support staff are Shasta County employees.

In FY 2023-24 we will recruit for a Forestry Advisor for Shasta and Trinity County. This program will work with forest landowners and managers as well as registered professional foresters.

In FY 2022-23 The Farm Advisors office hired Community Health and Nutrition Advisor. This position is developing applied research and education projects that include older foster youth, community planning and the Master Food Preserver Program. Additionally, this position is responsible for the CalFresh educational program locally.

### **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$311,934; an increase of \$12,607, (4%), compared to FY 2022-23 expenditures. This increase is due to salaries and benefits increases and an increase in Worker's Compensation Experience.

Revenues for FY 2023-24 are requested at \$2,000 consistent with FY 2022-23,

The Net County Cost, which is covered entirely by the General Fund, is requested at \$309,934, an increase of \$12,607 (4%) compared to FY 2022-23.

### **POSITION CHANGE REQUESTS**

None

### **CAPITAL ASSET / PROJECT REQUESTS**

None

### **SUMMARY OF RECOMMENDATIONS**

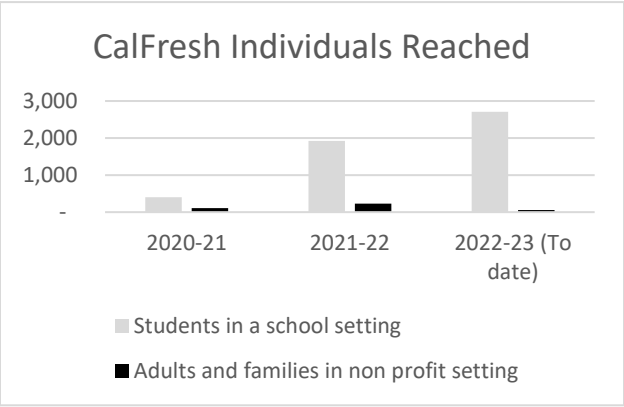
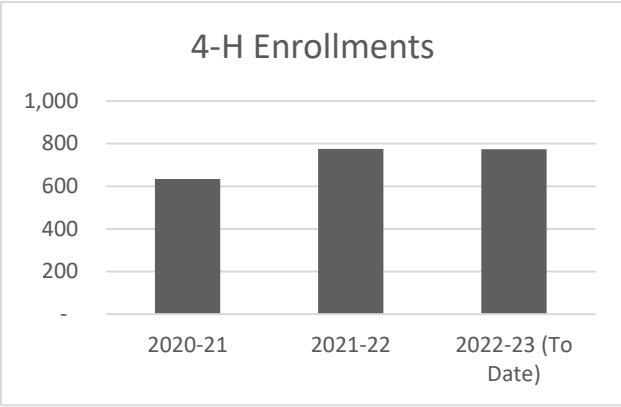
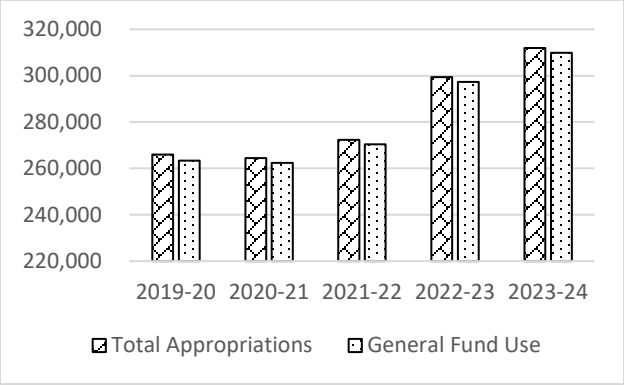
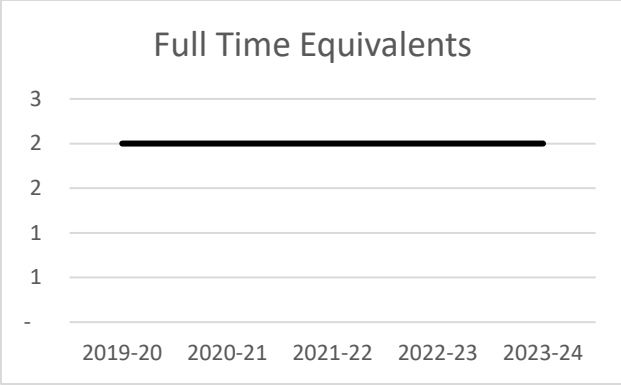
The CEO recommends the budget as requested.

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

COVID-19 had created challenges associated with program delivery. The recent increase in 4-H enrollment is likely a function of family preference to in person programming. We anticipate continuing to see an increase in 4-H youth involvement moving forward. CalFresh has transitioned back into classrooms and are seeing increases in numbers of students we will be able to reach. Trainings such as water measurement trainings have been transitioned back to in person formats. In-person interaction is an important component of the learning process. We anticipate more community participation as more in-person trainings are offered in the future.

### **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:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)  
**Function:** EDUCATION  
**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
692703 REIMB VEHICLE COSTS	\$3,000	\$2,014	\$2,000	\$2,000	
<b>CHARGES FOR SERVICES</b>	\$3,000	\$2,014	\$2,000	\$2,000	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$29	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	\$0	\$29	\$0	\$0	
<b>Total Revenues:</b>	\$3,000	\$2,044	\$2,000	\$2,000	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$93,728	\$110,323	\$114,000	\$114,000	
011200 TERMINATION/SPECIAL PAY	\$130	\$0	\$0	\$0	
017000 EXTRA HELP	\$0	\$0	\$4,000	\$4,000	
018100 EMPLOYER SHARE FICA	\$6,690	\$7,632	\$8,900	\$8,900	
018201 EMPLOYER SHARE RETIREMENT	\$22,185	\$27,339	\$28,000	\$28,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,600	\$1,600	
018300 EMPLOYER SHARE HEALTH INSUR	\$39,239	\$43,211	\$48,000	\$48,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,346	\$6,156	\$7,900	\$7,900	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$37	\$42	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$530	\$710	\$1,100	\$1,100	
018501 WORKERS COMP EXPERIENCE	\$16,476	\$22,908	\$28,000	\$28,000	
<b>SALARIES AND BENEFITS</b>	\$184,364	\$218,324	\$241,700	\$241,700	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,924	\$1,905	\$2,700	\$2,700	
032591 CHGS IT COMM	\$1,211	\$1,169	\$1,197	\$1,197	
032900 HOUSEHOLD EXPENSE	\$64	\$296	\$573	\$573	
032992 CHGS FAC MGMT HSHLD XP	\$5,104	\$4,484	\$6,345	\$6,345	
033102 INSUR XP LIABILITY EXPOSURE	\$275	\$837	\$1,400	\$1,400	
033103 INSUR XP MISCELLANEOUS	\$264	\$144	\$552	\$552	
033105 INSUR XP LIABILITY EXPERIENCE	\$888	\$1,236	\$1,992	\$1,992	
033500 MAINTENANCE OF EQUIPMENT	\$201	\$85	\$400	\$400	
033700 MAINTENANCE OF STRUCTURES	\$42	\$0	\$250	\$250	
033791 CHGS FAC MGMT MAINT STR	\$5,286	\$6,603	\$10,951	\$10,951	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$29	\$21	\$0	\$0	
034100 MEMBERSHIPS	\$349	\$449	\$700	\$700	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$29	\$0	\$0	
034500 OFFICE EXPENSE	\$3,903	\$4,619	\$8,000	\$8,000	
034800 PROF & SPECIAL SERVICES	\$0	\$149	\$0	\$0	



**Budget Unit:** 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)  
**Function:** EDUCATION  
**Activity:** AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034837 PROF PREEMPLOYMENT SVS	\$170	\$0	\$400	\$400	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$643	\$0	\$0	
035500 MINOR EQUIPMENT	\$2,019	\$2,901	\$800	\$800	
035591 CHGS IT HARDWARE EQP	\$1,330	\$7,678	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$123	\$0	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$0	\$28	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$5,172	\$2,690	\$6,000	\$6,000	
035990 CHGS FLEET TRANS/TRVL	\$11,136	\$7,224	\$7,783	\$7,783	
036100 UTILITIES	\$7,025	\$7,142	\$6,829	\$6,829	
<b>SERVICES AND SUPPLIES</b>	<b>\$46,524</b>	<b>\$50,341</b>	<b>\$60,072</b>	<b>\$60,072</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$7,244	\$9,761	\$8,588	\$8,588	
050003 BUILDING & EQUIP COST PLAN CHG	\$717	\$2,389	\$1,346	\$1,346	
050800 TAXES & ASSESSMENTS	\$181	\$184	\$228	\$228	
<b>OTHER CHARGES</b>	<b>\$8,142</b>	<b>\$12,335</b>	<b>\$10,162</b>	<b>\$10,162</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$5,625	\$0	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$5,625</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$244,657</b>	<b>\$281,001</b>	<b>\$311,934</b>	<b>\$311,934</b>	
<b>Net Cost:</b>	<b>\$241,657</b>	<b>\$278,956</b>	<b>\$309,934</b>	<b>\$309,934</b>	

# PUBLIC WORKS - RECREATION AND PARK DEVELOPMENT

Fund 0060, General, Budget Unit 701, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

The Recreation and Parks budget unit finances the maintenance of three County parks that are maintained by a combination of volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Park.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$98,641, a decrease of \$362,666 Compared to Fiscal Year 2022-23. The main cause for the decrease is the removal of the contribution of Proposition 68 grant funds to the City of Redding.

Revenues for FY 2023-24 are requested at \$0, a decrease of \$400,000 compared to Fiscal Year 2022-23. This decrease is related to the removal of the Proposition 68 grant funds which were passed through to the City of Redding.

The Net County Cost is requested at \$98,641, an increase of \$37,334 compared to Fiscal Year 2022-23. The main cause of the increase in Net County Cost is a plan to improve County park facilities.

## POSITION CHANGES REQUESTS

None.

## CAPITAL ASSET/PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

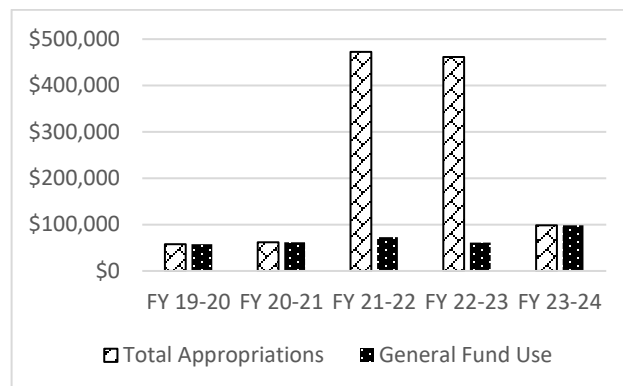
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>		\$0	\$0	\$0	\$0
<b>Category: 030</b>	<b>SERVICES AND SUPPLIES</b>				
032992	CHGS FAC MGMT HSHLD XP	\$10,756	\$13,890	\$26,438	\$26,438
033791	CHGS FAC MGMT MAINT STR	\$38,298	\$26,170	\$30,000	\$30,000
034800	PROF & SPECIAL SERVICES	\$0	\$1,394	\$40,000	\$40,000
036100	UTILITIES	\$107	\$40	\$1,000	\$1,000
<b>SERVICES AND SUPPLIES</b>		\$49,162	\$41,496	\$97,438	\$97,438
<b>Category: 050</b>	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$427	\$205	\$1,153	\$1,153
050800	TAXES & ASSESSMENTS	\$28	\$29	\$50	\$50
<b>OTHER CHARGES</b>		\$455	\$234	\$1,203	\$1,203
<b>Total Expenditures and Appropriations:</b>		\$49,617	\$41,731	\$98,641	\$98,641
<b>Net Cost:</b>		\$49,617	\$41,731	\$98,641	\$98,641

**PUBLIC WORKS - VETERANS HALLS**  
 Fund 0060, General, Budget Unit 710, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

**PROGRAM DESCRIPTION**

This General Fund budget unit accounts for expenditures associated with the operation of four Veterans Halls in Shasta County. These locations are Redding, Anderson, Burney and Fall River Mills. A majority of the expenditures are attributed to the Redding Hall. There are agreements for the Anderson, Burney and Fall River Mills Halls whereby local veteran groups utilize and maintain the facilities out of the revenues generated from the rental of the facilities, beverage sales and bingo games.

The Redding Hall is available for rental to the general public and provides a small revenue stream to offset operating expenditures.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$852,214, a decrease of \$52,213 compared to Fiscal Year 2022-23. The main cause for the decrease is due to the decrease in maintenance expenditures.

Revenues for FY 2023-24 are requested at \$613,000, an increase of \$2,000 compared to Fiscal Year 2022-23. The main cause for the increase is due to an increase in rental revenue.

The Net County Cost, which is covered entirely by the General Fund, is requested at \$239,214, a decrease of \$54,213 compared to Fiscal Year 2022-23. The main cause of the decrease in Net County Cost is due to a decrease in maintenance expenditures.

**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

Included in the requested budget is a rebudgeted capital project for a roof replacement in the amount of \$608,000, which will be funded through Accumulated Capital Outlay.

**SUMMARY OF RECOMMENDATIONS**

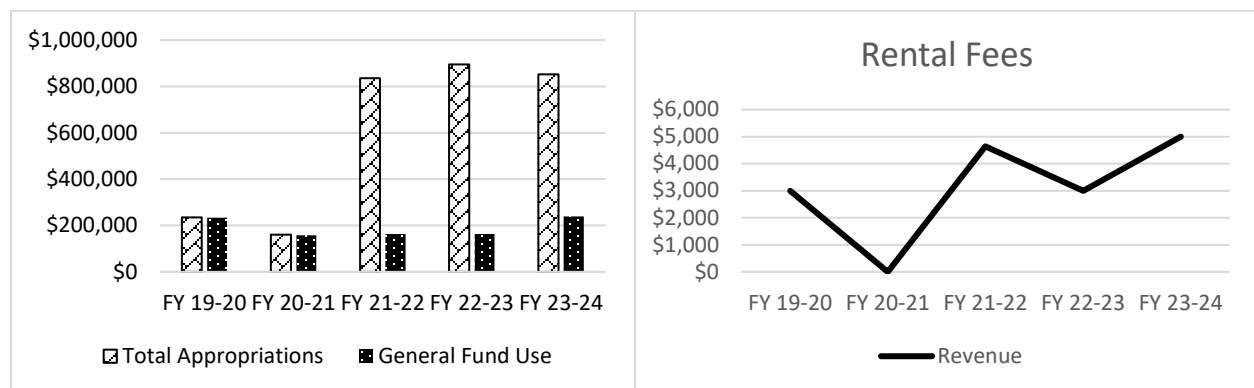
The CEO recommends the budget as requested.

**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:** 710 - VETERANS HALLS (FUND 0060)

**Function:** RECREATION

**Activity:** VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$4,646	\$5,500		\$5,000	\$5,000
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$4,646	\$5,500		\$5,000	\$5,000
<b>Category: 600</b> CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$0	\$13		\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$0	\$13		\$0	\$0
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$1,545	\$0		\$608,000	\$608,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$1,545	\$0		\$608,000	\$608,000
<b>Category: 802</b> OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$27		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$27		\$0	\$0
<b>Total Revenues:</b>	\$6,192	\$5,540		\$613,000	\$613,000
<b>Category: 030</b> SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$2,321	\$2,549		\$2,500	\$2,500
032900 HOUSEHOLD EXPENSE	\$1,696	\$1,594		\$2,500	\$2,500
032992 CHGS FAC MGMT HSHLD XP	\$15,606	\$14,118		\$26,368	\$26,368
033791 CHGS FAC MGMT MAINT STR	\$96,481	\$216,874		\$145,850	\$145,850
034500 OFFICE EXPENSE	\$0	\$10,540		\$12,000	\$12,000
034800 PROF & SPECIAL SERVICES	\$534	\$0		\$1,000	\$1,000
034890 CHGS FAC MGMT PROF SVS	\$663	\$552		\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0		\$2,000	\$2,000
035500 MINOR EQUIPMENT	\$0	\$0		\$2,500	\$2,500
036125 UTIL ELECTRIC	\$4,505	\$5,122		\$6,500	\$6,500
036126 UTIL GAS	\$2,151	\$3,692		\$3,000	\$3,000
036127 UTIL WATER	\$1,706	\$1,584		\$1,800	\$1,800
036130 UTIL WASTE WATER	\$723	\$701		\$800	\$800
<b>SERVICES AND SUPPLIES</b>	\$126,390	\$257,331		\$207,818	\$207,818
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,515	\$747		\$2,003	\$2,003
050003 BUILDING & EQUIP COST PLAN CHG	\$11,865	\$15,598		\$13,926	\$13,926
050800 TAXES & ASSESSMENTS	\$3,194	\$1,566		\$4,000	\$4,000
<b>OTHER CHARGES</b>	\$17,574	\$17,913		\$19,929	\$19,929
<b>Category: 070</b> CAPITAL ASSETS					

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

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061058 VETS HALL ROOF	\$0	\$0		\$608,000	\$608,000
<b>CAPITAL ASSETS</b>	\$0	\$0		\$608,000	\$608,000
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$1,545	\$0		\$0	\$0
095806 TRAN OUT ENERGY RETROFIT	\$15,986	\$16,193		\$16,467	\$16,467
<b>OTHER FINANCING USES</b>	\$17,531	\$16,193		\$16,467	\$16,467
<b>Total Expenditures and Appropriations:</b>	\$161,496	\$291,437		\$852,214	\$852,214
<b>Net Cost:</b>	\$155,304	\$285,897		\$239,214	\$239,214

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# Debt Services



# COUNTY COURTHOUSE BOND FUND

Fund 0070, Courthouse Bond, Budget Unit 803, Fiscal Year 2023-24

Nolda Short, Auditor-Controller

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## PROGRAM DESCRIPTION

This budget unit was previously used to itemize all County capital lease and bond payments for the County Courthouse Bond Fund. All debt has been satisfied and this budget unit is no longer needed.

## BUDGET REQUESTS

None.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

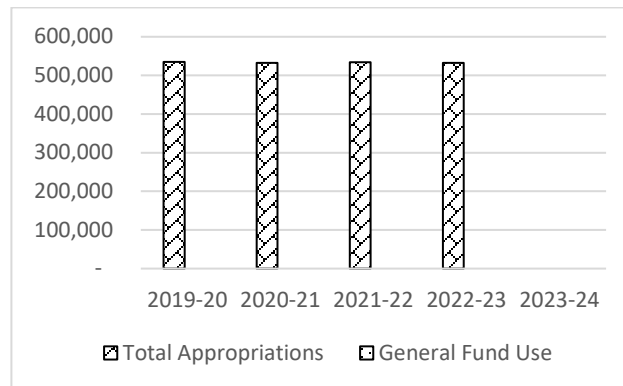
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 803 - 1998 CRTHSE BOND (FUND 0070)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$64	\$118	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$364)	\$364	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$299)</b>	<b>\$483</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$533,916	\$525,153	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$533,916</b>	<b>\$525,153</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$533,616</b>	<b>\$525,636</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$0	\$6,000	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$510,000	\$520,000	\$0	\$0	
054000 CURRENT INTEREST BOND ISSUES	\$23,916	\$10,335	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$533,916</b>	<b>\$530,335</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$533,916</b>	<b>\$536,335</b>	<b>\$0</b>	<b>\$0</b>	
<b>Net Cost:</b>	<b>\$299</b>	<b>\$10,698</b>	<b>\$0</b>	<b>\$0</b>	

# ADMINISTRATION CENTER BOND FUND

Fund 0072, Admin Center Bond, Budget Unit 805, Fiscal Year 2023-24

Nolda Short, Auditor-Controller

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## **PROGRAM DESCRIPTION**

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

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$2,382,100; a decrease of \$1,050, or .04%, compared to FY 2022-23 expenditures.

The requested budget is based on the bond indenture, trustee fee, bank charges. Appropriations for FY 2023-24 are comprised of \$2,380,100 for debt service, \$2,000 bank charges.

Revenues for FY 2023-24 are requested at \$2,382,100, a decrease of \$1,050, or .04%, compared to FY 2022-23 revenues. These revenues are transfers-in from the Tobacco Settlement fund.

There is no Net County Cost requested.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

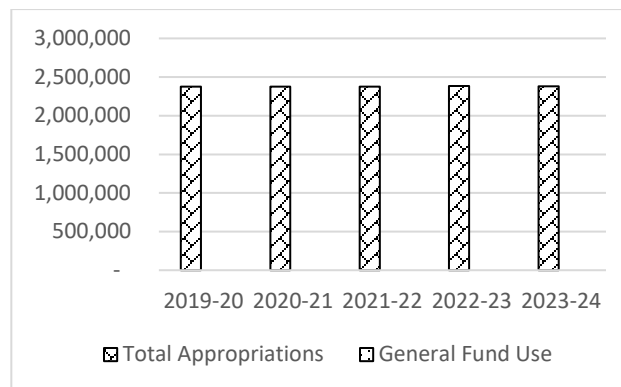
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.



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## **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 805 - ADM CTR BOND (FUND 0072)

**Function:** DEBT SERVICE

**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$10	\$5,042		\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$17)	\$0		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$6)</b>	<b>\$5,042</b>		<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,376,105	\$2,379,250		\$2,382,100	\$2,382,100
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$2,376,105</b>	<b>\$2,379,250</b>		<b>\$2,382,100</b>	<b>\$2,382,100</b>
<b>Total Revenues:</b>	<b>\$2,376,098</b>	<b>\$2,384,292</b>		<b>\$2,382,100</b>	<b>\$2,382,100</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
034300 MISCELLANEOUS EXPENSE	\$1	\$0		\$0	\$0
034807 PROF BANK SVS	\$1,705	\$2,100		\$2,000	\$2,000
<b>SERVICES AND SUPPLIES</b>	<b>\$1,706</b>	<b>\$2,100</b>		<b>\$2,000</b>	<b>\$2,000</b>
<b>Category: 050</b> OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,690,000	\$1,735,000		\$1,790,000	\$1,790,000
054000 CURRENT INTEREST BOND ISSUES	\$684,400	\$642,150		\$590,100	\$590,100
<b>OTHER CHARGES</b>	<b>\$2,374,400</b>	<b>\$2,377,150</b>		<b>\$2,380,100</b>	<b>\$2,380,100</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$2,376,106</b>	<b>\$2,379,250</b>		<b>\$2,382,100</b>	<b>\$2,382,100</b>
<b>Net Cost:</b>	<b>\$7</b>	<b>(\$5,042)</b>		<b>\$0</b>	<b>\$0</b>

# ENERGY RETROFIT

Fund 0073, Energy Retrofit, Budget Unit 806, Fiscal Year 2023-24

Nolda Short, Auditor-Controller

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## PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond obligations for two energy retrofit projects. This budget unit is for accounting purposes only and does not affect total expenditures.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$803,339; an increase of \$24,164, or 3.1%, compared to FY 2022-23 expenditures.

The \$51,784 appropriated in cost center 80600 for the 2012 energy retrofit debt service represents the current principal and interest payments due on the 2012 energy retrofit long term loan. This debt service is near completion, and the last payment will be made in December 2024.

The \$751,555 appropriated in cost center 80601 for the 2020 energy retrofit debt service represents the current principal and interest payments due on the 2020 energy retrofit long term loan. This was a much more comprehensive energy retrofit comprised of solar, HVAC, lighting, and roofing on several County buildings.

Revenues for FY 2023-24 are requested at \$803,339, an increase of \$22,687, or 2.9%, compared to FY 2022-23 revenues.

There is no Net County Cost requested.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

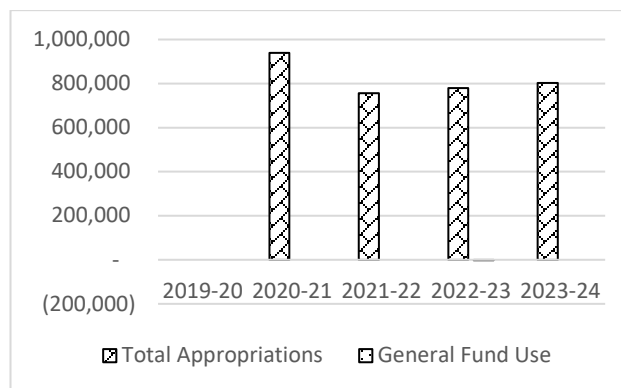
The CEO recommends two minor technical adjustments of \$1 each.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**Budget Unit:** 806 - ENERGY RETROFIT (FUND 0073)

**Function:** DEBT SERVICE

**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$100	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$4)	(\$7)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3)</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800101 TRANS IN BOARD OF SUPERVISORS	\$4,821	\$4,923	\$5,049	\$5,049	
800102 TRANS IN CAO	\$16,433	\$16,786	\$17,213	\$17,213	
800103 TRANS IN CLERK OF THE BOARD	\$8,389	\$8,570	\$8,787	\$8,787	
800110 TRANS IN AUDITOR CONTROLLER	\$26,844	\$27,421	\$28,117	\$28,117	
800111 TRANS IN TREAS TAX COLLECTOR	\$19,919	\$20,347	\$20,864	\$20,864	
800112 TRANS IN ASSESSOR	\$43,412	\$44,345	\$45,471	\$45,471	
800113 TRANS IN PURCHASING	\$7,332	\$7,490	\$7,680	\$7,680	
800120 TRANS IN COUNTY COUNSEL	\$15,442	\$15,773	\$16,174	\$16,174	
800130 TRANS IN PERSONNEL	\$15,891	\$16,232	\$16,645	\$16,645	
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$1,476	\$0	\$0	
800175 TRANS IN CSA ADMIN	\$536	\$544	\$557	\$557	
800207 TRANS IN PUBLIC DEFENDER	\$12,280	\$12,528	\$12,831	\$12,831	
800227 TRANS IN DA	\$47,086	\$47,916	\$48,950	\$48,950	
800235 TRANS IN SHERIFF	\$67,999	\$69,839	\$71,992	\$71,992	
800260 TRANS IN JAIL	\$43,117	\$44,841	\$46,654	\$46,654	
800263 TRANS IN PROBATION	\$3,149	\$3,213	\$3,290	\$3,290	
800282 TRANS IN BUILDING	\$8,665	\$8,816	\$9,006	\$9,006	
800286 TRANS IN PLANNING	\$11,231	\$11,427	\$11,673	\$11,673	
800287 TRANS IN CORONER	\$23,195	\$23,524	\$23,946	\$23,946	
800290 TRANS IN RECORDER	\$15,897	\$16,238	\$16,651	\$16,651	
800299 TRANS IN PUBLIC ADMINISTRATOR	\$3,011	\$3,075	\$3,154	\$3,154	
800301 TRANS IN ROADS	\$67,304	\$69,264	\$71,544	\$71,544	
800402 TRANS IN ENVIRONMENTAL HEALTH	\$9,810	\$9,982	\$10,197	\$10,197	
800410 TRANS IN MENTAL HEALTH	\$56,731	\$58,762	\$61,045	\$61,045	
800411 TRANS IN PUBLIC HEALTH	\$23,467	\$24,309	\$25,256	\$25,256	
800501 TRANS IN SOCIAL SERVICES	\$32,412	\$33,455	\$34,630	\$34,630	
800530 TRANS IN OPPORTUNITY CENTER	\$26,119	\$26,887	\$27,778	\$27,778	
800570 TRANS IN VETERANS SVC OFFICER	\$4,094	\$4,166	\$4,256	\$4,256	
800590 TRANS IN COMMUNITY ACTION AGCY	\$5,872	\$5,998	\$6,151	\$6,151	
800593 TRANS IN HOUSING AUTHORITY	\$11,484	\$11,731	\$12,029	\$12,029	
800710 TRANS IN VETERANS HALL	\$15,986	\$16,193	\$16,467	\$16,467	
800925 TRANS IN INFO TECH DEPT	\$72,246	\$73,800	\$75,674	\$75,674	
800950 TRANS IN RISK MGMT	\$16,277	\$16,627	\$17,049	\$17,049	
806200 TRANS IN FALL RIVER AIRPORT	\$1,114	\$1,641	\$2,200	\$2,200	
806207 TRANS IN SOLID WASTE DISPOSAL	\$4,463	\$5,799	\$7,217	\$7,217	
806373 TRANS IN AIR QUALITY	\$11,529	\$11,730	\$11,983	\$11,983	

**Budget Unit:** 806 - ENERGY RETROFIT (FUND 0073)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
806378 TRANS IN PALO CEDRO SEWER	\$1,871	\$3,147	\$4,493	\$4,493	\$4,493
806387 TRANS IN COTTONWOOD SEWER	\$294	\$474	\$666	\$666	\$666
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$755,724</b>	<b>\$779,308</b>	<b>\$803,339</b>	<b>\$803,339</b>	<b>\$803,339</b>
<b>Total Revenues:</b>	<b>\$755,720</b>	<b>\$779,401</b>	<b>\$803,339</b>	<b>\$803,339</b>	<b>\$803,339</b>
<b>Category: 050 OTHER CHARGES</b>					
050221 RET L/T DT CURR PRINCIPAL	\$47,007	\$48,428	\$48,428	\$48,428	\$48,428
050229 RET L/T DT ENERGY RETROFIT	\$327,579	\$359,888	\$393,783	\$393,783	\$393,783
050321 INT L/T DT CURR INTEREST	\$4,776	\$3,355	\$3,356	\$3,356	\$3,356
050329 INT L/T DT ENERGY RETROFIT	\$376,360	\$367,503	\$357,772	\$357,772	\$357,772
<b>OTHER CHARGES</b>	<b>\$755,724</b>	<b>\$779,174</b>	<b>\$803,339</b>	<b>\$803,339</b>	<b>\$803,339</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$755,724</b>	<b>\$779,174</b>	<b>\$803,339</b>	<b>\$803,339</b>	<b>\$803,339</b>
<b>Net Cost:</b>	<b>\$3</b>	<b>(\$227)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# RESERVE FOR CONTINGENCIES

Fund 0060, General, Budget Unit 900, Fiscal Year 2023-24

Mary Williams, Acting County Executive Officer

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## PROGRAM DESCRIPTION

The Reserve for Contingencies consists of funds set aside to provide for unanticipated requirements that may occur during the year. Examples of items that qualify for use of these funds include costs associated with essential equipment or structure failures and legislative activities depleting County General Fund fiscal resources. Historically, \$5,000,000 of the general fund has been set aside for contingencies but has rarely, if ever, been used. The County budget includes significant budget authority and, if there is a large unanticipated revenue, a budget amendment will be brought to the Board for consideration.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$5,000,000; an increase of \$4,717,687, compared to FY 2022-23 expenditures. This budget was reduced in the Adopted Budget for FY 2022-23 to \$0 leaving no options for contingency as it's rarely used. Budget Amendments during the fiscal year have resulted in an adjusted budget of \$282,313. As the County continues the process to right size the budget, a contingency will be more important in future years.

The Net County Cost is requested at \$5,000,000, an increase of \$4,717,687 compared to FY 2022-23. The entire Net County Cost will be covered by the General Fund.

## POSITION CHANGE REQUESTS

None

## CAPITAL ASSET / PROJECT REQUESTS

None

## SUMMARY OF RECOMMENDATIONS

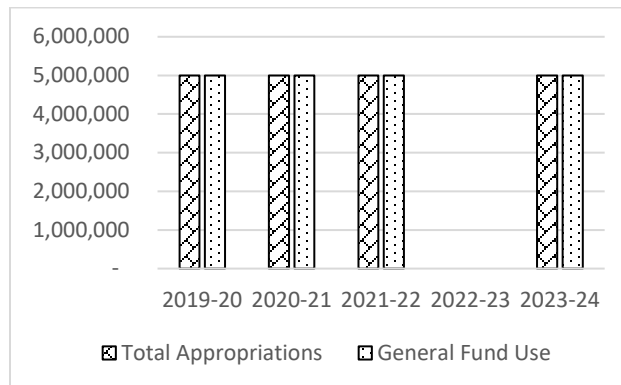
The CEO recommends this budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.



**Budget Unit:** 900 - RESERVES FOR CONTINGENCIES (FUND 0060)  
**Function:** GENERAL  
**Activity:** RESERVES FOR CONTINGENCIES

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Category:</b> 090      APPROP FOR CONTINGENCY					
090000    APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>APPROP FOR CONTINGENCY</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
<b>Net Cost:</b>	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000

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# Internal Services

# INFORMATION TECHNOLOGY

Fund 0203, IT Administration, Budget Unit 925, Fiscal Year 2023-24

Thomas Schreiber, Chief Information Officer

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## **PROGRAM DESCRIPTION**

The Information Technology (IT) Department is an Internal Service Fund (ISF), providing centralized IT services to all 28 Departments within Shasta County as well as outside agencies. Our mission is to provide a complete range of high-quality, cost-effective solutions either internally or through public/private partnerships that enable or enhance County departments' ability to effectively serve the public. We are responsible for the planning, management, coordination, oversight, and security of core technology, data, and communications infrastructure for Shasta County Government. We provide desktop equipment and services, network and infrastructure throughout 141 County building locations; Geographic Information Systems (GIS) mapping; and technical systems planning, development, installation, and ongoing support.

For Fiscal Year 2022-23, some of the major accomplishments are: migrating to and securing the County Office 365 (O365) environment with two-factor authentication for County staff; County Internet re-design and upgrade; Riverside Fire Station buildout; ZoneHaven evacuation zones implementation (scheduled for May/June 2023); planning the Courthouse Fiber re-route and facilitating connectivity to the new County Courthouse (re-scheduled for August/September 2023); lifecycle replacement of aging critical infrastructure assets; and implementation of our first low/no-code application.

In addition, the following initiatives are in progress and will likely continue into Fiscal Year 2023-24: Board Chambers system upgrade/replacement; implementing a new "shasta.gov" domain; planning for Intranet replacement, due to the End of Life (EOL) of the current solution; increasing storage capacity and efficiency for County data; planning for Microsoft Windows 11 (Windows 10 EOL scheduled for October 2025); working with Facilities on replacing the EOL equipment and infrastructure in the Network Operations Center (NOC); Emergency Operations Center (EOC) buildout planning, future buildout for disaster recovery (DR) & business continuity planning efforts; planning and implementing an external access management solution for the County network; lifecycle management of aging assets; security policy updates to facilitate a full County Security Program; and a phase-out of our aging Custom-built applications (Custom Applications), due to lack of in-house programmers.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$13,562,352; an increase of \$728,965, or 6%, compared to FY 2022-23 expenditures. This is primarily due to: Salaries and Benefits increases in the amount of \$312,068; and increased IT equipment and maintenance costs in Services and Supplies in the net amount of \$416,956. The IT operations fund receives no direct General Fund (GF) support. Operations are funded through charges for services provided to user departments (IT Rates).

Revenues for FY 2023-24 are requested at \$13,392,089, an increase of \$655,787, or 5%, compared to FY 2022-23 revenues.

The Net County Cost is \$170,263 which will only materialize if all anticipated projects and other costs are fully incurred within the fiscal year. In this unlikely event, any deficit would be offset by IT Retained Earnings.

## **POSITION CHANGE REQUESTS**

One (1) FTE is requested to be deleted. The vacant IT Cabling Technician is a Salary and Benefits savings of \$86,200. Net GF Impact: \$0.

## **CAPITAL ASSET / PROJECT REQUESTS**

Capital Asset expenditures are projected at \$430,000. The following Capital Asset purchases are needed to facilitate the replacement of End-of-Life (EOL) equipment and to increase storage capacity and efficiency: 2 Firewall/Router/Switches - \$31,000; 1 Server - \$95,000; 3 Storage Devices - \$211,000. In addition, IT is requesting the following Capital Asset item be re-budgeted for FY 2023-24: 1 Software - \$93,000, which will facilitate secure network access and management for external entities.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

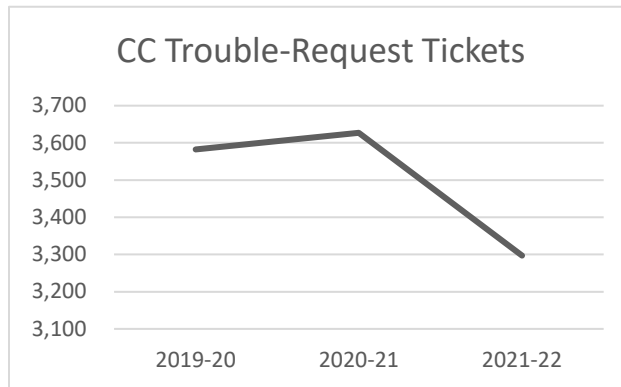
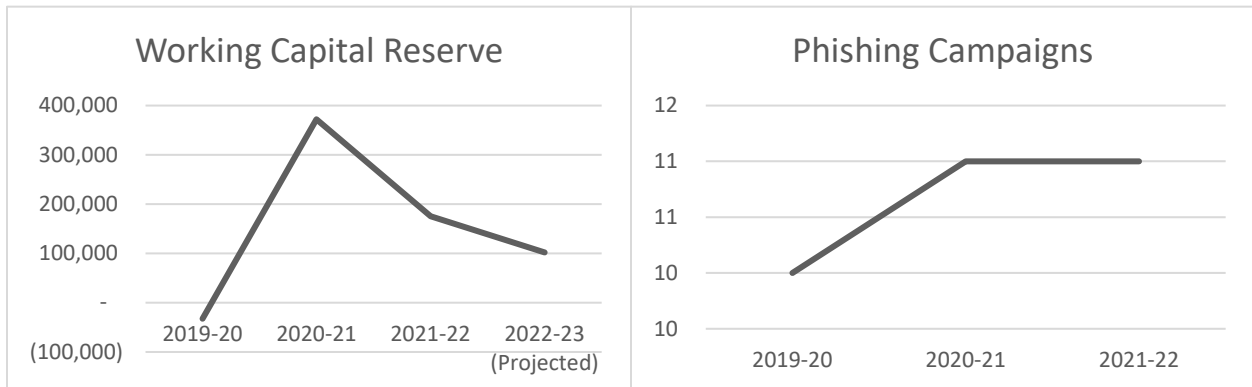
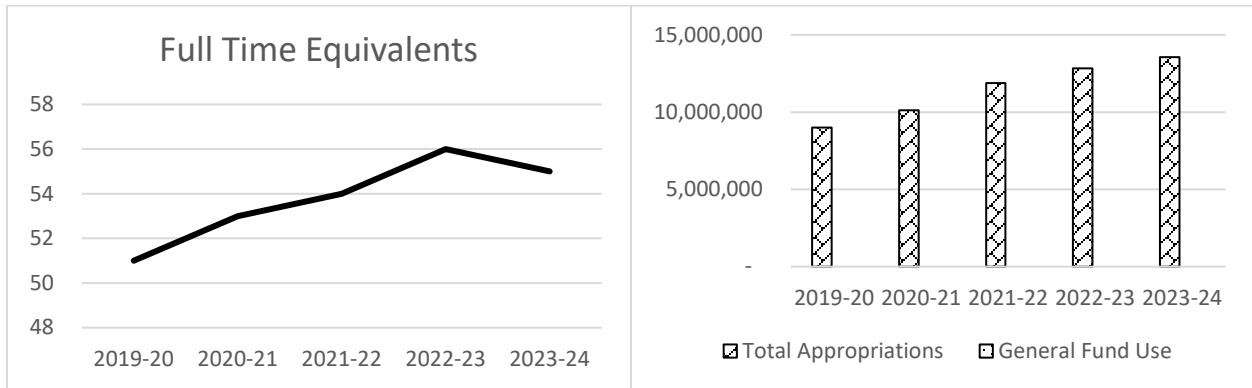
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Beginning in Fiscal Year 2022-23, GASB-96 requires state and local governments to capitalize and amortize

the cost of their individually identifiable computer software that is considered to be a capital asset and meets specific criteria for capitalization. IT and the Auditor's office are in the process of evaluating IT's software purchases to determine which meet the criteria. The impacts of this new requirement on IT as an ISF are also being evaluated but are yet unknown.

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
693001 CHARGES FOR SERVICES	\$9,445,241	\$10,726,113	\$13,364,089	\$13,364,089	
<b>CHARGES FOR SERVICES</b>	<b>\$9,445,241</b>	<b>\$10,726,113</b>	<b>\$13,364,089</b>	<b>\$13,364,089</b>	
<b>Total Operating Revenues:</b>	<b>\$9,445,241</b>	<b>\$10,726,113</b>	<b>\$13,364,089</b>	<b>\$13,364,089</b>	
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$3,859,275	\$3,910,630	\$4,790,000	\$4,790,000	
011200 TERMINATION/SPECIAL PAY	\$71,295	\$70,522	\$100,000	\$100,000	
017000 EXTRA HELP	\$11,662	\$36,745	\$30,000	\$30,000	
017502 OVERTIME PAY	\$19,100	\$24,021	\$25,000	\$25,000	
017509 HOLIDAY OVERTIME PAY	\$1,238	\$0	\$1,000	\$1,000	
018100 EMPLOYER SHARE FICA	\$289,253	\$286,207	\$370,000	\$370,000	
018201 EMPLOYER SHARE RETIREMENT	\$916,162	\$958,922	\$1,168,000	\$1,168,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,270	\$7,830	\$10,000	\$10,000	
018205 EMPLOYER SHARE 401A	\$15,062	\$23,899	\$58,000	\$58,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$944,811	\$988,915	\$1,247,000	\$1,247,000	
018301 EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$28,868	\$28,868	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$203,373	\$211,361	\$331,000	\$331,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,555	\$1,517	\$1,200	\$1,200	
018500 WORKERS COMP EXPOSURE	\$21,431	\$25,625	\$40,000	\$40,000	
018501 WORKERS COMP EXPERIENCE	\$44,532	\$59,616	\$86,000	\$86,000	
018603 CELL/PDA COMM ALLOWANCE PROG	\$4,403	\$3,976	\$4,000	\$4,000	
<b>SALARIES AND BENEFITS</b>	<b>\$6,411,427</b>	<b>\$6,609,789</b>	<b>\$8,290,068</b>	<b>\$8,290,068</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,713	\$1,231	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$248,751	\$256,940	\$374,880	\$374,880	
032590 CHGS FAC MGMT COMM	\$807	\$704	\$1,000	\$1,000	
032597 ISF COMM XP OTHER DEPT CHGS	\$3,900	\$1,737	\$4,309	\$4,309	
032900 HOUSEHOLD EXPENSE	\$1,434	\$1,647	\$1,600	\$1,600	
032992 CHGS FAC MGMT HSHLD XP	\$74,323	\$69,173	\$80,673	\$80,673	
033102 INSUR XP LIABILITY EXPOSURE	\$11,570	\$30,336	\$52,000	\$52,000	
033103 INSUR XP MISCELLANEOUS	\$8,004	\$4,992	\$20,064	\$20,064	
033105 INSUR XP LIABILITY EXPERIENCE	(\$24)	(\$48)	(\$84)	(\$84)	
033500 MAINTENANCE OF EQUIPMENT	\$102,169	\$159,686	\$206,414	\$206,414	
033528 MNT EQP SOFTWARE	\$517,986	\$457,622	\$401,276	\$401,276	
033597 ISF MNT EQP OTHER DEPT CHGS	\$793,973	\$886,947	\$1,079,852	\$1,079,852	
033791 CHGS FAC MGMT MAINT STR	\$113,049	\$82,223	\$148,700	\$148,700	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$263	\$112	\$500	\$500	

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$680	\$858	\$950	\$950	
034391 MISC XP INTEREST	\$0	\$725	\$0	\$0	
034500 OFFICE EXPENSE	\$17,881	\$29,745	\$20,750	\$20,750	
034591 CHGS OC POSTAGE SVS	\$11	\$1	\$50	\$50	
034592 CHGS OC OTHER SERVICES	\$8,557	\$8,911	\$9,184	\$9,184	
034800 PROF & SPECIAL SERVICES	\$128,677	\$158,966	\$351,141	\$351,141	
034803 PROF ADVERTISING & MKTG SVS	\$108	\$599	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$1,954	\$2,987	\$5,000	\$5,000	
034852 PROF TRANSCRIBING SVS	\$41	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$14,580	\$5,502	\$16,500	\$16,500	
034897 ISF PRF SVS OTHER DEPT CHGS	\$146,669	\$169,976	\$395,000	\$395,000	
035100 RENTS & LEASES OF EQUIPMENT	\$2,792	\$2,792	\$2,793	\$2,793	
035500 MINOR EQUIPMENT	\$81,458	\$476,176	\$163,300	\$163,300	
035528 MINOR EQP SOFTWARE	\$8,776	\$159,708	\$279,468	\$279,468	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$64,114	\$4,751	\$149,000	\$149,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$35,734	\$36,083	\$105,157	\$105,157	
035900 TRANSPORTATION & TRAVEL	\$3,078	\$17,184	\$24,800	\$24,800	
035940 TRANS/TRVL FUEL	\$3,139	\$4,254	\$6,500	\$6,500	
035990 CHGS FLEET TRANS/TRVL	\$16,891	\$14,544	\$16,820	\$16,820	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$283	\$0	\$0	\$0	
036100 UTILITIES	\$105,656	\$76,392	\$120,000	\$120,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,519,011</b>	<b>\$3,123,470</b>	<b>\$4,039,597</b>	<b>\$4,039,597</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$142,898	\$185,819	\$267,972	\$267,972	
050003 BUILDING & EQUIP COST PLAN CHG	\$347,004	\$304,605	\$268,926	\$268,926	
050800 TAXES & ASSESSMENTS	\$109	\$109	\$115	\$115	
050900 DEPRECIATION EXPENSE	\$124,932	\$141,532	\$190,000	\$190,000	
051000 AMORTIZATION	\$0	\$17,900	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$614,943</b>	<b>\$649,967</b>	<b>\$727,013</b>	<b>\$727,013</b>	
<b>Total Operating Expenses:</b>	<b>\$9,545,383</b>	<b>\$10,383,226</b>	<b>\$13,056,678</b>	<b>\$13,056,678</b>	
<b>Operating Income (Loss)</b>	<b>(\$100,142)</b>	<b>\$342,887</b>	<b>\$307,411</b>	<b>\$307,411</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$12,568	\$25,080	\$13,000	\$13,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$73,818)	\$7,365	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$61,249)</b>	<b>\$32,446</b>	<b>\$13,000</b>	<b>\$13,000</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799300 MISCELLANEOUS REVENUE	\$3	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$1	\$0	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$17,560	\$10,500	\$15,000	\$15,000	\$15,000
896102 GAIN ON SALE OF CAPITAL ASSETS	\$34	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$17,596</b>	<b>\$10,500</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$43,649)</b>	<b>\$42,946</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$143,791)</b>	<b>\$385,833</b>	<b>\$335,411</b>	<b>\$335,411</b>	<b>\$335,411</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	(\$72,246)	(\$73,800)	(\$75,674)	(\$75,674)	(\$75,674)
<b>OTHER FINANCING USES</b>	<b>(\$72,246)</b>	<b>(\$73,800)</b>	<b>(\$75,674)</b>	<b>(\$75,674)</b>	<b>(\$75,674)</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800235 TRANS IN SHERIFF	\$0	\$17,649	\$0	\$0	\$0
800404 TRANS IN M HLTH SERVICES ACT	\$2,212	\$0	\$0	\$0	\$0
800501 TRANS IN SOCIAL SERVICES	\$7,969	\$0	\$0	\$0	\$0
800502 TRANS IN HHSA	\$906	\$0	\$0	\$0	\$0
800530 TRANS IN OPPORTUNITY CENTER	\$1,386	\$0	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$12,475</b>	<b>\$17,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Net Position</b>	<b>(\$203,562)</b>	<b>\$329,683</b>	<b>\$259,737</b>	<b>\$259,737</b>	<b>\$259,737</b>
Net Position - Beginning Balance	\$2,160,932	\$1,957,591	\$2,287,275	\$2,287,275	\$2,287,275
Net Position - Ending Balance	\$1,957,369	\$2,287,275	\$2,547,012	\$2,547,012	\$2,547,012



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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0650 CAP ASSETS-EQUIPMENT					
065053 NETWORK STORAGE DEVICES	\$0	\$222,590		\$211,000	\$211,000
065072 SERVERS	\$12,475	\$47,270		\$95,000	\$95,000
065168 SWITCH/ROUTER/FIREWALL	\$0	\$205,237		\$31,000	\$31,000
065317 SOFTWARE	\$0	\$0		\$93,000	\$93,000
<b>CAP ASSETS-EQUIPMENT</b>	\$12,475	\$475,098		\$430,000	\$430,000
<b>Total Additional Appropriations:</b>	\$12,475	\$475,098		\$430,000	\$430,000
<b>Total Change in Net Position:</b>	(\$216,037)	(\$145,415)		(\$170,263)	(\$170,263)

# PUBLIC WORKS - FLEET MANAGEMENT

Fund 0201, Fleet Management, Budget Unit 940, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

## PROGRAM DESCRIPTION

Fleet Management is an internal service fund responsible for the management of County fleet vehicles. Fleet manages the procurement, maintenance, operation, and disposal of fleet vehicles. All replacement, maintenance, and collision repair costs are paid by Fleet Management. The program is funded by departments through monthly rate fees and requires no 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 responsible manner”.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$3,950,953, a decrease of \$5,960 compared to FY 2022-23. The main cause for the decrease is the decrease in payroll and vehicle purchases.

Revenues for FY 2023-24 are requested at \$1,845,750, an increase of \$300,000 compared to FY 2022-23. The main cause for the increase is the increase in service and replacement fund charges.

The Net County Cost, which will be covered entirely by the Department’s fund balance is requested at \$2,105,203.

Projected balance of restricted funds at the end of FY 2023-24 is \$1,407,468. Fiscal Years 2021-22 and 2022-23 saw an increase in replacement vehicle acquisitions and new vehicle costs. Replacement fund balance will recover due to a corresponding increase in annual revenues.

## POSITION CHANGE REQUESTS

A reclassification study was conducted and determined the Maintenance Supervisor was performing duties outside of his classification and should be reclassified to a Fleet Manager. As a result, the recommended budget includes deleting one FTE Maintenance Supervisor and adding one FTE Fleet Manager.

## CAPITAL ASSET / PROJECT REQUESTS

Included in the requested budget is replacement vehicles as needed for departments in the amount of \$1,800,000

## SUMMARY OF RECOMMENDATIONS

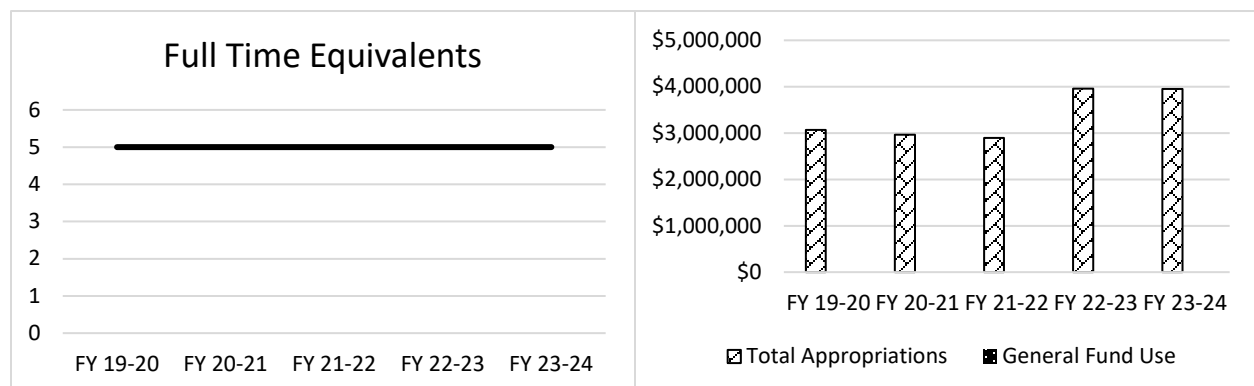
The CEO recommends reducing the budgeted amount in Minor Equipment Software by \$2,500 to better align with historical spending. This change reduces the Net County Cost to \$2,102,703.

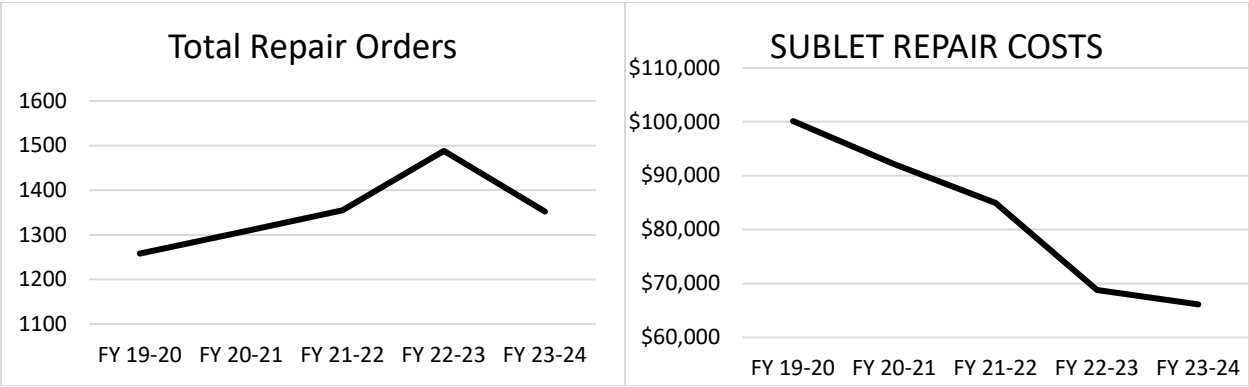
## PENDING ISSUES AND POLICY CONSIDERATIONS

Global supply chains shortages continue to impact vehicle and part availability. Price increases are affecting department budgets. Future regulations pertaining to electric vehicles usage are a concern.

## 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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
692950	REPLACEMENT FUND CHARGES	\$452,688	\$407,222	\$615,000	\$615,000
693001	CHARGES FOR SERVICES	\$591,354	\$624,296	\$690,000	\$690,000
693033	CHGS FOR VEH COLLISION REPAIR	\$103,125	\$216,288	\$150,000	\$150,000
693034	CHGS FOR SVS MISC VEH PARTS	\$34,499	\$15,349	\$40,000	\$40,000
693036	CHARGES FOR SVS ADMIN FEES	\$266,880	\$275,400	\$310,000	\$310,000
<b>CHARGES FOR SERVICES</b>		<b>\$1,448,548</b>	<b>\$1,538,557</b>	<b>\$1,805,000</b>	<b>\$1,805,000</b>
<b>Total Operating Revenues:</b>		<b>\$1,448,548</b>	<b>\$1,538,557</b>	<b>\$1,805,000</b>	<b>\$1,805,000</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000	REGULAR SALARIES	\$317,833	\$331,472	\$335,000	\$335,000
011200	TERMINATION/SPECIAL PAY	\$5,169	\$1,576	\$0	\$0
017000	EXTRA HELP	\$13,782	\$28,090	\$32,000	\$32,000
017502	OVERTIME PAY	\$3,160	\$4,233	\$12,000	\$12,000
018100	EMPLOYER SHARE FICA	\$24,886	\$26,287	\$27,000	\$27,000
018201	EMPLOYER SHARE RETIREMENT	\$75,772	\$81,475	\$84,000	\$84,000
018205	EMPLOYER SHARE 401A	\$0	\$0	\$3,500	\$3,500
018300	EMPLOYER SHARE HEALTH INSUR	\$88,114	\$95,388	\$82,000	\$82,000
018301	EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$21,222	\$21,222
018307	EMPLYR SHR OTHER POST EMP BEN	\$16,140	\$17,992	\$24,000	\$24,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$134	\$140	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$1,895	\$2,353	\$3,200	\$3,200
018501	WORKERS COMP EXPERIENCE	\$660	\$912	\$1,200	\$1,200
<b>SALARIES AND BENEFITS</b>		<b>\$547,549</b>	<b>\$589,924</b>	<b>\$625,422</b>	<b>\$625,422</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$4,861	\$4,985	\$5,000	\$5,000
032500	COMMUNICATIONS EXPENSE	\$1,604	\$1,382	\$1,500	\$1,500
032590	CHGS FAC MGMT COMM	\$819	\$884	\$1,000	\$1,000
032591	CHGS IT COMM	\$921	\$835	\$855	\$855
032700	FOOD EXPENSE	\$0	\$0	\$80	\$80
032900	HOUSEHOLD EXPENSE	\$1,219	\$1,291	\$1,400	\$1,400
032992	CHGS FAC MGMT HSHLD XP	\$3,838	\$3,682	\$4,800	\$4,800
033102	INSUR XP LIABILITY EXPOSURE	\$1,000	\$2,698	\$4,200	\$4,200
033103	INSUR XP MISCELLANEOUS	\$372	\$204	\$684	\$684
033105	INSUR XP LIABILITY EXPERIENCE	\$0	\$2,292	\$3,672	\$3,672
033500	MAINTENANCE OF EQUIPMENT	\$1,735	\$1,817	\$2,500	\$2,500
033526	MNT EQP VEHICLES	\$83,005	\$182,589	\$140,000	\$140,000
033534	MNT EQP PARTS & SUPPLIES	\$183,111	\$210,353	\$150,000	\$150,000

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

Operating Detail	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
033544 MNT EQP VH TIRES	\$125,114	\$125,762	\$135,000	\$135,000
033545 MNT EQP VH OUTSIDE REPAIR SVS	\$68,779	\$78,246	\$80,000	\$80,000
033546 MNT EQP VH SHOP/OPER SPLY	\$5,935	\$8,918	\$10,000	\$10,000
033592 CHGS IT MNT HARD/SOFTWARE	\$1,898	\$2,506	\$2,734	\$2,734
033791 CHGS FAC MGMT MAINT STR	\$16,930	\$11,504	\$45,410	\$45,410
034100 MEMBERSHIPS	\$0	\$100	\$100	\$100
034500 OFFICE EXPENSE	\$1,476	\$2,695	\$2,500	\$2,500
034592 CHGS OC OTHER SERVICES	\$542	\$551	\$572	\$572
034800 PROF & SPECIAL SERVICES	\$5,972	\$10,700	\$10,000	\$10,000
034802 PROF ADMIN SVS	\$1,578	\$6,499	\$25,000	\$25,000
034803 PROF ADVERTISING & MKTG SVS	\$36	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$660	\$170	\$200	\$200
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$500	\$500
034892 CHGS IT PROFESSIONAL SVS	\$27,372	\$31,667	\$35,854	\$35,854
034900 PUBLICATIONS & LEGAL NOTICES	\$40	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$1,371	\$1,600	\$2,000	\$2,000
035500 MINOR EQUIPMENT	\$4,997	\$15,168	\$6,000	\$6,000
035528 MINOR EQP SOFTWARE	\$6,393	\$6,558	\$7,500	\$7,500
035591 CHGS IT HARDWARE EQP	\$1,026	\$4,488	\$5,000	\$5,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$257	\$7	\$500	\$500
035753 SP DEPT XP RECYCLING CONTAINER	\$2,753	\$656	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$1,375	\$5,707	\$6,000	\$6,000
035940 TRANS/TRVL FUEL	\$1,539	\$1,502	\$2,000	\$2,000
036100 UTILITIES	\$6,976	\$7,482	\$7,000	\$7,000
<b>SERVICES AND SUPPLIES</b>	<b>\$565,518</b>	<b>\$735,509</b>	<b>\$701,061</b>	<b>\$701,061</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$80,748	\$33,935	\$94,305	\$94,305
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$0	\$665	\$665
050900 DEPRECIATION EXPENSE	\$5,654	\$5,931	\$6,000	\$6,000
050902 DEPR XP BUILDINGS	\$904	\$904	\$1,000	\$1,000
050903 DEPR XP VEHICLES	\$0	\$0	\$800,000	\$800,000
050904 DEPR XP EQUIPMENT	\$494,504	\$518,069	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$581,811</b>	<b>\$558,841</b>	<b>\$901,970</b>	<b>\$901,970</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>				
088000 COST APPLIED VARIOUS	(\$51,420)	(\$80,120)	(\$80,000)	(\$80,000)
<b>INTRAFUND TRANSFERS</b>	<b>(\$51,420)</b>	<b>(\$80,120)</b>	<b>(\$80,000)</b>	<b>(\$80,000)</b>
<b>Total Operating Expenses:</b>	<b>\$1,643,459</b>	<b>\$1,804,155</b>	<b>\$2,148,453</b>	<b>\$2,148,453</b>
<b>Operating Income (Loss)</b>	<b>(\$194,911)</b>	<b>(\$265,598)</b>	<b>(\$343,453)</b>	<b>(\$343,453)</b>

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$3,874)	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$25)	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	(\$25)	(\$3,874)	\$0	\$0
<b>Category: 050 OTHER CHARGES</b>				
051400 LOSS ON DISPOSAL CAPITAL ASSET	(\$25,822)	(\$21,177)	\$0	\$0
<b>OTHER CHARGES</b>	(\$25,822)	(\$21,177)	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$24,943	\$41,356	\$40,000	\$40,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$136,158)	\$37,683	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$111,215)	\$79,040	\$40,000	\$40,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$579	\$345	\$750	\$750
799601 INSURANCE PROCEEDS C/A	\$15,475	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$16,054	\$345	\$750	\$750
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896100 SALE OF CAPITAL ASSETS	(\$11,550)	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	(\$1,996)	\$0	\$0	\$0
896102 GAIN ON SALE OF CAPITAL ASSETS	\$31,238	\$0	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$17,692	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$103,315)	\$54,334	\$40,750	\$40,750
<b>Income Before Capital Contributions and Transfers:</b>	(\$298,226)	(\$211,264)	(\$302,703)	(\$302,703)
<b>Change in Net Position</b>	(\$298,226)	(\$211,264)	(\$302,703)	(\$302,703)
Net Position - Beginning Balance	\$6,396,232	\$6,098,005	\$5,886,741	\$5,886,741
Net Position - Ending Balance	\$6,098,005	\$5,886,741	\$5,584,038	\$5,584,038

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0650	CAP ASSETS-EQUIPMENT				
065095 VEHICLES	\$562,865	\$1,531,543	\$1,800,000	\$1,800,000	\$1,800,000
065379 SHIPPING CONTAINER	\$9,975	\$0	\$0	\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$572,840</b>	<b>\$1,531,543</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>
<b>Total Additional Appropriations:</b>	<b>\$572,840</b>	<b>\$1,531,543</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>
<b>Total Change in Net Position:</b>	<b>(\$871,067)</b>	<b>(\$1,742,807)</b>	<b>(\$2,102,703)</b>	<b>(\$2,102,703)</b>	<b>(\$2,102,703)</b>

# RISK MANAGEMENT

Fund 0202, Risk Management, Budget Unit 950, Fiscal Year 2023-24  
Shelley Forbes, Director of Support Services

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## **PROGRAM DESCRIPTION**

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The 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

In FY 2022-23, the Workers Compensation team underwent an audit performed by ACL Claims Collaborations to evaluate compliance with the Claims Administrative Standards as outlined in Shasta County's MOU with PRISM, our excess Workers Compensation insurance carrier. We are proud to report an exceeds expectations score of 98.19% which reflects the team's high standard employed while processing Workers Compensation claims.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$16,083,389; an increase of \$3,379,621, or 27%, compared to FY 2022-23 expenditures. This increase is primarily driven by increases in insurance premium rates, the continuation of increases in legal fees associated with claims and claims costs.

Revenues for FY 2023-24 are requested at \$15,257,915, an increase of \$4,554,881, or 43%, compared to FY 2022-23 revenues. The significant increase in revenues reflects increased rates charged to departments in an effort to ensure the Working Capital Reserve stays within the established confidence level while recouping program costs.

The Net County Cost, which is covered entirely by the 0202 Fund, is requested at \$825,474, a decrease of \$1,175,260, or 59%, compared to FY 2022-23. This demonstrates a closer alignment to cost recoupment.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

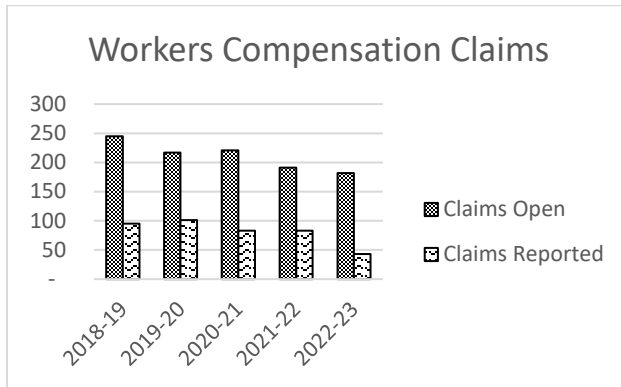
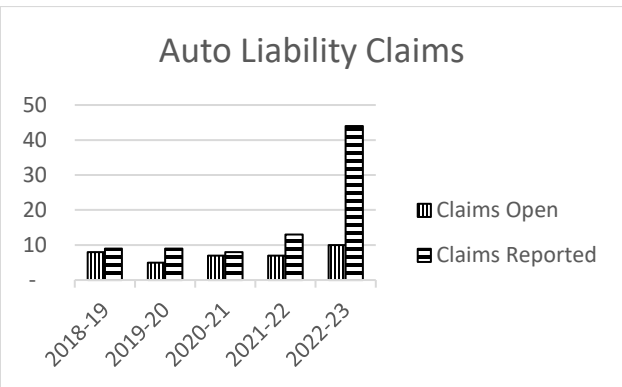
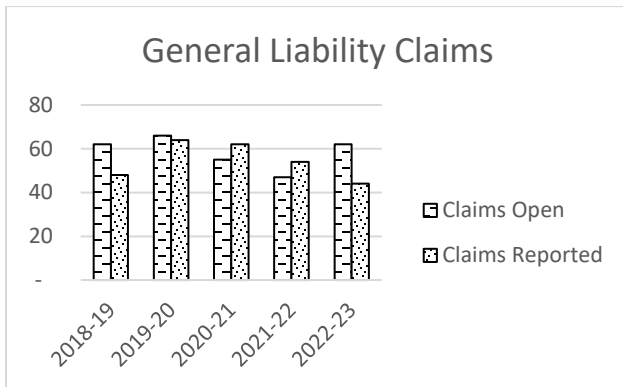
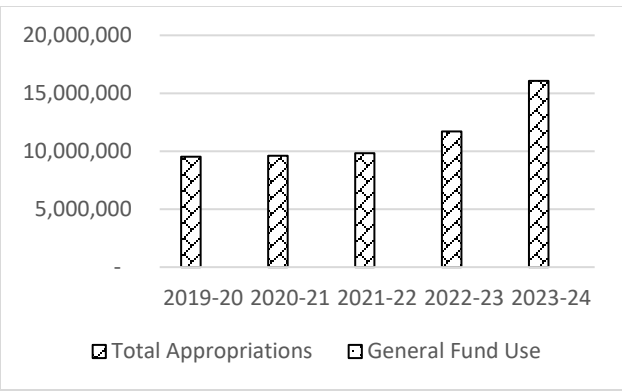
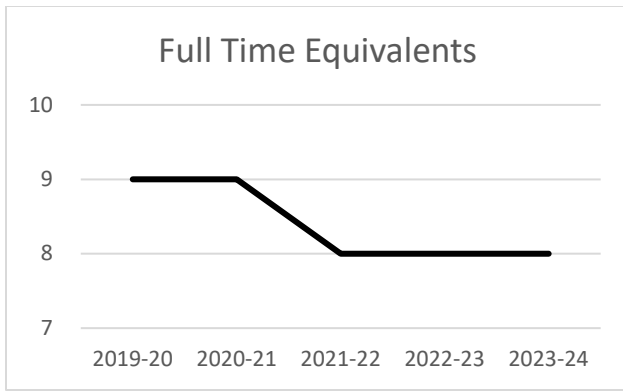
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

Insurance premiums continue to increase across the board with the largest increase in General Liability Insurance of 53% compared to FY 2022-23. Additionally, liability claims paid experienced an 80% increase from FY 2021-22 to the projected FY 2022-23. Factors contributing to premium increases include both County experience and exposure which relate to actual claims and the risk of potential claims.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$5,744,029	\$9,574,975	\$14,033,174	\$14,033,174	\$14,033,174
693160 CHGS FOR SVS OPTIONAL LIFE INS	\$7,126	\$8,280	\$9,100	\$9,100	\$9,100
693161 CHGS FOR SVS MED MALPRACTICE	\$277,611	\$386,212	\$351,058	\$351,058	\$351,058
693162 CHGS FOR SVS INSUR PREMIUMS	\$40,225	\$14,366	\$30,963	\$30,963	\$30,963
693163 CHGS FOR SVS MGMT DISABILITY	\$31,676	\$5,867	\$28,120	\$28,120	\$28,120
<b>CHARGES FOR SERVICES</b>	<b>\$6,100,669</b>	<b>\$9,989,701</b>	<b>\$14,452,415</b>	<b>\$14,452,415</b>	<b>\$14,452,415</b>
<b>Total Operating Revenues:</b>	<b>\$6,100,669</b>	<b>\$9,989,701</b>	<b>\$14,452,415</b>	<b>\$14,452,415</b>	<b>\$14,452,415</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$656,489	\$710,487	\$762,000	\$762,000	\$762,000
011200 TERMINATION/SPECIAL PAY	(\$5,456)	\$10,693	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$49,632	\$53,617	\$58,000	\$58,000	\$58,000
018201 EMPLOYER SHARE RETIREMENT	\$154,821	\$170,797	\$180,000	\$180,000	\$180,000
018204 EMPLOYER SHARE DEFERRED COMP	\$1,159	\$1,203	\$2,000	\$2,000	\$2,000
018205 EMPLOYER SHARE 401A	\$1,561	\$1,780	\$3,300	\$3,300	\$3,300
018300 EMPLOYER SHARE HEALTH INSUR	\$123,900	\$123,287	\$138,000	\$138,000	\$138,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$32,984	\$36,426	\$53,000	\$53,000	\$53,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$261	\$271	\$100	\$100	\$100
018500 WORKERS COMP EXPOSURE	\$3,676	\$4,581	\$6,100	\$6,100	\$6,100
018501 WORKERS COMP EXPERIENCE	\$10,788	\$13,992	\$14,000	\$14,000	\$14,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$628	\$841	\$1,000	\$1,000	\$1,000
<b>SALARIES AND BENEFITS</b>	<b>\$1,030,449</b>	<b>\$1,127,980</b>	<b>\$1,217,500</b>	<b>\$1,217,500</b>	<b>\$1,217,500</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$50	\$50	\$50
032500 COMMUNICATIONS EXPENSE	\$2,582	\$3,494	\$2,000	\$2,000	\$2,000
032590 CHGS FAC MGMT COMM	\$202	\$176	\$250	\$250	\$250
032591 CHGS IT COMM	\$2,088	\$2,004	\$2,052	\$2,052	\$2,052
032700 FOOD EXPENSE	\$0	\$11	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$362	\$384	\$300	\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$17,494	\$17,096	\$20,192	\$20,192	\$20,192
033102 INSUR XP LIABILITY EXPOSURE	\$1,939	\$5,403	\$8,100	\$8,100	\$8,100
033103 INSUR XP MISCELLANEOUS	\$1,884	\$1,188	\$4,656	\$4,656	\$4,656
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500	\$500
033528 MNT EQP SOFTWARE	\$22,400	\$23,520	\$25,000	\$25,000	\$25,000
033592 CHGS IT MNT HARD/SOFTWARE	\$3,235	\$3,899	\$4,647	\$4,647	\$4,647
033791 CHGS FAC MGMT MAINT STR	\$16,080	\$17,127	\$21,462	\$21,462	\$21,462
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,958	\$5,443	\$6,000	\$6,000	\$6,000

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

Operating Detail	2021-22 Actuals	2022-23	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034100 MEMBERSHIPS	\$16,024	\$18,972	\$18,196	\$18,196
034500 OFFICE EXPENSE	\$8,255	\$7,881	\$10,000	\$10,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$160	\$133	\$133
034591 CHGS OC POSTAGE SVS	\$3,034	\$3,119	\$3,448	\$3,448
034592 CHGS OC OTHER SERVICES	\$3,419	\$4,233	\$3,678	\$3,678
034800 PROF & SPECIAL SERVICES	\$89,433	\$68,544	\$155,500	\$155,500
034802 PROF ADMIN SVS	\$1,310,086	\$1,459,514	\$1,097,785	\$1,097,785
034807 PROF BANK SVS	\$1,625	\$167	\$1,572	\$1,572
034817 PROF DRUG TESTING SVS	\$12,812	\$11,315	\$15,000	\$15,000
034828 PROF LEGAL SVS	\$1,090,614	\$1,804,315	\$2,350,000	\$2,350,000
034837 PROF PREEMPLOYMENT SVS	\$151	\$190	\$500	\$500
034851 PROF TRAINING SVS	\$13,665	\$18,140	\$30,000	\$30,000
034890 CHGS FAC MGMT PROF SVS	\$3,596	\$1,367	\$4,000	\$4,000
034892 CHGS IT PROFESSIONAL SVS	\$51,567	\$51,655	\$60,564	\$60,564
034900 PUBLICATIONS & LEGAL NOTICES	\$19	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$3,878	\$3,926	\$3,882	\$3,882
035500 MINOR EQUIPMENT	\$131	\$11	\$100	\$100
035591 CHGS IT HARDWARE EQP	\$1,515	\$7,781	\$2,400	\$2,400
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,222	\$19,305	\$19,125	\$19,125
035900 TRANSPORTATION & TRAVEL	\$6,421	\$7,217	\$21,000	\$21,000
036100 UTILITIES	\$26,116	\$19,115	\$25,200	\$25,200
<b>SERVICES AND SUPPLIES</b>	<b>\$2,720,841</b>	<b>\$3,586,687</b>	<b>\$3,917,292</b>	<b>\$3,917,292</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$51,730	\$56,223	\$116,555	\$116,555
050003 BUILDING & EQUIP COST PLAN CHG	\$78,872	\$68,562	\$64,971	\$64,971
050800 TAXES & ASSESSMENTS	\$86,402	\$127,294	\$188,050	\$188,050
056010 RM INS PREM MANAGEMENT	\$24,162	\$24,048	\$24,600	\$24,600
056011 RM INS PREM EMPLOYEES	\$112,186	\$107,882	\$117,000	\$117,000
056012 RM INS PREM INLAND MARINE	\$35,976	\$43,852	\$53,452	\$53,452
056013 RM INS PREM FIRE BLDG	\$257,901	\$341,815	\$451,200	\$451,200
056019 RM INS POLLUTION LIAB	\$11,429	\$15,754	\$28,400	\$28,400
056020 RM INS MGMT DISABILITY	\$22,375	\$18,668	\$22,800	\$22,800
056021 RM INS PREM EXCESS	\$2,935,869	\$4,035,702	\$5,575,905	\$5,575,905
056025 RM INSU PREM MONEY/SECURITY	\$21,318	\$23,059	\$26,600	\$26,600
056028 RM INS PREM AVIATION	\$7,972	\$8,769	\$10,100	\$10,100
056031 RM INS PREM MALPRACTICE	\$226,333	\$380,593	\$570,000	\$570,000
056033 RM INS PREM ACDNT MEDI CS VOL	\$10,321	\$9,700	\$11,000	\$11,000
056035 RM INS PREM ADDITIONAL LIFE	\$7,159	\$8,072	\$7,500	\$7,500
056041 RM INS PREM WATERCRAFTS	\$10,879	\$10,171	\$11,200	\$11,200
056510 RM PAID CLAIMS MEDICAL	\$1,325,222	\$1,218,482	\$2,000,000	\$2,000,000
056511 RM PAID CLAIMS INDEMNITY	\$1,226,740	\$1,249,283	\$1,800,000	\$1,800,000

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
056525 CLAIMS ADJUSTMENT ACTUARIAL	\$610,000	(\$1,556,000)	\$750,000	\$750,000
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$180,366	\$222,661	\$200,000	\$200,000
<b>OTHER CHARGES</b>	<b>\$7,243,215</b>	<b>\$6,414,597</b>	<b>\$12,029,333</b>	<b>\$12,029,333</b>
<b>Category: 080 INTRAFUND TRANSFERS</b>				
088002 C/A ADMIN	(\$1,310,086)	(\$1,459,514)	(\$1,097,785)	(\$1,097,785)
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,310,086)</b>	<b>(\$1,459,514)</b>	<b>(\$1,097,785)</b>	<b>(\$1,097,785)</b>
<b>Total Operating Expenses:</b>	<b>\$9,684,420</b>	<b>\$9,669,751</b>	<b>\$16,066,340</b>	<b>\$16,066,340</b>
<b>Operating Income (Loss)</b>	<b>(\$3,583,751)</b>	<b>\$319,949</b>	<b>(\$1,613,925)</b>	<b>(\$1,613,925)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$6,332)	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	<b>\$0</b>	<b>(\$6,332)</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$126,409	\$213,425	\$155,000	\$155,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$723,299)	\$5,590	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$596,889)</b>	<b>\$219,015</b>	<b>\$155,000</b>	<b>\$155,000</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>				
799300 MISCELLANEOUS REVENUE	\$204	\$548	\$500	\$500
799600 INSURANCE LOSS & REFUNDS	\$893,930	\$1,158,218	\$650,000	\$650,000
799601 INSURANCE PROCEEDS C/A	\$5,189	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$899,323</b>	<b>\$1,158,766</b>	<b>\$650,500</b>	<b>\$650,500</b>
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896101 SALE OF SURPLUS PROPERTY	\$0	\$14,800	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	<b>\$0</b>	<b>\$14,800</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$302,433</b>	<b>\$1,386,250</b>	<b>\$805,500</b>	<b>\$805,500</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$3,281,317)</b>	<b>\$1,706,199</b>	<b>(\$808,425)</b>	<b>(\$808,425)</b>
<b>Category: 095 OTHER FINANCING USES</b>				
095806 TRAN OUT ENERGY RETROFIT	(\$16,277)	(\$16,627)	(\$17,049)	(\$17,049)
<b>OTHER FINANCING USES</b>	<b>(\$16,277)</b>	<b>(\$16,627)</b>	<b>(\$17,049)</b>	<b>(\$17,049)</b>
<b>Change in Net Position</b>	<b>(\$3,297,594)</b>	<b>\$1,689,572</b>	<b>(\$825,474)</b>	<b>(\$825,474)</b>

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Net Position - Beginning Balance	\$5,495,094	\$2,197,500	\$3,887,072	\$3,887,072
Net Position - Ending Balance	\$2,197,500	\$3,887,072	\$3,061,598	\$3,061,598

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$3,297,594)	\$1,689,572	(\$825,474)	(\$825,474)

# PUBLIC WORKS-FACILITIES ADMINISTRATION

Fund 0204, Facilities Management, Budget Unit 955, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

## PROGRAM DESCRIPTION

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Facilities maintains over one million square feet of building space (County owned and leased) and 1.7 million square feet of ground space. Services provided include janitorial, general building maintenance, and grounds maintenance. The fund receives no direct General Fund support. Revenue is received through charges for services provided to departments.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$9,205,770, an increase of \$1,923,760 compared to Fiscal Year 2022-23. The main cause for the increase is due to the increased payroll costs, central service cost plan charges, and project charges.

Revenues for FY 2023-24 are requested at \$8,989,895, an increase of \$1,912,160 compared to Fiscal Year 2022-23. The main cause for the increase in revenue is a direct result of increased project charges and an increase in maintained space.

The Net County Cost is requested at \$215,875, an increase of 11,600 compared to Fiscal Year 2022-23. Should all of the budgeted expenditures materialize, the Net County Cost will be covered by the Departments working capital reserve.

## POSITION CHANGES REQUESTS

One Mechanical Craftworker II and three Custodian I/II are requested to be added. With the closure of the Opportunity Center, shredding services for County Departments continue to be a need. The County Administrative Office and the Department researched the feasibility of contracting with a provider for these services and determined it was more feasible, both financially and practically, for Facilities Management to take over these services. Departments will be charged for the services they receive similar to the other services Facilities Management provides.

## CAPITAL ASSET/PROJECT REQUESTS

Includes in the requested budget is the purchase of a Bobcat Loader (\$85,934) and a Tilt Trailer (\$23,762). Previously the Department would borrow similar equipment from the Sheriff's Office as needed but that equipment is not consistently available. Making these purchases will ensure the equipment is available when needed, even on an emergency basis. A Shredding Box Truck is also being requested as it's needed to facilitate the shredding program the department is taking over as a result of the closure of the Opportunity Center.

## SUMMARY OF RECOMMENDATIONS

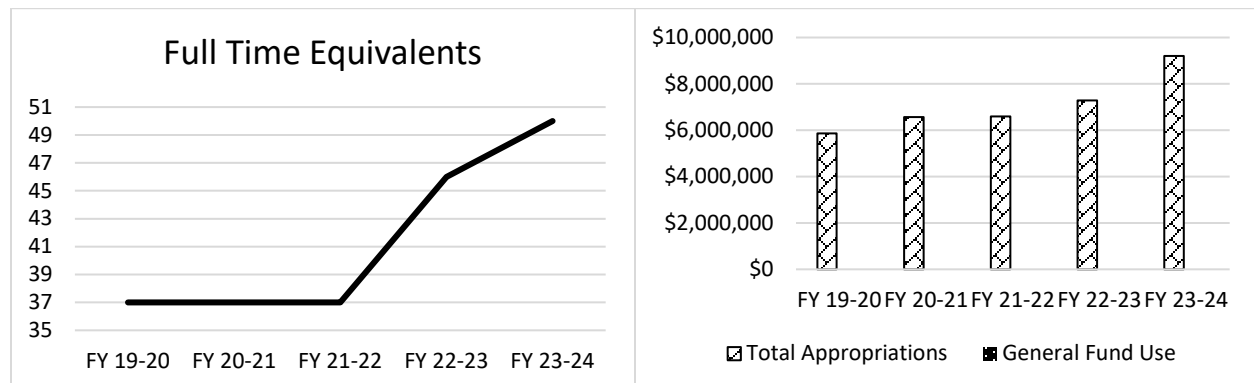
The CEO recommends the budget as requested.

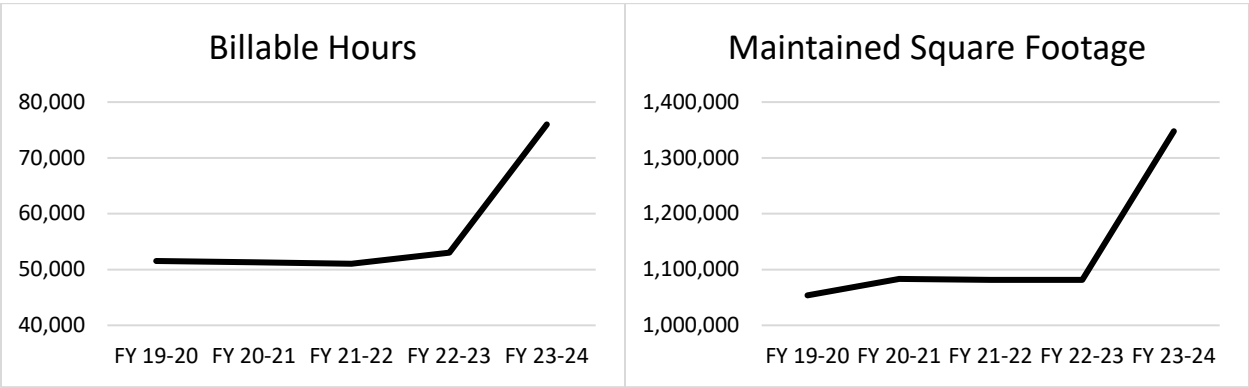
## PENDING ISSUES AND POLICY CONSIDERATIONS

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.



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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
693001 CHARGES FOR SERVICES	\$5,404,108	\$5,783,126	\$8,734,895	\$8,734,895	\$8,734,895
693015 UNIDENTIFIED PROJECTS REVENUE	\$221,326	\$200,287	\$150,000	\$150,000	\$150,000
693016 CHARGES FOR ITEMIZED MAINT	\$98,616	\$23,039	\$100,000	\$100,000	\$100,000
<b>CHARGES FOR SERVICES</b>	<b>\$5,724,051</b>	<b>\$6,006,452</b>	<b>\$8,984,895</b>	<b>\$8,984,895</b>	<b>\$8,984,895</b>
<b>Total Operating Revenues:</b>	<b>\$5,724,051</b>	<b>\$6,006,452</b>	<b>\$8,984,895</b>	<b>\$8,984,895</b>	<b>\$8,984,895</b>
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$1,777,788	\$1,982,673	\$2,758,000	\$2,758,000	\$2,758,000
011200 TERMINATION/SPECIAL PAY	\$17,884	\$38,333	\$60,000	\$60,000	\$60,000
017000 EXTRA HELP	\$33,061	\$67,570	\$80,000	\$80,000	\$80,000
017502 OVERTIME PAY	\$21,099	\$20,544	\$45,000	\$45,000	\$45,000
017503 SHIFT DIFFERENTIAL	\$697	\$479	\$5,000	\$5,000	\$5,000
017505 STANDBY PAY	\$19,549	\$19,594	\$30,000	\$30,000	\$30,000
017509 HOLIDAY OVERTIME PAY	\$196	\$164	\$2,000	\$2,000	\$2,000
018100 EMPLOYER SHARE FICA	\$140,877	\$157,339	\$230,000	\$230,000	\$230,000
018201 EMPLOYER SHARE RETIREMENT	\$424,501	\$488,809	\$687,000	\$687,000	\$687,000
018205 EMPLOYER SHARE 401A	\$3,926	\$8,679	\$52,000	\$52,000	\$52,000
018300 EMPLOYER SHARE HEALTH INSUR	\$687,067	\$751,260	\$905,000	\$905,000	\$905,000
018301 EMPLOYER SHARE HEALTH INS PERS	\$0	\$0	\$206,008	\$206,008	\$206,008
018307 EMPLOYR SHR OTHER POST EMP BEN	\$97,735	\$111,936	\$190,000	\$190,000	\$190,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$744	\$804	\$900	\$900	\$900
018500 WORKERS COMP EXPOSURE	\$10,214	\$13,639	\$24,000	\$24,000	\$24,000
018501 WORKERS COMP EXPERIENCE	\$79,308	\$107,112	\$116,000	\$116,000	\$116,000
<b>SALARIES AND BENEFITS</b>	<b>\$3,314,652</b>	<b>\$3,768,942</b>	<b>\$5,390,908</b>	<b>\$5,390,908</b>	<b>\$5,390,908</b>
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$26,629	\$27,940	\$96,000	\$96,000	\$96,000
032397 ISF CLTHG/PERS OTHER DEPT CHGS	\$195	\$573	\$1,000	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$19,004	\$21,985	\$25,000	\$25,000	\$25,000
032591 CHGS IT COMM	\$7,399	\$7,029	\$7,055	\$7,055	\$7,055
032597 ISF COMM XP OTHER DEPT CHGS	\$9,214	\$7,647	\$13,038	\$13,038	\$13,038
032700 FOOD EXPENSE	\$629	\$269	\$1,000	\$1,000	\$1,000
032900 HOUSEHOLD EXPENSE	\$2,924	\$2,318	\$4,000	\$4,000	\$4,000
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$100	\$100	\$100
032997 ISF HSHLD XP OTHER DEPT CHGS	\$78,902	\$98,657	\$85,000	\$85,000	\$85,000
033102 INSUR XP LIABILITY EXPOSURE	\$5,539	\$16,303	\$31,000	\$31,000	\$31,000
033103 INSUR XP MISCELLANEOUS	\$13,632	\$7,200	\$21,036	\$21,036	\$21,036
033105 INSUR XP LIABILITY EXPERIENCE	(\$432)	\$29,256	\$46,932	\$46,932	\$46,932

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$3,861	\$3,206	\$6,500	\$6,500	
033547 MAINT EQP TRUCKS	\$99,016	\$93,453	\$105,000	\$105,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$7,512	\$8,707	\$9,292	\$9,292	
033597 ISF MNT EQP OTHER DEPT CHGS	\$19,955	\$34,441	\$30,000	\$30,000	
033700 MAINTENANCE OF STRUCTURES	\$4,438	\$29,845	\$150,000	\$150,000	
033727 MNT STR ADA	\$949	\$13,009	\$100,000	\$100,000	
033731 MNT STR COOL/HEAT SYSTEMS	\$319,391	\$336,292	\$450,500	\$450,500	
033797 ISF MNT STR OTHER DEPT CHGS	\$730,786	\$870,403	\$850,000	\$850,000	
033798 ISF MNT SVS CTRCT OTHER DEPT	\$198,039	\$211,158	\$250,000	\$250,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$41	\$75	\$3,000	\$3,000	
034500 OFFICE EXPENSE	\$6,728	\$4,563	\$7,000	\$7,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100	
034591 CHGS OC POSTAGE SVS	\$115	\$82	\$73	\$73	
034592 CHGS OC OTHER SERVICES	\$1,871	\$1,884	\$1,942	\$1,942	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$487	\$203	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$16,015	\$14,417	\$40,000	\$40,000	
034802 PROF ADMIN SVS	\$996	\$240	\$5,000	\$5,000	
034803 PROF ADVERTISING & MKTG SVS	\$173	\$47	\$500	\$500	
034831 PROF MEDICAL SVS	\$257	\$585	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$2,545	\$4,196	\$4,400	\$4,400	
034850 PROF TESTING SVS	\$842	\$370	\$1,000	\$1,000	
034851 PROF TRAINING SVS	\$0	\$1,898	\$7,000	\$7,000	
034852 PROF TRANSCRIBING SVS	\$217	\$0	\$500	\$500	
034855 PROF INVESTIGATION SVS	\$637	\$0	\$500	\$500	
034858 PROF FINGERPRINTING SVS	\$0	\$0	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$89,623	\$106,921	\$109,950	\$109,950	
034897 ISF PRF SVS OTHER DEPT CHGS	\$74,315	\$22,132	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$3,453	\$3,453	\$4,000	\$4,000	
035197 ISF R/L EQP OTHER DEPT CHGS	\$44,718	\$18,089	\$50,000	\$50,000	
035500 MINOR EQUIPMENT	\$18,821	\$20,902	\$45,000	\$45,000	
035528 MINOR EQP SOFTWARE	\$5,000	\$5,000	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$9,100	\$17,076	\$20,000	\$20,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$16,366	\$11,140	\$20,000	\$20,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,585	\$465	\$3,000	\$3,000	
035743 SP DEPT XP PERMITS/LICENSES	\$180	\$60	\$400	\$400	
035753 SP DEPT XP RECYCLING CONTAINER	\$709	\$2,255	\$4,000	\$4,000	
035797 ISF SPEC DEPT XP OTH DEPT CHGS	\$1,815	\$2,448	\$2,500	\$2,500	
035900 TRANSPORTATION & TRAVEL	\$38,039	\$44,372	\$60,000	\$60,000	
035940 TRANS/TRVL FUEL	\$13,368	\$15,218	\$20,000	\$20,000	

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

Operating Detail		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
035941	TRANS/TRVL MILEAGE	\$3,954	\$3,959	\$8,000	\$8,000
035942	TRANS/TRVL TRAINING	\$0	\$3,693	\$10,000	\$10,000
035943	TRANS/TRVL CONFERENCES	\$6,215	\$10,443	\$20,000	\$20,000
035990	CHGS FLEET TRANS/TRVL	\$0	\$0	\$1,000	\$1,000
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$29	\$500	\$500
036125	UTIL ELECTRIC	\$6,179	\$4,820	\$8,000	\$8,000
036126	UTIL GAS	\$1,517	\$4,713	\$2,500	\$2,500
036127	UTIL WATER	\$2,000	\$1,800	\$3,500	\$3,500
036128	UTIL SEPTIC	\$59	\$0	\$0	\$0
036130	UTIL WASTE WATER	\$664	\$688	\$1,500	\$1,500
036131	UTIL MISC UTILITIES	\$11,451	\$17,743	\$15,000	\$15,000
<b>SERVICES AND SUPPLIES</b>		\$1,928,662	\$2,165,691	\$2,801,818	\$2,801,818
<b>Category:</b> 050	<b>OTHER CHARGES</b>				
050001	CENTRAL SERVICE COST PLAN CHGS	\$262,562	\$406,722	\$689,916	\$689,916
050003	BUILDING & EQUIP COST PLAN CHG	\$11,930	\$11,930	\$12,591	\$12,591
050800	TAXES & ASSESSMENTS	\$101	\$101	\$200	\$200
050900	DEPRECIATION EXPENSE	\$53,114	\$65,542	\$75,000	\$75,000
056530	RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0
<b>OTHER CHARGES</b>		\$327,707	\$484,796	\$777,707	\$777,707
<b>Total Operating Expenses:</b>		\$5,571,022	\$6,419,430	\$8,970,433	\$8,970,433
<b>Operating Income (Loss)</b>		\$153,029	(\$412,977)	\$14,462	\$14,462
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category:</b> 400	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000	INTEREST	\$4,825	\$6,147	\$5,000	\$5,000
420001	CHNG IN FAIR VALUE INVESTMENTS	(\$54,367)	\$22,181	\$0	\$0
421800	VENDING MACHINES	\$45	\$10	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>		(\$49,496)	\$28,338	\$5,000	\$5,000
<b>Category:</b> 700	<b>MISCELLANEOUS REVENUES</b>				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$20	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>		\$20	\$0	\$0	\$0
<b>Category:</b> 802	<b>OTHER FINANCING SRCS SALE C/A</b>				
896102	GAIN ON SALE OF CAPITAL ASSETS	\$17,000	\$16,350	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>		\$17,000	\$16,350	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>		(\$32,475)	\$44,688	\$5,000	\$5,000

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Income Before Capital Contributions and Transfers:</b>	\$120,553	(\$368,288)		\$19,462	\$19,462
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$0	(\$56,385)		\$0	\$0
095280 TRAN OUT AG COMM	(\$2,360)	\$0		\$0	\$0
<b>OTHER FINANCING USES</b>	(\$2,360)	(\$56,385)		\$0	\$0
<b>Change in Net Position</b>	\$118,193	(\$424,674)		\$19,462	\$19,462
Net Position - Beginning Balance	\$1,367,783	\$1,485,976		\$1,061,302	\$1,061,302
Net Position - Ending Balance	\$1,485,976	\$1,061,302		\$1,080,764	\$1,080,764

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0650 CAP ASSETS-EQUIPMENT					
065047 1 LIFT	\$0	\$7,024		\$0	\$0
065081 TRAILER	\$0	\$0		\$23,762	\$23,762
065083 TRUCK W/ ACCESSORIES	\$0	\$234,081		\$125,641	\$125,641
065113 BOBCAT W/ ACCESSORIES	\$0	\$0		\$85,934	\$85,934
065379 SHIPPING CONTAINER	\$0	\$11,700		\$0	\$0
065389 ORGANIC DEBRIS COLLECTION DEV	\$5,255	\$0		\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$5,255</b>	<b>\$252,806</b>		<b>\$235,337</b>	<b>\$235,337</b>
<b>Total Additional Appropriations:</b>	<b>\$5,255</b>	<b>\$252,806</b>		<b>\$235,337</b>	<b>\$235,337</b>
<b>Total Change in Net Position:</b>	<b>\$112,938</b>	<b>(\$677,480)</b>		<b>(\$215,875)</b>	<b>(\$215,875)</b>

# Enterprise Funds

# PUBLIC WORKS - FALL RIVER MILLS AIRPORT

Fund 0200, Fall River Mills Airport, Budget Unit 200, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals and an annual grant from the State of California. It was originally built in the 1940's as a location to train pilots for action in World War II. Over the years, the airport has been maintained and upgraded largely due to funding provided from the State of California Aeronautics Program and the Federal Aviation Administration. Today the airport has nine permanent T-hangars, five portable hangars and 30 tie-downs. The airport is equipped with runway lights which are designed to be turned on at night by the pilots as they approach the airport. There is also an AWOS II to assist pilots in receiving accurate and up-to-date weather information. There is a planned Federal grant design project for Fiscal Year 2023-24. The project description is "Taxiway A, South Aircraft Apron, and Nested T-Hangar Taxilanes Rehabilitation."

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$431,917, an increase of \$79,579 compared to Fiscal Year 2022-23. The main cause for the increase is the increase in insurance rates, Central Service Cost Plan Charges, and a local match of 10% required for a design project.

Revenues for FY 2023-24 are requested at \$126,138, an increase of \$53,300 compared to Fiscal Year 2022-23. The main cause for the increase in revenue is an anticipated Federal grant which will fund 90% for a design project.

The Net County Cost, excluding depreciation, is \$45,779, an increase of \$21,279 compared to Fiscal Year 2022-23. The Net County cost is covered by retained earnings. There is no General Fund cost for this budget.

## POSITION CHANGE REQUESTS

None.

## CAPITAL ASSET / PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

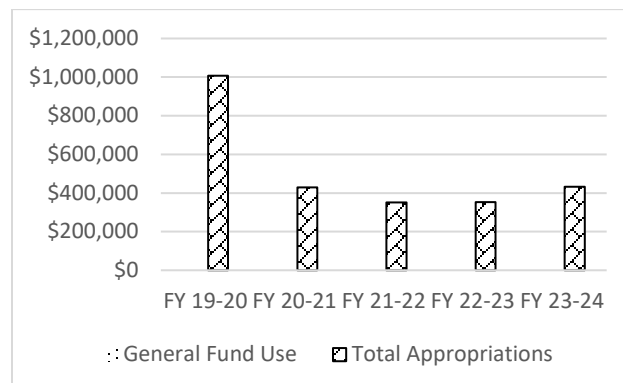
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
421400 HANGAR RENTAL	\$26,750	\$25,000	\$27,000	\$27,000	\$27,000
421410 TIE DOWN RENTAL	\$63	\$101	\$100	\$100	\$100
421420 GROUND RENTAL	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
421430 AUTOMOBILE PARKING FEES	\$100	\$100	\$100	\$100	\$100
422200 LEASE REVENUE-OPERATING	\$6,527	\$10,015	\$10,288	\$10,288	\$10,288
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$34,640</b>	<b>\$36,416</b>	<b>\$38,688</b>	<b>\$38,688</b>	<b>\$38,688</b>
<b>Total Operating Revenues:</b>	<b>\$34,640</b>	<b>\$36,416</b>	<b>\$38,688</b>	<b>\$38,688</b>	<b>\$38,688</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$991	\$1,129	\$1,200	\$1,200	\$1,200
032900 HOUSEHOLD EXPENSE	\$611	\$632	\$600	\$600	\$600
032992 CHGS FAC MGMT HSHLD XP	\$4,288	\$4,955	\$6,389	\$6,389	\$6,389
033103 INSUR XP MISCELLANEOUS	\$10,070	\$5,315	\$10,000	\$10,000	\$10,000
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000	\$1,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	\$1,000
033732 MNT STR RUNWAYS	\$1,120	\$3,452	\$2,000	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$2,460	\$8,871	\$5,049	\$5,049	\$5,049
034100 MEMBERSHIPS	\$0	\$75	\$100	\$100	\$100
034500 OFFICE EXPENSE	\$16	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$24,061	\$41,690	\$125,000	\$125,000	\$125,000
034900 PUBLICATIONS & LEGAL NOTICES	\$28	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$75	\$100	\$500	\$500	\$500
036100 UTILITIES	\$10,375	\$4,570	\$5,000	\$5,000	\$5,000
<b>SERVICES AND SUPPLIES</b>	<b>\$54,099</b>	<b>\$70,792</b>	<b>\$157,838</b>	<b>\$157,838</b>	<b>\$157,838</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,814	\$5,345	\$7,861	\$7,861	\$7,861
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$0	\$4,018	\$4,018	\$4,018
050900 DEPRECIATION EXPENSE	\$255,747	\$256,149	\$260,000	\$260,000	\$260,000
<b>OTHER CHARGES</b>	<b>\$264,561</b>	<b>\$261,494</b>	<b>\$271,879</b>	<b>\$271,879</b>	<b>\$271,879</b>
<b>Total Operating Expenses:</b>	<b>\$318,660</b>	<b>\$332,287</b>	<b>\$429,717</b>	<b>\$429,717</b>	<b>\$429,717</b>
<b>Operating Income (Loss)</b>	<b>(\$284,020)</b>	<b>(\$295,870)</b>	<b>(\$391,029)</b>	<b>(\$391,029)</b>	<b>(\$391,029)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	(\$349)	\$0	\$0	\$0	\$0



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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>SERVICES AND SUPPLIES</b>	(\$349)	\$0	\$0	\$0	\$0
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$321	\$468	\$50	\$50	\$50
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,642)	\$255	\$0	\$0	\$0
420200 LEASE INTEREST REVENUE	\$5,072	\$4,388	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$3,751</b>	<b>\$5,111</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
560400 FEDERAL FAA GRANT	\$17,327	\$5,847	\$77,400	\$77,400	\$77,400
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$27,327</b>	<b>\$15,847</b>	<b>\$87,400</b>	<b>\$87,400</b>	<b>\$87,400</b>
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,550	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	<b>\$0</b>	<b>\$2,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$30,729</b>	<b>\$23,509</b>	<b>\$87,450</b>	<b>\$87,450</b>	<b>\$87,450</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$253,291)</b>	<b>(\$272,361)</b>	<b>(\$303,579)</b>	<b>(\$303,579)</b>	<b>(\$303,579)</b>
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	(\$1,114)	(\$1,641)	(\$2,200)	(\$2,200)	(\$2,200)
<b>OTHER FINANCING USES</b>	<b>(\$1,114)</b>	<b>(\$1,641)</b>	<b>(\$2,200)</b>	<b>(\$2,200)</b>	<b>(\$2,200)</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806207 TRANS IN SOLID WASTE DISPOSAL	\$0	\$10,000	\$0	\$0	\$0
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$5,000	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Net Position</b>	<b>(\$254,405)</b>	<b>(\$259,003)</b>	<b>(\$305,779)</b>	<b>(\$305,779)</b>	<b>(\$305,779)</b>
Net Position - Beginning Balance	\$10,850,986	\$10,596,581	\$10,337,577	\$10,337,577	\$10,337,577
Net Position - Ending Balance	\$10,596,581	\$10,337,577	\$10,031,798	\$10,031,798	\$10,031,798

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0650 CAP ASSETS-EQUIPMENT					
065383 AUTOMATED WEATHER OBSERVNG SYS	\$14,462	\$0	\$0	\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	\$14,462	\$0	\$0	\$0	\$0
<b>Total Additional Appropriations:</b>	\$14,462	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$268,867)	(\$259,003)	(\$305,779)	(\$305,779)	(\$305,779)

# PUBLIC WORKS - WCL REPLACEMENT & IMPROVEMENT

Fund 0206, WCL Replacement & Improvement, Budget Unit 00206, Fiscal Year 2023-24  
Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

This budget reflects activity associated with the Replacement and Improvement (R&I) Fund established to finance improvements at the County's landfill. Each year, the Solid Waste Disposal Committee sets the tipping fee at the landfill. A portion of the tipping fees are deposited quarterly into this fund. This revenue finances a long-range plan has been developed which identifies capital improvements needed at the landfill.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$2,925,000, an increase of \$700,000 compared to Fiscal Year 2022-23. The main cause for the increase is capital improvement projects.

Revenues for FY 2023-24 are requested at \$1,520,000, a decrease of \$4,489,104 compared to Fiscal Year 2022-23. The main cause for the decrease in revenue is the decrease in the transfer in from the West Central Landfill Closure/Post-closure fund.

The Net County Cost is requested at \$1,405,000, an increase of \$5,189,104 compared to Fiscal Year 2022-23. The Net County Cost will be covered entirely by retained earning and will not require any General Fund contribution.

## POSITION CHANGES REQUESTS

None.

## CAPITAL ASSET/PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

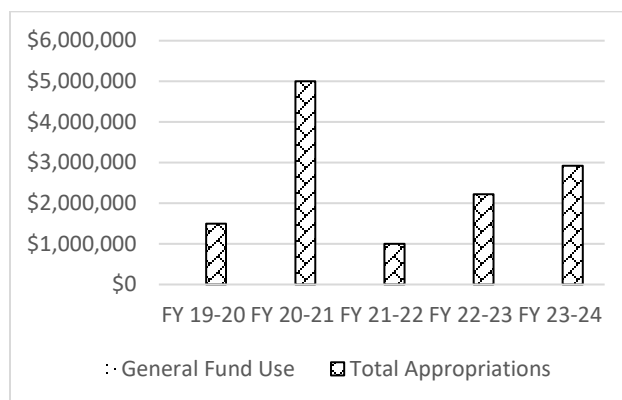
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

The Phase II, Area 1 cover was initially funded through the R&I fund. The West Central Landfill Closure/Post-closure fund reimbursed the R&I fund via a transfer upon approval from the State of California in Fiscal Year 2021-22. There are no other issues.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
684950 REPLACEMENT & IMPROVEMENT	\$2,003,652	\$2,061,383	\$1,500,000	\$1,500,000	
<b>CHARGES FOR SERVICES</b>	\$2,003,652	\$2,061,383	\$1,500,000	\$1,500,000	
<b>Total Operating Revenues:</b>	\$2,003,652	\$2,061,383	\$1,500,000	\$1,500,000	
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	
<b>Operating Income (Loss)</b>	\$2,003,652	\$2,061,383	\$1,500,000	\$1,500,000	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$17,402	\$107,812	\$20,000	\$20,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$289,034)	(\$41,209)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$271,631)	\$66,603	\$20,000	\$20,000	
<b>Total Non-Operating Revenues (Expenses):</b>	(\$271,631)	\$66,603	\$20,000	\$20,000	
<b>Income Before Capital Contributions and Transfers:</b>	\$1,732,020	\$2,127,986	\$1,520,000	\$1,520,000	
<b>Category: 095 OTHER FINANCING USES</b>					
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$239,439)	(\$1,629,412)	(\$2,925,000)	(\$2,925,000)	
<b>OTHER FINANCING USES</b>	(\$239,439)	(\$1,629,412)	(\$2,925,000)	(\$2,925,000)	
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806209 TRANS IN WCL CLOSURE/POST CLSR	\$4,916,611	\$0	\$0	\$0	
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$4,916,611	\$0	\$0	\$0	
<b>Change in Net Position</b>	\$6,409,193	\$498,574	(\$1,405,000)	(\$1,405,000)	
Net Position - Beginning Balance	\$2,617,753	\$9,026,946	\$9,525,521	\$9,525,521	
Net Position - Ending Balance	\$9,026,946	\$9,525,521	\$8,120,521	\$8,120,521	

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$6,409,193	\$498,574	(\$1,405,000)	(\$1,405,000)

# PUBLIC WORKS - SOLID WASTE DISPOSAL

Fund 0207, Solid Waste, Budget Unit 00207, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## **PROGRAM DESCRIPTION**

The Solid Waste 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 with 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 provides necessary permit requirements which include monitoring, testing, administration, and supervision.

Capital improvements expenditures to the Richard W. Curry West Central Landfill flow through the Solid Waste budget. These capital improvements are financed through the Richard W. Curry West Central Landfill Replacement & Improvement Fund and the Richard W. Curry West Central Landfill Closure/Post-Closure Fund. Revenue is received via septage disposal fees and franchise fees from the private companies.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$6,378,671, an increase of \$871,316, over FY 2022-23. The main cause for the increase is due to an increase in capital improvements.

Revenues for FY 2023-24 are requested at \$3,985,000, an increase of \$735,000, over FY 2022-23. The main cause for the increase in revenue is a direct correlation in the increase in capital improvements.

The Net County Cost is requested at \$2,393,671, an increase of \$136,316 compared to FY 2022-23. The Net County Cost will be covered entirely by Solid Waste fund balance and will not require any General Fund contribution.

## **POSITION CHANGES REQUESTS**

None.

## **CAPITAL ASSET/PROJECT REQUESTS**

Capital Projects requested are as follows:

West Central Landfill Leachate Expansion	\$750,000
West Central Landfill Gas Collection System Expansion	\$200,000
West Central Landfill Transfer Area Improvements	\$1,725,000
West Central Landfill Gas Collection System Expansion	\$100,000
West Central Landfill Shop/Breakroom Improvements	\$150,000
Buckeye Landfill Improvements	\$650,000
Fall River Mills Septage Ponds Improvements	\$100,000

## **SUMMARY OF RECOMMENDATIONS**

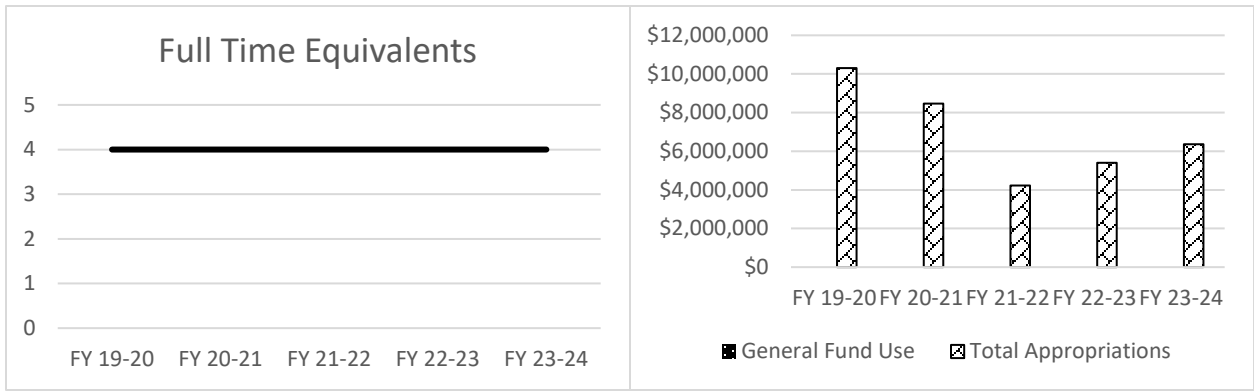
The CEO recommends reducing the amount budgeted for Professional Lab Services by \$10,000 based on historical use. Over the last three fiscal years the amount for funds spent in that account have been trending down. The recommended Net County Cost is \$2,383,671

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

A ten-year agreement with a private company expired on June 30, 2022. A one-year extension was agreed upon in fiscal year 2022-23. A new long-term agreement is proposed. The State of California continues to impose requirements for recyclables and organics. There are no other issues.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
684700 COLLECTORS FEES	\$403,968	\$438,482	\$400,000	\$400,000	
684701 SEPTIC FEES	\$340,847	\$320,109	\$350,000	\$350,000	
692700 REIMB MISC SERVICES	\$395,033	\$373,175	\$300,000	\$300,000	
<b>CHARGES FOR SERVICES</b>	<b>\$1,139,850</b>	<b>\$1,131,768</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	
<b>Total Operating Revenues:</b>	<b>\$1,139,850</b>	<b>\$1,131,768</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	
<b>Operating Expenses</b>					
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$352,818	\$285,135	\$497,000	\$497,000	
011200 TERMINATION/SPECIAL PAY	(\$3,858)	\$20,318	\$10,000	\$10,000	
017502 OVERTIME PAY	\$0	\$1,560	\$20,000	\$20,000	
018100 EMPLOYER SHARE FICA	\$27,005	\$21,627	\$40,000	\$40,000	
018201 EMPLOYER SHARE RETIREMENT	\$85,170	\$71,624	\$122,000	\$122,000	
018205 EMPLOYER SHARE 401A	\$3,137	\$542	\$4,100	\$4,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$65,999	\$49,493	\$107,000	\$107,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$16,202	\$13,816	\$35,000	\$35,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$141	\$109	\$300	\$300	
018500 WORKERS COMP EXPOSURE	\$1,902	\$1,886	\$4,400	\$4,400	
018603 CELL/PDA COMM ALLOWANCE PROG	\$843	\$843	\$900	\$900	
<b>SALARIES AND BENEFITS</b>	<b>\$549,364</b>	<b>\$466,958</b>	<b>\$840,700</b>	<b>\$840,700</b>	
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$111	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$787	\$1,935	\$1,000	\$1,000	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$10	\$10	
032591 CHGS IT COMM	\$734	\$793	\$855	\$855	
032900 HOUSEHOLD EXPENSE	\$60,389	\$4,165	\$1,000	\$1,000	
032990 CHGS OC HSHLD SVS	\$44,290	\$23,313	\$24,013	\$24,013	
032992 CHGS FAC MGMT HSHLD XP	\$3,575	\$3,182	\$3,708	\$3,708	
033102 INSUR XP LIABILITY EXPOSURE	\$1,045	\$2,362	\$5,800	\$5,800	
033103 INSUR XP MISCELLANEOUS	\$504	\$360	\$1,344	\$1,344	
033500 MAINTENANCE OF EQUIPMENT	\$38,804	\$7,195	\$10,000	\$10,000	
033547 MAINT EQP TRUCKS	\$18,864	\$20,121	\$25,000	\$25,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,901	\$2,733	\$3,057	\$3,057	
033791 CHGS FAC MGMT MAINT STR	\$12,626	\$17,341	\$28,037	\$28,037	
034100 MEMBERSHIPS	\$8,057	\$3,000	\$6,000	\$6,000	
034500 OFFICE EXPENSE	\$529	\$1,122	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$131,784	\$806,674	\$600,000	\$600,000	
034819 PROF ENGINEERING SVS	\$87,818	\$165,010	\$100,000	\$100,000	
034826 PROF LAB SVS	\$20,056	\$45,948	\$40,000	\$40,000	



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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034832 PROF MONITORING SVS	\$2,964	\$8,702	\$5,000	\$5,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$49	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$138	\$124	\$150	\$150	
034892 CHGS IT PROFESSIONAL SVS	\$9,059	\$12,246	\$13,120	\$13,120	
034900 PUBLICATIONS & LEGAL NOTICES	\$2,026	\$2,093	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$253	\$1,252	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$92	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$1,333	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$88,464	\$65,279	\$100,000	\$100,000	
035743 SP DEPT XP PERMITS/LICENSES	\$750	\$750	\$750	\$750	
035940 TRANS/TRVL FUEL	\$7,710	\$5,791	\$5,000	\$5,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$164	\$0	\$0	
036100 UTILITIES	\$63,363	\$26,848	\$75,000	\$75,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$607,609</b>	<b>\$1,229,989</b>	<b>\$1,052,844</b>	<b>\$1,052,844</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$40,654	\$43,322	\$42,410	\$42,410	
050800 TAXES & ASSESSMENTS	\$373	\$384	\$500	\$500	
050900 DEPRECIATION EXPENSE	\$634,077	\$638,718	\$750,000	\$750,000	
<b>OTHER CHARGES</b>	<b>\$675,104</b>	<b>\$682,425</b>	<b>\$792,910</b>	<b>\$792,910</b>	
<b>Total Operating Expenses:</b>	<b>\$1,832,078</b>	<b>\$2,379,373</b>	<b>\$2,686,454</b>	<b>\$2,686,454</b>	
<b>Operating Income (Loss)</b>	<b>(\$692,228)</b>	<b>(\$1,247,604)</b>	<b>(\$1,636,454)</b>	<b>(\$1,636,454)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$16,422	\$26,853	\$10,000	\$10,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$86,335)	\$27,918	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$69,913)</b>	<b>\$54,772</b>	<b>\$10,000</b>	<b>\$10,000</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
799300 MISCELLANEOUS REVENUE	\$84	\$146	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$84</b>	<b>\$146</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$69,829)</b>	<b>\$54,918</b>	<b>\$10,000</b>	<b>\$10,000</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$762,057)</b>	<b>(\$1,192,686)</b>	<b>(\$1,626,454)</b>	<b>(\$1,626,454)</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	(\$4,463)	(\$5,799)	(\$7,217)	(\$7,217)	
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	(\$10,000)	\$0	\$0	

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>OTHER FINANCING USES</b>	(\$4,463)	(\$15,799)	(\$7,217)	(\$7,217)
<b>Category: 800</b> <b>OTHR FINANCING SOURCES TRAN IN</b>				
806206    TRANS IN WCL R & I	\$239,439	\$1,629,412	\$2,925,000	\$2,925,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$239,439	\$1,629,412	\$2,925,000	\$2,925,000
<b>Change in Net Position</b>	(\$527,081)	\$420,926	\$1,291,329	\$1,291,329
Net Position - Beginning Balance	\$20,640,543	\$20,113,462	\$20,534,388	\$20,534,388
Net Position - Ending Balance	\$20,113,462	\$20,534,388	\$21,825,717	\$21,825,717

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object: 0610 CAP ASSETS-STRUCTURES/IMPROV</b>					
061019 SEPTAGE POND EXPANSION	\$0	\$0	\$100,000	\$100,000	\$100,000
061045 WCL LEACHATE SYSTEM EXPANSION	\$0	\$46,827	\$750,000	\$750,000	\$750,000
061078 WCL GAS COLLECTION SYS EXPAND	\$0	\$0	\$100,000	\$100,000	\$100,000
061110 WCL TRANSFER AREA IMPROVEMENT	\$0	\$1,479,727	\$1,725,000	\$1,725,000	\$1,725,000
061122 BUCKEYE LANDFILL IMPROVEMENTS	\$0	\$0	\$650,000	\$650,000	\$650,000
061186 WCL SHOP IMPROVEMENTS	\$0	\$0	\$150,000	\$150,000	\$150,000
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$0	\$1,526,554	\$3,475,000	\$3,475,000	\$3,475,000
<b>Object: 0650 CAP ASSETS-EQUIPMENT</b>					
065083 TRUCK W/ ACCESSORIES	\$0	\$65,150	\$0	\$0	\$0
065375 FLARE BLOWER	\$0	\$37,111	\$200,000	\$200,000	\$200,000
<b>CAP ASSETS-EQUIPMENT</b>	\$0	\$102,261	\$200,000	\$200,000	\$200,000
<b>Total Additional Appropriations:</b>	\$0	\$1,628,815	\$3,675,000	\$3,675,000	\$3,675,000
<b>Total Change in Net Position:</b>	(\$527,081)	(\$1,207,889)	(\$2,383,671)	(\$2,383,671)	(\$2,383,671)

# PUBLIC WORKS - WCL CLOSURE/POST-CLOSURE FUND

Fund 0209, WCL Close/PostClose Maint, Budget Unit 209, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

A condition of the operating permit at the Richard W. Curry West Central Landfill is the establishment of a financial mechanism to ensure the landfill will be properly closed and maintained for thirty years after closure. This budget reflects activity associated with financing closure and post-closure costs. In Fiscal Year 2008-09, the department updated the cost estimates to determine the necessary revenue to meet closure cost requirements. Each year, the Solid Waste Disposal Committee sets the tipping fee at the landfill. A portion of the tipping fees are deposited quarterly into this fund. This revenue finances a long-range plan has been developed which identifies closure and post-closure costs needed at the landfill.

California law requires funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors approved the West Central Landfill Closure/Post-closure fund for corrective action with Resolution No. 2009-069.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$2,000,000, a decrease of \$3,994,104 compared to FY 2022-23. The main cause for the decrease is the reduction of the transfer of funds to the Replacement & Improvement Fund (R&I).

Revenues for FY 2023-24 are requested at \$1,100,000, a decrease of \$200,000 compared to FY 2022-23. The main cause for the decrease is the reduction in closure surcharges.

The Net County Cost is requested at \$900,000, a decrease of \$3,794,104 compared to Fiscal Year 2022-23. The Net County Cost will be covered entirely by retained earnings and will not required any General Fund contribution.

## POSITION CHANGES REQUESTS

None.

## CAPITAL ASSET/PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

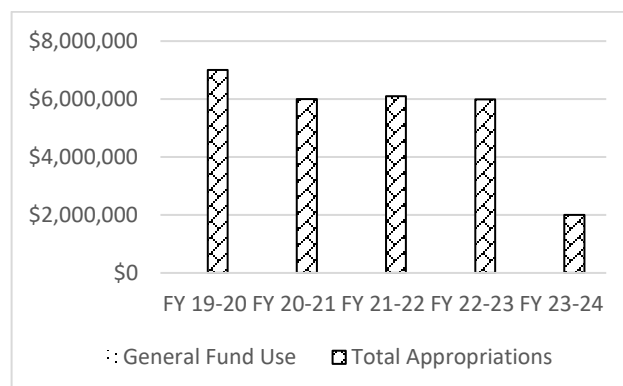
The CEO recommends the budget as requested.

## PENDING ISSUES AND POLICY CONSIDERATIONS

The Phase II, Area 1 cover was initially funded through the R&I fund. The West Central Landfill Closure/Post-Closure Fund reimbursed the R&I fund via a transfer upon approval from the State of California in Fiscal Year 2021-22. There are no other issues.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
684900 CLOSURE SURCHARGE	\$1,043,299	\$1,002,422	\$1,000,000	\$1,000,000	\$1,000,000
<b>CHARGES FOR SERVICES</b>	\$1,043,299	\$1,002,422	\$1,000,000	\$1,000,000	\$1,000,000
<b>Total Operating Revenues:</b>	\$1,043,299	\$1,002,422	\$1,000,000	\$1,000,000	\$1,000,000
<b>Operating Expenses</b>					
<b>Category: 050 OTHER CHARGES</b>					
051000 AMORTIZATION	\$2,478,490	\$137,389	\$2,000,000	\$2,000,000	\$2,000,000
<b>OTHER CHARGES</b>	\$2,478,490	\$137,389	\$2,000,000	\$2,000,000	\$2,000,000
<b>Total Operating Expenses:</b>	\$2,478,490	\$137,389	\$2,000,000	\$2,000,000	\$2,000,000
<b>Operating Income (Loss)</b>	(\$1,435,191)	\$865,032	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$121,010	\$188,665	\$100,000	\$100,000	\$100,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$541,194)	(\$28,013)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$420,184)	\$160,651	\$100,000	\$100,000	\$100,000
<b>Total Non-Operating Revenues (Expenses):</b>	(\$420,184)	\$160,651	\$100,000	\$100,000	\$100,000
<b>Income Before Captial Contributions and Transfers:</b>	(\$1,855,375)	\$1,025,683	(\$900,000)	(\$900,000)	(\$900,000)
<b>Category: 095 OTHER FINANCING USES</b>					
096206 TRANS OUT WCL R & I	(\$4,916,611)	\$0	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	(\$4,916,611)	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	(\$6,771,987)	\$1,025,683	(\$900,000)	(\$900,000)	(\$900,000)
Net Position - Beginning Balance	\$6,596,744	(\$175,242)	\$850,441	\$850,441	\$850,441
Net Position - Ending Balance	(\$175,242)	\$850,441	(\$49,558)	(\$49,558)	(\$49,558)

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$6,771,987)	\$1,025,683	(\$900,000)	(\$900,000)

# PUBLIC WORKS - SHASTA COUNTY TRANSIT

Fund 0210, Shasta County Transit, Budget Unit W16, Fiscal Year 2023-24

Alfred V. Cathey, Director of Public Works

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## PROGRAM DESCRIPTION

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) Joint Powers Authority flow through this fund. Revenue originates from the Federal Transit Administration grant funds and Transportation Development Act funds available to the County. There is no General Fund support.

## BUDGET REQUESTS

FY 2023-24 expenditures are requested at \$830,820, an increase of \$43,049 compared to Fiscal Year 2022-23. The main cause for the increase is the increase in RABA expenditures.

Revenues for FY 2023-24 are requested at \$830,820, an increase of \$43,049 compared to Fiscal Year 2022-23. The main cause for the increase is a direct correlation to the increase in RABA expenditures.

There is no net county cost in this budget, consistent with Fiscal Year 2022-23.

## POSITION CHANGES REQUESTS

None.

## CAPITAL ASSET/PROJECT REQUESTS

None.

## SUMMARY OF RECOMMENDATIONS

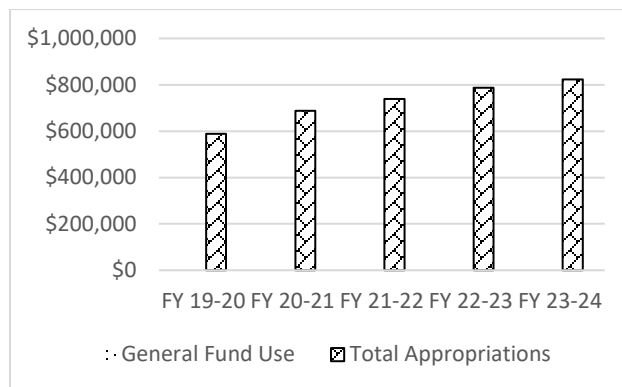
The CEO recommends that Professional Administrative Services be reduced by \$7,000 Federal Transit Act Sec 5311 also be reduced by \$7,000 to better align with historical spending. Amended expended and revenue totals are \$823,820

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.



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## FINAL BOARD ACTION

Adopted as presented in the proposed budget.



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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>				
560870 FEDERAL TRANSIT ACT SEC 5311	\$724,419	\$778,033	\$813,820	\$813,820
<b>INTERGOVERNMENTAL REVENUES</b>	\$724,419	\$778,033	\$813,820	\$813,820
<b>Category: 600 CHARGES FOR SERVICES</b>				
692013 TRANSPTN FAREBOX BUS REVENUE	\$10,929	\$14,213	\$10,000	\$10,000
<b>CHARGES FOR SERVICES</b>	\$10,929	\$14,213	\$10,000	\$10,000
<b>Total Operating Revenues:</b>	\$735,348	\$792,247	\$823,820	\$823,820
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034802 PROF ADMIN SVS	\$3,845	\$3,251	\$8,000	\$8,000
034806 PROF AUDIT SVS	\$7,000	\$7,100	\$10,000	\$10,000
034832 PROF MONITORING SVS	\$0	\$413	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$10,845	\$10,765	\$18,000	\$18,000
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,881	\$3,778	\$5,820	\$5,820
<b>OTHER CHARGES</b>	\$4,881	\$3,778	\$5,820	\$5,820
<b>Total Operating Expenses:</b>	\$15,726	\$14,544	\$23,820	\$23,820
<b>Operating Income (Loss)</b>	\$719,622	\$777,703	\$800,000	\$800,000
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
051385 CONTR TO RABA	(\$718,345)	(\$773,610)	(\$800,000)	(\$800,000)
<b>OTHER CHARGES</b>	(\$718,345)	(\$773,610)	(\$800,000)	(\$800,000)
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	(\$1,277)	(\$580)	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$6,138)	(\$973)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$7,415)	(\$1,553)	\$0	\$0
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>				
896101 SALE OF SURPLUS PROPERTY	\$0	\$3,600	\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$0	\$3,600	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$725,761)	(\$771,564)	(\$800,000)	(\$800,000)

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Income Before Capital Contributions and Transfers:</b>	(\$6,138)	\$6,138		\$0	\$0
<b>Change in Net Position</b>	(\$6,138)	\$6,138		\$0	\$0
Net Position - Beginning Balance	\$0	(\$6,138)		(\$0)	(\$0)
Net Position - Ending Balance	(\$6,138)	(\$0)		(\$0)	(\$0)

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$6,138)	\$6,138	\$0	\$0

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# Special Districts

**PUBLIC WORKS - CSAS, PRDS, & OTHER SPECIALS DISTRICTS**  
 Fund 300 & 600, CSAs, PRDs, & Other Special Districts, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

**PROGRAM DESCRIPTION**

The Department of Public Works is responsible for the administration of budget units used to account for County Services Areas (CSAs), Street Lighting Districts, and subsidiary Permanent Road Divisions (PRDs). 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.

**COUNTY SERVICE AREAS (CSAs)**

There are eight active CSAs providing water and sewer services that operate as enterprise funds. Seven provide water service to the areas of: CSA #2-Lakehead, CSA #3-Castella, CSA #6-Jones Valley, CSA #8-Palo Cedro, CSA #11-French Gulch, CSA #13-Shingletown, and CSA #23-Crag View. Three provide sanitary sewer service to the areas of: CSA #8-Palo Cedro, CSA #13-Shingletown, and CSA #17 Cottonwood.

Water CSAs serve approximately 1,200 customers. Customers pay water usage and stand-by charges for water service delivery and system operations and maintenance. Sewer CSAs serve approximately 1,400 customers. Customers pay monthly service and stand-by charges for system operations and maintenance. Both water and sewer customers may be subject to assessments to meet debt service requirements, for delinquent service charges, or for stand-by charges.

There are two active CSAs providing storm drain maintenance in the following areas: CSA #7-Burney Storm Drain and CSA #14-Burney/Belmont Storm Drain. Storm drain property owners are subject to assessments for the collection of funds necessary for maintenance.

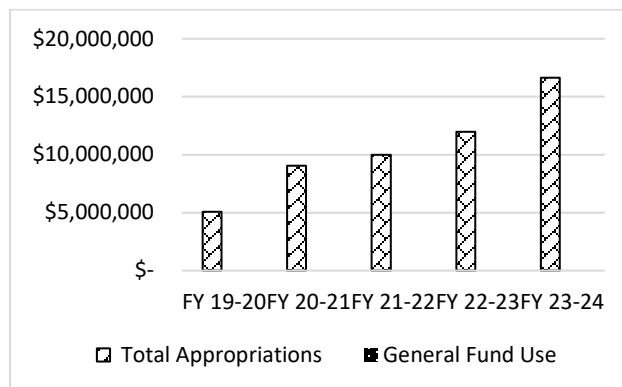
There is one active CSA providing street lighting services to various locations throughout the county. In addition, the county administers three special lighting districts: Lakehead, Sierra Vista, and Rother Riverside. Street lighting customers are subject to assessments for the collection of funds necessary for installations, operations, and maintenance.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$16,631,466, an increase of \$4,648,582 compared to FY 2022-23. The main cause for the increase is the increase in capital projects.

Revenues for FY 2023-24 are requested at \$14,823,496, an increase of \$4,183,318 compared to FY 2022-23. The main cause for the increase is due to the increase in grant revenue.

The Net County Cost, which will be covered entirely by fund balances is \$1,807,970, an increase of \$465,264 FY 2022-23 budgeted Net County Cost. There is no General Fund contribution to these budget units.



**PERMANENT ROAD DIVISIONS**

The Department of Public Works is responsible for the administration of the budget units used to account for subsidiary Permanent Road Divisions. Permanent Road Divisions were established to benefit private road systems. Annual parcel charges are levied to pay for the level of maintenance work desired by the

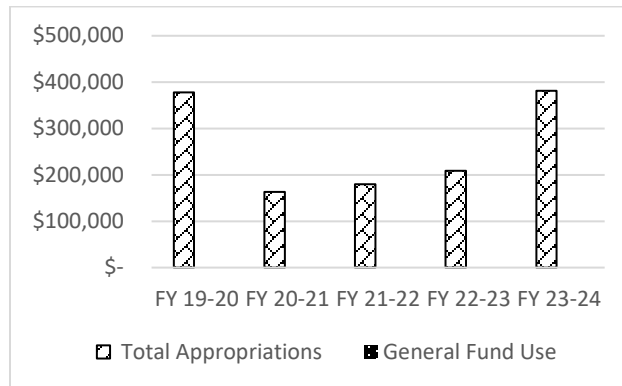
property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$381,470 an increase of \$172,721 compared to FY 2022-23. The main cause for the increase is the increase in central service cost plan charges.

Revenues for FY 2023-24 are requested at \$549,274, an increase of \$20,771 compared to FY 2022-23. The main cause for the increase is due to the addition of three new Permanent Road Divisions.

The Net County Contribution to fund balances is \$148,946, a decrease of \$170,808 compared to Fiscal Year 2022-23. There is no General Fund contribution to these budget units.



**POSITION CHANGES REQUESTS**

None.

**CAPITAL ASSET/PROJECT REQUESTS**

CSA #2-Sugarloaf Water System Improvements	\$2,702,000
CSA #6-Jones Valley Water System Improvements	\$1,800,000
CSA #17-Cottonwood Sewer Generator	\$35,000
CSA #17-Cottonwood Sewer Plant Improvements	\$7,800,000

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the changes to the following budget units:

- 00378 - CSA #8 Palo Cedro Sewer & Water:
  - Reduce budgeted amount for Maintenance of Equipment by \$5,000 based on historical spending.
- 00387 - CSA #17 Cottonwood Sewer:
  - Reduce budgeted amount for Medical/Dental/Lab Supplies by \$2,000 based on historical spending.
  - Reduce budgeted amount for Professional Lab Services by \$10,000 based on historical spending.

**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.

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 12</b>
<b>County Budget Act</b>	<b>Special Districts and Other Agencies Summary - Non Enterprise</b>	
	<b>Fiscal Year 2023-24</b>	

	District/Agency Name	Total Financing Sources				Total Financing Uses		
		Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
Fund	1	2	3	4	5	6	7	8
<b>Permanent Road Divisions</b>								
300	Amber Lane PRD	\$ -	\$ 890	\$ 840	\$ 1,730	\$ 1,730	\$ -	\$ 1,730
302	Amber Ridge PRD	-	-	6,900	6,900	1,794	5,106	6,900
303	Marianas Way PRD	-	-	5,560	5,560	1,829	3,731	5,560
304	Coloma Drive PRD	-	-	4,290	4,290	1,817	2,473	4,290
306	River Hills Estates PRD	-	-	16,136	16,136	61,001	(44,865)	16,136
307	Craig Lane PRD	-	-	5,110	5,110	1,709	3,401	5,110
308	E Stillwater Way PRD	-	-	2,320	2,320	1,763	557	2,320
311	Ski Way PRD	-	1,218	510	1,728	1,728	-	1,728
312	Mule Mtn Parkway PRD	-	1,216	525	1,741	1,741	-	1,741
313	Fore Way Lane PRD	-	534	1,205	1,739	1,739	-	1,739
314	Blackstone Estate PRD	-	-	2,525	2,525	1,763	762	2,525
315	Logan Road PRD	-	-	6,765	6,765	1,949	4,816	6,765
316	Valparaiso Way PRD	-	-	3,365	3,365	1,768	1,597	3,365
318	Lark Court PRD	-	-	1,870	1,870	1,684	186	1,870
319	Manor Crest PRD	-	-	4,940	4,940	1,795	3,145	4,940
320	Santa Barbara Estates PRD	-	-	4,150	4,150	1,749	2,401	4,150
321	Victoria Highlands Est PRD	-	-	3,135	3,135	1,728	1,407	3,135
322	Country Fields Estates PRD	-	-	5,370	5,370	1,855	3,515	5,370
324	China Gulch PRD	-	-	5,085	5,085	1,758	3,327	5,085
325	Manton Heights PRD	-	-	10,410	10,410	2,089	8,321	10,410
326	Manzanillo PRD	-	-	3,225	3,225	1,697	1,528	3,225
327	Laverne Lane PRD	-	-	26,828	26,828	20,689	6,139	26,828
328	Canto Del Lupine PRD	-	-	7,210	7,210	1,745	5,465	7,210
329	Crowley Creek Ranchettes PRD	-	-	3,425	3,425	1,512	1,913	3,425
330	Jordan Manor PRD	-	-	2,635	2,635	1,683	952	2,635
331	Ritts Mill Road PRD	-	(334)	500	166	166	-	166
333	Robledo Road PRD	-	-	10,010	10,010	1,875	8,135	10,010
334	Santa Barbara #2 PRD	-	-	4,505	4,505	1,605	2,900	4,505
335	No. Chapparal Drive PRD	-	-	13,726	13,726	12,140	1,586	13,726
337	Woggon Lane PRD	-	-	13,578	13,578	11,748	1,830	13,578
338	Aiden Park PRD	-	-	3,225	3,225	1,677	1,548	3,225
339	L & R Estates PRD	-	-	6,600	6,600	1,784	4,816	6,600
340	Squaw Carpet Fire Access PRD	-	342	1,380	1,722	1,722	-	1,722
341	Rolland Country Estates PRD	-	-	3,905	3,905	1,696	2,209	3,905
342	Shelly Lane PRD	-	-	8,450	8,450	1,721	6,729	8,450
343	Millville Way PRD	-	-	10,285	10,285	1,846	8,439	10,285
344	Diamond Ridge PRD	-	-	2,565	2,565	1,691	874	2,565
345	Mountain Gate Meadows PRD	-	-	3,770	3,770	1,708	2,062	3,770
351	Timber Ridge PRD	-	-	3,650	3,650	1,714	1,936	3,650
360	Equestrian Estates PRD	-	108	1,600	1,708	1,708	-	1,708
361	Tract 1323 PRD	-	978	1,075	2,053	2,053	-	2,053
364	Sonora Trail PRD	-	-	12,026	12,026	1,995	10,031	12,026
366	Ponder Way PRD	-	499	470	969	969	-	969
367	Shasta Meadows PRD	-	-	4,450	4,450	1,800	2,650	4,450
368	Old Stagecoach PRD	-	-	3,520	3,520	1,743	1,777	3,520
369	Intermountain Road PRD	-	-	16,570	16,570	2,651	13,919	16,570
370	Alpine Way PRD	-	-	3,560	3,560	1,799	1,761	3,560
372	Dusty Oaks PRD	-	-	12,850	12,850	1,933	10,917	12,850
376	Buckshot Ln PRD	-	273	-	273	273	-	273
380	Amesbury Village PRD	-	365	1,340	1,705	1,705	-	1,705
381	Palo Cedro Oaks PRD	-	-	6,783	6,783	81,053	(74,270)	6,783
382	Shasta Lake Ranchos PRD	-	-	24,425	24,425	2,909	21,516	24,425
383	Holiday Acres PRD	-	-	18,055	18,055	2,474	15,581	18,055
397	Los Palos Drive EFER PRD	-	-	1,959	1,959	1,690	269	1,959
398	Foxwood Estates PRD	-	-	11,010	11,010	1,831	9,179	11,010
399	Rocky Ledge Estates PRD	-	-	14,400	14,400	1,865	12,535	14,400
600	Cottonwood Crk PRD	-	-	3,920	3,920	1,879	2,041	3,920
602	Aegean Way PRD	-	-	2,115	2,115	1,706	409	2,115
603	Village Green PRD	-	-	2,800	2,800	1,681	1,119	2,800
604	Butterfield Lane PRD	-	-	2,672	2,672	1,721	951	2,672



<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 12</b>
<b>County Budget Act</b>	<b>Special Districts and Other Agencies Summary - Non Enterprise</b>	
	<b>Fiscal Year 2023-24</b>	

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	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
605 Honeybee Acres PRD	-	-	2,255	2,255	1,698	557	2,255
606 Silver Saddle Est PRD	-	-	3,460	3,460	1,741	1,719	3,460
607 Wisteria Estates PRD	-	-	10,950	10,950	1,769	9,181	10,950
608 Santa Barbara 3_4 PRD	-	-	5,810	5,810	1,736	4,074	5,810
609 Stillwater Ranch PRD	-	-	3,280	3,280	821	2,459	3,280
610 Sterling Ranch PRD	-	-	3,620	3,620	1,688	1,932	3,620
611 Mt Lassen Woods PRD	-	-	20,075	20,075	1,831	18,244	20,075
612 Waterleaf Est PRD	-	-	5,085	5,085	1,784	3,301	5,085
613 Jennifer Dr EFER PRD	-	-	1,826	1,826	1,753	73	1,826
614 White Oak Manor PRD	-	-	3,514	3,514	1,696	1,818	3,514
615 Terri Lee Terrace EFER PRD	-	492	1,252	1,744	1,744	-	1,744
616 Westview Road EFER PRD	-	435	1,396	1,831	1,831	-	1,831
617 Sleeping Bull Estates PRD	-	-	10,392	10,392	51,006	(40,614)	10,392
618 Garth Dr EFER PRD	-	518	1,196	1,714	1,714	-	1,714
619 Clover Road PRD	-	-	3,335	3,335	1,746	1,589	3,335
620 Nunes Ranch PRD	-	-	5,508	5,508	1,733	3,775	5,508
621 No 2 Squaw Carpet PRD	-	1,216	512	1,728	1,728	-	1,728
623 No 2 Los Palos EFER PRD	-	435	1,281	1,716	1,716	-	1,716
624 Scenic Oak Court PRD	-	-	2,240	2,240	1,696	544	2,240
626 Skylark Lane EFER PRD	-	-	2,260	2,260	1,727	533	2,260
627 Lake Drive PRD	-	-	1,918	1,918	1,689	229	1,918
631 Laurel Glen Estates PRD	-	-	7,270	7,270	1,733	5,537	7,270
632 Irish Creek Road PRD	-	-	2,670	2,670	1,699	971	2,670
633 Sol Semente EFER PRD	-	-	5,544	5,544	1,707	3,837	5,544
634 Stillwater Ranches #2 PRD	-	-	17,230	17,230	1,800	15,430	17,230
635 Tudor Oaks Acres PRD	-	-	4,620	4,620	1,758	2,862	4,620
637 Beagle Street PRD	-	-	4,984	4,984	1,691	3,293	4,984
638 Oak Tree Lane PRD	-	-	3,466	3,466	1,813	1,653	3,466
639 Lassen Mountain Pines PRD	-	-	26,258	26,258	450	25,808	26,258
640 SilverBridge Highlands PRD	-	-	13,739	13,739	605	13,134	13,739
641 SilverBridge Highlands T1900 PRE	-	-	6,245	6,245	521	5,724	6,245
<b>Total Permanent Road Divisions</b>	<b>\$ -</b>	<b>\$ 9,185</b>	<b>\$ 549,274</b>	<b>\$ 558,459</b>	<b>\$ 381,470</b>	<b>\$ 176,989</b>	<b>\$ 558,459</b>

Other County Districts							
317 Lakehead Street Lighting	\$ -	\$ (212)	\$ 1,693	\$ 1,481	\$ 1,481	\$ -	\$ 1,481
332 Rother Riverside Lighting	-	-	17,965	17,965	7,516	10,449	17,965
347 Sierra Vista Lighting	-	-	3,770	3,770	3,701	69	3,770
371 Shasta County Water Agency	-	139,041	235,900	374,941	374,941	-	374,941
373 Air Quality Management	-	890,042	2,915,549	3,805,591	3,805,591	-	3,805,591
385 Belmont Storm Drain	-	-	2,452	2,452	2,417	35	2,452
386 Street Lighting	-	4,423	117,673	122,096	122,096	-	122,096
391 Fire Protection	-	2,203,690	4,760,098	6,963,788	6,963,788	-	6,963,788
393 Burney Storm Drain	-	-	4,872	4,872	3,105	1,767	4,872
<b>Total Other County Districts</b>	<b>\$ -</b>	<b>\$ 3,236,984</b>	<b>\$ 8,059,972</b>	<b>\$ 11,296,956</b>	<b>\$ 11,284,636</b>	<b>\$ 12,320</b>	<b>\$ 11,296,956</b>

<b>Districts</b>	<b>\$ -</b>	<b>\$ 3,246,169</b>	<b>\$ 8,609,246</b>	<b>\$ 11,855,415</b>	<b>\$ 11,666,106</b>	<b>\$ 189,309</b>	<b>\$ 11,855,415</b>
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Arithmetic Results				COL2+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

<b>State Controller Schedules</b>	<b>County of Shasta</b>	<b>Schedule 13</b>
<b>County Budget Act</b>	<b>Fund Balance - Special Districts and Other Agencies - Non Enterprise</b>	
	<b>Fiscal Year 2023-24</b>	
		Actual <input checked="" type="checkbox"/>
		Estimated <input type="checkbox"/>

	District/Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023
			Encumbrances	Nonspendable, Restricted and Committed	Assigned	
Fund	1	2	3	4	5	6
<b>Permanent Road Divisions</b>						
300	Amber Lane PRD	\$ 9,231	\$ -	\$ 9,231	\$ -	-
302	Amber Ridge PRD	73,875	-	73,875	-	-
303	Marianas Way PRD	29,310	-	29,310	-	-
304	Coloma Drive PRD	20,405	-	20,405	-	-
306	River Hills Estates PRD	75,565	-	75,565	-	-
307	Craig Lane PRD	32,300	-	32,300	-	-
308	E Stillwater Way PRD	14,628	-	14,628	-	-
311	Ski Way PRD	2,293	-	2,293	-	-
312	Mule Mtn Parkway PRD	6,786	-	6,786	-	-
313	Fore Way Lane PRD	4,223	-	4,223	-	-
314	Blackstone Estate PRD	10,266	-	10,266	-	-
315	Logan Road PRD	52,893	-	52,893	-	-
316	Valparaiso Way PRD	36,511	-	36,511	-	-
318	Lark Court PRD	22,102	-	22,102	-	-
319	Manor Crest PRD	44,815	-	44,815	-	-
320	Santa Barbara Estates PRD	31,387	-	31,387	-	-
321	Victoria Highlands Est PRD	22,108	-	22,108	-	-
322	Country Fields Estates PRD	27,045	-	27,045	-	-
324	China Gulch PRD	50,517	-	50,517	-	-
325	Manton Heights PRD	75,060	-	75,060	-	-
326	Manzanillo PRD	24,797	-	24,797	-	-
327	Laverne Lane PRD	18,577	-	18,577	-	-
328	Canto Del Lupine PRD	106,081	-	106,081	-	-
329	Crowley Creek Ranchettes PRD	34,417	-	34,417	-	-
330	Jordan Manor PRD	19,750	-	19,750	-	-
331	Ritts Mill Road PRD	8	-	8	-	-
333	Robledo Road PRD	46,119	-	46,119	-	-
334	Santa Barbara #2 PRD	30,227	-	30,227	-	-
335	No. Chapparal Drive PRD	15,450	-	15,450	-	-
337	Woggon Lane PRD	20,847	-	20,847	-	-
338	Aiden Park PRD	33,842	-	33,842	-	-
339	L & R Estates PRD	30,852	-	30,852	-	-
340	Squaw Carpet Fire Access PRD	7,116	-	7,116	-	-
341	Rolland Country Estates PRD	32,880	-	32,880	-	-
342	Shelly Lane PRD	59,370	-	59,370	-	-
343	Millville Way PRD	80,027	-	80,027	-	-
344	Diamond Ridge PRD	14,282	-	14,282	-	-
345	Mountain Gate Meadows PRD	58,973	-	58,973	-	-
351	Timber Ridge PRD	44,937	-	44,937	-	-
360	Equestrian Estates PRD	18,892	-	18,892	-	-
361	Tract 1323 PRD	7,987	-	7,987	-	-
364	Sonora Trail PRD	84,797	-	84,797	-	-
366	Ponder Way PRD	507	-	507	-	-
367	Shasta Meadows PRD	26,366	-	26,366	-	-
368	Old Stagecoach PRD	26,772	-	26,772	-	-
369	Intermountain Road PRD	66,834	-	66,834	-	-
370	Alpine Way PRD	21,100	-	21,100	-	-
372	Dusty Oaks PRD	66,407	-	66,407	-	-
376	Buckshot Ln PRD	79	-	79	-	-
380	Amesbury Village PRD	15,248	-	15,248	-	-
381	Palo Cedro Oaks PRD	93,066	-	93,066	-	-
382	Shasta Lake Ranchos PRD	101,264	-	101,264	-	-
383	Holiday Acres PRD	109,575	-	109,575	-	-
397	Los Palos Drive EFER PRD	21,561	-	21,561	-	-
398	Foxwood Estates PRD	153,880	-	153,880	-	-
399	Rocky Ledge Estates PRD	186,489	-	186,489	-	-
600	Cottonwood Crk PRD	37,850	-	37,850	-	-

State Controller Schedules County of Shasta Schedule 13  
 County Budget Act Fund Balance - Special Districts and Other Agencies - Non Enterprise  
Fiscal Year 2023-24

Actual   
 Estimated

Fund	District/Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023
			Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1		2	3	4	5	6
602	Aegean Way PRD	21,474	-	21,474	-	-
603	Village Green PRD	37,681	-	37,681	-	-
604	Butterfield Lane PRD	32,008	-	32,008	-	-
605	Honeybee Acres PRD	26,777	-	26,777	-	-
606	Silver Saddle Est PRD	47,642	-	47,642	-	-
607	Wisteria Estates PRD	142,291	-	142,291	-	-
608	Santa Barbara 3_4 PRD	77,302	-	77,302	-	-
609	Stillwater Ranch PRD	40,332	-	40,332	-	-
610	Sterling Ranch PRD	47,731	-	47,731	-	-
611	Mt Lassen Woods PRD	243,536	-	243,536	-	-
612	Waterleaf Est PRD	47,029	-	47,029	-	-
613	Jennifer Dr EFER PRD	20,111	-	20,111	-	-
614	White Oak Manor PRD	44,423	-	44,423	-	-
615	Terri Lee Terrace EFER PRD	11,519	-	11,519	-	-
616	Westview Road EFER PRD	8,484	-	8,484	-	-
617	Sleeping Bull Estates PRD	114,524	-	114,524	-	-
618	Garth Dr EFER PRD	10,584	-	10,584	-	-
619	Clover Road PRD	36,126	-	36,126	-	-
620	Nunes Ranch PRD	55,639	-	55,639	-	-
621	No 2 Squaw Carpet PRD	2,041	-	2,041	-	-
623	No 2 Los Palos EFER PRD	11,048	-	11,048	-	-
624	Scenic Oak Court PRD	13,692	-	13,692	-	-
626	Skylark Lane EFER PRD	21,335	-	21,335	-	-
627	Lake Drive PRD	11,315	-	11,315	-	-
631	Laurel Glen Estates PRD	56,501	-	56,501	-	-
632	Irish Creek Road PRD	18,442	-	18,442	-	-
633	Sol Semente EFER PRD	34,189	-	34,189	-	-
634	Stillwater Ranches #2 PRD	106,868	-	106,868	-	-
635	Tudor Oaks Acres PRD	28,311	-	28,311	-	-
637	Beagle Street PRD	27,378	-	27,378	-	-
638	Oak Tree Lane PRD	26,674	-	26,674	-	-
639	Lassen Mountain Pines PRD	25,715	-	25,715	-	-
640	Silverbridge Highlands PRD	(594)	-	(594)	-	-
641	Silverbridge Highlands T1900 PRD	-	-	-	-	-
<b>Total Permanent Road Divisions</b>		<b>\$ 3,806,678</b>	<b>\$ -</b>	<b>\$ 3,806,678</b>	<b>\$ -</b>	<b>\$ -</b>

Other County Districts						
317	Lakehead Street Lighting	\$ 582	\$ -	\$ 582	\$ -	\$ -
332	Rother Riverside Lighting	387,038	-	387,038	-	-
347	Sierra Vista Lighting	85,325	-	85,325	-	-
371	Shasta County Water Agency	234,989	-	234,989	-	-
373	Air Quality Management	1,654,628	-	1,654,628	-	-
385	Belmont Storm Drain	57,690	-	57,690	-	-
386	Street Lighting	1,043,681	-	1,043,681	-	-
391	Fire Protection	20,699,475	-	20,699,475	-	-
393	Burney Storm Drain	117,229	-	117,229	-	-
<b>Total Other County Districts</b>		<b>\$ 24,280,635</b>	<b>\$ -</b>	<b>\$ 24,280,635</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Special Districts and Other CO**    \$ 28,087,313    \$ -    \$ 28,087,313    \$ -    \$ -

	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

**State Controller Schedules** **Schedule 14**  
**County Budget Act** **County of Shasta**  
**Special Districts and Other Agencies - Non Enterprise**  
**Obligated Fund Balances**  
**Fiscal Year 2023-24**

Fund	District/Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
<b>Permanent Road Divisions</b>							
300	Amber Lane PRD	\$ 9,231	\$ 890	\$ 890	\$ -	\$ -	\$ 8,341
302	Amber Ridge PRD	73,875	-	-	5,193	5,106	78,981
303	Marianas Way PRD	29,310	-	-	3,311	3,731	33,041
304	Coloma Drive PRD	20,405	-	-	2,556	2,473	22,878
306	River Hills Estates PRD	75,565	-	-	13,936	(44,865)	30,700
307	Craig Lane PRD	32,300	-	-	3,492	3,401	35,701
308	E Stillwater Way PRD	14,628	-	-	627	557	15,185
311	Ski Way PRD	2,293	1,104	1,218	-	-	1,075
312	Mule Mtn Parkway PRD	6,786	1,066	1,216	-	-	5,570
313	Fore Way Lane PRD	4,223	393	534	-	-	3,689
314	Blackstone Estate PRD	10,266	-	-	819	762	11,028
315	Logan Road PRD	52,893	-	-	4,811	4,816	57,709
316	Valparaiso Way PRD	36,511	-	-	1,690	1,597	38,108
318	Lark Court PRD	22,102	-	-	403	186	22,288
319	Manor Crest PRD	44,815	-	-	2,939	3,145	47,960
320	Santa Barbara Estates PRD	31,387	-	-	2,599	2,401	33,788
321	Victoria Highlands Est PRD	22,108	-	-	1,595	1,407	23,515
322	Country Fields Estates PRD	27,045	-	-	3,634	3,515	30,560
324	China Gulch PRD	50,517	-	-	3,513	3,327	53,844
325	Manton Heights PRD	75,060	-	-	8,183	8,321	83,381
326	Manzanillo PRD	24,797	-	-	1,733	1,528	26,325
327	Laverne Lane PRD	18,577	-	-	5,967	6,139	24,716
328	Canto Del Lupine PRD	106,081	-	-	5,636	5,465	111,546
329	Crowley Creek Ranchettes PRD	34,417	-	-	1,979	1,913	36,330
330	Jordan Manor PRD	19,750	-	-	1,128	952	20,702
331	Ritts Mill Road PRD	8	110	(334)	-	-	342
333	Robledo Road PRD	46,119	-	-	8,378	8,135	54,254
334	Santa Barbara #2 PRD	30,227	-	-	3,096	2,900	33,127
335	No. Chapparal Drive PRD	15,450	-	-	1,781	1,586	17,036
337	Woggon Lane PRD	20,847	-	-	1,983	1,830	22,677
338	Aiden Park PRD	33,842	-	-	1,782	1,548	35,390
339	L & R Estates PRd	30,852	-	-	4,263	4,816	35,668
340	Squaw Carpet Fire Access PRD	7,116	118	342	-	-	6,774
341	Rolland Country Estates PRD	32,880	-	-	2,377	2,209	35,089
342	Shelly Lane PRD	59,370	-	-	6,239	6,729	66,099
343	Millville Way PRD	80,027	-	-	8,748	8,439	88,466
344	Diamond Ridge PRD	14,282	-	-	1,104	874	15,156
345	Mountain Gate Meadows PRD	58,973	-	-	2,111	2,062	61,035
351	Timber Ridge PRD	44,937	-	-	1,677	1,936	46,873
360	Equestrian Estates PRD	18,892	394	108	-	-	18,784
361	Tract 1323 PRD	7,987	982	978	-	-	7,009
364	Sonora Trail PRD	84,797	-	-	9,857	10,031	94,828
366	Ponder Way PRD	507	499	499	-	-	8
367	Shasta Meadows PRD	26,366	-	-	2,228	2,650	29,016
368	Old Stagecoach PRD	26,772	-	-	1,408	1,777	28,549
369	Intermountain Road PRD	66,834	-	-	12,903	13,919	80,753
370	Alpine Way PRD	21,100	-	-	1,127	1,761	22,861
372	Dusty Oaks PRD	66,407	-	-	10,666	10,917	77,324
376	Buckshot Ln PRD	79	273	273	-	-	(194)
380	Amesbury Village PRD	15,248	365	365	-	-	14,883
381	Palo Cedro Oaks PRD	93,066	-	-	4,912	(74,270)	18,796
382	Shasta Lake Ranchos PRD	101,264	-	-	11,307	21,516	122,780
383	Holiday Acres PRD	109,575	-	-	14,968	15,581	125,156
397	Los Palos Drive EFER PRD	21,561	-	-	373	269	21,830
398	Foxwood Estates PRD	153,880	-	-	9,235	9,179	163,059
399	Rocky Ledge Estates PRD	186,489	-	-	11,885	12,535	199,024
600	Cottonwood Crk PRD	37,850	-	-	1,930	2,041	39,891
602	Aegean Way PRD	21,474	-	-	94	409	21,883
603	Village Green PRD	37,681	-	-	1,227	1,119	38,800
604	Butterfield Lane PRD	32,008	-	-	1,133	951	32,959
605	Honeybee Acres PRD	26,777	-	-	257	557	27,334
606	Silver Saddle Est PRD	47,642	-	-	1,453	1,719	49,361

**State Controller Schedules** **Schedule 14**  
**County Budget Act** **County of Shasta**  
**Special Districts and Other Agencies - Non Enterprise**  
**Obligated Fund Balances**  
**Fiscal Year 2023-24**

Fund	District/Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
607	Wisteria Estates PRD	142,291	-	-	8,820	9,181	151,472
608	Santa Barbara 3_4 PRD	77,302	-	-	4,166	4,074	81,376
609	Stillwater Ranch PRD	40,332	-	-	1,225	2,459	42,791
610	Sterling Ranch PRD	47,731	-	-	1,917	1,932	49,663
611	Mt Lassen Woods PRD	243,536	-	-	17,703	18,244	261,780
612	Waterleaf Est PRD	47,029	-	-	2,950	3,301	50,330
613	Jennifer Dr EFER PRD	20,111	-	-	166	73	20,184
614	White Oak Manor PRD	44,423	-	-	1,955	1,818	46,241
615	Terri Lee Terrace EFER PRD	11,519	379	492	-	-	11,027
616	Westview Road EFER PRD	8,484	467	435	-	-	8,049
617	Sleeping Bull Estates PRD	114,524	-	-	8,642	(40,614)	73,910
618	Garth Dr EFER PRD	10,584	430	518	-	-	10,066
619	Clover Road PRD	36,126	-	-	1,670	1,589	37,715
620	Nunes Ranch PRD	55,639	-	-	3,863	3,775	59,414
621	No 2 Squaw Carpet PRD	2,041	1,066	1,216	-	-	825
623	No 2 Los Palos EFER PRD	11,048	309	435	-	-	10,613
624	Scenic Oak Court PRD	13,692	-	-	238	544	14,236
626	Skylark Lane EFER PRD	21,335	-	-	656	533	21,868
627	Lake Drive PRD	11,315	-	-	239	229	11,544
631	Laurel Glen Estates PRD	56,501	-	-	5,550	5,537	62,038
632	Irish Creek Road PRD	18,442	-	-	1,063	971	19,413
633	Sol Semente EFER PRD	34,189	-	-	3,945	3,837	38,026
634	Stillwater Ranches #2 PRD	106,868	-	-	15,442	15,430	122,298
635	Tudor Oaks Acres PRD	28,311	-	-	2,919	2,862	31,173
637	Beagle Street PRD	27,378	-	-	3,379	3,293	30,671
638	Oak Tree Lane PRD	26,674	-	-	1,799	1,653	28,327
639	Lassen Mountain Pines PRD	25,715	-	-	24,408	25,808	51,523
640	Silverbridge Highlands PRD	(594)	-	-	-	13,134	12,540
641	Silverbridge Highlands T1900 PR	-	-	-	-	5,724	5,724
<b>Total Permanent Road Divisions</b>		<b>\$ 3,806,678</b>	<b>\$ 8,845</b>	<b>\$ 9,185</b>	<b>\$ 328,961</b>	<b>\$ 176,989</b>	<b>\$ 3,974,482</b>

<b>Other County Districts</b>							
317	Lakehead Street Lighting	\$ 582	\$ (212)	\$ (212)	\$ -	\$ -	\$ 794
332	Rother Riverside Lighting	387,038	-	-	10,449	10,449	397,487
347	Sierra Vista Lighting	85,325	-	-	69	69	85,394
371	Shasta County Water Agency	234,989	139,041	139,041	-	-	95,948
373	Air Quality Management	1,654,628	890,042	890,042	-	-	764,586
385	Belmont Storm Drain	57,690	-	-	35	35	57,725
386	Street Lighting	1,043,681	4,423	4,423	-	-	1,039,258
391	Fire Protection	20,699,475	2,203,690	2,203,690	-	-	18,495,785
393	Burney Storm Drain	117,229	-	-	1,767	1,767	118,996
<b>Total Other County Districts</b>		<b>\$ 24,280,635</b>	<b>\$ 3,236,984</b>	<b>\$ 3,236,984</b>	<b>\$ 12,320</b>	<b>\$ 12,320</b>	<b>\$ 21,055,971</b>

<b>Districts</b>	<b>\$ 28,087,313</b>	<b>\$ 3,245,829</b>	<b>\$ 3,246,169</b>	<b>\$ 341,281</b>	<b>\$ 189,309</b>	<b>\$ 25,030,453</b>
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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	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0300 - AMBER LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$50	\$98	\$40	\$40	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$293)	(\$4)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$242)</b>	<b>\$94</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$800	\$800	\$800	\$800	
<b>CHARGES FOR SERVICES</b>	<b>\$800</b>	<b>\$800</b>	<b>\$800</b>	<b>\$800</b>	
<b>Total Revenues:</b>	<b>\$557</b>	<b>\$894</b>	<b>\$840</b>	<b>\$840</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$65	\$19	\$20	\$20	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$327</b>	<b>\$288</b>	<b>\$1,470</b>	<b>\$1,470</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$221	\$291	\$260	\$260	
<b>OTHER CHARGES</b>	<b>\$221</b>	<b>\$291</b>	<b>\$260</b>	<b>\$260</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$548</b>	<b>\$579</b>	<b>\$1,730</b>	<b>\$1,730</b>	
<b>Net Cost:</b>	<b>(\$8)</b>	<b>(\$314)</b>	<b>\$890</b>	<b>\$890</b>	

County of Shasta  
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**Fund: 0301 - BURNEY MEADOWS STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

County of Shasta  
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Fiscal Year 2023-24

**Fund: 0302 - AMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$399	\$832	\$300	\$300	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,394)	(\$119)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,994)</b>	<b>\$712</b>	<b>\$300</b>	<b>\$300</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,600	\$6,600	\$6,600	\$6,600	
<b>CHARGES FOR SERVICES</b>	<b>\$6,600</b>	<b>\$6,600</b>	<b>\$6,600</b>	<b>\$6,600</b>	
<b>Total Revenues:</b>	<b>\$4,605</b>	<b>\$7,312</b>	<b>\$6,900</b>	<b>\$6,900</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$482	\$139	\$150	\$150	
034802 PROF ADMIN SVS	\$200	\$3,522	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$2,410	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$750</b>	<b>\$6,147</b>	<b>\$1,600</b>	<b>\$1,600</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$260	\$150	\$194	\$194	
<b>OTHER CHARGES</b>	<b>\$260</b>	<b>\$150</b>	<b>\$194</b>	<b>\$194</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,010</b>	<b>\$6,297</b>	<b>\$1,794</b>	<b>\$1,794</b>	
<b>Net Cost:</b>	<b>(\$3,594)</b>	<b>(\$1,015)</b>	<b>(\$5,106)</b>	<b>(\$5,106)</b>	



**Fund: 0303 - MARIANAS WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$123	\$290	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$806)	(\$139)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$683)</b>	<b>\$151</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,460	\$5,460	\$5,460	\$5,460	
<b>CHARGES FOR SERVICES</b>	<b>\$5,460</b>	<b>\$5,460</b>	<b>\$5,460</b>	<b>\$5,460</b>	
<b>Total Revenues:</b>	<b>\$4,776</b>	<b>\$5,611</b>	<b>\$5,560</b>	<b>\$5,560</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$515	\$149	\$160	\$160	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$782</b>	<b>\$423</b>	<b>\$1,610</b>	<b>\$1,610</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$87)	\$520	\$219	\$219	
<b>OTHER CHARGES</b>	<b>(\$87)</b>	<b>\$520</b>	<b>\$219</b>	<b>\$219</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$695</b>	<b>\$944</b>	<b>\$1,829</b>	<b>\$1,829</b>	
<b>Net Cost:</b>	<b>(\$4,080)</b>	<b>(\$4,666)</b>	<b>(\$3,731)</b>	<b>(\$3,731)</b>	

**Fund: 0304 - COLOMA DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$85	\$203	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$557)	(\$105)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$472)</b>	<b>\$98</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,240	\$4,240	\$4,240	\$4,240	
<b>CHARGES FOR SERVICES</b>	<b>\$4,240</b>	<b>\$4,240</b>	<b>\$4,240</b>	<b>\$4,240</b>	
<b>Total Revenues:</b>	<b>\$3,767</b>	<b>\$4,338</b>	<b>\$4,290</b>	<b>\$4,290</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$345	\$100	\$107	\$107	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$632	\$490	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,241</b>	<b>\$861</b>	<b>\$1,557</b>	<b>\$1,557</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$28)	\$123	\$260	\$260	
<b>OTHER CHARGES</b>	<b>(\$28)</b>	<b>\$123</b>	<b>\$260</b>	<b>\$260</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,213</b>	<b>\$984</b>	<b>\$1,817</b>	<b>\$1,817</b>	
<b>Net Cost:</b>	<b>(\$2,553)</b>	<b>(\$3,353)</b>	<b>(\$2,473)</b>	<b>(\$2,473)</b>	

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**Fund: 0305 - VEDDER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

**Fund: 0306 - RIVER HILLS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$304	\$770	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,071)	(\$439)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,767)</b>	<b>\$330</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,036	\$16,036	\$16,036	\$16,036	
<b>CHARGES FOR SERVICES</b>	<b>\$16,036</b>	<b>\$16,036</b>	<b>\$16,036</b>	<b>\$16,036</b>	
<b>Total Revenues:</b>	<b>\$14,269</b>	<b>\$16,366</b>	<b>\$16,136</b>	<b>\$16,136</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$549	\$159	\$171	\$171	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$3,130	\$60,000	\$60,000	
034893 PROP TAX ADMIN SVS	\$66	\$73	\$200	\$200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$816</b>	<b>\$3,563</b>	<b>\$60,821</b>	<b>\$60,821</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$325)	\$599	\$180	\$180	
<b>OTHER CHARGES</b>	<b>(\$325)</b>	<b>\$599</b>	<b>\$180</b>	<b>\$180</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$491</b>	<b>\$4,163</b>	<b>\$61,001</b>	<b>\$61,001</b>	
<b>Net Cost:</b>	<b>(\$13,777)</b>	<b>(\$12,203)</b>	<b>\$44,865</b>	<b>\$44,865</b>	

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**Fund: 0307 - CRAIG LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$140	\$324	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$901)	(\$140)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$760)</b>	<b>\$183</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,010	\$5,010	\$5,010	\$5,010	
<b>CHARGES FOR SERVICES</b>	<b>\$5,010</b>	<b>\$5,010</b>	<b>\$5,010</b>	<b>\$5,010</b>	
<b>Total Revenues:</b>	<b>\$4,249</b>	<b>\$5,193</b>	<b>\$5,110</b>	<b>\$5,110</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$170	\$49	\$53	\$53	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$433</b>	<b>\$319</b>	<b>\$1,503</b>	<b>\$1,503</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$145)	\$110	\$206	\$206	
<b>OTHER CHARGES</b>	<b>(\$145)</b>	<b>\$110</b>	<b>\$206</b>	<b>\$206</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$288</b>	<b>\$429</b>	<b>\$1,709</b>	<b>\$1,709</b>	
<b>Net Cost:</b>	<b>(\$3,960)</b>	<b>(\$4,763)</b>	<b>(\$3,401)</b>	<b>(\$3,401)</b>	

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**Fund: 0308 - E STILLWATER WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$67	\$149	\$40	\$40	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$416)	(\$55)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$349)</b>	<b>\$94</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,280	\$2,280	\$2,280	\$2,280	
<b>CHARGES FOR SERVICES</b>	<b>\$2,280</b>	<b>\$2,280</b>	<b>\$2,280</b>	<b>\$2,280</b>	
<b>Total Revenues:</b>	<b>\$1,930</b>	<b>\$2,374</b>	<b>\$2,320</b>	<b>\$2,320</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$294	\$85	\$92	\$92	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$559</b>	<b>\$356</b>	<b>\$1,542</b>	<b>\$1,542</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$238	\$105	\$221	\$221	
<b>OTHER CHARGES</b>	<b>\$238</b>	<b>\$105</b>	<b>\$221</b>	<b>\$221</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$797</b>	<b>\$462</b>	<b>\$1,763</b>	<b>\$1,763</b>	
<b>Net Cost:</b>	<b>(\$1,133)</b>	<b>(\$1,911)</b>	<b>(\$557)</b>	<b>(\$557)</b>	

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**Fund:** 0309 - FULLERTON WAY PRD

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

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**Fund: 0310 - DEER FLAT ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0



**Fund: 0311 - SKI WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$25	\$10	\$10	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$72)	(\$1)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$59)</b>	<b>\$24</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$500	\$500	\$500	\$500	
<b>CHARGES FOR SERVICES</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	
<b>Total Revenues:</b>	<b>\$440</b>	<b>\$524</b>	<b>\$510</b>	<b>\$510</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$89	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$351</b>	<b>\$294</b>	<b>\$1,478</b>	<b>\$1,478</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$224	\$152	\$250	\$250	
<b>OTHER CHARGES</b>	<b>\$224</b>	<b>\$152</b>	<b>\$250</b>	<b>\$250</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$575</b>	<b>\$447</b>	<b>\$1,728</b>	<b>\$1,728</b>	
<b>Net Cost:</b>	<b>\$135</b>	<b>(\$77)</b>	<b>\$1,218</b>	<b>\$1,218</b>	

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**Fund: 0312 - MULE MTN PARKWAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$70	\$25	\$25	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$210)	(\$8)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$173)</b>	<b>\$62</b>	<b>\$25</b>	<b>\$25</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$580	\$740	\$500	\$500	
<b>CHARGES FOR SERVICES</b>	<b>\$580</b>	<b>\$740</b>	<b>\$500</b>	<b>\$500</b>	
<b>Total Revenues:</b>	<b>\$406</b>	<b>\$802</b>	<b>\$525</b>	<b>\$525</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$73	\$21	\$23	\$23	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$335</b>	<b>\$289</b>	<b>\$1,473</b>	<b>\$1,473</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$226	\$144	\$268	\$268	
<b>OTHER CHARGES</b>	<b>\$226</b>	<b>\$144</b>	<b>\$268</b>	<b>\$268</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$561</b>	<b>\$433</b>	<b>\$1,741</b>	<b>\$1,741</b>	
<b>Net Cost:</b>	<b>\$155</b>	<b>(\$369)</b>	<b>\$1,216</b>	<b>\$1,216</b>	

**Fund: 0313 - FORE WAY LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$40	\$5	\$5	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$112)	(\$23)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$95)</b>	<b>\$17</b>	<b>\$5</b>	<b>\$5</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,200	\$1,200	\$1,200	\$1,200	
<b>CHARGES FOR SERVICES</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	
<b>Total Revenues:</b>	<b>\$1,104</b>	<b>\$1,217</b>	<b>\$1,205</b>	<b>\$1,205</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$68	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$330</b>	<b>\$288</b>	<b>\$1,471</b>	<b>\$1,471</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$206	\$154	\$268	\$268	
<b>OTHER CHARGES</b>	<b>\$206</b>	<b>\$154</b>	<b>\$268</b>	<b>\$268</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$536</b>	<b>\$442</b>	<b>\$1,739</b>	<b>\$1,739</b>	
<b>Net Cost:</b>	<b>(\$567)</b>	<b>(\$774)</b>	<b>\$534</b>	<b>\$534</b>	

**Fund: 0314 - BLACKSTONE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$42	\$105	\$25	\$25	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$282)	(\$62)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$239)</b>	<b>\$42</b>	<b>\$25</b>	<b>\$25</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,375	\$2,500	\$2,500	\$2,500	
668144 S/A IN LIEU PARCEL CHGS CURR	\$125	\$0	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	
<b>Total Revenues:</b>	<b>\$2,260</b>	<b>\$2,542</b>	<b>\$2,525</b>	<b>\$2,525</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$237	\$68	\$74	\$74	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$423	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$501</b>	<b>\$763</b>	<b>\$1,524</b>	<b>\$1,524</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$239	\$155	\$239	\$239	
<b>OTHER CHARGES</b>	<b>\$239</b>	<b>\$155</b>	<b>\$239</b>	<b>\$239</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$740</b>	<b>\$918</b>	<b>\$1,763</b>	<b>\$1,763</b>	
<b>Net Cost:</b>	<b>(\$1,520)</b>	<b>(\$1,624)</b>	<b>(\$762)</b>	<b>(\$762)</b>	

**Fund: 0315 - LOGAN ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$258	\$559	\$125	\$125	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,577)	(\$132)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,319)</b>	<b>\$427</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,640	\$6,640	\$6,640	\$6,640	
<b>CHARGES FOR SERVICES</b>	<b>\$6,640</b>	<b>\$6,640</b>	<b>\$6,640</b>	<b>\$6,640</b>	
<b>Total Revenues:</b>	<b>\$5,320</b>	<b>\$7,067</b>	<b>\$6,765</b>	<b>\$6,765</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$804	\$233	\$250	\$250	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,601	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,072</b>	<b>\$2,108</b>	<b>\$1,700</b>	<b>\$1,700</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$215	\$116	\$249	\$249	
<b>OTHER CHARGES</b>	<b>\$215</b>	<b>\$116</b>	<b>\$249</b>	<b>\$249</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,287</b>	<b>\$2,225</b>	<b>\$1,949</b>	<b>\$1,949</b>	
<b>Net Cost:</b>	<b>(\$4,033)</b>	<b>(\$4,841)</b>	<b>(\$4,816)</b>	<b>(\$4,816)</b>	

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**Fund: 0316 - VALPARAISO WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$184	\$383	\$125	\$125	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,098)	(\$80)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$913)</b>	<b>\$302</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,240	\$3,240	\$3,240	\$3,240	
<b>CHARGES FOR SERVICES</b>	<b>\$3,240</b>	<b>\$3,240</b>	<b>\$3,240</b>	<b>\$3,240</b>	
<b>Total Revenues:</b>	<b>\$2,326</b>	<b>\$3,542</b>	<b>\$3,365</b>	<b>\$3,365</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$299	\$86	\$93	\$93	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$562</b>	<b>\$357</b>	<b>\$1,543</b>	<b>\$1,543</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$198	\$109	\$225	\$225	
<b>OTHER CHARGES</b>	<b>\$198</b>	<b>\$109</b>	<b>\$225</b>	<b>\$225</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$760</b>	<b>\$467</b>	<b>\$1,768</b>	<b>\$1,768</b>	
<b>Net Cost:</b>	<b>(\$1,565)</b>	<b>(\$3,075)</b>	<b>(\$1,597)</b>	<b>(\$1,597)</b>	

**Fund: 0317 - LAKEHEAD STREET LIGHTING**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> TAXES					
101000    CURRENT SECURED TAXES	\$513	\$525	\$450	\$450	
101001    CURRENT UNITARY TAXES	\$24	\$24	\$15	\$15	
101011    CURR SEC TAX DEL ADV TEETER	\$8	\$10	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$11	\$16	\$0	\$0	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$1	\$2	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$27	\$24	\$20	\$20	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
<b>TAXES</b>	<b>\$588</b>	<b>\$605</b>	<b>\$485</b>	<b>\$485</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000    INTEREST	\$3	\$6	\$0	\$0	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$27)	\$8	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$24)</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000    STATE HOMEOWNERS EXEMPTION	\$7	\$7	\$8	\$8	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$8</b>	<b>\$8</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800301    TRANS IN ROADS	\$600	\$0	\$1,200	\$1,200	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$600</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$1,200</b>	
<b>Total Revenues:</b>	<b>\$1,172</b>	<b>\$628</b>	<b>\$1,693</b>	<b>\$1,693</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
034893    PROP TAX ADMIN SVS	\$15	\$15	\$15	\$15	
036100    UTILITIES	\$285	\$316	\$500	\$500	
<b>SERVICES AND SUPPLIES</b>	<b>\$301</b>	<b>\$331</b>	<b>\$515</b>	<b>\$515</b>	
<b>Category: 050</b> OTHER CHARGES					
050001    CENTRAL SERVICE COST PLAN CHGS	\$725	\$545	\$966	\$966	
<b>OTHER CHARGES</b>	<b>\$725</b>	<b>\$545</b>	<b>\$966</b>	<b>\$966</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,026</b>	<b>\$877</b>	<b>\$1,481</b>	<b>\$1,481</b>	
<b>Net Cost:</b>	<b>(\$145)</b>	<b>\$248</b>	<b>(\$212)</b>	<b>(\$212)</b>	

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**Fund: 0318 - LARK COURT PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$114	\$233	\$70	\$70	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$674)	(\$39)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$560)</b>	<b>\$194</b>	<b>\$70</b>	<b>\$70</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,800	\$1,800	\$1,800	\$1,800	
<b>CHARGES FOR SERVICES</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,800</b>	
<b>Total Revenues:</b>	<b>\$1,239</b>	<b>\$1,994</b>	<b>\$1,870</b>	<b>\$1,870</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$74	\$21	\$23	\$23	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$337</b>	<b>\$290</b>	<b>\$1,473</b>	<b>\$1,473</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$231	\$125	\$211	\$211	
<b>OTHER CHARGES</b>	<b>\$231</b>	<b>\$125</b>	<b>\$211</b>	<b>\$211</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$568</b>	<b>\$416</b>	<b>\$1,684</b>	<b>\$1,684</b>	
<b>Net Cost:</b>	<b>(\$671)</b>	<b>(\$1,578)</b>	<b>(\$186)</b>	<b>(\$186)</b>	



**Fund: 0319 - MANOR CREST PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$218	\$464	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,330)	(\$116)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,112)</b>	<b>\$347</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,840	\$4,840	\$4,840	\$4,840	
<b>CHARGES FOR SERVICES</b>	<b>\$4,840</b>	<b>\$4,840</b>	<b>\$4,840</b>	<b>\$4,840</b>	
<b>Total Revenues:</b>	<b>\$3,727</b>	<b>\$5,187</b>	<b>\$4,940</b>	<b>\$4,940</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$271	\$78	\$84	\$84	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$538</b>	<b>\$353</b>	<b>\$1,534</b>	<b>\$1,534</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$224	\$546	\$261	\$261	
<b>OTHER CHARGES</b>	<b>\$224</b>	<b>\$546</b>	<b>\$261</b>	<b>\$261</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$762</b>	<b>\$899</b>	<b>\$1,795</b>	<b>\$1,795</b>	
<b>Net Cost:</b>	<b>(\$2,965)</b>	<b>(\$4,288)</b>	<b>(\$3,145)</b>	<b>(\$3,145)</b>	

**Fund: 0320 - SANTA BARBARA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$145	\$320	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$903)	(\$110)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$757)</b>	<b>\$210</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,050	\$4,095	\$4,050	\$4,050	
<b>CHARGES FOR SERVICES</b>	<b>\$4,050</b>	<b>\$4,095</b>	<b>\$4,050</b>	<b>\$4,050</b>	
<b>Total Revenues:</b>	<b>\$3,292</b>	<b>\$4,305</b>	<b>\$4,150</b>	<b>\$4,150</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$206	\$59	\$64	\$64	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$474</b>	<b>\$334</b>	<b>\$1,514</b>	<b>\$1,514</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$215	\$130	\$235	\$235	
<b>OTHER CHARGES</b>	<b>\$215</b>	<b>\$130</b>	<b>\$235</b>	<b>\$235</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$689</b>	<b>\$465</b>	<b>\$1,749</b>	<b>\$1,749</b>	
<b>Net Cost:</b>	<b>(\$2,602)</b>	<b>(\$3,839)</b>	<b>(\$2,401)</b>	<b>(\$2,401)</b>	

**Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$102	\$225	\$75	\$75	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$635)	(\$78)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$532)</b>	<b>\$147</b>	<b>\$75</b>	<b>\$75</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,060	\$3,060	\$3,060	\$3,060	
<b>CHARGES FOR SERVICES</b>	<b>\$3,060</b>	<b>\$3,060</b>	<b>\$3,060</b>	<b>\$3,060</b>	
<b>Total Revenues:</b>	<b>\$2,527</b>	<b>\$3,207</b>	<b>\$3,135</b>	<b>\$3,135</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$190	\$55	\$59	\$59	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$453</b>	<b>\$325</b>	<b>\$1,509</b>	<b>\$1,509</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$225	\$144	\$219	\$219	
<b>OTHER CHARGES</b>	<b>\$225</b>	<b>\$144</b>	<b>\$219</b>	<b>\$219</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$678</b>	<b>\$469</b>	<b>\$1,728</b>	<b>\$1,728</b>	
<b>Net Cost:</b>	<b>(\$1,848)</b>	<b>(\$2,737)</b>	<b>(\$1,407)</b>	<b>(\$1,407)</b>	

**Fund: 0322 - COUNTRY FIELDS ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$109	\$267	\$90	\$90	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$725)	(\$147)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$615)</b>	<b>\$120</b>	<b>\$90</b>	<b>\$90</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,280	\$5,280	\$5,280	\$5,280	
<b>CHARGES FOR SERVICES</b>	<b>\$5,280</b>	<b>\$5,280</b>	<b>\$5,280</b>	<b>\$5,280</b>	
<b>Total Revenues:</b>	<b>\$4,664</b>	<b>\$5,400</b>	<b>\$5,370</b>	<b>\$5,370</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$527	\$152	\$164	\$164	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$65	\$72	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$793</b>	<b>\$425</b>	<b>\$1,614</b>	<b>\$1,614</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$111)	\$111	\$241	\$241	
<b>OTHER CHARGES</b>	<b>(\$111)</b>	<b>\$111</b>	<b>\$241</b>	<b>\$241</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$682</b>	<b>\$536</b>	<b>\$1,855</b>	<b>\$1,855</b>	
<b>Net Cost:</b>	<b>(\$3,982)</b>	<b>(\$4,863)</b>	<b>(\$3,515)</b>	<b>(\$3,515)</b>	

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**Fund: 0324 - CHINA GULCH PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$249	\$529	\$125	\$125	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,512)	(\$132)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,262)</b>	<b>\$396</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,960	\$4,960	\$4,960	\$4,960	
<b>CHARGES FOR SERVICES</b>	<b>\$4,960</b>	<b>\$4,960</b>	<b>\$4,960</b>	<b>\$4,960</b>	
<b>Total Revenues:</b>	<b>\$3,697</b>	<b>\$5,356</b>	<b>\$5,085</b>	<b>\$5,085</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$256	\$74	\$80	\$80	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$433	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$65	\$72	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$522</b>	<b>\$780</b>	<b>\$1,530</b>	<b>\$1,530</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$221	\$134	\$228	\$228	
<b>OTHER CHARGES</b>	<b>\$221</b>	<b>\$134</b>	<b>\$228</b>	<b>\$228</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$743</b>	<b>\$914</b>	<b>\$1,758</b>	<b>\$1,758</b>	
<b>Net Cost:</b>	<b>(\$2,954)</b>	<b>(\$4,442)</b>	<b>(\$3,327)</b>	<b>(\$3,327)</b>	

County of Shasta  
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**Fund: 0325 - MANTON HGTS PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$345	\$761	\$150	\$150	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,142)	(\$281)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,797)</b>	<b>\$480</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,260	\$10,260	\$10,260	\$10,260	
<b>CHARGES FOR SERVICES</b>	<b>\$10,260</b>	<b>\$10,260</b>	<b>\$10,260</b>	<b>\$10,260</b>	
<b>Total Revenues:</b>	<b>\$8,462</b>	<b>\$10,740</b>	<b>\$10,410</b>	<b>\$10,410</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,244	\$360	\$387	\$387	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$260	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$66	\$73	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,511</b>	<b>\$894</b>	<b>\$1,837</b>	<b>\$1,837</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$224	\$136	\$252	\$252	
<b>OTHER CHARGES</b>	<b>\$224</b>	<b>\$136</b>	<b>\$252</b>	<b>\$252</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,735</b>	<b>\$1,030</b>	<b>\$2,089</b>	<b>\$2,089</b>	
<b>Net Cost:</b>	<b>(\$6,727)</b>	<b>(\$9,709)</b>	<b>(\$8,321)</b>	<b>(\$8,321)</b>	

County of Shasta  
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**Fund: 0326 - MANZANILLO PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$116	\$254	\$75	\$75	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$718)	(\$81)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$601)</b>	<b>\$172</b>	<b>\$75</b>	<b>\$75</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,150	\$3,150	\$3,150	\$3,150	
<b>CHARGES FOR SERVICES</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$3,150</b>	
<b>Total Revenues:</b>	<b>\$2,548</b>	<b>\$3,322</b>	<b>\$3,225</b>	<b>\$3,225</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$92	\$26	\$29	\$29	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$354</b>	<b>\$296</b>	<b>\$1,479</b>	<b>\$1,479</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$223	\$138	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$223</b>	<b>\$138</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$577</b>	<b>\$434</b>	<b>\$1,697</b>	<b>\$1,697</b>	
<b>Net Cost:</b>	<b>(\$1,970)</b>	<b>(\$2,888)</b>	<b>(\$1,528)</b>	<b>(\$1,528)</b>	

County of Shasta  
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**Fund: 0327 - LAVERNE LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$302	\$675	\$200	\$200	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,209)	(\$213)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,907)</b>	<b>\$462</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,628	\$26,628	\$26,628	\$26,628	
<b>CHARGES FOR SERVICES</b>	<b>\$26,628</b>	<b>\$26,628</b>	<b>\$26,628</b>	<b>\$26,628</b>	
<b>Total Revenues:</b>	<b>\$24,720</b>	<b>\$27,090</b>	<b>\$26,828</b>	<b>\$26,828</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$346	\$100	\$108	\$108	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$202	\$73	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$749</b>	<b>\$374</b>	<b>\$1,558</b>	<b>\$1,558</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$20)	\$160	\$302	\$302	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
<b>OTHER CHARGES</b>	<b>(\$20)</b>	<b>\$160</b>	<b>\$19,131</b>	<b>\$19,131</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$729</b>	<b>\$535</b>	<b>\$20,689</b>	<b>\$20,689</b>	
<b>Net Cost:</b>	<b>(\$23,991)</b>	<b>(\$26,555)</b>	<b>(\$6,139)</b>	<b>(\$6,139)</b>	



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**Fund: 0328 - CANTO DEL LUPINE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$549	\$1,123	\$250	\$250	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$3,255)	(\$183)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,706)</b>	<b>\$940</b>	<b>\$250</b>	<b>\$250</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,960	\$6,960	\$6,960	\$6,960	
<b>CHARGES FOR SERVICES</b>	<b>\$6,960</b>	<b>\$6,960</b>	<b>\$6,960</b>	<b>\$6,960</b>	
<b>Total Revenues:</b>	<b>\$4,253</b>	<b>\$7,900</b>	<b>\$7,210</b>	<b>\$7,210</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$246	\$71	\$77	\$77	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$433	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$509</b>	<b>\$775</b>	<b>\$1,527</b>	<b>\$1,527</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$220	\$117	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$220</b>	<b>\$117</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$729</b>	<b>\$892</b>	<b>\$1,745</b>	<b>\$1,745</b>	
<b>Net Cost:</b>	<b>(\$3,524)</b>	<b>(\$7,008)</b>	<b>(\$5,465)</b>	<b>(\$5,465)</b>	

County of Shasta  
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**Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$170	\$358	\$125	\$125	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,023)	(\$87)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$852)</b>	<b>\$270</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,300	\$3,300	\$3,300	\$3,300	
<b>CHARGES FOR SERVICES</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	
<b>Total Revenues:</b>	<b>\$2,447</b>	<b>\$3,570</b>	<b>\$3,425</b>	<b>\$3,425</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$126	\$36	\$39	\$39	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$390</b>	<b>\$307</b>	<b>\$1,489</b>	<b>\$1,489</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$527	\$15	\$23	\$23	
<b>OTHER CHARGES</b>	<b>\$527</b>	<b>\$15</b>	<b>\$23</b>	<b>\$23</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$917</b>	<b>\$323</b>	<b>\$1,512</b>	<b>\$1,512</b>	
<b>Net Cost:</b>	<b>(\$1,529)</b>	<b>(\$3,247)</b>	<b>(\$1,913)</b>	<b>(\$1,913)</b>	

**Fund: 0330 - JORDAN MANOR PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$93	\$202	\$75	\$75	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$573)	(\$64)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$480)</b>	<b>\$138</b>	<b>\$75</b>	<b>\$75</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,560	\$2,560	\$2,560	\$2,560	
<b>CHARGES FOR SERVICES</b>	<b>\$2,560</b>	<b>\$2,560</b>	<b>\$2,560</b>	<b>\$2,560</b>	
<b>Total Revenues:</b>	<b>\$2,079</b>	<b>\$2,698</b>	<b>\$2,635</b>	<b>\$2,635</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$13	\$14	\$14	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$309</b>	<b>\$283</b>	<b>\$1,464</b>	<b>\$1,464</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$219	\$142	\$219	\$219	
<b>OTHER CHARGES</b>	<b>\$219</b>	<b>\$142</b>	<b>\$219</b>	<b>\$219</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$528</b>	<b>\$426</b>	<b>\$1,683</b>	<b>\$1,683</b>	
<b>Net Cost:</b>	<b>(\$1,551)</b>	<b>(\$2,271)</b>	<b>(\$952)</b>	<b>(\$952)</b>	

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**Fund: 0331 - RITTS MILL ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$0	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$3)	\$3	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3)</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$200	\$0	\$500	\$500	\$500
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$200</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Revenues:</b>	<b>\$196</b>	<b>\$4</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$213	\$110	\$166	\$166	\$166
<b>OTHER CHARGES</b>	<b>\$213</b>	<b>\$110</b>	<b>\$166</b>	<b>\$166</b>	<b>\$166</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$213</b>	<b>\$110</b>	<b>\$166</b>	<b>\$166</b>	<b>\$166</b>
<b>Net Cost:</b>	<b>\$16</b>	<b>\$106</b>	<b>(\$334)</b>	<b>(\$334)</b>	<b>(\$334)</b>

**Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$18,704	\$20,390	\$15,000	\$15,000	
101001    CURRENT UNITARY TAXES	\$729	\$806	\$400	\$400	
101011    CURR SEC TAX DEL ADV TEETER	\$313	\$411	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$393	\$558	\$125	\$125	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$56	\$92	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$973	\$1,007	\$800	\$800	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$1	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$20	\$21	\$0	\$0	
<b>TAXES</b>	\$21,192	\$23,289	\$16,325	\$16,325	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$2,035	\$4,102	\$1,400	\$1,400	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$11,951)	(\$543)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$9,915)	\$3,559	\$1,400	\$1,400	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
546000    STATE HOMEOWNERS EXEMPTION	\$247	\$250	\$240	\$240	
<b>INTERGOVERNMENTAL REVENUES</b>	\$247	\$250	\$240	\$240	
<b>Total Revenues:</b>	\$11,524	\$27,098	\$17,965	\$17,965	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
034800    PROF & SPECIAL SERVICES	\$0	\$0	\$1,000	\$1,000	
034893    PROP TAX ADMIN SVS	\$550	\$582	\$590	\$590	
036100    UTILITIES	\$2,375	\$2,548	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	\$2,925	\$3,130	\$6,590	\$6,590	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$793	\$504	\$926	\$926	
<b>OTHER CHARGES</b>	\$793	\$504	\$926	\$926	
<b>Total Expenditures and Appropriations:</b>	\$3,718	\$3,634	\$7,516	\$7,516	
<b>Net Cost:</b>	(\$7,806)	(\$23,464)	(\$10,449)	(\$10,449)	

**Fund: 0333 - ROBLEDO ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$172	\$442	\$150	\$150	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,191)	(\$297)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,018)</b>	<b>\$145</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,860	\$9,860	\$9,860	\$9,860	
<b>CHARGES FOR SERVICES</b>	<b>\$9,860</b>	<b>\$9,860</b>	<b>\$9,860</b>	<b>\$9,860</b>	
<b>Total Revenues:</b>	<b>\$8,841</b>	<b>\$10,005</b>	<b>\$10,010</b>	<b>\$10,010</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$430	\$124	\$134	\$134	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$65	\$72	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$695</b>	<b>\$396</b>	<b>\$1,634</b>	<b>\$1,634</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$157)	(\$11)	\$241	\$241	
<b>OTHER CHARGES</b>	<b>(\$157)</b>	<b>(\$11)</b>	<b>\$241</b>	<b>\$241</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$538</b>	<b>\$385</b>	<b>\$1,875</b>	<b>\$1,875</b>	
<b>Net Cost:</b>	<b>(\$8,302)</b>	<b>(\$9,620)</b>	<b>(\$8,135)</b>	<b>(\$8,135)</b>	

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**Fund: 0334 - SANTA BARBARA #2 PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$134	\$305	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$850)	(\$125)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$716)</b>	<b>\$180</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,455	\$4,455	\$4,455	\$4,455	
<b>CHARGES FOR SERVICES</b>	<b>\$4,455</b>	<b>\$4,455</b>	<b>\$4,455</b>	<b>\$4,455</b>	
<b>Total Revenues:</b>	<b>\$3,738</b>	<b>\$4,635</b>	<b>\$4,505</b>	<b>\$4,505</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$99	\$28	\$31	\$31	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$65	\$72	\$100	\$100	
<b>SERVICES AND SUPPLIES</b>	<b>\$365</b>	<b>\$301</b>	<b>\$1,381</b>	<b>\$1,381</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$208	\$64	\$224	\$224	
<b>OTHER CHARGES</b>	<b>\$208</b>	<b>\$64</b>	<b>\$224</b>	<b>\$224</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$573</b>	<b>\$366</b>	<b>\$1,605</b>	<b>\$1,605</b>	
<b>Net Cost:</b>	<b>(\$3,164)</b>	<b>(\$4,268)</b>	<b>(\$2,900)</b>	<b>(\$2,900)</b>	

**Fund: 0335 - NO CHAPPARAL DR PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$264	\$541	\$200	\$200	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,760)	(\$71)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,496)</b>	<b>\$470</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,526	\$13,526	\$13,526	\$13,526	
<b>CHARGES FOR SERVICES</b>	<b>\$13,526</b>	<b>\$13,526</b>	<b>\$13,526</b>	<b>\$13,526</b>	
<b>Total Revenues:</b>	<b>\$12,030</b>	<b>\$13,996</b>	<b>\$13,726</b>	<b>\$13,726</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$179	\$52	\$56	\$56	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$442</b>	<b>\$322</b>	<b>\$1,506</b>	<b>\$1,506</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$232	\$153	\$307	\$307	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
<b>OTHER CHARGES</b>	<b>\$232</b>	<b>\$153</b>	<b>\$10,634</b>	<b>\$10,634</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$674</b>	<b>\$476</b>	<b>\$12,140</b>	<b>\$12,140</b>	
<b>Net Cost:</b>	<b>(\$11,355)</b>	<b>(\$13,520)</b>	<b>(\$1,586)</b>	<b>(\$1,586)</b>	



**Fund: 0337 - WOGGON LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$287	\$589	\$250	\$250	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,877)	(\$77)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,590)</b>	<b>\$511</b>	<b>\$250</b>	<b>\$250</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,328	\$13,328	\$13,328	\$13,328	
<b>CHARGES FOR SERVICES</b>	<b>\$13,328</b>	<b>\$13,328</b>	<b>\$13,328</b>	<b>\$13,328</b>	
<b>Total Revenues:</b>	<b>\$11,737</b>	<b>\$13,840</b>	<b>\$13,578</b>	<b>\$13,578</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$197	\$57	\$61	\$61	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$461</b>	<b>\$327</b>	<b>\$1,511</b>	<b>\$1,511</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$261	\$125	\$309	\$309	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928	
<b>OTHER CHARGES</b>	<b>\$261</b>	<b>\$125</b>	<b>\$10,237</b>	<b>\$10,237</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$722</b>	<b>\$453</b>	<b>\$11,748</b>	<b>\$11,748</b>	
<b>Net Cost:</b>	<b>(\$11,015)</b>	<b>(\$13,386)</b>	<b>(\$1,830)</b>	<b>(\$1,830)</b>	

**Fund: 0338 - AIDEN PARK PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$168	\$353	\$75	\$75	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,012)	(\$79)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$844)</b>	<b>\$273</b>	<b>\$75</b>	<b>\$75</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,150	\$3,150	\$3,150	\$3,150	
<b>CHARGES FOR SERVICES</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$3,150</b>	
<b>Total Revenues:</b>	<b>\$2,305</b>	<b>\$3,423</b>	<b>\$3,225</b>	<b>\$3,225</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$51	\$14	\$16	\$16	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$314</b>	<b>\$285</b>	<b>\$1,466</b>	<b>\$1,466</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$233	\$134	\$211	\$211	
<b>OTHER CHARGES</b>	<b>\$233</b>	<b>\$134</b>	<b>\$211</b>	<b>\$211</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$547</b>	<b>\$419</b>	<b>\$1,677</b>	<b>\$1,677</b>	
<b>Net Cost:</b>	<b>(\$1,758)</b>	<b>(\$3,003)</b>	<b>(\$1,548)</b>	<b>(\$1,548)</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0339 - L & R ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$122	\$298	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$827)	(\$168)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$704)</b>	<b>\$129</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,500	\$6,500	\$6,500	\$6,500	
<b>CHARGES FOR SERVICES</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>	
<b>Total Revenues:</b>	<b>\$5,795</b>	<b>\$6,629</b>	<b>\$6,600</b>	<b>\$6,600</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$546	\$158	\$170	\$170	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$808</b>	<b>\$428</b>	<b>\$1,620</b>	<b>\$1,620</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$148)	\$640	\$164	\$164	
<b>OTHER CHARGES</b>	<b>(\$148)</b>	<b>\$640</b>	<b>\$164</b>	<b>\$164</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$660</b>	<b>\$1,068</b>	<b>\$1,784</b>	<b>\$1,784</b>	
<b>Net Cost:</b>	<b>(\$5,134)</b>	<b>(\$5,560)</b>	<b>(\$4,816)</b>	<b>(\$4,816)</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
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Fiscal Year 2023-24

**Fund: 0340 - NO 1 SQUAW CRPT PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$35	\$77	\$20	\$20	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$214)	(\$27)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$179)</b>	<b>\$49</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,360	\$1,360	\$1,360	\$1,360	
<b>CHARGES FOR SERVICES</b>	<b>\$1,360</b>	<b>\$1,360</b>	<b>\$1,360</b>	<b>\$1,360</b>	
<b>Total Revenues:</b>	<b>\$1,180</b>	<b>\$1,409</b>	<b>\$1,380</b>	<b>\$1,380</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$68	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$384	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$330</b>	<b>\$673</b>	<b>\$1,471</b>	<b>\$1,471</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$225	\$154	\$251	\$251	
<b>OTHER CHARGES</b>	<b>\$225</b>	<b>\$154</b>	<b>\$251</b>	<b>\$251</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$555</b>	<b>\$828</b>	<b>\$1,722</b>	<b>\$1,722</b>	
<b>Net Cost:</b>	<b>(\$625)</b>	<b>(\$580)</b>	<b>\$342</b>	<b>\$342</b>	

County of Shasta  
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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0341 - ROLLAND COUNTRY ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$157	\$338	\$125	\$125	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$960)	(\$101)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$802)</b>	<b>\$236</b>	<b>\$125</b>	<b>\$125</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,780	\$3,780	\$3,780	\$3,780	
<b>CHARGES FOR SERVICES</b>	<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>	
<b>Total Revenues:</b>	<b>\$2,977</b>	<b>\$4,016</b>	<b>\$3,905</b>	<b>\$3,905</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$92	\$26	\$29	\$29	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$355</b>	<b>\$296</b>	<b>\$1,479</b>	<b>\$1,479</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$208	\$103	\$217	\$217	
<b>OTHER CHARGES</b>	<b>\$208</b>	<b>\$103</b>	<b>\$217</b>	<b>\$217</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$563</b>	<b>\$400</b>	<b>\$1,696</b>	<b>\$1,696</b>	
<b>Net Cost:</b>	<b>(\$2,413)</b>	<b>(\$3,616)</b>	<b>(\$2,209)</b>	<b>(\$2,209)</b>	

County of Shasta  
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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0342 - SHELLY LAND PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$271	\$608	\$150	\$150	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,701)	(\$221)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,430)</b>	<b>\$386</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,300	\$8,300	\$8,300	\$8,300	
<b>CHARGES FOR SERVICES</b>	<b>\$8,300</b>	<b>\$8,300</b>	<b>\$8,300</b>	<b>\$8,300</b>	
<b>Total Revenues:</b>	<b>\$6,869</b>	<b>\$8,686</b>	<b>\$8,450</b>	<b>\$8,450</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$355	\$102	\$110	\$110	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$207	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$73	\$80	\$100	\$100	
<b>SERVICES AND SUPPLIES</b>	<b>\$629</b>	<b>\$591</b>	<b>\$1,460</b>	<b>\$1,460</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$191	\$635	\$261	\$261	
<b>OTHER CHARGES</b>	<b>\$191</b>	<b>\$635</b>	<b>\$261</b>	<b>\$261</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$820</b>	<b>\$1,226</b>	<b>\$1,721</b>	<b>\$1,721</b>	
<b>Net Cost:</b>	<b>(\$6,049)</b>	<b>(\$7,460)</b>	<b>(\$6,729)</b>	<b>(\$6,729)</b>	

**Fund: 0343 - MILLVILLE WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$368	\$819	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,290)	(\$293)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,921)</b>	<b>\$525</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,185	\$10,185	\$10,185	\$10,185	
<b>CHARGES FOR SERVICES</b>	<b>\$10,185</b>	<b>\$10,185</b>	<b>\$10,185</b>	<b>\$10,185</b>	
<b>Total Revenues:</b>	<b>\$8,263</b>	<b>\$10,710</b>	<b>\$10,285</b>	<b>\$10,285</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$490	\$141	\$152	\$152	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$754</b>	<b>\$413</b>	<b>\$1,602</b>	<b>\$1,602</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$192	\$125	\$244	\$244	
<b>OTHER CHARGES</b>	<b>\$192</b>	<b>\$125</b>	<b>\$244</b>	<b>\$244</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$946</b>	<b>\$538</b>	<b>\$1,846</b>	<b>\$1,846</b>	
<b>Net Cost:</b>	<b>(\$7,317)</b>	<b>(\$10,172)</b>	<b>(\$8,439)</b>	<b>(\$8,439)</b>	

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**Fund: 0344 - DIAMOND RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$62	\$142	\$45	\$45	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$395)	(\$65)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$332)</b>	<b>\$76</b>	<b>\$45</b>	<b>\$45</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,520	\$2,520	\$2,520	\$2,520	
<b>CHARGES FOR SERVICES</b>	<b>\$2,520</b>	<b>\$2,520</b>	<b>\$2,520</b>	<b>\$2,520</b>	
<b>Total Revenues:</b>	<b>\$2,187</b>	<b>\$2,596</b>	<b>\$2,565</b>	<b>\$2,565</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$96	\$28	\$30	\$30	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$358</b>	<b>\$297</b>	<b>\$1,480</b>	<b>\$1,480</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$237	\$84	\$211	\$211	
<b>OTHER CHARGES</b>	<b>\$237</b>	<b>\$84</b>	<b>\$211</b>	<b>\$211</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$595</b>	<b>\$381</b>	<b>\$1,691</b>	<b>\$1,691</b>	
<b>Net Cost:</b>	<b>(\$1,591)</b>	<b>(\$2,214)</b>	<b>(\$874)</b>	<b>(\$874)</b>	



**Fund: 0345 - MOUNTAIN GATE MEADOWS PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$310	\$628	\$250	\$250	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,818)	(\$84)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,508)</b>	<b>\$543</b>	<b>\$250</b>	<b>\$250</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,520	\$3,520	\$3,520	\$3,520	
<b>CHARGES FOR SERVICES</b>	<b>\$3,520</b>	<b>\$3,520</b>	<b>\$3,520</b>	<b>\$3,520</b>	
<b>Total Revenues:</b>	<b>\$2,011</b>	<b>\$4,063</b>	<b>\$3,770</b>	<b>\$3,770</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$148	\$43	\$46	\$46	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$411</b>	<b>\$312</b>	<b>\$1,496</b>	<b>\$1,496</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$220	\$113	\$212	\$212	
<b>OTHER CHARGES</b>	<b>\$220</b>	<b>\$113</b>	<b>\$212</b>	<b>\$212</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$631</b>	<b>\$426</b>	<b>\$1,708</b>	<b>\$1,708</b>	
<b>Net Cost:</b>	<b>(\$1,379)</b>	<b>(\$3,636)</b>	<b>(\$2,062)</b>	<b>(\$2,062)</b>	

**Fund: 0347 - SIERRA VISTA LIGHTING**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$3,818	\$4,142	\$3,000	\$3,000	
101001    CURRENT UNITARY TAXES	\$180	\$198	\$100	\$100	
101011    CURR SEC TAX DEL ADV TEETER	\$64	\$83	\$40	\$40	
101100    SUPPLEMENTAL TAXES CURRENT	\$79	\$116	\$30	\$30	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$11	\$19	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$195	\$207	\$150	\$150	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$4	\$4	\$0	\$0	
<b>TAXES</b>	<b>\$4,354</b>	<b>\$4,772</b>	<b>\$3,320</b>	<b>\$3,320</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$464	\$913	\$400	\$400	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$2,688)	(\$65)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,224)</b>	<b>\$847</b>	<b>\$400</b>	<b>\$400</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
546000    STATE HOMEOWNERS EXEMPTION	\$50	\$52	\$50	\$50	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$50</b>	<b>\$52</b>	<b>\$50</b>	<b>\$50</b>	
<b>Total Revenues:</b>	<b>\$2,179</b>	<b>\$5,671</b>	<b>\$3,770</b>	<b>\$3,770</b>	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
034800    PROF & SPECIAL SERVICES	\$0	\$0	\$1,000	\$1,000	
034893    PROP TAX ADMIN SVS	\$113	\$119	\$200	\$200	
036100    UTILITIES	\$1,354	\$1,466	\$1,600	\$1,600	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,467</b>	<b>\$1,585</b>	<b>\$2,800</b>	<b>\$2,800</b>	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$769	\$499	\$901	\$901	
<b>OTHER CHARGES</b>	<b>\$769</b>	<b>\$499</b>	<b>\$901</b>	<b>\$901</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,236</b>	<b>\$2,084</b>	<b>\$3,701</b>	<b>\$3,701</b>	
<b>Net Cost:</b>	<b>\$56</b>	<b>(\$3,587)</b>	<b>(\$69)</b>	<b>(\$69)</b>	

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**Fund: 0351 - TIMBER RIDGE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$231	\$475	\$150	\$150	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,376)	(\$73)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,145)</b>	<b>\$401</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,500	\$3,500	\$3,500	\$3,500	
<b>CHARGES FOR SERVICES</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	
<b>Total Revenues:</b>	<b>\$2,354</b>	<b>\$3,901</b>	<b>\$3,650</b>	<b>\$3,650</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$95	\$27	\$30	\$30	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$359</b>	<b>\$298</b>	<b>\$1,480</b>	<b>\$1,480</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$220	\$562	\$234	\$234	
<b>OTHER CHARGES</b>	<b>\$220</b>	<b>\$562</b>	<b>\$234</b>	<b>\$234</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$579</b>	<b>\$860</b>	<b>\$1,714</b>	<b>\$1,714</b>	
<b>Net Cost:</b>	<b>(\$1,775)</b>	<b>(\$3,040)</b>	<b>(\$1,936)</b>	<b>(\$1,936)</b>	

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**Fund: 0360 - EQUESTRIAN ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$99	\$199	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$592)	(\$17)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$492)</b>	<b>\$182</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,550	\$1,550	\$1,550	\$1,550	
<b>CHARGES FOR SERVICES</b>	<b>\$1,550</b>	<b>\$1,550</b>	<b>\$1,550</b>	<b>\$1,550</b>	
<b>Total Revenues:</b>	<b>\$1,057</b>	<b>\$1,732</b>	<b>\$1,600</b>	<b>\$1,600</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$47	\$13	\$15	\$15	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$308</b>	<b>\$282</b>	<b>\$1,465</b>	<b>\$1,465</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$221	\$563	\$243	\$243	
<b>OTHER CHARGES</b>	<b>\$221</b>	<b>\$563</b>	<b>\$243</b>	<b>\$243</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$529</b>	<b>\$846</b>	<b>\$1,708</b>	<b>\$1,708</b>	
<b>Net Cost:</b>	<b>(\$527)</b>	<b>(\$885)</b>	<b>\$108</b>	<b>\$108</b>	

**Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> TAXES					
101000    CURRENT SECURED TAXES	\$1,021	\$1,125	\$1,022	\$1,022	
101001    CURRENT UNITARY TAXES	\$37	\$37	\$30	\$30	
101011    CURR SEC TAX DEL ADV TEETER	\$17	\$22	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$19	\$33	\$0	\$0	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$3	\$5	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$54	\$54	\$0	\$0	
103010    SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$1	\$1	\$0	\$0	
<b>TAXES</b>	<b>\$1,155</b>	<b>\$1,279</b>	<b>\$1,052</b>	<b>\$1,052</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000    INTEREST	\$40	\$83	\$10	\$10	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$236)	(\$21)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$195)</b>	<b>\$61</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
546000    STATE HOMEOWNERS EXEMPTION	\$12	\$14	\$13	\$13	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$12</b>	<b>\$14</b>	<b>\$13</b>	<b>\$13</b>	
<b>Total Revenues:</b>	<b>\$972</b>	<b>\$1,356</b>	<b>\$1,075</b>	<b>\$1,075</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102    INSUR XP LIABILITY EXPOSURE	\$274	\$79	\$85	\$85	
034802    PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844    PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893    PROP TAX ADMIN SVS	\$30	\$31	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$504</b>	<b>\$311</b>	<b>\$1,535</b>	<b>\$1,535</b>	
<b>Category: 050</b> OTHER CHARGES					
050001    CENTRAL SERVICE COST PLAN CHGS	\$374	\$257	\$518	\$518	
<b>OTHER CHARGES</b>	<b>\$374</b>	<b>\$257</b>	<b>\$518</b>	<b>\$518</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$878</b>	<b>\$568</b>	<b>\$2,053</b>	<b>\$2,053</b>	
<b>Net Cost:</b>	<b>(\$93)</b>	<b>(\$787)</b>	<b>\$978</b>	<b>\$978</b>	

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**Fund: 0363 - LATONA PERMANENT ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

**Fund: 0364 - SONORA TRAILS PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$378	\$858	\$150	\$150	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,393)	(\$343)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,014)</b>	<b>\$515</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$11,876	\$11,876	\$11,876	\$11,876	
<b>CHARGES FOR SERVICES</b>	<b>\$11,876</b>	<b>\$11,876</b>	<b>\$11,876</b>	<b>\$11,876</b>	
<b>Total Revenues:</b>	<b>\$9,861</b>	<b>\$12,391</b>	<b>\$12,026</b>	<b>\$12,026</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$989	\$286	\$307	\$307	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,257</b>	<b>\$561</b>	<b>\$1,757</b>	<b>\$1,757</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$78)	\$89	\$238	\$238	
<b>OTHER CHARGES</b>	<b>(\$78)</b>	<b>\$89</b>	<b>\$238</b>	<b>\$238</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,179</b>	<b>\$650</b>	<b>\$1,995</b>	<b>\$1,995</b>	
<b>Net Cost:</b>	<b>(\$8,682)</b>	<b>(\$11,740)</b>	<b>(\$10,031)</b>	<b>(\$10,031)</b>	

**Fund: 0366 - PONDER WAY PERM ROAD MAINT**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4	\$6	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$17)	\$1	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$13)</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$470	\$470	\$470	\$470	
<b>CHARGES FOR SERVICES</b>	<b>\$470</b>	<b>\$470</b>	<b>\$470</b>	<b>\$470</b>	
<b>Total Revenues:</b>	<b>\$457</b>	<b>\$477</b>	<b>\$470</b>	<b>\$470</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$314	\$90	\$98	\$98	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$145	\$145	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$578</b>	<b>\$362</b>	<b>\$693</b>	<b>\$693</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$190	\$139	\$276	\$276	
<b>OTHER CHARGES</b>	<b>\$190</b>	<b>\$139</b>	<b>\$276</b>	<b>\$276</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$768</b>	<b>\$502</b>	<b>\$969</b>	<b>\$969</b>	
<b>Net Cost:</b>	<b>\$311</b>	<b>\$24</b>	<b>\$499</b>	<b>\$499</b>	



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**Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$119	\$268	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$753)	(\$97)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$634)</b>	<b>\$170</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668162 S/A SHASTA MEADOWS PRD CURR	\$4,320	\$4,160	\$4,400	\$4,400	
<b>CHARGES FOR SERVICES</b>	<b>\$4,320</b>	<b>\$4,160</b>	<b>\$4,400</b>	<b>\$4,400</b>	
<b>Total Revenues:</b>	<b>\$3,685</b>	<b>\$4,330</b>	<b>\$4,450</b>	<b>\$4,450</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$388	\$112	\$121	\$121	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$65	\$72	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$654</b>	<b>\$384</b>	<b>\$1,571</b>	<b>\$1,571</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$238	\$575	\$229	\$229	
<b>OTHER CHARGES</b>	<b>\$238</b>	<b>\$575</b>	<b>\$229</b>	<b>\$229</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$892</b>	<b>\$960</b>	<b>\$1,800</b>	<b>\$1,800</b>	
<b>Net Cost:</b>	<b>(\$2,793)</b>	<b>(\$3,370)</b>	<b>(\$2,650)</b>	<b>(\$2,650)</b>	

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**Fund: 0368 - OLD STAGECOACH PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$128	\$275	\$70	\$70	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$788)	(\$76)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$660)</b>	<b>\$199</b>	<b>\$70</b>	<b>\$70</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,450	\$3,450	\$3,450	\$3,450	
<b>CHARGES FOR SERVICES</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$3,450</b>	
<b>Total Revenues:</b>	<b>\$2,789</b>	<b>\$3,649</b>	<b>\$3,520</b>	<b>\$3,520</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$242	\$70	\$75	\$75	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$505</b>	<b>\$340</b>	<b>\$1,525</b>	<b>\$1,525</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1	\$558	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$1</b>	<b>\$558</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$506</b>	<b>\$898</b>	<b>\$1,743</b>	<b>\$1,743</b>	
<b>Net Cost:</b>	<b>(\$2,283)</b>	<b>(\$2,750)</b>	<b>(\$1,777)</b>	<b>(\$1,777)</b>	

**Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$342	\$714	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,222)	\$64	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,880)</b>	<b>\$779</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,470	\$16,470	\$16,470	\$16,470	
<b>CHARGES FOR SERVICES</b>	<b>\$16,470</b>	<b>\$16,470</b>	<b>\$16,470</b>	<b>\$16,470</b>	
<b>Total Revenues:</b>	<b>\$14,590</b>	<b>\$17,249</b>	<b>\$16,570</b>	<b>\$16,570</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$3,140	\$909	\$976	\$976	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$13,531	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$144	\$83	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$2,973	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$3,484</b>	<b>\$17,698</b>	<b>\$2,426</b>	<b>\$2,426</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$234	\$159	\$225	\$225	
<b>OTHER CHARGES</b>	<b>\$234</b>	<b>\$159</b>	<b>\$225</b>	<b>\$225</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$3,718</b>	<b>\$17,858</b>	<b>\$2,651</b>	<b>\$2,651</b>	
<b>Net Cost:</b>	<b>(\$10,871)</b>	<b>\$609</b>	<b>(\$13,919)</b>	<b>(\$13,919)</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0370 - ALPINE WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97	\$215	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$611)	(\$69)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$514)</b>	<b>\$145</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,500	\$3,500	\$3,500	\$3,500	
<b>CHARGES FOR SERVICES</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	
<b>Total Revenues:</b>	<b>\$2,985</b>	<b>\$3,645</b>	<b>\$3,560</b>	<b>\$3,560</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$333	\$96	\$104	\$104	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$597</b>	<b>\$367</b>	<b>\$1,554</b>	<b>\$1,554</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$218	\$821	\$245	\$245	
<b>OTHER CHARGES</b>	<b>\$218</b>	<b>\$821</b>	<b>\$245</b>	<b>\$245</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$815</b>	<b>\$1,188</b>	<b>\$1,799</b>	<b>\$1,799</b>	
<b>Net Cost:</b>	<b>(\$2,170)</b>	<b>(\$2,457)</b>	<b>(\$1,761)</b>	<b>(\$1,761)</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034893 PROP TAX ADMIN SVS	\$5,253	\$5,450		\$6,000	\$6,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$45,922	\$52,190		\$70,000	\$70,000
<b>SERVICES AND SUPPLIES</b>	\$138,920	\$129,855		\$225,919	\$225,919
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,427	\$242		(\$1,178)	(\$1,178)
050800 TAXES & ASSESSMENTS	\$28	\$29		\$200	\$200
<b>OTHER CHARGES</b>	\$19,455	\$271		(\$978)	(\$978)
<b>Category: 095 OTHER FINANCING USES</b>					
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	\$5,000		\$0	\$0
096374 TRAN OUT CSA#3 CASTELLA WTR	\$0	\$0		\$25,000	\$25,000
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$10,000	\$70,000		\$100,000	\$100,000
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$50,000	\$0		\$0	\$0
096384 TRANS OUT CSA#13 ALPINE MDWS	\$0	\$20,000		\$25,000	\$25,000
<b>OTHER FINANCING USES</b>	\$60,000	\$95,000		\$150,000	\$150,000
<b>Total Expenditures and Appropriations:</b>	\$218,375	\$225,126		\$374,941	\$374,941
<b>Net Cost:</b>	(\$73,752)	(\$52,647)		\$139,041	\$139,041

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0372 - DUSTY OAKS TRAIL PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$261	\$644	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,767)	(\$376)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,505)</b>	<b>\$268</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,750	\$12,750	\$12,750	\$12,750	
<b>CHARGES FOR SERVICES</b>	<b>\$12,750</b>	<b>\$12,750</b>	<b>\$12,750</b>	<b>\$12,750</b>	
<b>Total Revenues:</b>	<b>\$11,244</b>	<b>\$13,018</b>	<b>\$12,850</b>	<b>\$12,850</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$998	\$289	\$310	\$310	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,263</b>	<b>\$561</b>	<b>\$1,760</b>	<b>\$1,760</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$152)	\$118	\$173	\$173	
<b>OTHER CHARGES</b>	<b>(\$152)</b>	<b>\$118</b>	<b>\$173</b>	<b>\$173</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,111</b>	<b>\$679</b>	<b>\$1,933</b>	<b>\$1,933</b>	
<b>Net Cost:</b>	<b>(\$10,132)</b>	<b>(\$12,338)</b>	<b>(\$10,917)</b>	<b>(\$10,917)</b>	

**Fund: 0376 - BUCKSHOT LN PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4	\$3	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$14)	\$11	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$9)</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>(\$9)</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$128	\$37	\$40	\$40	
034802 PROF ADMIN SVS	\$200	\$200	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$328</b>	<b>\$237</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$185	\$121	\$233	\$233	
<b>OTHER CHARGES</b>	<b>\$185</b>	<b>\$121</b>	<b>\$233</b>	<b>\$233</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$513</b>	<b>\$358</b>	<b>\$273</b>	<b>\$273</b>	
<b>Net Cost:</b>	<b>\$522</b>	<b>\$342</b>	<b>\$273</b>	<b>\$273</b>	

**Fund: 0380 - AMESBURY VILLAGE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$80	\$161	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$472)	(\$19)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$392)</b>	<b>\$142</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,280	\$1,280	\$1,280	\$1,280	
<b>CHARGES FOR SERVICES</b>	<b>\$1,280</b>	<b>\$1,280</b>	<b>\$1,280</b>	<b>\$1,280</b>	
<b>Total Revenues:</b>	<b>\$887</b>	<b>\$1,422</b>	<b>\$1,340</b>	<b>\$1,340</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$35	\$10	\$11	\$11	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$298</b>	<b>\$279</b>	<b>\$1,461</b>	<b>\$1,461</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$241	\$281	\$244	\$244	
<b>OTHER CHARGES</b>	<b>\$241</b>	<b>\$281</b>	<b>\$244</b>	<b>\$244</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$539</b>	<b>\$560</b>	<b>\$1,705</b>	<b>\$1,705</b>	
<b>Net Cost:</b>	<b>(\$348)</b>	<b>(\$861)</b>	<b>\$365</b>	<b>\$365</b>	



**Fund: 0381 - PALO CEDRO OAKS PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$483	\$980	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,882)	(\$122)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,398)</b>	<b>\$858</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,683	\$6,683	\$6,683	\$6,683	
<b>CHARGES FOR SERVICES</b>	<b>\$6,683</b>	<b>\$6,683</b>	<b>\$6,683</b>	<b>\$6,683</b>	
<b>Total Revenues:</b>	<b>\$4,284</b>	<b>\$7,541</b>	<b>\$6,783</b>	<b>\$6,783</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$315	\$91	\$98	\$98	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,205	\$80,000	\$80,000	
034893 PROP TAX ADMIN SVS	\$67	\$74	\$200	\$200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$582</b>	<b>\$1,571</b>	<b>\$80,798</b>	<b>\$80,798</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$229	\$570	\$255	\$255	
<b>OTHER CHARGES</b>	<b>\$229</b>	<b>\$570</b>	<b>\$255</b>	<b>\$255</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$811</b>	<b>\$2,141</b>	<b>\$81,053</b>	<b>\$81,053</b>	
<b>Net Cost:</b>	<b>(\$3,472)</b>	<b>(\$5,399)</b>	<b>\$74,270</b>	<b>\$74,270</b>	

**Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$372	\$963	\$225	\$225	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,568)	(\$700)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,196)</b>	<b>\$262</b>	<b>\$225</b>	<b>\$225</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$24,200	\$24,200	\$24,200	\$24,200	
<b>CHARGES FOR SERVICES</b>	<b>\$24,200</b>	<b>\$24,200</b>	<b>\$24,200</b>	<b>\$24,200</b>	
<b>Total Revenues:</b>	<b>\$22,003</b>	<b>\$24,462</b>	<b>\$24,425</b>	<b>\$24,425</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$3,529	\$1,022	\$1,097	\$1,097	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$473	\$67	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$79	\$161	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$27	\$0	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	<b>\$4,309</b>	<b>\$1,451</b>	<b>\$2,547</b>	<b>\$2,547</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$104)	\$472	\$362	\$362	
<b>OTHER CHARGES</b>	<b>(\$104)</b>	<b>\$472</b>	<b>\$362</b>	<b>\$362</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$4,205</b>	<b>\$1,923</b>	<b>\$2,909</b>	<b>\$2,909</b>	
<b>Net Cost:</b>	<b>(\$17,797)</b>	<b>(\$22,538)</b>	<b>(\$21,516)</b>	<b>(\$21,516)</b>	

**Fund: 0383 - HOLIDAY ACRES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$473	\$1,090	\$375	\$375	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$3,025)	(\$511)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,552)</b>	<b>\$578</b>	<b>\$375</b>	<b>\$375</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,680	\$17,680	\$17,680	\$17,680	
<b>CHARGES FOR SERVICES</b>	<b>\$17,680</b>	<b>\$17,680</b>	<b>\$17,680</b>	<b>\$17,680</b>	
<b>Total Revenues:</b>	<b>\$15,127</b>	<b>\$18,258</b>	<b>\$18,055</b>	<b>\$18,055</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$2,483	\$719	\$771	\$771	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$70	\$77	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$2,753</b>	<b>\$997</b>	<b>\$2,221</b>	<b>\$2,221</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$193)	\$108	\$253	\$253	
<b>OTHER CHARGES</b>	<b>(\$193)</b>	<b>\$108</b>	<b>\$253</b>	<b>\$253</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,560</b>	<b>\$1,105</b>	<b>\$2,474</b>	<b>\$2,474</b>	
<b>Net Cost:</b>	<b>(\$12,566)</b>	<b>(\$17,153)</b>	<b>(\$15,581)</b>	<b>(\$15,581)</b>	

**Fund: 0385 - CSA #14 BELMONT STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$315	\$624	\$200	\$200	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,832)	(\$30)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,516)</b>	<b>\$594</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$600	\$600	\$600	\$600	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,652	\$1,652	\$1,652	\$1,652	
<b>CHARGES FOR SERVICES</b>	<b>\$2,252</b>	<b>\$2,252</b>	<b>\$2,252</b>	<b>\$2,252</b>	
<b>Total Revenues:</b>	<b>\$735</b>	<b>\$2,846</b>	<b>\$2,452</b>	<b>\$2,452</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	
034829 PROF MAINTENANCE SVS	\$0	\$652	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$128	\$142	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$128</b>	<b>\$794</b>	<b>\$2,200</b>	<b>\$2,200</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$165	\$48	\$217	\$217	
<b>OTHER CHARGES</b>	<b>\$165</b>	<b>\$48</b>	<b>\$217</b>	<b>\$217</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$293</b>	<b>\$842</b>	<b>\$2,417</b>	<b>\$2,417</b>	
<b>Net Cost:</b>	<b>(\$442)</b>	<b>(\$2,003)</b>	<b>(\$35)</b>	<b>(\$35)</b>	

**Fund: 0386 - STREET LIGHTING ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$112,180	\$122,150	\$85,000	\$85,000	
101001    CURRENT UNITARY TAXES	\$8,545	\$9,086	\$6,000	\$6,000	
101011    CURR SEC TAX DEL ADV TEETER	\$1,881	\$2,464	\$0	\$0	
101012    RDA RESIDUAL PROP TAX HS34188	\$465	\$571	\$150	\$150	
101013    RDA 1290 PT PROP TX HS33607.5	\$376	\$405	\$150	\$150	
101100    SUPPLEMENTAL TAXES CURRENT	\$2,379	\$3,369	\$1,000	\$1,000	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$341	\$555	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$5,979	\$5,898	\$4,500	\$4,500	
103010    SUPPLEMENTAL TAXES PRIOR	\$4	\$6	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$128	\$127	\$50	\$50	
109100    TIMBER YIELD TAXES	\$2	\$1	\$0	\$0	
109102    PMT IN LIEU PROP TAX NON GOVT	\$887	\$5,252	\$0	\$0	
<b>TAXES</b>	\$133,174	\$149,889	\$96,850	\$96,850	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$5,204	\$10,832	\$4,000	\$4,000	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$31,117)	(\$2,591)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$25,913)	\$8,240	\$4,000	\$4,000	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
546000    STATE HOMEOWNERS EXEMPTION	\$1,487	\$1,495	\$1,400	\$1,400	
<b>INTERGOVERNMENTAL REVENUES</b>	\$1,487	\$1,495	\$1,400	\$1,400	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
668144    S/A IN LIEU PARCEL CHGS CURR	\$15,422	\$15,437	\$15,423	\$15,423	
<b>CHARGES FOR SERVICES</b>	\$15,422	\$15,437	\$15,423	\$15,423	
<b>Total Revenues:</b>	\$124,171	\$175,064	\$117,673	\$117,673	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
034800    PROF & SPECIAL SERVICES	\$15,763	\$1,438	\$15,000	\$15,000	
034893    PROP TAX ADMIN SVS	\$3,573	\$3,764	\$4,500	\$4,500	
035700    SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$1,000	\$1,000	
036100    UTILITIES	\$65,725	\$71,420	\$100,000	\$100,000	
<b>SERVICES AND SUPPLIES</b>	\$85,062	\$76,623	\$120,500	\$120,500	
<b>Category: 050</b> <b>OTHER CHARGES</b>					
050001    CENTRAL SERVICE COST PLAN CHGS	\$1,254	\$873	\$1,596	\$1,596	
<b>OTHER CHARGES</b>	\$1,254	\$873	\$1,596	\$1,596	
<b>Total Expenditures and Appropriations:</b>	\$86,316	\$77,496	\$122,096	\$122,096	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0386 - STREET LIGHTING ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Cost:</b>	(\$37,854)	(\$97,567)	\$4,423	\$4,423

County of Shasta  
Special Districts and Other Agencies Summary  
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**Fund: 0393 - CSA #7 BURNEY STORM DRAIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$637	\$1,255	\$400	\$400	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$3,685)	(\$98)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,048)</b>	<b>\$1,157</b>	<b>\$400</b>	<b>\$400</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,472	\$4,472	\$4,472	\$4,472	
<b>CHARGES FOR SERVICES</b>	<b>\$4,472</b>	<b>\$4,472</b>	<b>\$4,472</b>	<b>\$4,472</b>	
<b>Total Revenues:</b>	<b>\$1,423</b>	<b>\$5,629</b>	<b>\$4,872</b>	<b>\$4,872</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	
033797 ISF MNT STR OTHER DEPT CHGS	\$1,284	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$76	\$83	\$200	\$200	
036100 UTILITIES	\$154	\$54	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,515</b>	<b>\$138</b>	<b>\$2,400</b>	<b>\$2,400</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$564	\$321	\$705	\$705	
<b>OTHER CHARGES</b>	<b>\$564</b>	<b>\$321</b>	<b>\$705</b>	<b>\$705</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$2,079</b>	<b>\$459</b>	<b>\$3,105</b>	<b>\$3,105</b>	
<b>Net Cost:</b>	<b>\$656</b>	<b>(\$5,169)</b>	<b>(\$1,767)</b>	<b>(\$1,767)</b>	

**Fund: 0397 - LOS PALOS DRIVE EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$111	\$226	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$662)	(\$41)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$551)</b>	<b>\$184</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,899	\$1,899	\$1,899	\$1,899	
<b>CHARGES FOR SERVICES</b>	<b>\$1,899</b>	<b>\$1,899</b>	<b>\$1,899</b>	<b>\$1,899</b>	
<b>Total Revenues:</b>	<b>\$1,347</b>	<b>\$2,083</b>	<b>\$1,959</b>	<b>\$1,959</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$70	\$20	\$22	\$22	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$269	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$331</b>	<b>\$558</b>	<b>\$1,472</b>	<b>\$1,472</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$227	\$141	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$227</b>	<b>\$141</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$558</b>	<b>\$700</b>	<b>\$1,690</b>	<b>\$1,690</b>	
<b>Net Cost:</b>	<b>(\$788)</b>	<b>(\$1,383)</b>	<b>(\$269)</b>	<b>(\$269)</b>	



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**Fund: 0398 - FOXWOOD ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$784	\$1,618	\$300	\$300	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$4,678)	(\$292)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,894)</b>	<b>\$1,325</b>	<b>\$300</b>	<b>\$300</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,710	\$10,710	\$10,710	\$10,710	
<b>CHARGES FOR SERVICES</b>	<b>\$10,710</b>	<b>\$10,710</b>	<b>\$10,710</b>	<b>\$10,710</b>	
<b>Total Revenues:</b>	<b>\$6,815</b>	<b>\$12,035</b>	<b>\$11,010</b>	<b>\$11,010</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$509	\$147	\$158	\$158	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$104	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$773</b>	<b>\$522</b>	<b>\$1,608</b>	<b>\$1,608</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$52)	\$51	\$223	\$223	
<b>OTHER CHARGES</b>	<b>(\$52)</b>	<b>\$51</b>	<b>\$223</b>	<b>\$223</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$721</b>	<b>\$573</b>	<b>\$1,831</b>	<b>\$1,831</b>	
<b>Net Cost:</b>	<b>(\$6,094)</b>	<b>(\$11,462)</b>	<b>(\$9,179)</b>	<b>(\$9,179)</b>	

**Fund: 0399 - ROCKY LEDGE ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$953	\$1,968	\$700	\$700	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$5,681)	(\$356)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$4,727)</b>	<b>\$1,611</b>	<b>\$700</b>	<b>\$700</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,699	\$13,699	\$13,700	\$13,700	
<b>CHARGES FOR SERVICES</b>	<b>\$13,699</b>	<b>\$13,699</b>	<b>\$13,700</b>	<b>\$13,700</b>	
<b>Total Revenues:</b>	<b>\$8,972</b>	<b>\$15,311</b>	<b>\$14,400</b>	<b>\$14,400</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$598	\$173	\$186	\$186	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$543	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$146	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$863</b>	<b>\$1,063</b>	<b>\$1,636</b>	<b>\$1,636</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$181	\$684	\$229	\$229	
<b>OTHER CHARGES</b>	<b>\$181</b>	<b>\$684</b>	<b>\$229</b>	<b>\$229</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,044</b>	<b>\$1,748</b>	<b>\$1,865</b>	<b>\$1,865</b>	
<b>Net Cost:</b>	<b>(\$7,927)</b>	<b>(\$13,563)</b>	<b>(\$12,535)</b>	<b>(\$12,535)</b>	

**Fund: 0600 - COTTONWOOD CRK PRD ADM**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$186	\$394	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,133)	(\$88)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$947)</b>	<b>\$306</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,840	\$3,840	\$3,840	\$3,840	
<b>CHARGES FOR SERVICES</b>	<b>\$3,840</b>	<b>\$3,840</b>	<b>\$3,840</b>	<b>\$3,840</b>	
<b>Total Revenues:</b>	<b>\$2,892</b>	<b>\$4,146</b>	<b>\$3,920</b>	<b>\$3,920</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$102	\$29	\$32	\$32	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$365</b>	<b>\$299</b>	<b>\$1,482</b>	<b>\$1,482</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$164	\$525	\$397	\$397	
<b>OTHER CHARGES</b>	<b>\$164</b>	<b>\$525</b>	<b>\$397</b>	<b>\$397</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$529</b>	<b>\$825</b>	<b>\$1,879</b>	<b>\$1,879</b>	
<b>Net Cost:</b>	<b>(\$2,363)</b>	<b>(\$3,321)</b>	<b>(\$2,041)</b>	<b>(\$2,041)</b>	

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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0602 - AEGEAN WAY PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$117	\$231	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$693)	\$0	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$576)</b>	<b>\$231</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,055	\$2,055	\$2,055	\$2,055	
<b>CHARGES FOR SERVICES</b>	<b>\$2,055</b>	<b>\$2,055</b>	<b>\$2,055</b>	<b>\$2,055</b>	
<b>Total Revenues:</b>	<b>\$1,478</b>	<b>\$2,286</b>	<b>\$2,115</b>	<b>\$2,115</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$94	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,032	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$356</b>	<b>\$1,328</b>	<b>\$1,479</b>	<b>\$1,479</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$241	\$561	\$227	\$227	
<b>OTHER CHARGES</b>	<b>\$241</b>	<b>\$561</b>	<b>\$227</b>	<b>\$227</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$597</b>	<b>\$1,890</b>	<b>\$1,706</b>	<b>\$1,706</b>	
<b>Net Cost:</b>	<b>(\$881)</b>	<b>(\$396)</b>	<b>(\$409)</b>	<b>(\$409)</b>	

County of Shasta  
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**Fund: 0603 - VILLAGE GREEN PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$194	\$397	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,151)	(\$64)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$957)</b>	<b>\$332</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,720	\$2,720	\$2,720	\$2,720	
<b>CHARGES FOR SERVICES</b>	<b>\$2,720</b>	<b>\$2,720</b>	<b>\$2,720</b>	<b>\$2,720</b>	
<b>Total Revenues:</b>	<b>\$1,762</b>	<b>\$3,052</b>	<b>\$2,800</b>	<b>\$2,800</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$63	\$18	\$20	\$20	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$327</b>	<b>\$288</b>	<b>\$1,470</b>	<b>\$1,470</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$234	\$131	\$211	\$211	
<b>OTHER CHARGES</b>	<b>\$234</b>	<b>\$131</b>	<b>\$211</b>	<b>\$211</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$561</b>	<b>\$420</b>	<b>\$1,681</b>	<b>\$1,681</b>	
<b>Net Cost:</b>	<b>(\$1,201)</b>	<b>(\$2,631)</b>	<b>(\$1,119)</b>	<b>(\$1,119)</b>	

County of Shasta  
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**Fund: 0604 - BUTTERFIELD LANE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$165	\$340	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$977)	(\$64)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$812)</b>	<b>\$276</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,592	\$2,592	\$2,592	\$2,592	
<b>CHARGES FOR SERVICES</b>	<b>\$2,592</b>	<b>\$2,592</b>	<b>\$2,592</b>	<b>\$2,592</b>	
<b>Total Revenues:</b>	<b>\$1,779</b>	<b>\$2,868</b>	<b>\$2,672</b>	<b>\$2,672</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$147	\$42	\$46	\$46	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$270	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$409</b>	<b>\$582</b>	<b>\$1,496</b>	<b>\$1,496</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$212	\$45	\$225	\$225	
<b>OTHER CHARGES</b>	<b>\$212</b>	<b>\$45</b>	<b>\$225</b>	<b>\$225</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$621</b>	<b>\$628</b>	<b>\$1,721</b>	<b>\$1,721</b>	
<b>Net Cost:</b>	<b>(\$1,157)</b>	<b>(\$2,239)</b>	<b>(\$951)</b>	<b>(\$951)</b>	

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**Fund: 0605 - HONEYBEE ACRES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$139	\$283	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$828)	(\$36)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$688)</b>	<b>\$247</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,175	\$2,175	\$2,175	\$2,175	
<b>CHARGES FOR SERVICES</b>	<b>\$2,175</b>	<b>\$2,175</b>	<b>\$2,175</b>	<b>\$2,175</b>	
<b>Total Revenues:</b>	<b>\$1,486</b>	<b>\$2,422</b>	<b>\$2,255</b>	<b>\$2,255</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$66	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$327</b>	<b>\$287</b>	<b>\$1,471</b>	<b>\$1,471</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$240	\$556	\$227	\$227	
<b>OTHER CHARGES</b>	<b>\$240</b>	<b>\$556</b>	<b>\$227</b>	<b>\$227</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$567</b>	<b>\$843</b>	<b>\$1,698</b>	<b>\$1,698</b>	
<b>Net Cost:</b>	<b>(\$918)</b>	<b>(\$1,578)</b>	<b>(\$557)</b>	<b>(\$557)</b>	

**Fund: 0606 - SILVER SADDLE EST PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$247	\$503	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,468)	(\$69)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,221)</b>	<b>\$434</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,360	\$3,360	\$3,360	\$3,360	
<b>CHARGES FOR SERVICES</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	
<b>Total Revenues:</b>	<b>\$2,138</b>	<b>\$3,794</b>	<b>\$3,460</b>	<b>\$3,460</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$97	\$28	\$30	\$30	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$359</b>	<b>\$297</b>	<b>\$1,480</b>	<b>\$1,480</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$223	\$544	\$261	\$261	
<b>OTHER CHARGES</b>	<b>\$223</b>	<b>\$544</b>	<b>\$261</b>	<b>\$261</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$582</b>	<b>\$841</b>	<b>\$1,741</b>	<b>\$1,741</b>	
<b>Net Cost:</b>	<b>(\$1,556)</b>	<b>(\$2,952)</b>	<b>(\$1,719)</b>	<b>(\$1,719)</b>	



**Fund: 0607 - WISTERIA ESTATES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$726	\$1,512	\$350	\$350	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$4,323)	(\$277)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,597)</b>	<b>\$1,234</b>	<b>\$350</b>	<b>\$350</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,600	\$10,600	\$10,600	\$10,600	
<b>CHARGES FOR SERVICES</b>	<b>\$10,600</b>	<b>\$10,600</b>	<b>\$10,600</b>	<b>\$10,600</b>	
<b>Total Revenues:</b>	<b>\$7,002</b>	<b>\$11,834</b>	<b>\$10,950</b>	<b>\$10,950</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$320	\$92	\$100	\$100	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$256	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$584</b>	<b>\$620</b>	<b>\$1,550</b>	<b>\$1,550</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$225	\$546	\$219	\$219	
<b>OTHER CHARGES</b>	<b>\$225</b>	<b>\$546</b>	<b>\$219</b>	<b>\$219</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$809</b>	<b>\$1,166</b>	<b>\$1,769</b>	<b>\$1,769</b>	
<b>Net Cost:</b>	<b>(\$6,192)</b>	<b>(\$10,667)</b>	<b>(\$9,181)</b>	<b>(\$9,181)</b>	

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**Fund: 0608 - SANTA BARBARA 3\_4 PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$393	\$811	\$140	\$140	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,345)	(\$149)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,952)</b>	<b>\$661</b>	<b>\$140</b>	<b>\$140</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,670	\$5,670	\$5,670	\$5,670	
<b>CHARGES FOR SERVICES</b>	<b>\$5,670</b>	<b>\$5,670</b>	<b>\$5,670</b>	<b>\$5,670</b>	
<b>Total Revenues:</b>	<b>\$3,717</b>	<b>\$6,331</b>	<b>\$5,810</b>	<b>\$5,810</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$167	\$48	\$52	\$52	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$432</b>	<b>\$319</b>	<b>\$1,502</b>	<b>\$1,502</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$205	\$116	\$234	\$234	
<b>OTHER CHARGES</b>	<b>\$205</b>	<b>\$116</b>	<b>\$234</b>	<b>\$234</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$637</b>	<b>\$436</b>	<b>\$1,736</b>	<b>\$1,736</b>	
<b>Net Cost:</b>	<b>(\$3,080)</b>	<b>(\$5,894)</b>	<b>(\$4,074)</b>	<b>(\$4,074)</b>	

County of Shasta  
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**Fund: 0609 - STILLWATER RNCH PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$208	\$426	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,237)	(\$64)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,028)</b>	<b>\$361</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,200	\$3,200	\$3,200	\$3,200	
<b>CHARGES FOR SERVICES</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>	
<b>Total Revenues:</b>	<b>\$2,171</b>	<b>\$3,561</b>	<b>\$3,280</b>	<b>\$3,280</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$139	\$40	\$43	\$43	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$100	\$100	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$401</b>	<b>\$309</b>	<b>\$593</b>	<b>\$593</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$227	\$567	\$228	\$228	
<b>OTHER CHARGES</b>	<b>\$227</b>	<b>\$567</b>	<b>\$228</b>	<b>\$228</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$628</b>	<b>\$876</b>	<b>\$821</b>	<b>\$821</b>	
<b>Net Cost:</b>	<b>(\$1,542)</b>	<b>(\$2,684)</b>	<b>(\$2,459)</b>	<b>(\$2,459)</b>	

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**Fund: 0610 - STERLING RANCH PRD ADM**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$248	\$510	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,456)	(\$84)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,208)</b>	<b>\$426</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,520	\$3,520	\$3,520	\$3,520	
<b>CHARGES FOR SERVICES</b>	<b>\$3,520</b>	<b>\$3,520</b>	<b>\$3,520</b>	<b>\$3,520</b>	
<b>Total Revenues:</b>	<b>\$2,311</b>	<b>\$3,946</b>	<b>\$3,620</b>	<b>\$3,620</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$66	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$328</b>	<b>\$288</b>	<b>\$1,471</b>	<b>\$1,471</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$219	\$260	\$217	\$217	
<b>OTHER CHARGES</b>	<b>\$219</b>	<b>\$260</b>	<b>\$217</b>	<b>\$217</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$547</b>	<b>\$549</b>	<b>\$1,688</b>	<b>\$1,688</b>	
<b>Net Cost:</b>	<b>(\$1,764)</b>	<b>(\$3,397)</b>	<b>(\$1,932)</b>	<b>(\$1,932)</b>	

County of Shasta  
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**Fund: 0611 - MT LSSN WOODS PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,260	\$2,626	\$650	\$650	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$7,578)	(\$410)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$6,318)</b>	<b>\$2,215</b>	<b>\$650</b>	<b>\$650</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,425	\$19,425	\$19,425	\$19,425	
<b>CHARGES FOR SERVICES</b>	<b>\$19,425</b>	<b>\$19,425</b>	<b>\$19,425</b>	<b>\$19,425</b>	
<b>Total Revenues:</b>	<b>\$13,106</b>	<b>\$21,640</b>	<b>\$20,075</b>	<b>\$20,075</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$470	\$136	\$146	\$146	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$7,633	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$66	\$73	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$736</b>	<b>\$8,043</b>	<b>\$1,596</b>	<b>\$1,596</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$195	\$673	\$235	\$235	
<b>OTHER CHARGES</b>	<b>\$195</b>	<b>\$673</b>	<b>\$235</b>	<b>\$235</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$931</b>	<b>\$8,716</b>	<b>\$1,831</b>	<b>\$1,831</b>	
<b>Net Cost:</b>	<b>(\$12,175)</b>	<b>(\$12,923)</b>	<b>(\$18,244)</b>	<b>(\$18,244)</b>	

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**Fund: 0612 - WATERLEAF EST PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$228	\$485	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,405)	(\$120)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,176)</b>	<b>\$365</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,005	\$5,005	\$5,005	\$5,005	
<b>CHARGES FOR SERVICES</b>	<b>\$5,005</b>	<b>\$5,005</b>	<b>\$5,005</b>	<b>\$5,005</b>	
<b>Total Revenues:</b>	<b>\$3,828</b>	<b>\$5,370</b>	<b>\$5,085</b>	<b>\$5,085</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$233	\$67	\$73	\$73	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$217	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$496</b>	<b>\$554</b>	<b>\$1,523</b>	<b>\$1,523</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$234	\$586	\$261	\$261	
<b>OTHER CHARGES</b>	<b>\$234</b>	<b>\$586</b>	<b>\$261</b>	<b>\$261</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$730</b>	<b>\$1,141</b>	<b>\$1,784</b>	<b>\$1,784</b>	
<b>Net Cost:</b>	<b>(\$3,097)</b>	<b>(\$4,228)</b>	<b>(\$3,301)</b>	<b>(\$3,301)</b>	

**Fund: 0613 - JENNIFER DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$103	\$211	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$615)	(\$37)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$512)</b>	<b>\$174</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,776	\$1,776	\$1,776	\$1,776	
<b>CHARGES FOR SERVICES</b>	<b>\$1,776</b>	<b>\$1,776</b>	<b>\$1,776</b>	<b>\$1,776</b>	
<b>Total Revenues:</b>	<b>\$1,263</b>	<b>\$1,950</b>	<b>\$1,826</b>	<b>\$1,826</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$167	\$48	\$52	\$52	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$110	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$429</b>	<b>\$428</b>	<b>\$1,502</b>	<b>\$1,502</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$222	\$153	\$251	\$251	
<b>OTHER CHARGES</b>	<b>\$222</b>	<b>\$153</b>	<b>\$251</b>	<b>\$251</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$651</b>	<b>\$581</b>	<b>\$1,753</b>	<b>\$1,753</b>	
<b>Net Cost:</b>	<b>(\$612)</b>	<b>(\$1,369)</b>	<b>(\$73)</b>	<b>(\$73)</b>	

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**Fund: 0614 - WHITE OAK MANOR PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$220	\$454	\$90	\$90	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,347)	(\$86)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,127)</b>	<b>\$368</b>	<b>\$90</b>	<b>\$90</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,424	\$3,424	\$3,424	\$3,424	
<b>CHARGES FOR SERVICES</b>	<b>\$3,424</b>	<b>\$3,424</b>	<b>\$3,424</b>	<b>\$3,424</b>	
<b>Total Revenues:</b>	<b>\$2,296</b>	<b>\$3,792</b>	<b>\$3,514</b>	<b>\$3,514</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$84	\$24	\$26	\$26	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$347</b>	<b>\$293</b>	<b>\$1,476</b>	<b>\$1,476</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$176	\$105	\$220	\$220	
<b>OTHER CHARGES</b>	<b>\$176</b>	<b>\$105</b>	<b>\$220</b>	<b>\$220</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$523</b>	<b>\$399</b>	<b>\$1,696</b>	<b>\$1,696</b>	
<b>Net Cost:</b>	<b>(\$1,773)</b>	<b>(\$3,393)</b>	<b>(\$1,818)</b>	<b>(\$1,818)</b>	



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Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0615 - TERRI LEE TR EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$59	\$122	\$20	\$20	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$353)	(\$22)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$293)</b>	<b>\$100</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,232	\$1,232	\$1,232	\$1,232	
<b>CHARGES FOR SERVICES</b>	<b>\$1,232</b>	<b>\$1,232</b>	<b>\$1,232</b>	<b>\$1,232</b>	
<b>Total Revenues:</b>	<b>\$938</b>	<b>\$1,332</b>	<b>\$1,252</b>	<b>\$1,252</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$120	\$34	\$37	\$37	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$104	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$381</b>	<b>\$407</b>	<b>\$1,487</b>	<b>\$1,487</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$215	\$153	\$257	\$257	
<b>OTHER CHARGES</b>	<b>\$215</b>	<b>\$153</b>	<b>\$257</b>	<b>\$257</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$596</b>	<b>\$561</b>	<b>\$1,744</b>	<b>\$1,744</b>	
<b>Net Cost:</b>	<b>(\$341)</b>	<b>(\$770)</b>	<b>\$492</b>	<b>\$492</b>	

**Fund: 0616 - WESTVIEW ROAD EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$44	\$91	\$20	\$20	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$262)	(\$24)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$217)</b>	<b>\$67</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,376	\$1,376	\$1,376	\$1,376	
<b>CHARGES FOR SERVICES</b>	<b>\$1,376</b>	<b>\$1,376</b>	<b>\$1,376</b>	<b>\$1,376</b>	
<b>Total Revenues:</b>	<b>\$1,158</b>	<b>\$1,443</b>	<b>\$1,396</b>	<b>\$1,396</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$485	\$140	\$151	\$151	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$384	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$747</b>	<b>\$794</b>	<b>\$1,601</b>	<b>\$1,601</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$248	\$154	\$230	\$230	
<b>OTHER CHARGES</b>	<b>\$248</b>	<b>\$154</b>	<b>\$230</b>	<b>\$230</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$995</b>	<b>\$948</b>	<b>\$1,831</b>	<b>\$1,831</b>	
<b>Net Cost:</b>	<b>(\$163)</b>	<b>(\$495)</b>	<b>\$435</b>	<b>\$435</b>	

**Fund: 0617 - SLEEPING BULL EST PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$606	\$1,271	\$350	\$350	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$3,653)	(\$98)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,047)</b>	<b>\$1,173</b>	<b>\$350</b>	<b>\$350</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,042	\$10,042	\$10,042	\$10,042	
<b>CHARGES FOR SERVICES</b>	<b>\$10,042</b>	<b>\$10,042</b>	<b>\$10,042</b>	<b>\$10,042</b>	
<b>Total Revenues:</b>	<b>\$6,994</b>	<b>\$11,215</b>	<b>\$10,392</b>	<b>\$10,392</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$356	\$103	\$111	\$111	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$7,284	\$50,000	\$50,000	
034893 PROP TAX ADMIN SVS	\$63	\$70	\$200	\$200	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
<b>SERVICES AND SUPPLIES</b>	<b>\$619</b>	<b>\$7,658</b>	<b>\$50,811</b>	<b>\$50,811</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$235	\$112	\$195	\$195	
<b>OTHER CHARGES</b>	<b>\$235</b>	<b>\$112</b>	<b>\$195</b>	<b>\$195</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$854</b>	<b>\$7,770</b>	<b>\$51,006</b>	<b>\$51,006</b>	
<b>Net Cost:</b>	<b>(\$6,139)</b>	<b>(\$3,444)</b>	<b>\$40,614</b>	<b>\$40,614</b>	

**Fund: 0618 - GARTH DR EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$56	\$116	\$20	\$20	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$335)	(\$16)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$278)</b>	<b>\$99</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,176	\$1,176	\$1,176	\$1,176	
<b>CHARGES FOR SERVICES</b>	<b>\$1,176</b>	<b>\$1,176</b>	<b>\$1,176</b>	<b>\$1,176</b>	
<b>Total Revenues:</b>	<b>\$897</b>	<b>\$1,275</b>	<b>\$1,196</b>	<b>\$1,196</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$104	\$30	\$32	\$32	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$433	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$365</b>	<b>\$732</b>	<b>\$1,482</b>	<b>\$1,482</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$262	\$159	\$232	\$232	
<b>OTHER CHARGES</b>	<b>\$262</b>	<b>\$159</b>	<b>\$232</b>	<b>\$232</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$627</b>	<b>\$891</b>	<b>\$1,714</b>	<b>\$1,714</b>	
<b>Net Cost:</b>	<b>(\$270)</b>	<b>(\$383)</b>	<b>\$518</b>	<b>\$518</b>	

**Fund: 0619 - CLOVER ROAD PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$180	\$377	\$80	\$80	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,084)	(\$81)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$904)</b>	<b>\$295</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,255	\$3,255	\$3,255	\$3,255	
<b>CHARGES FOR SERVICES</b>	<b>\$3,255</b>	<b>\$3,255</b>	<b>\$3,255</b>	<b>\$3,255</b>	
<b>Total Revenues:</b>	<b>\$2,350</b>	<b>\$3,550</b>	<b>\$3,335</b>	<b>\$3,335</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$214	\$62	\$67	\$67	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$475</b>	<b>\$330</b>	<b>\$1,517</b>	<b>\$1,517</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$214	\$129	\$229	\$229	
<b>OTHER CHARGES</b>	<b>\$214</b>	<b>\$129</b>	<b>\$229</b>	<b>\$229</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$689</b>	<b>\$459</b>	<b>\$1,746</b>	<b>\$1,746</b>	
<b>Net Cost:</b>	<b>(\$1,660)</b>	<b>(\$3,090)</b>	<b>(\$1,589)</b>	<b>(\$1,589)</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0620 - NUNES RANCH PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$277	\$591	\$100	\$100	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,677)	(\$146)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,399)</b>	<b>\$444</b>	<b>\$100</b>	<b>\$100</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,408	\$5,408	\$5,408	\$5,408	
<b>CHARGES FOR SERVICES</b>	<b>\$5,408</b>	<b>\$5,408</b>	<b>\$5,408</b>	<b>\$5,408</b>	
<b>Total Revenues:</b>	<b>\$4,008</b>	<b>\$5,852</b>	<b>\$5,508</b>	<b>\$5,508</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$185	\$53	\$58	\$58	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$857	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$448</b>	<b>\$1,180</b>	<b>\$1,508</b>	<b>\$1,508</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$207	\$126	\$225	\$225	
<b>OTHER CHARGES</b>	<b>\$207</b>	<b>\$126</b>	<b>\$225</b>	<b>\$225</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$655</b>	<b>\$1,307</b>	<b>\$1,733</b>	<b>\$1,733</b>	
<b>Net Cost:</b>	<b>(\$3,353)</b>	<b>(\$4,545)</b>	<b>(\$3,775)</b>	<b>(\$3,775)</b>	

**Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$11	\$22	\$2	\$2	\$2
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$63)	(\$1)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$52)</b>	<b>\$20</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$510	\$510	\$510	\$510	\$510
<b>CHARGES FOR SERVICES</b>	<b>\$510</b>	<b>\$510</b>	<b>\$510</b>	<b>\$510</b>	<b>\$510</b>
<b>Total Revenues:</b>	<b>\$457</b>	<b>\$530</b>	<b>\$512</b>	<b>\$512</b>	<b>\$512</b>
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$34	\$9	\$11	\$11	\$11
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	\$250
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	\$1,000
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	\$200
<b>SERVICES AND SUPPLIES</b>	<b>\$295</b>	<b>\$278</b>	<b>\$1,461</b>	<b>\$1,461</b>	<b>\$1,461</b>
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$224	\$155	\$267	\$267	\$267
<b>OTHER CHARGES</b>	<b>\$224</b>	<b>\$155</b>	<b>\$267</b>	<b>\$267</b>	<b>\$267</b>
<b>Total Expenditures and Appropriations:</b>	<b>\$519</b>	<b>\$433</b>	<b>\$1,728</b>	<b>\$1,728</b>	<b>\$1,728</b>
<b>Net Cost:</b>	<b>\$61</b>	<b>(\$97)</b>	<b>\$1,216</b>	<b>\$1,216</b>	<b>\$1,216</b>

County of Shasta  
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 Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund:** 0622 - NO 2 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0	\$0



County of Shasta  
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**Fund: 0623 - NO 2 LOS PALOS EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$55	\$115	\$15	\$15	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$332)	(\$24)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$276)</b>	<b>\$91</b>	<b>\$15</b>	<b>\$15</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,266	\$1,266	\$1,266	\$1,266	
<b>CHARGES FOR SERVICES</b>	<b>\$1,266</b>	<b>\$1,266</b>	<b>\$1,266</b>	<b>\$1,266</b>	
<b>Total Revenues:</b>	<b>\$989</b>	<b>\$1,357</b>	<b>\$1,281</b>	<b>\$1,281</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$13	\$15	\$15	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$308</b>	<b>\$281</b>	<b>\$1,465</b>	<b>\$1,465</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$228	\$154	\$251	\$251	
<b>OTHER CHARGES</b>	<b>\$228</b>	<b>\$154</b>	<b>\$251</b>	<b>\$251</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$536</b>	<b>\$436</b>	<b>\$1,716</b>	<b>\$1,716</b>	
<b>Net Cost:</b>	<b>(\$453)</b>	<b>(\$921)</b>	<b>\$435</b>	<b>\$435</b>	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0624 - SCENIC OAK COURT PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$64	\$140	\$40	\$40	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$401)	(\$40)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$337)</b>	<b>\$99</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,200	\$2,200	\$2,200	\$2,200	
<b>CHARGES FOR SERVICES</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	
<b>Total Revenues:</b>	<b>\$1,862</b>	<b>\$2,299</b>	<b>\$2,240</b>	<b>\$2,240</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$23	\$25	\$25	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$343</b>	<b>\$293</b>	<b>\$1,475</b>	<b>\$1,475</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$249	\$550	\$221	\$221	
<b>OTHER CHARGES</b>	<b>\$249</b>	<b>\$550</b>	<b>\$221</b>	<b>\$221</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$592</b>	<b>\$843</b>	<b>\$1,696</b>	<b>\$1,696</b>	
<b>Net Cost:</b>	<b>(\$1,269)</b>	<b>(\$1,456)</b>	<b>(\$544)</b>	<b>(\$544)</b>	

County of Shasta  
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**Fund:** 0625 - NO 2 BUTTERFIELD LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0626 - SKYLARK LANE EFER PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$108	\$226	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$650)	(\$48)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$542)</b>	<b>\$178</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,200	\$2,200	\$2,200	\$2,200	
<b>CHARGES FOR SERVICES</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	
<b>Total Revenues:</b>	<b>\$1,657</b>	<b>\$2,378</b>	<b>\$2,260</b>	<b>\$2,260</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$116	\$33	\$36	\$36	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$427	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$379</b>	<b>\$730</b>	<b>\$1,486</b>	<b>\$1,486</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$205	\$129	\$241	\$241	
<b>OTHER CHARGES</b>	<b>\$205</b>	<b>\$129</b>	<b>\$241</b>	<b>\$241</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$584</b>	<b>\$860</b>	<b>\$1,727</b>	<b>\$1,727</b>	
<b>Net Cost:</b>	<b>(\$1,073)</b>	<b>(\$1,517)</b>	<b>(\$533)</b>	<b>(\$533)</b>	

**Fund: 0627 - LAKE DRIVE PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$51	\$117	\$10	\$10	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$323)	(\$42)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$271)</b>	<b>\$75</b>	<b>\$10</b>	<b>\$10</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,908	\$1,908	\$1,908	\$1,908	
<b>CHARGES FOR SERVICES</b>	<b>\$1,908</b>	<b>\$1,908</b>	<b>\$1,908</b>	<b>\$1,908</b>	
<b>Total Revenues:</b>	<b>\$1,636</b>	<b>\$1,983</b>	<b>\$1,918</b>	<b>\$1,918</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$57	\$16	\$18	\$18	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$319</b>	<b>\$286</b>	<b>\$1,468</b>	<b>\$1,468</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$238	\$243	\$221	\$221	
<b>OTHER CHARGES</b>	<b>\$238</b>	<b>\$243</b>	<b>\$221</b>	<b>\$221</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$557</b>	<b>\$529</b>	<b>\$1,689</b>	<b>\$1,689</b>	
<b>Net Cost:</b>	<b>(\$1,079)</b>	<b>(\$1,453)</b>	<b>(\$229)</b>	<b>(\$229)</b>	

County of Shasta  
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**Fund:** 0628 - NO 2 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

**Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$261	\$579	\$120	\$120	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,625)	(\$202)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,363)</b>	<b>\$377</b>	<b>\$120</b>	<b>\$120</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$7,150	\$7,150	\$7,150	\$7,150	
<b>CHARGES FOR SERVICES</b>	<b>\$7,150</b>	<b>\$7,150</b>	<b>\$7,150</b>	<b>\$7,150</b>	
<b>Total Revenues:</b>	<b>\$5,786</b>	<b>\$7,527</b>	<b>\$7,270</b>	<b>\$7,270</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$275	\$79	\$86	\$86	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$104	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$538</b>	<b>\$453</b>	<b>\$1,536</b>	<b>\$1,536</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$271	\$144	\$197	\$197	
<b>OTHER CHARGES</b>	<b>\$271</b>	<b>\$144</b>	<b>\$197</b>	<b>\$197</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$809</b>	<b>\$598</b>	<b>\$1,733</b>	<b>\$1,733</b>	
<b>Net Cost:</b>	<b>(\$4,977)</b>	<b>(\$6,928)</b>	<b>(\$5,537)</b>	<b>(\$5,537)</b>	

**Fund: 0632 - IRISH CREEK RD PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$86	\$191	\$30	\$30	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$539)	(\$56)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$452)</b>	<b>\$134</b>	<b>\$30</b>	<b>\$30</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,640	\$2,640	\$2,640	\$2,640	
<b>CHARGES FOR SERVICES</b>	<b>\$2,640</b>	<b>\$2,640</b>	<b>\$2,640</b>	<b>\$2,640</b>	
<b>Total Revenues:</b>	<b>\$2,187</b>	<b>\$2,774</b>	<b>\$2,670</b>	<b>\$2,670</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$99	\$28	\$31	\$31	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$331	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$361</b>	<b>\$629</b>	<b>\$1,481</b>	<b>\$1,481</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$234	\$143	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$234</b>	<b>\$143</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$595</b>	<b>\$772</b>	<b>\$1,699</b>	<b>\$1,699</b>	
<b>Net Cost:</b>	<b>(\$1,591)</b>	<b>(\$2,001)</b>	<b>(\$971)</b>	<b>(\$971)</b>	



**Fund: 0633 - SOL SEMENTE EFER PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$148	\$344	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$956)	(\$155)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$807)</b>	<b>\$188</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,484	\$5,484	\$5,484	\$5,484	
<b>CHARGES FOR SERVICES</b>	<b>\$5,484</b>	<b>\$5,484</b>	<b>\$5,484</b>	<b>\$5,484</b>	
<b>Total Revenues:</b>	<b>\$4,676</b>	<b>\$5,672</b>	<b>\$5,544</b>	<b>\$5,544</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$124	\$35	\$39	\$39	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$268	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$385</b>	<b>\$573</b>	<b>\$1,489</b>	<b>\$1,489</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$225	\$119	\$218	\$218	
<b>OTHER CHARGES</b>	<b>\$225</b>	<b>\$119</b>	<b>\$218</b>	<b>\$218</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$610</b>	<b>\$692</b>	<b>\$1,707</b>	<b>\$1,707</b>	
<b>Net Cost:</b>	<b>(\$4,065)</b>	<b>(\$4,980)</b>	<b>(\$3,837)</b>	<b>(\$3,837)</b>	

**Fund: 0634 - STILLWATER RANCHES #2 PRD ADM**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$451	\$1,062	\$200	\$200	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,950)	(\$510)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$2,498)</b>	<b>\$551</b>	<b>\$200</b>	<b>\$200</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,030	\$17,030	\$17,030	\$17,030	
<b>CHARGES FOR SERVICES</b>	<b>\$17,030</b>	<b>\$17,030</b>	<b>\$17,030</b>	<b>\$17,030</b>	
<b>Total Revenues:</b>	<b>\$14,531</b>	<b>\$17,581</b>	<b>\$17,230</b>	<b>\$17,230</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$328	\$95	\$102	\$102	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$330	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$591</b>	<b>\$695</b>	<b>\$1,552</b>	<b>\$1,552</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$206	\$139	\$248	\$248	
<b>OTHER CHARGES</b>	<b>\$206</b>	<b>\$139</b>	<b>\$248</b>	<b>\$248</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$797</b>	<b>\$834</b>	<b>\$1,800</b>	<b>\$1,800</b>	
<b>Net Cost:</b>	<b>(\$13,734)</b>	<b>(\$16,746)</b>	<b>(\$15,430)</b>	<b>(\$15,430)</b>	

**Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$127	\$289	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$801)	(\$125)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$674)</b>	<b>\$163</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,570	\$4,570	\$4,570	\$4,570	
<b>CHARGES FOR SERVICES</b>	<b>\$4,570</b>	<b>\$4,570</b>	<b>\$4,570</b>	<b>\$4,570</b>	
<b>Total Revenues:</b>	<b>\$3,895</b>	<b>\$4,733</b>	<b>\$4,620</b>	<b>\$4,620</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$266	\$77	\$83	\$83	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$423	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$528</b>	<b>\$770</b>	<b>\$1,533</b>	<b>\$1,533</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$227	\$132	\$225	\$225	
<b>OTHER CHARGES</b>	<b>\$227</b>	<b>\$132</b>	<b>\$225</b>	<b>\$225</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$755</b>	<b>\$902</b>	<b>\$1,758</b>	<b>\$1,758</b>	
<b>Net Cost:</b>	<b>(\$3,139)</b>	<b>(\$3,831)</b>	<b>(\$2,862)</b>	<b>(\$2,862)</b>	

County of Shasta  
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**Fund:** 0636 - NO 3 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$0	\$0	\$0	\$0

County of Shasta  
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**Fund: 0637 - BEAGLE STREET PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$113	\$271	\$40	\$40	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$744)	(\$139)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$631)</b>	<b>\$131</b>	<b>\$40</b>	<b>\$40</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,944	\$4,944	\$4,944	\$4,944	
<b>CHARGES FOR SERVICES</b>	<b>\$4,944</b>	<b>\$4,944</b>	<b>\$4,944</b>	<b>\$4,944</b>	
<b>Total Revenues:</b>	<b>\$4,312</b>	<b>\$5,075</b>	<b>\$4,984</b>	<b>\$4,984</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$78	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$64	\$71	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$343</b>	<b>\$294</b>	<b>\$1,474</b>	<b>\$1,474</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$262	\$155	\$217	\$217	
<b>OTHER CHARGES</b>	<b>\$262</b>	<b>\$155</b>	<b>\$217</b>	<b>\$217</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$605</b>	<b>\$449</b>	<b>\$1,691</b>	<b>\$1,691</b>	
<b>Net Cost:</b>	<b>(\$3,707)</b>	<b>(\$4,626)</b>	<b>(\$3,293)</b>	<b>(\$3,293)</b>	

**Fund: 0638 - OAK TREE LANE PRD ADMIN**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$129	\$274	\$60	\$60	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$777)	(\$83)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$647)</b>	<b>\$190</b>	<b>\$60</b>	<b>\$60</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,279	\$3,279	\$3,406	\$3,406	
668194 S/A DEL WATER CURR	\$126	\$126	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$3,406</b>	<b>\$3,406</b>	<b>\$3,406</b>	<b>\$3,406</b>	
<b>Total Revenues:</b>	<b>\$2,758</b>	<b>\$3,596</b>	<b>\$3,466</b>	<b>\$3,466</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$161	\$46	\$50	\$50	
034802 PROF ADMIN SVS	\$200	\$200	\$250	\$250	
034844 PROF ROAD CONSTR & MAINT SVS	\$763	\$138	\$1,000	\$1,000	
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	<b>\$1,187</b>	<b>\$454</b>	<b>\$1,500</b>	<b>\$1,500</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$282	\$164	\$313	\$313	
<b>OTHER CHARGES</b>	<b>\$282</b>	<b>\$164</b>	<b>\$313</b>	<b>\$313</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,469</b>	<b>\$619</b>	<b>\$1,813</b>	<b>\$1,813</b>	
<b>Net Cost:</b>	<b>(\$1,289)</b>	<b>(\$2,977)</b>	<b>(\$1,653)</b>	<b>(\$1,653)</b>	

**Fund: 0639 - LASSEN MOUNTAIN PINES PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	(\$1)	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	\$0	(\$830)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	(\$831)	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$0	\$26,258	\$26,258	\$26,258
668194 S/A DEL WATER CURR	\$0	\$26,258	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	\$0	\$26,258	\$26,258	\$26,258	\$26,258
<b>Total Revenues:</b>	\$0	\$25,426	\$26,258	\$26,258	\$26,258
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$192	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$0	\$200	\$250	\$250	\$250
034893 PROP TAX ADMIN SVS	\$0	\$148	\$200	\$200	\$200
<b>SERVICES AND SUPPLIES</b>	\$0	\$541	\$450	\$450	\$450
<b>Total Expenditures and Appropriations:</b>	\$0	\$541	\$450	\$450	\$450
<b>Net Cost:</b>	\$0	(\$24,884)	(\$25,808)	(\$25,808)	(\$25,808)

**Fund: 0640 - SILVERBRIDGE HIGHLANDS PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	(\$1)	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	\$0	(\$6)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$0	(\$8)	\$0	\$0	\$0
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$0	\$13,739	\$13,739	\$13,739
<b>CHARGES FOR SERVICES</b>	\$0	\$0	\$13,739	\$13,739	\$13,739
<b>Total Revenues:</b>	\$0	(\$8)	\$13,739	\$13,739	\$13,739
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$210	\$155	\$155	\$155
034802 PROF ADMIN SVS	\$0	\$0	\$250	\$250	\$250
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$374	\$0	\$0	\$0
034893 PROP TAX ADMIN SVS	\$0	\$0	\$200	\$200	\$200
<b>SERVICES AND SUPPLIES</b>	\$0	\$585	\$605	\$605	\$605
<b>Total Expenditures and Appropriations:</b>	\$0	\$585	\$605	\$605	\$605
<b>Net Cost:</b>	\$0	\$593	(\$13,134)	(\$13,134)	(\$13,134)



**Fund: 0641 - SILVERBRIDGE HGHLNDS T1900 PRD**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 600</b> CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$0	\$6,245	\$6,245	
<b>CHARGES FOR SERVICES</b>	\$0	\$0	\$6,245	\$6,245	
<b>Total Revenues:</b>	\$0	\$0	\$6,245	\$6,245	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$71	\$71	
034802 PROF ADMIN SVS	\$0	\$0	\$250	\$250	
034893 PROP TAX ADMIN SVS	\$0	\$0	\$200	\$200	
<b>SERVICES AND SUPPLIES</b>	\$0	\$0	\$521	\$521	
<b>Total Expenditures and Appropriations:</b>	\$0	\$0	\$521	\$521	
<b>Net Cost:</b>	\$0	\$0	(\$5,724)	(\$5,724)	

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920
<b>CHARGES FOR SERVICES</b>	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920
<b>Total Operating Revenues:</b>	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034893 PROP TAX ADMIN SVS	\$73	\$80	\$200	\$200	\$200
<b>SERVICES AND SUPPLIES</b>	\$73	\$80	\$200	\$200	\$200
<b>Total Operating Expenses:</b>	\$73	\$80	\$200	\$200	\$200
<b>Operating Income (Loss)</b>	\$4,846	\$4,839	\$4,720	\$4,720	\$4,720
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$10	\$63	\$0	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$164)	\$151	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$153)	\$215	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	(\$153)	\$215	\$0	\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	\$4,692	\$5,055	\$4,720	\$4,720	\$4,720
<b>Category: 095 OTHER FINANCING USES</b>					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$0	(\$9,500)	(\$4,500)	(\$4,500)	(\$4,500)
<b>OTHER FINANCING USES</b>	\$0	(\$9,500)	(\$4,500)	(\$4,500)	(\$4,500)
<b>Change in Net Position</b>	\$4,692	(\$4,444)	\$220	\$220	\$220
Net Position - Beginning Balance	\$128	\$4,821	\$376	\$376	\$376
Net Position - Ending Balance	\$4,821	\$376	\$596	\$596	\$596

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$4,692	(\$4,444)	\$220	\$220

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400</b>	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000	INTEREST	\$183	\$17	\$0	\$0
420001	CHNG IN FAIR VALUE INVESTMENTS	(\$50)	\$0	\$0	\$0
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$132	\$17	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$132	\$17	\$0	\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	\$132	\$17	\$0	\$0	\$0
<b>Category: 095</b>	<b>OTHER FINANCING USES</b>				
096378	TRAN OUT CSA#8 P CEDRO SEWER	(\$40,000)	\$0	\$0	\$0
	<b>OTHER FINANCING USES</b>	(\$40,000)	\$0	\$0	\$0
<b>Change in Net Position</b>	(\$39,867)	\$17	\$0	\$0	\$0
	Net Position - Beginning Balance	\$41,361	\$1,493	\$1,510	\$1,510
	Net Position - Ending Balance	\$1,493	\$1,510	\$1,510	\$1,510

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$39,867)	\$17	\$0	\$0

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400</b>	<b>REVENUE FROM MONEY &amp; PROPERTY</b>				
420000	INTEREST	\$21	\$91	\$20	\$20
420001	CHNG IN FAIR VALUE INVESTMENTS	(\$121)	(\$281)	\$0	\$0
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$100)</b>	<b>(\$190)</b>	<b>\$20</b>	<b>\$20</b>
<b>Category: 600</b>	<b>CHARGES FOR SERVICES</b>				
693400	CAPITAL IMPROVEMENT FEES	\$0	\$8,700	\$0	\$0
	<b>CHARGES FOR SERVICES</b>	<b>\$0</b>	<b>\$8,700</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$100)</b>	<b>\$8,510</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>(\$100)</b>	<b>\$8,510</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>
<b>Change in Net Position</b>	<b>(\$100)</b>	<b>\$8,510</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>
	Net Position - Beginning Balance	\$3,682	\$3,581	\$12,092	\$12,092
	Net Position - Ending Balance	\$3,581	\$12,092	\$12,112	\$12,112

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$100)	\$8,510	\$20	\$20

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category:</b> 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$35	\$93	\$30	\$30
420001	CHNG IN FAIR VALUE INVESTMENTS	(\$239)	(\$67)	\$0	\$0
	<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$204)</b>	<b>\$25</b>	<b>\$30</b>	<b>\$30</b>
<b>Category:</b> 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$2,070	\$2,079	\$2,000	\$2,000
	<b>CHARGES FOR SERVICES</b>	<b>\$2,070</b>	<b>\$2,079</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$1,865</b>	<b>\$2,105</b>	<b>\$2,030</b>	<b>\$2,030</b>	<b>\$2,030</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$1,865</b>	<b>\$2,105</b>	<b>\$2,030</b>	<b>\$2,030</b>	<b>\$2,030</b>
<b>Change in Net Position</b>	<b>\$1,865</b>	<b>\$2,105</b>	<b>\$2,030</b>	<b>\$2,030</b>	<b>\$2,030</b>
	Net Position - Beginning Balance	\$5,579	\$7,445	\$9,551	\$9,551
	Net Position - Ending Balance	\$7,445	\$9,551	\$11,581	\$11,581



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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$1,865	\$2,105	\$2,030	\$2,030

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$2,500	\$2,575	\$5,000	\$5,000
034893 PROP TAX ADMIN SVS	\$117	\$124	\$150	\$150
<b>SERVICES AND SUPPLIES</b>	<b>\$2,617</b>	<b>\$2,699</b>	<b>\$5,150</b>	<b>\$5,150</b>
<b>Total Operating Expenses:</b>	<b>\$2,617</b>	<b>\$2,699</b>	<b>\$5,150</b>	<b>\$5,150</b>
<b>Operating Income (Loss)</b>	<b>(\$2,617)</b>	<b>(\$2,699)</b>	<b>(\$5,150)</b>	<b>(\$5,150)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$21,227)	(\$20,063)	(\$21,000)	(\$21,000)
<b>OTHER CHARGES</b>	<b>(\$21,227)</b>	<b>(\$20,063)</b>	<b>(\$21,000)</b>	<b>(\$21,000)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$326	\$633	\$300	\$300
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,302)	(\$9)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,976)</b>	<b>\$623</b>	<b>\$300</b>	<b>\$300</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668230 S/A JONES VALLEY WTR 1997	\$25,011	\$24,096	\$24,096	\$24,096
668999 SPECIAL ASSESSMENT PRINCIPAL	\$17,000	\$18,000	\$18,000	\$18,000
<b>CHARGES FOR SERVICES</b>	<b>\$42,011</b>	<b>\$42,096</b>	<b>\$42,096</b>	<b>\$42,096</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$18,807</b>	<b>\$22,655</b>	<b>\$21,396</b>	<b>\$21,396</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$16,190</b>	<b>\$19,956</b>	<b>\$16,246</b>	<b>\$16,246</b>
<b>Change in Net Position</b>	<b>\$16,190</b>	<b>\$19,956</b>	<b>\$16,246</b>	<b>\$16,246</b>
Net Position - Beginning Balance	\$46,177	\$45,367	\$65,324	\$65,324
Net Position - Ending Balance	\$62,367	\$65,324	\$81,570	\$81,570

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Object:</b> 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$17,000	\$18,000	\$19,000	\$19,000
<b>RETIRE LONG TERM DEBT</b>	\$17,000	\$18,000	\$19,000	\$19,000
<b>Total Additional Appropriations:</b>	\$17,000	\$18,000	\$19,000	\$19,000
<b>Total Change in Net Position:</b>	(\$809)	\$1,956	(\$2,754)	(\$2,754)

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

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

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

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0354 - CSA #3 CASTELLA WATER B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0354 - CSA #3 CASTELLA WATER B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0355 - CSA #2 SUGARLOAF WATER D/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0



**Fund Title:** 0355 - CSA #2 SUGARLOAF WATER D/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0356 - CSA #23 CRAGVIEW TOR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0356 - CSA #23 CRAGVIEW TOR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0357 - CSA #6 JONES VALLEY WTR D/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0358 - CSA #17 COTTONWOOD SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0358 - CSA #17 COTTONWOOD SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0



**Fund Title:** 0359 - CSA #8 PALO CEDRO SWR B/S  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$2,416	\$379	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$63,088	\$66,257	\$60,000	\$60,000
<b>CHARGES FOR SERVICES</b>	<b>\$65,505</b>	<b>\$66,637</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Total Operating Revenues:</b>	<b>\$65,505</b>	<b>\$66,637</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$84	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$282	\$271	\$350	\$350
032900 HOUSEHOLD EXPENSE	\$17	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$216	\$132	\$540	\$540
033500 MAINTENANCE OF EQUIPMENT	\$4,727	\$7,847	\$5,000	\$5,000
034100 MEMBERSHIPS	\$150	\$300	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$457	\$424	\$523	\$523
034800 PROF & SPECIAL SERVICES	\$786	\$4,802	\$10,000	\$10,000
034826 PROF LAB SVS	\$2,235	\$2,791	\$3,500	\$3,500
034829 PROF MAINTENANCE SVS	\$33,145	\$38,042	\$35,000	\$35,000
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$295	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$862	\$898	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$6,660	\$7,554	\$8,500	\$8,500
036100 UTILITIES	\$9,235	\$8,408	\$10,000	\$10,000
<b>SERVICES AND SUPPLIES</b>	<b>\$58,921</b>	<b>\$71,836</b>	<b>\$74,913</b>	<b>\$74,913</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,122	\$4,456	\$9,766	\$9,766
050800 TAXES & ASSESSMENTS	\$56	\$58	\$60	\$60
050900 DEPRECIATION EXPENSE	\$41,199	\$18,751	\$41,199	\$41,199
051100 BAD DEBTS	\$6	\$9	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$45,383</b>	<b>\$23,276</b>	<b>\$51,025</b>	<b>\$51,025</b>
<b>Total Operating Expenses:</b>	<b>\$104,305</b>	<b>\$95,112</b>	<b>\$125,938</b>	<b>\$125,938</b>
<b>Operating Income (Loss)</b>	<b>(\$38,799)</b>	<b>(\$28,475)</b>	<b>(\$65,938)</b>	<b>(\$65,938)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$151	(\$1,108)	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,954)	\$2,781	\$0	\$0

**Fund Title: 0374 - CSA #3 CASTELLA WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$2,803)	\$1,673		\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549784 STATE WATER RESRC PLANNING GRT	\$189,868	\$220,019		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$189,868	\$220,019		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$187,065	\$221,692		\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	\$148,265	\$193,217		(\$65,938)	(\$65,938)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$0		\$25,000	\$25,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$0		\$25,000	\$25,000
<b>Change in Net Position</b>	\$148,265	\$193,217		(\$40,938)	(\$40,938)
Net Position - Beginning Balance	\$619,368	\$767,634		\$960,851	\$960,851
Net Position - Ending Balance	\$767,634	\$960,851		\$919,913	\$919,913

**Fund Title:** 0374 - CSA #3 CASTELLA WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV					
061044 WATER SYSTEM UPGRADE	\$177,531	\$248,295		\$0	\$0
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$177,531	\$248,295		\$0	\$0
<b>Total Additional Appropriations:</b>	\$177,531	\$248,295		\$0	\$0
<b>Total Change in Net Position:</b>	(\$29,265)	(\$55,078)		(\$40,938)	(\$40,938)

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
692700 REIMB MISC SERVICES	\$0	\$274,931	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$56,773	\$55,262	\$65,000	\$65,000
693900 CONNECTION FEES	\$40	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$56,813</b>	<b>\$330,194</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Total Operating Revenues:</b>	<b>\$56,813</b>	<b>\$330,194</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
033103 INSUR XP MISCELLANEOUS	\$108	\$60	\$276	\$276
033500 MAINTENANCE OF EQUIPMENT	\$4,321	\$5,736	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$1,000	\$1,000
034100 MEMBERSHIPS	\$150	\$300	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$557	\$530	\$463	\$463
034800 PROF & SPECIAL SERVICES	\$56,529	\$264,026	\$50,000	\$50,000
034826 PROF LAB SVS	\$3,643	\$1,805	\$15,000	\$15,000
034829 PROF MAINTENANCE SVS	\$69,919	\$67,094	\$75,000	\$75,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$2,099	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$2,700	\$412	\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$35	\$60	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$550	\$585	\$2,000	\$2,000
036100 UTILITIES	\$8,613	\$11,555	\$11,000	\$11,000
<b>SERVICES AND SUPPLIES</b>	<b>\$147,128</b>	<b>\$354,265</b>	<b>\$165,539</b>	<b>\$165,539</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,409	\$2,754	\$9,431	\$9,431
050900 DEPRECIATION EXPENSE	\$10,519	\$5,861	\$15,000	\$15,000
051100 BAD DEBTS	\$1	\$6	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$16,929</b>	<b>\$8,623</b>	<b>\$24,431</b>	<b>\$24,431</b>
<b>Total Operating Expenses:</b>	<b>\$164,058</b>	<b>\$362,889</b>	<b>\$189,970</b>	<b>\$189,970</b>
<b>Operating Income (Loss)</b>	<b>(\$107,244)</b>	<b>(\$32,694)</b>	<b>(\$124,970)</b>	<b>(\$124,970)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	(\$616)	(\$2,256)	\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,658)	(\$877)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$3,274)</b>	<b>(\$3,134)</b>	<b>\$0</b>	<b>\$0</b>

**Fund Title: 0375 - CSA #2 SUGARLOAF WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549780 STATE CLEAN WATER GRANT	\$60,461	\$0	\$0	\$0	\$0
549781 STATE WATER RESOURCES GRANT	\$61,138	\$526,740	\$2,650,000	\$2,650,000	\$2,650,000
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$121,600</b>	<b>\$526,740</b>	<b>\$2,650,000</b>	<b>\$2,650,000</b>	<b>\$2,650,000</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$118,325</b>	<b>\$523,606</b>	<b>\$2,650,000</b>	<b>\$2,650,000</b>	<b>\$2,650,000</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$11,080</b>	<b>\$490,912</b>	<b>\$2,525,030</b>	<b>\$2,525,030</b>	<b>\$2,525,030</b>
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$0	\$9,500	\$4,500	\$4,500	\$4,500
806371 TRAN IN SHASTA CO WATER AGENCY	\$10,000	\$70,000	\$100,000	\$100,000	\$100,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$10,000</b>	<b>\$79,500</b>	<b>\$104,500</b>	<b>\$104,500</b>	<b>\$104,500</b>
<b>Change in Net Position</b>	<b>\$21,080</b>	<b>\$570,412</b>	<b>\$2,629,530</b>	<b>\$2,629,530</b>	<b>\$2,629,530</b>
Net Position - Beginning Balance	\$663,218	\$684,298	\$1,254,711	\$1,254,711	\$1,254,711
Net Position - Ending Balance	\$684,298	\$1,254,711	\$3,884,241	\$3,884,241	\$3,884,241

**Fund Title:** 0375 - CSA #2 SUGARLOAF WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV					
061044 WATER SYSTEM UPGRADE	\$68,429	\$325,283	\$2,650,000	\$2,650,000	\$2,650,000
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$68,429	\$325,283	\$2,650,000	\$2,650,000	\$2,650,000
<b>Total Additional Appropriations:</b>	\$68,429	\$325,283	\$2,650,000	\$2,650,000	\$2,650,000
<b>Total Change in Net Position:</b>	(\$47,348)	\$245,128	(\$20,470)	(\$20,470)	(\$20,470)

**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,240	\$11,940	\$11,940	\$11,940	\$11,940
668194 S/A DEL WATER CURR	\$8,112	\$30,154	\$6,000	\$6,000	\$6,000
693020 WATER SERVICE COLLECTIONS	\$396,870	\$402,612	\$414,000	\$414,000	\$414,000
<b>CHARGES FOR SERVICES</b>	<b>\$417,222</b>	<b>\$444,706</b>	<b>\$431,940</b>	<b>\$431,940</b>	<b>\$431,940</b>
<b>Total Operating Revenues:</b>	<b>\$417,222</b>	<b>\$444,706</b>	<b>\$431,940</b>	<b>\$431,940</b>	<b>\$431,940</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$46	\$0	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,987	\$1,514	\$1,500	\$1,500	\$1,500
033103 INSUR XP MISCELLANEOUS	\$924	\$564	\$2,328	\$2,328	\$2,328
033500 MAINTENANCE OF EQUIPMENT	\$62,398	\$21,754	\$50,000	\$50,000	\$50,000
033592 CHGS IT MNT HARD/SOFTWARE	\$54	\$43	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$547	\$2,582	\$5,000	\$5,000	\$5,000
034100 MEMBERSHIPS	\$150	\$300	\$150	\$150	\$150
034500 OFFICE EXPENSE	\$18,500	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$4,942	\$3,511	\$4,445	\$4,445	\$4,445
034800 PROF & SPECIAL SERVICES	\$156,704	\$31,698	\$100,000	\$100,000	\$100,000
034826 PROF LAB SVS	\$3,778	\$3,290	\$5,000	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$164,471	\$159,711	\$200,000	\$200,000	\$200,000
034892 CHGS IT PROFESSIONAL SVS	\$1,243	\$1,391	\$1,499	\$1,499	\$1,499
034893 PROP TAX ADMIN SVS	\$153	\$169	\$200	\$200	\$200
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,485	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$5,193	\$0	\$5,000	\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$289	\$64	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,358	\$1,927	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$4,127	\$4,685	\$4,000	\$4,000	\$4,000
036100 UTILITIES	\$92,832	\$80,379	\$70,000	\$70,000	\$70,000
<b>SERVICES AND SUPPLIES</b>	<b>\$520,705</b>	<b>\$315,073</b>	<b>\$451,622</b>	<b>\$451,622</b>	<b>\$451,622</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,896	\$5,240	\$39,241	\$39,241	\$39,241
050800 TAXES & ASSESSMENTS	\$816	\$818	\$1,500	\$1,500	\$1,500
050900 DEPRECIATION EXPENSE	\$277,857	\$191,652	\$300,000	\$300,000	\$300,000
051100 BAD DEBTS	\$36	\$191	\$0	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$291,606</b>	<b>\$197,902</b>	<b>\$340,741</b>	<b>\$340,741</b>	<b>\$340,741</b>
<b>Total Operating Expenses:</b>	<b>\$812,311</b>	<b>\$512,976</b>	<b>\$792,363</b>	<b>\$792,363</b>	<b>\$792,363</b>



**Fund Title: 0377 - CSA #6 JONES VALLEY WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Income (Loss)</b>	(\$395,088)	(\$68,270)		(\$360,423)	(\$360,423)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$3,013)	\$755		\$0	\$0
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$2,173)	(\$262)		\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$5,187)	\$493		\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549780 STATE CLEAN WATER GRANT	\$27,338	\$0		\$0	\$0
549781 STATE WATER RESOURCES GRANT	\$1,579,675	\$473,175		\$1,800,000	\$1,800,000
<b>INTERGOVERNMENTAL REVENUES</b>	\$1,607,014	\$473,175		\$1,800,000	\$1,800,000
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$374	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,709	\$4,578		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$3,084	\$4,578		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$1,604,910	\$478,247		\$1,800,000	\$1,800,000
<b>Income Before Captial Contributions and Transfers:</b>	\$1,209,822	\$409,977		\$1,439,577	\$1,439,577
<b>Change in Net Position</b>	\$1,209,822	\$409,977		\$1,439,577	\$1,439,577
Net Position - Beginning Balance	\$8,453,423	\$9,663,245		\$10,073,222	\$10,073,222
Net Position - Ending Balance	\$9,663,245	\$10,073,222		\$11,512,799	\$11,512,799

**Fund Title:** 0377 - CSA #6 JONES VALLEY WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0610 CAP ASSETS-STRUCTURES/IMPROV					
061044 WATER SYSTEM UPGRADE	\$1,419,172	\$431,647	\$1,800,000	\$1,800,000	\$1,800,000
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$1,419,172	\$431,647	\$1,800,000	\$1,800,000	\$1,800,000
<b>Total Additional Appropriations:</b>	\$1,419,172	\$431,647	\$1,800,000	\$1,800,000	\$1,800,000
<b>Total Change in Net Position:</b>	(\$209,350)	(\$21,670)	(\$360,423)	(\$360,423)	(\$360,423)

**Fund Title: 0378 - CSA#8 PALO CEDRO SEWER & WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
668122 S/A SEWER ASMT CURR	\$103	\$300	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$74,654	\$76,619	\$75,000	\$75,000	
693060 INSPECTION FEES	\$300	\$0	\$0	\$0	
693500 SEWER SERVICE CHARGES	\$232,646	\$239,219	\$220,000	\$220,000	
693900 CONNECTION FEES	\$125,997	\$75,190	\$0	\$0	
<b>CHARGES FOR SERVICES</b>	<b>\$433,702</b>	<b>\$391,329</b>	<b>\$295,000</b>	<b>\$295,000</b>	
<b>Total Operating Revenues:</b>	<b>\$433,702</b>	<b>\$391,329</b>	<b>\$295,000</b>	<b>\$295,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$3,316	\$3,678	\$3,800	\$3,800	
032900 HOUSEHOLD EXPENSE	\$0	\$148	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$936	\$600	\$2,484	\$2,484	
033500 MAINTENANCE OF EQUIPMENT	\$2,922	\$6,726	\$5,000	\$5,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$54	\$43	\$45	\$45	
033791 CHGS FAC MGMT MAINT STR	\$13,464	\$4,711	\$22,521	\$22,521	
034100 MEMBERSHIPS	\$589	\$591	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,177	\$1,286	\$1,483	\$1,483	
034800 PROF & SPECIAL SERVICES	\$47,715	\$64,107	\$110,000	\$110,000	
034826 PROF LAB SVS	\$4,312	\$3,951	\$5,000	\$5,000	
034829 PROF MAINTENANCE SVS	\$50,070	\$45,035	\$55,000	\$55,000	
034832 PROF MONITORING SVS	\$137,430	\$136,367	\$135,000	\$135,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,243	\$1,391	\$1,499	\$1,499	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$12,912	\$18,367	\$0	\$0	
035500 MINOR EQUIPMENT	\$115	\$1,488	\$2,000	\$2,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$27,721	\$29,725	\$30,000	\$30,000	
035900 TRANSPORTATION & TRAVEL	\$4,198	\$4,685	\$5,000	\$5,000	
036100 UTILITIES	\$58,208	\$27,353	\$35,000	\$35,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$366,451</b>	<b>\$350,328</b>	<b>\$414,732</b>	<b>\$414,732</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,225	\$6,345	\$20,569	\$20,569	
050900 DEPRECIATION EXPENSE	\$92,680	\$95,247	\$100,000	\$100,000	
051100 BAD DEBTS	(\$1)	\$37	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$101,904</b>	<b>\$101,630</b>	<b>\$120,569</b>	<b>\$120,569</b>	
<b>Total Operating Expenses:</b>	<b>\$468,356</b>	<b>\$451,958</b>	<b>\$535,301</b>	<b>\$535,301</b>	

**Fund Title: 0378 - CSA#8 PALO CEDRO SEWER & WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Income (Loss)</b>	(\$34,653)	(\$60,629)	(\$240,301)	(\$240,301)
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050</b> OTHER CHARGES				
051600 FINES & FORFEITURES	\$0	\$0	(\$50,000)	(\$50,000)
<b>OTHER CHARGES</b>	\$0	\$0	(\$50,000)	(\$50,000)
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$505	\$2,287	\$100	\$100
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$4,867)	(\$8,854)	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$4,361)	(\$6,566)	\$100	\$100
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES				
549250 STATE GRANT OES	\$18,500	\$230,477	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$18,500	\$230,477	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$14,138	\$223,910	(\$49,900)	(\$49,900)
<b>Income Before Captial Contributions and Transfers:</b>	(\$20,514)	\$163,281	(\$290,201)	(\$290,201)
<b>Category: 095</b> OTHER FINANCING USES				
095806 TRAN OUT ENERGY RETROFIT	(\$1,871)	(\$3,147)	(\$4,493)	(\$4,493)
<b>OTHER FINANCING USES</b>	(\$1,871)	(\$3,147)	(\$4,493)	(\$4,493)
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN				
806348 TRAN IN CSA #8 PALO CEDRO	\$40,000	\$0	\$0	\$0
806371 TRAN IN SHASTA CO WATER AGENCY	\$50,000	\$0	\$0	\$0
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$90,000	\$0	\$0	\$0
<b>Change in Net Position</b>	\$67,614	\$160,134	(\$294,694)	(\$294,694)
Net Position - Beginning Balance	\$982,425	\$1,050,039	\$1,210,173	\$1,210,173
Net Position - Ending Balance	\$1,050,039	\$1,210,173	\$915,479	\$915,479

**Fund Title:** 0378 - CSA#8 PALO CEDRO SEWER & WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0650 CAP ASSETS-EQUIPMENT					
065036 GENERATOR	\$18,500	\$192,432		\$0	\$0
065159 1 PUMP	\$51,831	\$0		\$0	\$0
<b>CAP ASSETS-EQUIPMENT</b>	<b>\$70,331</b>	<b>\$192,432</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Additional Appropriations:</b>	<b>\$70,331</b>	<b>\$192,432</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Position:</b>	<b>(\$2,717)</b>	<b>(\$32,298)</b>		<b>(\$294,694)</b>	<b>(\$294,694)</b>

**Fund Title:** 0379 - CSA #9 OLD OREGON TRAIL SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0379 - CSA #9 OLD OREGON TRAIL SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
668242 S/A DEL SEWER CURR	\$240	\$240	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$22,032	\$21,761	\$24,000	\$24,000	
693500 SEWER SERVICE CHARGES	\$28,518	\$28,114	\$28,000	\$28,000	
<b>CHARGES FOR SERVICES</b>	<b>\$50,791</b>	<b>\$50,115</b>	<b>\$52,000</b>	<b>\$52,000</b>	
<b>Total Operating Revenues:</b>	<b>\$50,791</b>	<b>\$50,115</b>	<b>\$52,000</b>	<b>\$52,000</b>	
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032500 COMMUNICATIONS EXPENSE	\$1,789	\$2,014	\$2,000	\$2,000	
033500 MAINTENANCE OF EQUIPMENT	\$1,364	\$4,790	\$2,000	\$2,000	
033791 CHGS FAC MGMT MAINT STR	\$1,573	\$600	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$2,140	\$2,484	\$2,500	\$2,500	
034591 CHGS OC POSTAGE SVS	\$262	\$263	\$333	\$333	
034800 PROF & SPECIAL SERVICES	\$31,713	\$1,599	\$5,000	\$5,000	
034807 PROF BANK SVS	\$33	\$0	\$132	\$132	
034826 PROF LAB SVS	\$1,892	\$1,736	\$2,200	\$2,200	
034829 PROF MAINTENANCE SVS	\$13,990	\$17,251	\$15,000	\$15,000	
034832 PROF MONITORING SVS	\$16,172	\$36,866	\$22,000	\$22,000	
034893 PROP TAX ADMIN SVS	\$61	\$68	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$323	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,613	\$7,916	\$8,500	\$8,500	
036100 UTILITIES	\$3,818	\$5,526	\$6,000	\$6,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$82,750</b>	<b>\$81,117</b>	<b>\$68,365</b>	<b>\$68,365</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,768	\$4,130	\$8,027	\$8,027	
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	\$19	\$0	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$10,858</b>	<b>\$11,200</b>	<b>\$15,097</b>	<b>\$15,097</b>	
<b>Total Operating Expenses:</b>	<b>\$93,608</b>	<b>\$92,317</b>	<b>\$83,462</b>	<b>\$83,462</b>	
<b>Operating Income (Loss)</b>	<b>(\$42,817)</b>	<b>(\$42,201)</b>	<b>(\$31,462)</b>	<b>(\$31,462)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$65	\$71	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$489)	(\$175)	\$0	\$0	



**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$423)	(\$103)		\$0	\$0
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
560502 FED WATER SYSTEM IMPROVE GRANT	\$30,000	\$0		\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	\$30,000	\$0		\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$29,576	(\$103)		\$0	\$0
<b>Income Before Captial Contributions and Transfers:</b>	(\$13,240)	(\$42,305)		(\$31,462)	(\$31,462)
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
806371 TRAN IN SHASTA CO WATER AGENCY	\$0	\$20,000		\$25,000	\$25,000
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$0	\$20,000		\$25,000	\$25,000
<b>Change in Net Position</b>	(\$13,240)	(\$22,305)		(\$6,462)	(\$6,462)
Net Position - Beginning Balance	\$107,777	\$94,537		\$72,231	\$72,231
Net Position - Ending Balance	\$94,537	\$72,231		\$65,769	\$65,769

**Fund Title:** 0384 - CSA #13 ALPINE MEADOWS SWR/M  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$13,240)	(\$22,305)	(\$6,462)	(\$6,462)

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Category: 600 CHARGES FOR SERVICES</b>					
668122 S/A SEWER ASMT CURR	\$52,264	\$81,165	\$60,000	\$60,000	\$60,000
693060 INSPECTION FEES	\$450	\$150	\$0	\$0	\$0
693500 SEWER SERVICE CHARGES	\$916,026	\$937,931	\$950,000	\$950,000	\$950,000
693900 CONNECTION FEES	\$0	\$8,700	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>	<b>\$968,741</b>	<b>\$1,027,946</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>
<b>Total Operating Revenues:</b>	<b>\$968,741</b>	<b>\$1,027,946</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$107	\$89	\$100	\$100	\$100
032500 COMMUNICATIONS EXPENSE	\$3,532	\$4,277	\$3,500	\$3,500	\$3,500
032591 CHGS IT COMM	\$173	\$167	\$171	\$171	\$171
032700 FOOD EXPENSE	\$5	\$0	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$9,381	\$6,535	\$10,000	\$10,000	\$10,000
032992 CHGS FAC MGMT HSHLD XP	\$1,662	\$1,224	\$2,060	\$2,060	\$2,060
033103 INSUR XP MISCELLANEOUS	\$3,036	\$1,848	\$7,632	\$7,632	\$7,632
033500 MAINTENANCE OF EQUIPMENT	\$103,612	\$159,835	\$125,000	\$125,000	\$125,000
033592 CHGS IT MNT HARD/SOFTWARE	\$109	\$86	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$7,341	\$11,161	\$10,000	\$10,000	\$10,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,711	\$895	\$3,000	\$3,000	\$3,000
034100 MEMBERSHIPS	\$3,686	\$3,780	\$5,000	\$5,000	\$5,000
034500 OFFICE EXPENSE	\$1,104	\$1,408	\$2,000	\$2,000	\$2,000
034591 CHGS OC POSTAGE SVS	\$6,413	\$7,615	\$8,308	\$8,308	\$8,308
034800 PROF & SPECIAL SERVICES	\$93,580	\$68,385	\$100,000	\$100,000	\$100,000
034826 PROF LAB SVS	\$25,809	\$26,576	\$40,000	\$40,000	\$40,000
034829 PROF MAINTENANCE SVS	\$541,513	\$600,430	\$600,000	\$600,000	\$600,000
034892 CHGS IT PROFESSIONAL SVS	\$4,094	\$3,679	\$4,123	\$4,123	\$4,123
034893 PROP TAX ADMIN SVS	\$75	\$84	\$100	\$100	\$100
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$911	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$8,192	\$11,231	\$1,000	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$2,632	\$2,956	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$9,168	\$9,542	\$15,000	\$15,000	\$15,000
036100 UTILITIES	\$115,892	\$110,918	\$150,000	\$150,000	\$150,000
<b>SERVICES AND SUPPLIES</b>	<b>\$942,837</b>	<b>\$1,033,644</b>	<b>\$1,087,994</b>	<b>\$1,087,994</b>	<b>\$1,087,994</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$45,579	\$45,424	\$35,510	\$35,510	\$35,510
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$500,000	\$500,000	\$500,000
051100 BAD DEBTS	(\$253)	\$588	\$0	\$0	\$0

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>OTHER CHARGES</b>	\$285,924	\$286,612	\$535,510	\$535,510	
<b>Total Operating Expenses:</b>	\$1,228,761	\$1,320,256	\$1,623,504	\$1,623,504	
<b>Operating Income (Loss)</b>	(\$260,020)	(\$292,309)	(\$613,504)	(\$613,504)	
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$1,462,906)	\$0	\$0	
<b>SERVICES AND SUPPLIES</b>	\$0	(\$1,462,906)	\$0	\$0	
<b>Category: 050 OTHER CHARGES</b>					
050321 INT L/T DT CURR INTEREST	\$0	\$0	(\$31,000)	(\$31,000)	
051600 FINES & FORFEITURES	\$0	\$0	(\$200,000)	(\$200,000)	
<b>OTHER CHARGES</b>	\$0	\$0	(\$231,000)	(\$231,000)	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	(\$8)	\$4,652	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$10,909)	(\$1,113)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$10,918)	\$3,539	\$0	\$0	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
549780 STATE CLEAN WATER GRANT	\$630,936	(\$277,117)	\$0	\$0	
549781 STATE WATER RESOURCES GRANT	\$0	\$342,868	\$7,800,000	\$7,800,000	
<b>INTERGOVERNMENTAL REVENUES</b>	\$630,936	\$65,751	\$7,800,000	\$7,800,000	
<b>Total Non-Operating Revenues (Expenses):</b>	\$620,017	(\$1,393,616)	\$7,569,000	\$7,569,000	
<b>Income Before Captial Contributions and Transfers:</b>	\$359,996	(\$1,685,926)	\$6,955,496	\$6,955,496	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	(\$294)	(\$474)	(\$666)	(\$666)	
<b>OTHER FINANCING USES</b>	(\$294)	(\$474)	(\$666)	(\$666)	
<b>Change in Net Position</b>	\$359,702	(\$1,686,400)	\$6,954,830	\$6,954,830	
Net Position - Beginning Balance	\$8,462,002	\$8,821,705	\$7,135,305	\$7,135,305	
Net Position - Ending Balance	\$8,821,705	\$7,135,305	\$14,090,135	\$14,090,135	

**Fund Title:** 0387 - CSA #17 COTTONWOOD SEWER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object: 0502 RETIRE LONG TERM DEBT</b>					
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$45,312	\$45,312	
<b>RETIRE LONG TERM DEBT</b>	\$0	\$0	\$45,312	\$45,312	
<b>Object: 0610 CAP ASSETS-STRUCTURES/IMPROV</b>					
061048 CSA#17 CTNWD SEWER UPGRADE	\$579,709	\$306,723	\$7,800,000	\$7,800,000	
<b>CAP ASSETS-STRUCTURES/IMPROV</b>	\$579,709	\$306,723	\$7,800,000	\$7,800,000	
<b>Object: 0650 CAP ASSETS-EQUIPMENT</b>					
065036 GENERATOR	\$0	\$0	\$35,000	\$35,000	
<b>CAP ASSETS-EQUIPMENT</b>	\$0	\$0	\$35,000	\$35,000	
<b>Total Additional Appropriations:</b>	\$579,709	\$306,723	\$7,880,312	\$7,880,312	
<b>Total Change in Net Position:</b>	(\$220,006)	(\$1,993,123)	(\$925,482)	(\$925,482)	

**Fund Title:** 0388 - CSA #18 CAIRNS RD WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0388 - CSA #18 CAIRNS RD WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0389 - CSA #19 RIVER OAKS WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>					
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0



**Fund Title:** 0389 - CSA #19 RIVER OAKS WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0390 - CSA #20 OX YOKE ROAD WTR/M  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0390 - CSA #20 OX YOKE ROAD WTR/M  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0392 - CSA #21 ANDERWOOD WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0392 - CSA #21 ANDERWOOD WTR/SWR  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
<b>Total Non-Operating Revenues (Expenses):</b>	\$0	\$0	\$0	\$0	\$0
<b>Income Before Capital Contributions and Transfers:</b>	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Position - Ending Balance	\$0	\$0	\$0	\$0	\$0

**Fund Title:** 0394 - CSA #25 KESWICK  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	\$0	\$0	\$0	\$0

**Fund Title: 0395 - CSA #11 FRENCH GULCH WATER**  
**Service Activity: 000 - N/A**

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$1,430	\$1,303	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$91,904	\$94,187	\$90,000	\$90,000
<b>CHARGES FOR SERVICES</b>	<b>\$93,334</b>	<b>\$95,491</b>	<b>\$91,000</b>	<b>\$91,000</b>
<b>Total Operating Revenues:</b>	<b>\$93,334</b>	<b>\$95,491</b>	<b>\$91,000</b>	<b>\$91,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$178	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$258	\$272	\$300	\$300
033103 INSUR XP MISCELLANEOUS	\$96	\$60	\$252	\$252
033500 MAINTENANCE OF EQUIPMENT	\$4,665	\$4,122	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$42	\$0	\$3,000	\$3,000
034100 MEMBERSHIPS	\$300	\$300	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$588	\$559	\$649	\$649
034800 PROF & SPECIAL SERVICES	\$9,935	\$4,380	\$40,000	\$40,000
034826 PROF LAB SVS	\$1,530	\$1,536	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$39,603	\$49,243	\$50,000	\$50,000
034892 CHGS IT PROFESSIONAL SVS	\$0	\$1,125	\$0	\$0
034893 PROP TAX ADMIN SVS	\$62	\$69	\$200	\$200
035500 MINOR EQUIPMENT	\$0	\$644	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$250	\$285	\$5,000	\$5,000
036100 UTILITIES	\$13,076	\$17,062	\$19,000	\$19,000
<b>SERVICES AND SUPPLIES</b>	<b>\$70,588</b>	<b>\$79,660</b>	<b>\$138,701</b>	<b>\$138,701</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,285	\$2,173	\$5,355	\$5,355
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$45,000	\$45,000
051100 BAD DEBTS	\$32	\$150	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$46,373</b>	<b>\$45,379</b>	<b>\$50,355</b>	<b>\$50,355</b>
<b>Total Operating Expenses:</b>	<b>\$116,962</b>	<b>\$125,040</b>	<b>\$189,056</b>	<b>\$189,056</b>
<b>Operating Income (Loss)</b>	<b>(\$23,627)</b>	<b>(\$29,549)</b>	<b>(\$98,056)</b>	<b>(\$98,056)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$1,110	\$2,443	\$600	\$600
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$6,557)	(\$412)	\$0	\$0



**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$5,446)	\$2,031		\$600	\$600
<b>Total Non-Operating Revenues (Expenses):</b>	(\$5,446)	\$2,031		\$600	\$600
<b>Income Before Captial Contributions and Transfers:</b>	(\$29,074)	(\$27,518)		(\$97,456)	(\$97,456)
<b>Change in Net Position</b>	(\$29,074)	(\$27,518)		(\$97,456)	(\$97,456)
Net Position - Beginning Balance	\$769,701	\$740,626		\$713,108	\$713,108
Net Position - Ending Balance	\$740,626	\$713,108		\$615,652	\$615,652

**Fund Title:** 0395 - CSA #11 FRENCH GULCH WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$29,074)	(\$27,518)	(\$97,456)	(\$97,456)

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668194 S/A DEL WATER CURR	\$2,908	\$1,346	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$67,158	\$64,191	\$65,000	\$65,000
<b>CHARGES FOR SERVICES</b>	<b>\$70,067</b>	<b>\$65,537</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Total Operating Revenues:</b>	<b>\$70,067</b>	<b>\$65,537</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
032500 COMMUNICATIONS EXPENSE	\$479	\$446	\$500	\$500
033103 INSUR XP MISCELLANEOUS	\$24	\$12	\$60	\$60
033500 MAINTENANCE OF EQUIPMENT	\$912	\$2,098	\$3,000	\$3,000
034100 MEMBERSHIPS	\$150	\$300	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$378	\$323	\$408	\$408
034800 PROF & SPECIAL SERVICES	\$10,083	\$1,647	\$2,000	\$2,000
034802 PROF ADMIN SVS	\$84	\$441	\$5,000	\$5,000
034826 PROF LAB SVS	\$1,817	\$2,617	\$4,000	\$4,000
034829 PROF MAINTENANCE SVS	\$31,320	\$36,250	\$50,000	\$50,000
034893 PROP TAX ADMIN SVS	\$248	\$270	\$300	\$300
035500 MINOR EQUIPMENT	\$0	\$13	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,139	\$1,224	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$6,731	\$7,554	\$9,000	\$9,000
036100 UTILITIES	\$9,195	\$9,585	\$7,000	\$7,000
<b>SERVICES AND SUPPLIES</b>	<b>\$62,565</b>	<b>\$62,786</b>	<b>\$83,068</b>	<b>\$83,068</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,601	\$3,075	\$5,500	\$5,500
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$35,000	\$35,000
051100 BAD DEBTS	\$68	(\$17)	\$0	\$0
<b>OTHER CHARGES</b>	<b>\$35,645</b>	<b>\$34,033</b>	<b>\$40,500</b>	<b>\$40,500</b>
<b>Total Operating Expenses:</b>	<b>\$98,210</b>	<b>\$96,820</b>	<b>\$123,568</b>	<b>\$123,568</b>
<b>Operating Income (Loss)</b>	<b>(\$28,143)</b>	<b>(\$31,282)</b>	<b>(\$58,568)</b>	<b>(\$58,568)</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 100 TAXES</b>				
101000 CURRENT SECURED TAXES	\$6,288	\$6,988	\$5,000	\$5,000
101001 CURRENT UNITARY TAXES	\$337	\$369	\$250	\$250
101011 CURR SEC TAX DEL ADV TEETER	\$105	\$140	\$50	\$50
101100 SUPPLEMENTAL TAXES CURRENT	\$131	\$193	\$60	\$60

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$18	\$31	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$322	\$349	\$300	\$300	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$6	\$7	\$0	\$0	
<b>TAXES</b>	<b>\$7,211</b>	<b>\$8,081</b>	<b>\$5,660</b>	<b>\$5,660</b>	
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$160	\$459	\$50	\$50	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,349)	\$160	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,189)</b>	<b>\$620</b>	<b>\$50</b>	<b>\$50</b>	
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
546000 STATE HOMEOWNERS EXEMPTION	\$82	\$86	\$80	\$80	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$82</b>	<b>\$86</b>	<b>\$80</b>	<b>\$80</b>	
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
795000 AUDITOR VOID/STALE DATED CHECK	\$5	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$6,110</b>	<b>\$8,788</b>	<b>\$5,790</b>	<b>\$5,790</b>	
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$22,033)</b>	<b>(\$22,494)</b>	<b>(\$52,778)</b>	<b>(\$52,778)</b>	
<b>Change in Net Position</b>	<b>(\$22,033)</b>	<b>(\$22,494)</b>	<b>(\$52,778)</b>	<b>(\$52,778)</b>	
Net Position - Beginning Balance	\$1,193,136	\$1,171,103	\$1,148,609	\$1,148,609	
Net Position - Ending Balance	\$1,171,103	\$1,148,609	\$1,095,831	\$1,095,831	

**Fund Title:** 0396 - CSA #23 CRAGVIEW WATER  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Position:</b>	(\$22,033)	(\$22,494)	(\$52,778)	(\$52,778)

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Category: 600 CHARGES FOR SERVICES</b>				
668126 S/A CASTELLA WATER CURR NON-OP	\$7,045	\$6,804	\$6,705	\$6,705
<b>CHARGES FOR SERVICES</b>	<b>\$7,045</b>	<b>\$6,804</b>	<b>\$6,705</b>	<b>\$6,705</b>
<b>Total Operating Revenues:</b>	<b>\$7,045</b>	<b>\$6,804</b>	<b>\$6,705</b>	<b>\$6,705</b>
<b>Operating Expenses</b>				
<b>Category: 030 SERVICES AND SUPPLIES</b>				
034800 PROF & SPECIAL SERVICES	\$750	\$801	\$3,000	\$3,000
034807 PROF BANK SVS	\$420	\$442	\$500	\$500
034893 PROP TAX ADMIN SVS	\$139	\$78	\$200	\$200
<b>SERVICES AND SUPPLIES</b>	<b>\$1,309</b>	<b>\$1,322</b>	<b>\$3,700</b>	<b>\$3,700</b>
<b>Category: 050 OTHER CHARGES</b>				
050001 CENTRAL SERVICE COST PLAN CHGS	\$399	\$710	\$1,189	\$1,189
<b>OTHER CHARGES</b>	<b>\$399</b>	<b>\$710</b>	<b>\$1,189</b>	<b>\$1,189</b>
<b>Total Operating Expenses:</b>	<b>\$1,708</b>	<b>\$2,032</b>	<b>\$4,889</b>	<b>\$4,889</b>
<b>Operating Income (Loss)</b>	<b>\$5,336</b>	<b>\$4,771</b>	<b>\$1,816</b>	<b>\$1,816</b>
<b>Non-Operating Revenues (Expenses)</b>				
<b>Category: 050 OTHER CHARGES</b>				
050321 INT L/T DT CURR INTEREST	(\$6,271)	(\$6,132)	(\$6,400)	(\$6,400)
<b>OTHER CHARGES</b>	<b>(\$6,271)</b>	<b>(\$6,132)</b>	<b>(\$6,400)</b>	<b>(\$6,400)</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>				
420000 INTEREST	\$232	\$434	\$150	\$150
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,379)	\$58	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,146)</b>	<b>\$492</b>	<b>\$150</b>	<b>\$150</b>
<b>Category: 600 CHARGES FOR SERVICES</b>				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$3,200	\$3,400	\$3,500	\$3,500
<b>CHARGES FOR SERVICES</b>	<b>\$3,200</b>	<b>\$3,400</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$4,217)</b>	<b>(\$2,240)</b>	<b>(\$2,750)</b>	<b>(\$2,750)</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$1,118</b>	<b>\$2,531</b>	<b>(\$934)</b>	<b>(\$934)</b>

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Change in Net Position</b>	\$1,118	\$2,531		(\$934)	(\$934)
Net Position - Beginning Balance	\$33,408	\$31,327		\$33,858	\$33,858
Net Position - Ending Balance	\$34,527	\$33,858		\$32,924	\$32,924

**Fund Title:** 0601 - CSA #3 CASTELLA LOAN ADMIN  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$3,200	\$3,400	\$3,500	\$3,500	\$3,500
<b>RETIRE LONG TERM DEBT</b>	\$3,200	\$3,400	\$3,500	\$3,500	\$3,500
<b>Total Additional Appropriations:</b>	\$3,200	\$3,400	\$3,500	\$3,500	\$3,500
<b>Total Change in Net Position:</b>	(\$2,081)	(\$868)	(\$4,434)	(\$4,434)	(\$4,434)



**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$2,000	\$2,075	\$3,000	\$3,000	\$3,000
034893 PROP TAX ADMIN SVS	\$90	\$97	\$200	\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,024	\$2,310	\$4,000	\$4,000	\$4,000
<b>SERVICES AND SUPPLIES</b>	<b>\$4,114</b>	<b>\$4,482</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,200</b>
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,041	\$310	\$738	\$738	\$738
<b>OTHER CHARGES</b>	<b>\$2,041</b>	<b>\$310</b>	<b>\$738</b>	<b>\$738</b>	<b>\$738</b>
<b>Total Operating Expenses:</b>	<b>\$6,155</b>	<b>\$4,792</b>	<b>\$7,938</b>	<b>\$7,938</b>	<b>\$7,938</b>
<b>Operating Income (Loss)</b>	<b>(\$6,155)</b>	<b>(\$4,792)</b>	<b>(\$7,938)</b>	<b>(\$7,938)</b>	<b>(\$7,938)</b>
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$277	\$632	\$150	\$150	\$150
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$1,336)	(\$354)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$1,059)</b>	<b>\$277</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$3,037	\$15,960	\$3,417	\$3,417	\$3,417
668999 SPECIAL ASSESSMENT PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>CHARGES FOR SERVICES</b>	<b>\$118,541</b>	<b>\$131,464</b>	<b>\$118,921</b>	<b>\$118,921</b>	<b>\$118,921</b>
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$117,481</b>	<b>\$131,742</b>	<b>\$119,071</b>	<b>\$119,071</b>	<b>\$119,071</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$111,326</b>	<b>\$126,949</b>	<b>\$111,133</b>	<b>\$111,133</b>	<b>\$111,133</b>
<b>Change in Net Position</b>	<b>\$111,326</b>	<b>\$126,949</b>	<b>\$111,133</b>	<b>\$111,133</b>	<b>\$111,133</b>
Net Position - Beginning Balance	\$62,905	\$58,727	\$185,677	\$185,677	\$185,677
Net Position - Ending Balance	\$174,232	\$185,677	\$296,810	\$296,810	\$296,810

**Fund Title:** 0629 - CSA#6 JV S/A ELK TRAIL WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>RETIRE LONG TERM DEBT</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Additional Appropriations:</b>	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
<b>Total Change in Net Position:</b>	(\$4,177)	\$11,445	(\$4,371)	(\$4,371)	(\$4,371)

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Category: 030 SERVICES AND SUPPLIES</b>					
034800 PROF & SPECIAL SERVICES	\$750	\$799	\$1,000	\$1,000	\$1,000
034893 PROP TAX ADMIN SVS	\$70	\$77	\$200	\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$997	\$1,155	\$3,000	\$3,000	\$3,000
<b>SERVICES AND SUPPLIES</b>	\$1,818	\$2,032	\$4,200	\$4,200	\$4,200
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$493	\$303	\$509	\$509	\$509
<b>OTHER CHARGES</b>	\$493	\$303	\$509	\$509	\$509
<b>Total Operating Expenses:</b>	\$2,311	\$2,335	\$4,709	\$4,709	\$4,709
<b>Operating Income (Loss)</b>	(\$2,311)	(\$2,335)	(\$4,709)	(\$4,709)	(\$4,709)
<b>Non-Operating Revenues (Expenses)</b>					
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$91	\$172	\$60	\$60	\$60
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$480)	\$28	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$389)	\$201	\$60	\$60	\$60
<b>Category: 600 CHARGES FOR SERVICES</b>					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,751	\$1,561	\$1,562	\$1,562	\$1,562
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>CHARGES FOR SERVICES</b>	\$15,479	\$15,289	\$15,289	\$15,289	\$15,289
<b>Total Non-Operating Revenues (Expenses):</b>	\$15,089	\$15,490	\$15,349	\$15,349	\$15,349
<b>Income Before Captial Contributions and Transfers:</b>	\$12,778	\$13,155	\$10,640	\$10,640	\$10,640
<b>Change in Net Position</b>	\$12,778	\$13,155	\$10,640	\$10,640	\$10,640
Net Position - Beginning Balance	(\$345)	(\$1,294)	\$11,860	\$11,860	\$11,860
Net Position - Ending Balance	\$12,432	\$11,860	\$22,500	\$22,500	\$22,500

**Fund Title:** 0630 - CSA#23 CV S/A CRAGVIEW WSAD  
**Service Activity:** 000 - N/A

Operating Detail	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Additional Appropriations</b>					
<b>Object:</b> 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>RETIRE LONG TERM DEBT</b>	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Additional Appropriations:</b>	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
<b>Total Change in Net Position:</b>	(\$948)	(\$571)	(\$3,087)	(\$3,087)	(\$3,087)

**PUBLIC WORKS - SHASTA COUNTY WATER AGENCY**  
 Fund 0371, Shasta County Water Agency, Budget Unit 00371, Fiscal Year 2023-24  
 Alfred V. Cathey, Director of Public Works

**PROGRAM DESCRIPTION**

The Shasta County Water Agency 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. The Water Agency acts as staff to the Redding Area Water Council, which has developed the Redding Basin Water Resources Management Plan to ensure adequate water supply in future droughts. A majority of the revenue is received via the State of California through property tax assessments.

**BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$376,941 an increase of \$6,389 compared to Fiscal Year 2022-23. The main cause for the increase is the needed funds for the Ground Water Study scheduled for Fiscal Year 2023-24.

Revenues for FY 2023-24 are requested at \$235,900, a decrease of \$14,550 compared to Fiscal Year 2022-23. The main cause for the decrease in revenue is the anticipated property tax revenue decrease.

The Net County Cost, which is covered entirely by the Water Agency Fund, is requested at \$141,041, an increase of \$20,939 compared to Fiscal Year 2022-23.

**POSITION CHANGE REQUESTS**

None.

**CAPITAL ASSET / PROJECT REQUESTS**

None.

**SUMMARY OF RECOMMENDATIONS**

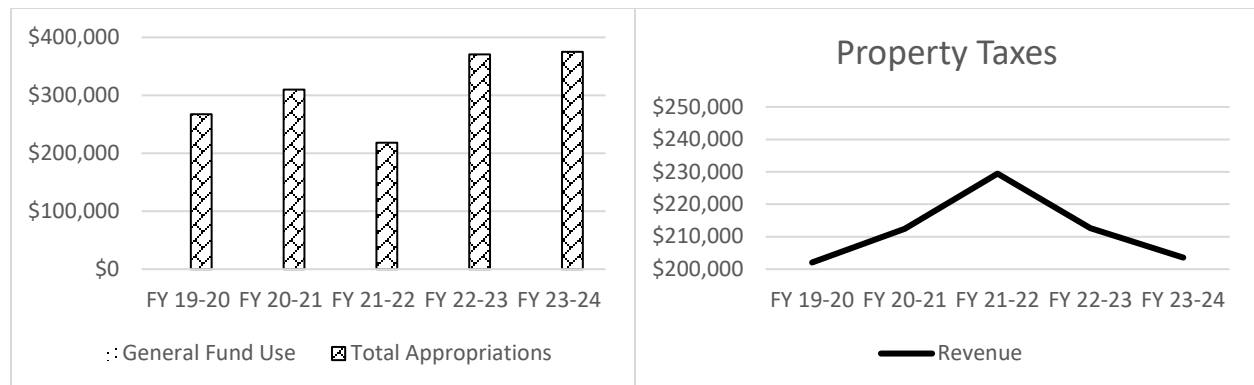
The CEO recommends reducing the amount for Transportation & Travel by \$2,000 to align with historical spending. This adjustment will reduce the total expenditures to \$374,941 and the Net County Cost to \$139,041.

**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	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100</b> <b>TAXES</b>					
101000    CURRENT SECURED TAXES	\$172,405	\$184,584	\$160,000	\$160,000	
101001    CURRENT UNITARY TAXES	\$13,677	\$14,521	\$12,000	\$12,000	
101011    CURR SEC TAX DEL ADV TEETER	\$2,892	\$3,723	\$0	\$0	
101012    RDA RESIDUAL PROP TAX HS34188	\$17,787	\$20,879	\$15,000	\$15,000	
101013    RDA 1290 PT PROP TX HS33607.5	\$4,310	\$5,082	\$3,000	\$3,000	
101014    RDA OTHER MONEY HS34179	\$359	\$0	\$0	\$0	
101100    SUPPLEMENTAL TAXES CURRENT	\$4,255	\$5,926	\$2,500	\$2,500	
101111    SUPPLEMENTAL TAXES CURR TEETER	\$610	\$977	\$0	\$0	
102000    CURRENT UNSECURED TAXES	\$9,121	\$8,980	\$8,500	\$8,500	
103010    SUPPLEMENTAL TAXES PRIOR	\$8	\$12	\$0	\$0	
104000    PRIOR YEAR UNSECURED TAXES	\$195	\$196	\$0	\$0	
109100    TIMBER YIELD TAXES	\$1,126	\$439	\$1,000	\$1,000	
109102    PMT IN LIEU PROP TAX NON GOVT	\$1,818	\$1,708	\$1,000	\$1,000	
563173    RDA PRE94 PT AGMT FAC HS33401	\$878	\$905	\$600	\$600	
<b>TAXES</b>	<b>\$229,448</b>	<b>\$247,937</b>	<b>\$203,600</b>	<b>\$203,600</b>	
<b>Category: 400</b> <b>REVENUE FROM MONEY &amp; PROPERTY</b>					
420000    INTEREST	\$594	\$2,173	\$300	\$300	
420001    CHNG IN FAIR VALUE INVESTMENTS	(\$6,108)	(\$1,622)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$5,514)</b>	<b>\$550</b>	<b>\$300</b>	<b>\$300</b>	
<b>Category: 500</b> <b>INTERGOVERNMENTAL REVENUES</b>					
529200    STATE OTHER IN-LIEU TAX	\$12	\$12	\$0	\$0	
546000    STATE HOMEOWNERS EXEMPTION	\$2,286	\$2,261	\$2,000	\$2,000	
559100    FEDERAL PROPERTY IN-LIEU TAXES	\$1	\$1	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$2,299</b>	<b>\$2,275</b>	<b>\$2,000</b>	<b>\$2,000</b>	
<b>Category: 600</b> <b>CHARGES FOR SERVICES</b>					
671251    FLOOD HAZARD STUDIES FEE	\$25,495	\$8,300	\$10,000	\$10,000	
693020    WATER SERVICE COLLECTIONS	\$40,399	\$18,710	\$20,000	\$20,000	
<b>CHARGES FOR SERVICES</b>	<b>\$65,894</b>	<b>\$27,010</b>	<b>\$30,000</b>	<b>\$30,000</b>	
<b>Total Revenues:</b>	<b>\$292,128</b>	<b>\$277,774</b>	<b>\$235,900</b>	<b>\$235,900</b>	
<b>Category: 030</b> <b>SERVICES AND SUPPLIES</b>					
033592    CHGS IT MNT HARD/SOFTWARE	\$54	\$43	\$45	\$45	
034100    MEMBERSHIPS	\$5,590	\$4,649	\$5,000	\$5,000	
034310    MISC XP PRIOR PERIOD EXP ADJ	\$0	\$187	\$0	\$0	
034800    PROF & SPECIAL SERVICES	\$1,835	\$1,444	\$30,000	\$30,000	
034802    PROF ADMIN SVS	\$78,216	\$62,706	\$110,000	\$110,000	
034829    PROF MAINTENANCE SVS	\$0	\$782	\$2,000	\$2,000	
034892    CHGS IT PROFESSIONAL SVS	\$2,047	\$2,401	\$2,624	\$2,624	

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0371 - SHASTA COUNTY WATER AGENCY**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034893 PROP TAX ADMIN SVS	\$5,253	\$5,450	\$6,000	\$6,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$45,922	\$52,190	\$70,000	\$70,000	
<b>SERVICES AND SUPPLIES</b>	\$138,920	\$129,855	\$225,919	\$225,919	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$19,427	\$242	(\$1,178)	(\$1,178)	
050800 TAXES & ASSESSMENTS	\$28	\$29	\$200	\$200	
<b>OTHER CHARGES</b>	\$19,455	\$271	(\$978)	(\$978)	
<b>Category: 095 OTHER FINANCING USES</b>					
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	\$5,000	\$0	\$0	
096374 TRAN OUT CSA#3 CASTELLA WTR	\$0	\$0	\$25,000	\$25,000	
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$10,000	\$70,000	\$100,000	\$100,000	
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$50,000	\$0	\$0	\$0	
096384 TRANS OUT CSA#13 ALPINE MDWS	\$0	\$20,000	\$25,000	\$25,000	
<b>OTHER FINANCING USES</b>	\$60,000	\$95,000	\$150,000	\$150,000	
<b>Total Expenditures and Appropriations:</b>	\$218,375	\$225,126	\$374,941	\$374,941	
<b>Net Cost:</b>	(\$73,752)	(\$52,647)	\$139,041	\$139,041	

# RESOURCE MANAGEMENT - AIR QUALITY MANAGEMENT DISTRICT

Fund 0373, Air Quality Management District, Budget Unit 00373, Fiscal Year 2023-24  
Paul Hellman, Director of Resource Management

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## **PROGRAM DESCRIPTION**

The Shasta County Air Quality Management District endeavors to achieve State and Federal ambient air quality standards. This effort can be categorized into three basic areas: permitting, monitoring/inspection, and long-range planning. Permitting includes both commercial and industrial stationary sources of air emissions. Monitoring and inspections encompass permitted devices, emissions testing, and responding to complaints. Updating the Northern Sacramento Valley Triennial Attainment Plan and implementing open burning regulations, suggesting transportation control measures, and working with State and local planning agencies to evaluate air quality impacts of development projects fulfill the planning component of the program.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$3,805,591, a decrease of \$909,903 compared to FY 2022-23. The primary cause is a decrease in expenditures for FY 2023-24 for Professional Grant Services related to the State Carl Moyer grants.

Revenues for FY 2023-24 are requested at \$2,915,549, a decrease of \$847,936 compared to FY 2022-23. The primary cause is a decrease in revenues for FY 2023-24 for the State Carl Moyer grants.

The Net County Cost, which is covered entirely by the 0373 Fund, is requested at \$890,042, a decrease of \$61,967, or 6.5%, compared to FY 2022-23. There is no General Fund contribution to this budget.

Projected balance of restricted funds at the end of FY 2023-24 is \$1,997,533. The Carl Moyer Grant Funds being spent are current and prior years. The anticipated new funds are expected to be spent in the same year. These grants are offered each year and could carryover to multiple fiscal years. The State Woodstove Grant fund balance is expected to be fully expended in FY 2022-23 with new State Woodstove Grant funds anticipated to be awarded in FY 2023-24.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

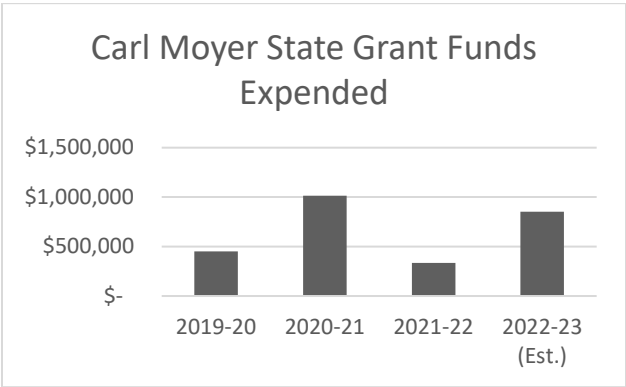
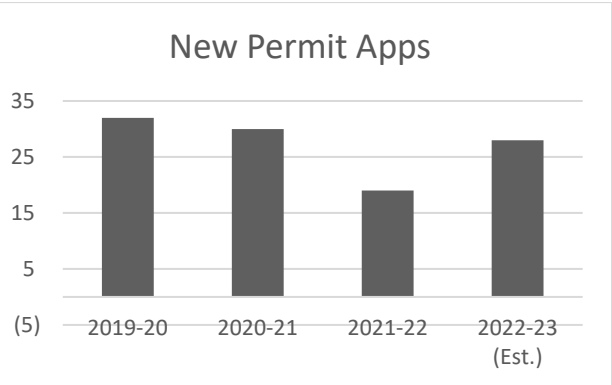
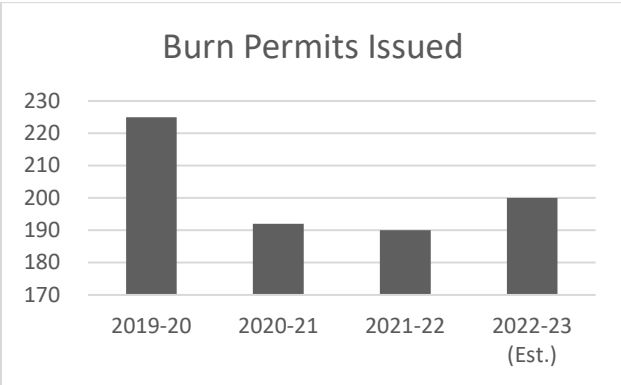
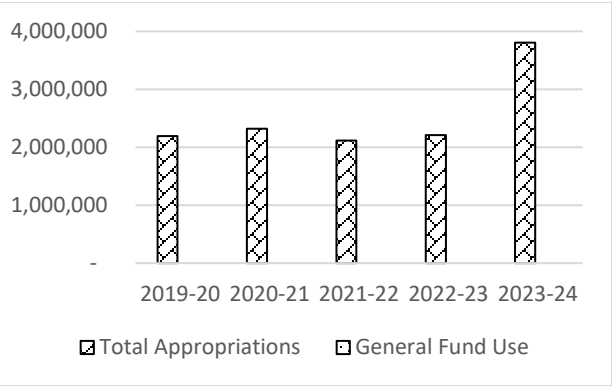
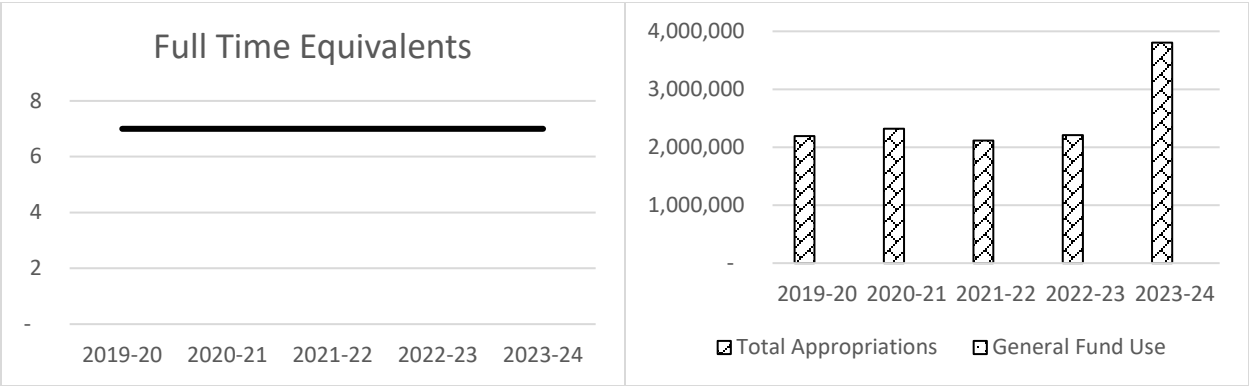
## **PENDING ISSUES AND POLICY CONSIDERATIONS**

District fees have not been amended in many years; as a result, most fees are insufficient to cover the cost of providing the services for which the fees are charged. Staff is in the process of preparing a fee amendment proposal for consideration by the Air Pollution Control Board. Operating without regular, incremental fee increases has been possible due to a sufficient State Motor Vehicle AB2766 fund balance, which has been incrementally decreasing year after year. Unless regular, incremental fee increases are enacted in the near future, it is anticipated that the District will not be able to continue to meet its operating expenses in the long-term.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 200</b> LICENSES, PERMITS & FRANCHISES					
215500 AIR POLLUTION FEES	\$11,893	\$22,631	\$21,000	\$21,000	
215520 BURNING PERMIT FEES	\$2,350	\$2,380	\$4,000	\$4,000	
215521 BURN PERMIT FEE BASIN CONTROL	\$935	\$1,040	\$1,200	\$1,200	
215550 DEVICE PERMIT FEES	\$268,797	\$269,975	\$260,000	\$260,000	
215600 HEARING BOARD FEES	\$150	\$300	\$150	\$150	
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$284,125</b>	<b>\$296,326</b>	<b>\$286,350</b>	<b>\$286,350</b>	
<b>Category: 300</b> FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$0	\$11,007	\$0	\$0	
318770 COURT FINES & PENALTIES	\$49,350	\$74,350	\$5,000	\$5,000	
<b>FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$49,350</b>	<b>\$85,357</b>	<b>\$5,000</b>	<b>\$5,000</b>	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9,352	\$19,969	\$12,000	\$12,000	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$49,043)	(\$19,371)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$39,690)</b>	<b>\$598</b>	<b>\$12,000</b>	<b>\$12,000</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
526011 STATE MOTOR VEHICLE AB2766	\$519,544	\$517,343	\$520,000	\$520,000	
545500 STATE AIR POLLUTION GRANT	\$61,539	\$61,563	\$72,000	\$72,000	
549189 STATE AIR RESOURCES BOARD	\$80,784	\$97,230	\$15,000	\$15,000	
549190 STATE AIR RSRCs BRD MOYER GRT	\$301,275	\$3,065,159	\$1,994,579	\$1,994,579	
560200 FEDERAL EPA PM25	\$10,600	\$7,100	\$10,600	\$10,600	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$973,743</b>	<b>\$3,748,396</b>	<b>\$2,612,179</b>	<b>\$2,612,179</b>	
<b>Category: 600</b> CHARGES FOR SERVICES					
692000 CHGS FOR PROFESSIONAL SVS	\$75	\$0	\$0	\$0	
692100 PHOTOCOPIES	\$0	\$0	\$20	\$20	
<b>CHARGES FOR SERVICES</b>	<b>\$75</b>	<b>\$0</b>	<b>\$20</b>	<b>\$20</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$75	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$75</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$1,267,678</b>	<b>\$4,131,178</b>	<b>\$2,915,549</b>	<b>\$2,915,549</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$534,324	\$540,159	\$567,000	\$567,000	
011200 TERMINATION/SPECIAL PAY	\$3,130	\$4,805	\$0	\$0	
017000 EXTRA HELP	\$0	\$0	\$4,000	\$4,000	
017502 OVERTIME PAY	\$0	\$0	\$1,000	\$1,000	
018100 EMPLOYER SHARE FICA	\$40,086	\$40,336	\$43,000	\$43,000	

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
018201	EMPLOYER SHARE RETIREMENT	\$130,411	\$134,843	\$140,000	\$140,000
018205	EMPLOYER SHARE 401A	\$3,410	\$3,896	\$5,700	\$5,700
018300	EMPLOYER SHARE HEALTH INSUR	\$148,411	\$142,933	\$155,000	\$155,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$23,207	\$24,829	\$39,000	\$39,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$213	\$207	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$2,944	\$3,442	\$4,700	\$4,700
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$350	\$1,000	\$1,000
<b>SALARIES AND BENEFITS</b>		\$886,140	\$895,804	\$960,700	\$960,700
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$600	\$600
032500	COMMUNICATIONS EXPENSE	\$8,329	\$5,500	\$13,896	\$13,896
032590	CHGS FAC MGMT COMM	\$56	\$51	\$60	\$60
032591	CHGS IT COMM	\$2,420	\$1,948	\$2,052	\$2,052
032900	HOUSEHOLD EXPENSE	\$483	\$703	\$450	\$450
032992	CHGS FAC MGMT HSHLD XP	\$22,801	\$22,508	\$25,885	\$25,885
033102	INSUR XP LIABILITY EXPOSURE	\$1,585	\$3,931	\$6,200	\$6,200
033103	INSUR XP MISCELLANEOUS	\$1,032	\$660	\$2,496	\$2,496
033105	INSUR XP LIABILITY EXPERIENCE	\$1,104	\$7,296	\$11,700	\$11,700
033500	MAINTENANCE OF EQUIPMENT	\$275	\$1,144	\$4,000	\$4,000
033528	MNT EQP SOFTWARE	\$9,262	\$9,725	\$13,000	\$13,000
033592	CHGS IT MNT HARD/SOFTWARE	\$2,524	\$2,990	\$3,493	\$3,493
033791	CHGS FAC MGMT MAINT STR	\$10,822	\$11,018	\$30,125	\$30,125
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,690	\$1,623	\$1,800	\$1,800
034100	MEMBERSHIPS	\$6,350	\$8,936	\$9,000	\$9,000
034500	OFFICE EXPENSE	\$3,018	\$4,149	\$5,000	\$5,000
034536	OFFICE XP OFFICE FURNITURE	\$351	\$0	\$800	\$800
034590	CHGS OC PHOTOCOPY SVS	\$89	\$67	\$0	\$0
034591	CHGS OC POSTAGE SVS	\$1,469	\$2,392	\$1,348	\$1,348
034592	CHGS OC OTHER SERVICES	\$1,837	\$1,936	\$2,072	\$2,072
034800	PROF & SPECIAL SERVICES	\$203	\$1,006	\$5,000	\$5,000
034802	PROF ADMIN SVS	\$129,963	\$138,024	\$144,634	\$144,634
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$1,000	\$1,000
034806	PROF AUDIT SVS	\$7,500	\$7,700	\$8,100	\$8,100
034837	PROF PREEMPLOYMENT SVS	\$0	\$354	\$300	\$300
034863	PROF GRANT SVS	\$333,500	\$2,384,229	\$2,343,545	\$2,343,545
034890	CHGS FAC MGMT PROF SVS	\$927	\$830	\$950	\$950
034892	CHGS IT PROFESSIONAL SVS	\$27,511	\$33,777	\$32,986	\$32,986
034900	PUBLICATIONS & LEGAL NOTICES	\$307	\$464	\$1,000	\$1,000
035100	RENTS & LEASES OF EQUIPMENT	\$1,640	\$1,640	\$2,000	\$2,000
035300	RENTS & LEASES OF STRUCTURES	\$3,360	\$3,360	\$3,960	\$3,960
035500	MINOR EQUIPMENT	\$2,474	\$1,118	\$3,000	\$3,000
035590	CHGS IT SOFTWARE EQP	\$0	\$2,777	\$3,000	\$3,000

**Fund: 0373 - AIR QUALITY MANAGEMENT DIST**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 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	\$1,027	\$1,726	\$13,000	\$13,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$3,493	\$3,493	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$75	\$75	\$500	\$500	
035755 SP DEPT XP AIR QLTY INCENTIVES	\$42,000	\$9,000	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$2,729	\$1,560	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$2,946	\$3,200	\$3,000	\$3,000	
035947 TRANS/TRVL VOLUNTEER	\$0	\$0	\$200	\$200	
035990 CHGS FLEET TRANS/TRVL	\$10,584	\$12,536	\$12,449	\$12,449	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$96	\$271	\$200	\$200	
036100 UTILITIES	\$12,887	\$8,483	\$14,860	\$14,860	
<b>SERVICES AND SUPPLIES</b>	<b>\$655,239</b>	<b>\$2,698,721</b>	<b>\$2,745,154</b>	<b>\$2,745,154</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$44,513	\$26,136	\$32,872	\$32,872	
050003 BUILDING & EQUIP COST PLAN CHG	\$60,566	\$59,506	\$36,329	\$36,329	
050800 TAXES & ASSESSMENTS	\$41	\$42	\$71	\$71	
051390 CONTR TO AIR RES BOARD	\$0	\$12,488	\$18,482	\$18,482	
<b>OTHER CHARGES</b>	<b>\$105,120</b>	<b>\$98,173</b>	<b>\$87,754</b>	<b>\$87,754</b>	
<b>Category: 095 OTHER FINANCING USES</b>					
095806 TRAN OUT ENERGY RETROFIT	\$11,529	\$11,730	\$11,983	\$11,983	
<b>OTHER FINANCING USES</b>	<b>\$11,529</b>	<b>\$11,730</b>	<b>\$11,983</b>	<b>\$11,983</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$1,658,030</b>	<b>\$3,704,430</b>	<b>\$3,805,591</b>	<b>\$3,805,591</b>	
<b>Net Cost:</b>	<b>\$390,351</b>	<b>(\$426,748)</b>	<b>\$890,042</b>	<b>\$890,042</b>	

# CSA #1, COUNTY FIRE

Fund 0391, County Fire, Budget Unit C91, Fiscal Year 2023-24

Sean O'Hara, Fire Warden

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## **PROGRAM DESCRIPTION**

The mission of the Shasta County Fire Department (SCFD) shall be to stand ready to protect life, property and the environment, utilizing trained and equipped personnel. This mission includes structural and wildland fire control, first response emergency medical care, and appropriate assistance to other agencies during emergency incidents. The mission is carried out through utilization of community volunteer firefighters and a cooperative agreement with CAL FIRE that provides professional, career firefighters for emergency response.

SCFD is continuing efforts to implement a Reserve Firefighter program to expand staffing at the Lakehead Volunteer Fire Station. There is some participation, but interest by the volunteer firefighters has been low, with only minor additional staffing. SCFD staff continue working to generate interest in this program and recruit additional volunteers.

In FY 2022-23, SCFD opened the new South County Fire Station 47. This career staffed fire station will help provide a higher level of emergency response to the citizens of Shasta County.

## **BUDGET REQUESTS**

The FY 2023-24 expenditures are requested at \$6,963,788; a decrease of \$6,145,021, or 17%, compared to FY 2022-23 expenditures. The expenditure drop is primarily from the completion of the new South County Fire Station. No additional capital expenses are requested in FY 2023-24 for the structure. There is also a decrease in expenditures from the one-time distribution of Dixie Settlement funds in FY 2022-23. SCFD also completed a two-year required upgrade to all Self-Contained Breathing Apparatus used by the firefighters. The expenditures reflect a rebudget from the FY 2022-23 budget of \$1,135,000 for the purchase of two fire engines with delayed delivery times. The expenditure request includes the SCFD contribution of \$2,737,146 for the contract between CAL FIRE and SCFD.

Revenues for FY 2023-24 are requested at \$4,760,098, a decrease of \$4,961,775, or 51%, compared to FY 2022-23 revenues. This reduction is a direct result of completion of the South County Fire Station 47. No Impact Fees or Accumulated Capital Outlay are reflected in the revenue request for the current year. The request does reflect anticipated revenue available from the American Rescue Plan Act (ARPA) in the amount of \$1,037,146.

The Net County Cost, which is covered entirely by the Department's restricted funds and fund balance, is requested at \$1,183,246, a decrease of \$1,159,746 or 35% compared to FY 2022-23. Operational costs for SCFD have actually slightly increased from the previous year due to personnel costs and the CAL FIRE contract. However, this is offset by inclusion of anticipated ARPA revenue, creating the savings in use of fund balance.

SCFD does not receive any General Fund revenue through this budget unit because a clarification of state law in 2018 determined SCFD is not able to receive a direct transfer of General Fund revenue. The General Fund does, however, contribute significantly to the contract between CalFire and SCFD through the Miscellaneous Budget (BU 173) where \$5,875,762 is recommended for the FY 2023-24 budget.

Projected balance of restricted funds and general use fund balance at the end of FY 2023-24 is \$2,949,411. While some funds are designated for special purposes, SCFD maintains this fund balance for future needs of the department because some revenue streams, such as fire reimbursement revenue, are unstable and unpredictable.

## **POSITION CHANGE REQUESTS**

None

## **CAPITAL ASSET / PROJECT REQUESTS**

The following capital assets are requested for FY 2023-24:

- \$756,483 rebudgeted for a new Type I Fire Engine for use at the Shingletown Fire Station funded by Measure B revenue and designated fund balance.
- \$378,519 rebudgeted for a replacement Type III Fire Engine for the West Valley Volunteer Fire Station funded by the Dixie Fire Settlement fund.

- \$67,200 rebudgeted for a replacement Pickup Truck for the Training Bureau.
- \$70,000 for a replacement Pickup Truck for the Training Bureau.
- \$28,000 for four replacement Self Contained Breathing Apparatus.
- \$7,500 for a new back-up power Generator for Station 50.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends this budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

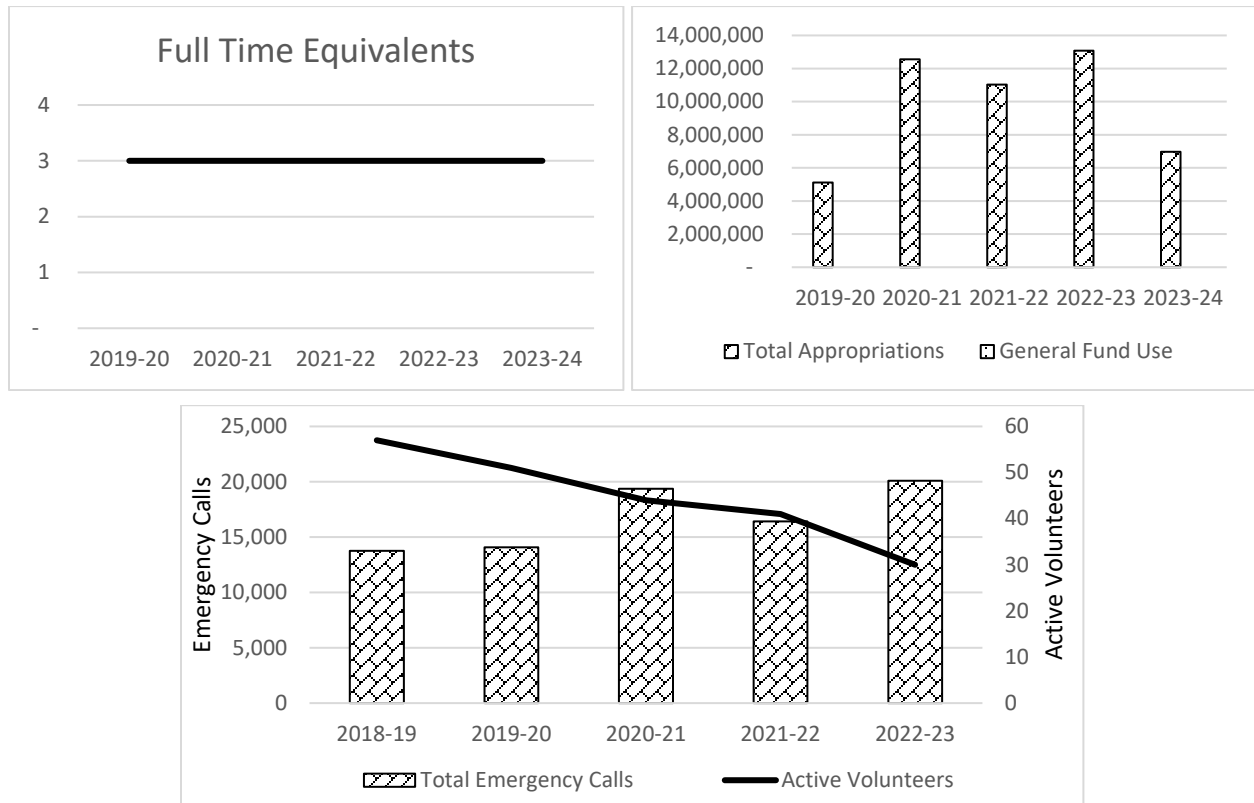
SCFD has three Full Time Equivalent positions. This has been consistent for the last 5 years. County Fire has discussed the need to create a new Public Information Officer or Community Education Specialist position. The position was proposed as an 18 month, grant funded position. However, the County Administrative Office preferred other uses for the grant funding. There is no direct General Fund impact from the County Fire positions, however additional costs use up discretionary revenue which could result in a larger General Fund requirement to cover the CalFire and SCFD Contract.

The CAL FIRE firefighters have completed labor union contract negotiations. There were significant increases in salaries, and a few benefit increases as well. This has increased the cost of the contract in FY 2023-24. There are statutory staffing requirements for CAL FIRE firefighters coming in FY 2024-25. This will require additional firefighter personnel to fill all available positions in a work shift. This will create additional increases to the CAL FIRE contract in future fiscal years. SCFD continues to work with the County Administrative Office as the impacts of the changes are better understood. SCFD also continues to implement internal budgetary controls to create cost savings and assist in funding this known future increase.

The number of volunteer firefighters continues to decline. Longstanding volunteers continue to retire, and retention of volunteers after the extended training period is difficult. Lower overall volunteer numbers place an increasing burden on the active volunteers and contribute to burnout, further decreasing retention. Fewer volunteer responses have created an increasing need for alternate response models, such as the contract with CAL FIRE.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The Fire Warden concurs with this budget as recommended.



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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 100 TAXES</b>					
101000 CURRENT SECURED TAXES	\$2,085,730	\$2,245,432	\$2,211,000	\$2,211,000	\$2,211,000
101001 CURRENT UNITARY TAXES	\$151,331	\$161,555	\$161,000	\$161,000	\$161,000
101011 CURR SEC TAX DEL ADV TEETER	\$34,990	\$45,296	\$33,000	\$33,000	\$33,000
101012 RDA RESIDUAL PROP TAX HS34188	\$35,455	\$45,441	\$31,000	\$31,000	\$31,000
101013 RDA 1290 PT PROP TX HS33607.5	\$25,568	\$29,412	\$29,500	\$29,500	\$29,500
101100 SUPPLEMENTAL TAXES CURRENT	\$45,577	\$63,915	\$66,300	\$66,300	\$66,300
101111 SUPPLEMENTAL TAXES CURR TEETER	\$6,534	\$10,540	\$3,500	\$3,500	\$3,500
102000 CURRENT UNSECURED TAXES	\$109,852	\$109,747	\$110,500	\$110,500	\$110,500
103010 SUPPLEMENTAL TAXES PRIOR	\$90	\$129	\$100	\$100	\$100
104000 PRIOR YEAR UNSECURED TAXES	\$2,357	\$2,378	\$1,500	\$1,500	\$1,500
109100 TIMBER YIELD TAXES	\$3,404	\$1,328	\$2,000	\$2,000	\$2,000
109102 PMT IN LIEU PROP TAX NON GOVT	\$20,310	\$17,359	\$15,000	\$15,000	\$15,000
<b>TAXES</b>	<b>\$2,521,203</b>	<b>\$2,732,537</b>	<b>\$2,664,400</b>	<b>\$2,664,400</b>	<b>\$2,664,400</b>
<b>Category: 200 LICENSES, PERMITS &amp; FRANCHISES</b>					
212200 BUILDING PERMIT FEES	\$33,715	\$25,430	\$30,000	\$30,000	\$30,000
<b>LICENSES, PERMITS &amp; FRANCHISES</b>	<b>\$33,715</b>	<b>\$25,430</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Category: 400 REVENUE FROM MONEY &amp; PROPERTY</b>					
420000 INTEREST	\$29,447	\$86,931	\$40,000	\$40,000	\$40,000
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$212,407)	(\$20,271)	\$0	\$0	\$0
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$182,959)</b>	<b>\$66,659</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Category: 500 INTERGOVERNMENTAL REVENUES</b>					
529200 STATE OTHER IN-LIEU TAX	\$122	\$122	\$122	\$122	\$122
546000 STATE HOMEOWNERS EXEMPTION	\$27,652	\$27,519	\$27,000	\$27,000	\$27,000
549072 STATE CDF GRANT	\$19,977	\$19,915	\$18,000	\$18,000	\$18,000
551320 FED EMERGCY ASSIST CORONAVIRUS	\$1,907	\$0	\$0	\$0	\$0
554101 FED EMERGENCY MGMT ASST (FEMA)	\$0	\$0	\$1,037,146	\$1,037,146	\$1,037,146
554102 FEDERAL OES FIRE MGMT ASST GRT	\$0	\$90,690	\$0	\$0	\$0
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$12	\$14	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$49,671</b>	<b>\$138,261</b>	<b>\$1,082,268</b>	<b>\$1,082,268</b>	<b>\$1,082,268</b>
<b>Category: 600 CHARGES FOR SERVICES</b>					
668144 S/A IN LIEU PARCEL CHGS CURR	\$384,966	\$386,467	\$386,000	\$386,000	\$386,000
688013 CHGS FOR SVS EDUC TRAINING	\$0	\$800	\$0	\$0	\$0
692024 REIMB FIRE CALLS	\$1,488,231	\$687,639	\$350,000	\$350,000	\$350,000
692025 FIRE MARSHAL FEES	\$10,520	\$7,450	\$8,000	\$8,000	\$8,000
692100 PHOTOCOPIES	\$30	\$0	\$100	\$100	\$100
692750 HAZMAT RESPONSE	\$29,581	\$29,581	\$36,266	\$36,266	\$36,266
693010 RETURNED CHECK SERVICE CHARGE	\$0	\$36	\$0	\$0	\$0



**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>CHARGES FOR SERVICES</b>	\$1,913,329	\$1,111,974		\$780,366	\$780,366
<b>Category: 700 MISCELLANEOUS REVENUES</b>					
792500 DONATIONS/CONTRIBUTIONS	\$100	\$0		\$0	\$0
792523 DONATIONS VOLUNTEER FIRE CO	\$0	\$100		\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$80	\$46		\$0	\$0
799311 LITIGATION SETTLEMENT	\$1,600,000	\$14,000,000		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,731	\$636		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$381,691		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$7	\$536		\$0	\$0
<b>MISCELLANEOUS REVENUES</b>	\$1,601,919	\$14,383,012		\$0	\$0
<b>Category: 800 OTHR FINANCING SOURCES TRAN IN</b>					
800157 TRANS IN IMPACT FEES	\$1,150,975	\$311,099		\$0	\$0
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$2,676,150	\$1,965,763		\$0	\$0
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$0		\$48,564	\$48,564
800411 TRANS IN PUBLIC HEALTH	\$33,475	\$13,000		\$106,500	\$106,500
<b>OTHR FINANCING SOURCES TRAN IN</b>	\$3,860,600	\$2,289,863		\$155,064	\$155,064
<b>Category: 802 OTHER FINANCING SRCS SALE C/A</b>					
896100 SALE OF CAPITAL ASSETS	\$0	\$10,000		\$8,000	\$8,000
896101 SALE OF SURPLUS PROPERTY	\$17,910	\$1,000		\$0	\$0
<b>OTHER FINANCING SRCS SALE C/A</b>	\$17,910	\$11,000		\$8,000	\$8,000
<b>Total Revenues:</b>	\$9,815,390	\$20,758,738		\$4,760,098	\$4,760,098
<b>Category: 010 SALARIES AND BENEFITS</b>					
011000 REGULAR SALARIES	\$213,468	\$203,240		\$207,000	\$207,000
011200 TERMINATION/SPECIAL PAY	\$0	\$9,828		\$0	\$0
017502 OVERTIME PAY	\$3,434	\$3,379		\$2,000	\$2,000
017508 OVERTIME PAY FIRE FIGHT	\$23,201	\$3,162		\$10,000	\$10,000
017509 HOLIDAY OVERTIME PAY	\$328	\$0		\$1,000	\$1,000
018100 EMPLOYER SHARE FICA	\$44,593	\$34,093		\$44,000	\$44,000
018201 EMPLOYER SHARE RETIREMENT	\$29,297	\$44,528		\$51,000	\$51,000
018205 EMPLOYER SHARE 401A	\$0	\$0		\$2,800	\$2,800
018300 EMPLOYER SHARE HEALTH INSUR	\$61,097	\$70,116		\$73,000	\$73,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,496	\$11,226		\$14,000	\$14,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$96	\$80		\$200	\$200
018500 WORKERS COMP EXPOSURE	\$1,287	\$1,349		\$2,300	\$2,300
018501 WORKERS COMP EXPERIENCE	\$41,712	\$45,144		\$76,000	\$76,000
<b>SALARIES AND BENEFITS</b>	\$429,013	\$426,148		\$483,300	\$483,300
<b>Category: 030 SERVICES AND SUPPLIES</b>					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$501	\$1,250		\$1,000	\$1,000

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
032327	CLTHG/PERS PATIENTS	\$0	\$113	\$0	\$0
032328	CLTHG/PERS SAFETY CLOTHING	\$51,681	\$86,674	\$73,400	\$73,400
032329	CLTHG/PERS UNIFORMS	\$790	\$282	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$26,117	\$35,753	\$38,000	\$38,000
032590	CHGS FAC MGMT COMM	\$0	\$0	\$250	\$250
032591	CHGS IT COMM	\$21	\$21	\$0	\$0
032700	FOOD EXPENSE	\$3,535	\$3,322	\$3,500	\$3,500
032727	FOOD VOLUNTEERS	\$61	\$710	\$1,800	\$1,800
032900	HOUSEHOLD EXPENSE	\$3,626	\$19,209	\$6,200	\$6,200
032928	HSHLD XP LAUNDRY SVS	\$1,585	\$1,354	\$1,800	\$1,800
032929	HSHLD XP SUPPLIES	\$12,004	\$37,215	\$13,500	\$13,500
033102	INSUR XP LIABILITY EXPOSURE	\$716	\$1,678	\$3,000	\$3,000
033103	INSUR XP MISCELLANEOUS	\$31,440	\$18,792	\$68,352	\$68,352
033105	INSUR XP LIABILITY EXPERIENCE	\$31,788	\$73,584	\$118,020	\$118,020
033500	MAINTENANCE OF EQUIPMENT	\$58,916	\$352,154	\$103,500	\$103,500
033526	MNT EQP VEHICLES	\$163,593	\$177,799	\$178,000	\$178,000
033530	MNT EQP RADIOS	\$6,314	\$2,295	\$17,000	\$17,000
033592	CHGS IT MNT HARD/SOFTWARE	\$218	\$172	\$200	\$200
033700	MAINTENANCE OF STRUCTURES	\$2,285	\$8,120	\$5,000	\$5,000
033791	CHGS FAC MGMT MAINT STR	\$169,590	\$248,216	\$286,519	\$286,519
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$45,454	\$43,081	\$45,000	\$45,000
034100	MEMBERSHIPS	\$4,400	\$4,310	\$4,000	\$4,000
034500	OFFICE EXPENSE	\$51,708	\$39,512	\$36,000	\$36,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$250	\$250
034591	CHGS OC POSTAGE SVS	\$0	\$3	\$2	\$2
034592	CHGS OC OTHER SERVICES	\$2,695	\$2,774	\$3,042	\$3,042
034800	PROF & SPECIAL SERVICES	\$48,863	\$38,316	\$65,000	\$65,000
034803	PROF ADVERTISING & MKTG SVS	\$0	\$18	\$0	\$0
034823	PROF HEALTH SVS	\$14,345	\$11,955	\$19,000	\$19,000
034837	PROF PREEMPLOYMENT SVS	\$1,855	\$2,143	\$2,300	\$2,300
034852	PROF TRANSCRIBING SVS	\$44	\$0	\$0	\$0
034855	PROF INVESTIGATION SVS	\$233	\$0	\$0	\$0
034860	PROF BENEFITS ADMIN SVS	\$11,200	\$10,500	\$15,000	\$15,000
034892	CHGS IT PROFESSIONAL SVS	\$2,590	\$4,531	\$4,426	\$4,426
034893	PROP TAX ADMIN SVS	\$66,128	\$68,962	\$0	\$0
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$221,639	\$61,709	\$105,000	\$105,000
034898	VOL FIRE CALL PAY EMPLEE SVS	\$65,550	\$118,950	\$180,000	\$180,000
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$9,960	\$9,360	\$8,000	\$8,000
035100	RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$500	\$500
035300	RENTS & LEASES OF STRUCTURES	\$3,380	\$4,600	\$5,100	\$5,100
035500	MINOR EQUIPMENT	\$154,422	\$168,957	\$223,700	\$223,700
035530	MNR EQP IT APRV	\$0	\$1,608	\$0	\$0
035535	MNR EQP COMM EQP	\$94,506	\$132,667	\$149,000	\$149,000

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object		2021-22 Actuals	2022-23 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
035590	CHGS IT SOFTWARE EQP	\$2,643	\$2,657	\$4,000	\$4,000
035591	CHGS IT HARDWARE EQP	\$12,687	\$15,901	\$31,000	\$31,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$2,197	\$24,269	\$5,000	\$5,000
035900	TRANSPORTATION & TRAVEL	\$11,333	\$4,561	\$9,000	\$9,000
035940	TRANS/TRVL FUEL	\$40,567	\$43,500	\$54,000	\$54,000
035990	CHGS FLEET TRANS/TRVL	\$0	\$0	\$5,000	\$5,000
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$18,444	\$60,190	\$60,000	\$60,000
036100	UTILITIES	\$117,972	\$177,412	\$220,000	\$220,000
<b>SERVICES AND SUPPLIES</b>		<b>\$1,569,611</b>	<b>\$2,121,179</b>	<b>\$2,173,361</b>	<b>\$2,173,361</b>
<b>Category: 050 OTHER CHARGES</b>					
050001	CENTRAL SERVICE COST PLAN CHGS	\$148,631	\$106,377	\$181,160	\$181,160
050800	TAXES & ASSESSMENTS	\$56	\$58	\$60	\$60
051300	CONTRIB NON COUNTY GOV AGENCY	\$0	\$564,705	\$47,059	\$47,059
058000	OTHER FIRE CONTRACTS	\$0	\$1,738,266	\$2,737,146	\$2,737,146
058003	BELLA VISTA FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000
058004	BIG BEND FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058006	CASSEL FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058007	CENTERVILLE FIRE CONTRACT	\$0	(\$2,000)	\$2,000	\$2,000
058010	FRENCH GULCH FIRE CONTRACT	\$4,000	(\$2,000)	\$2,000	\$2,000
058011	HAT CREEK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058012	IGO ONO FIRE CONTRACT	\$0	(\$2,000)	\$2,000	\$2,000
058013	JONES VALLEY FIRE CONTRACT	\$0	(\$2,000)	\$2,000	\$2,000
058018	MONTGOMERY CRK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058020	OAK RUN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000
058021	OLD STATION FIRE CONTRACT	\$2,000	\$0	\$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	\$0	\$2,000	\$2,000
058030	WEST VALLEY FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000
058031	WHITMORE FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000
058032	LAKEHEAD FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000
<b>OTHER CHARGES</b>		<b>\$178,687</b>	<b>\$2,407,408</b>	<b>\$2,999,425</b>	<b>\$2,999,425</b>
<b>Category: 070 CAPITAL ASSETS</b>					
061172	STORAGE SHED	\$0	\$5,888	\$0	\$0
065011	1 BOAT W/ACCESSORIES	\$40,000	\$0	\$0	\$0
065028	FIRE ENGINE W/ ACCESSORIES	\$722,261	\$10,299	\$1,135,002	\$1,135,002
065036	GENERATOR	\$11,776	\$6,507	\$7,500	\$7,500
065071	SCBA BREATHING APP W ACCESS	\$0	\$0	\$28,000	\$28,000
065083	TRUCK W/ ACCESSORIES	\$132,321	\$0	\$137,200	\$137,200
065095	VEHICLES	\$0	\$52,270	\$0	\$0
065144	OVEN/STOVE UNIT	\$0	\$17,148	\$0	\$0

County of Shasta  
Special Districts and Other Agencies Summary  
Non Enterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2023-24

**Fund: 0391 - CSA #1 FIRE PROTECTION**

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065149 CLOTHES DRYER	\$9,116	\$0	\$0	\$0	\$0
065190 JAWS OF LIFE W/ACCESSORIES	\$0	\$98,920	\$0	\$0	\$0
065198 1 CAMERA (SPEC PURPOSE) W/ACC	\$0	\$7,393	\$0	\$0	\$0
065380 ICE MACHINE	\$5,617	\$0	\$0	\$0	\$0
065390 FIRE HOSE ROLLER W/ CART	\$6,526	\$0	\$0	\$0	\$0
<b>CAPITAL ASSETS</b>	\$927,620	\$198,429	\$1,307,702	\$1,307,702	\$1,307,702
<b>Category: 095 OTHER FINANCING USES</b>					
095166 TRANS OUT CAPITAL PROJECTS	\$3,827,125	\$2,276,863	\$0	\$0	\$0
<b>OTHER FINANCING USES</b>	\$3,827,125	\$2,276,863	\$0	\$0	\$0
<b>Total Expenditures and Appropriations:</b>	\$6,932,058	\$7,430,028	\$6,963,788	\$6,963,788	\$6,963,788
<b>Net Cost:</b>	(\$2,883,332)	(\$13,328,710)	\$2,203,690	\$2,203,690	\$2,203,690

# IN-HOME SUPPORTIVE SERVICES

Fund 0851, IHSS Public Authority, Budget Unit 00851, Fiscal Year 2023-24

Laura Burch, Health and Human Services Agency Director

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## **PROGRAM DESCRIPTION**

The In-Home Supportive Services Public Authority (IHSS PA) was established by Shasta County to fulfill the requirements of AB 1682. This includes acting as the employer of record for the in-home supportive services providers, participating in collective bargaining, and establishing a registry of IHSS providers to match the needs of IHSS recipients with the skills and abilities of the IHSS program providers. The Public Authority is also responsible for checking for criminal background and references of providers before including them on the registry, as well as informing providers and recipients of available training.

- The department is monitoring the Assembly Bill (AB) 1672 which would change the employer of record for IHSS providers.
- During FY 2022-23, the department has seen an increase in provider enrollment since in person provider orientations resumed at a larger, consistent location without COVID-19 restrictions.
- Created and maintain an available Emergency Back-Up Provider System as mandated through Senate Bill (SB) 187. While recruitment of providers will be an ongoing process for the Back-Up Provider System, we currently have 10 providers willing to provide emergency service per request.

## **BUDGET REQUESTS**

FY 2023-24 expenditures are requested at \$616,783; an increase of \$63,960, or 11.6%, compared to FY 2022-23 expenditures. The majority of increases are due to higher salaries and benefits and higher central services charges.

Revenues for FY 2023-24 are requested at \$619,315 an increase of \$47,032, or 8.2%, compared to FY 2022-23 revenues. This is mainly due to an increase in intergovernmental revenues.

The Net County Cost, which is covered entirely by the IHSS Fund, is requested at \$-2,532, which means that the department expects to contribute to fund balance. This is a decrease of \$16,928 or 87% compared to FY 2022-23 when the department contributed \$19,460 to fund balance. The General Fund will contribute \$70,948 consistent with FY 2022-23.

Projected balance of restricted funds at the end of FY 2023-24 is \$396,123. HHSA regularly monitors the budgets under their span of control to ensure that they have sufficient fund balance to sustain activities.

## **POSITION CHANGE REQUESTS**

None.

## **CAPITAL ASSET / PROJECT REQUESTS**

None.

## **SUMMARY OF RECOMMENDATIONS**

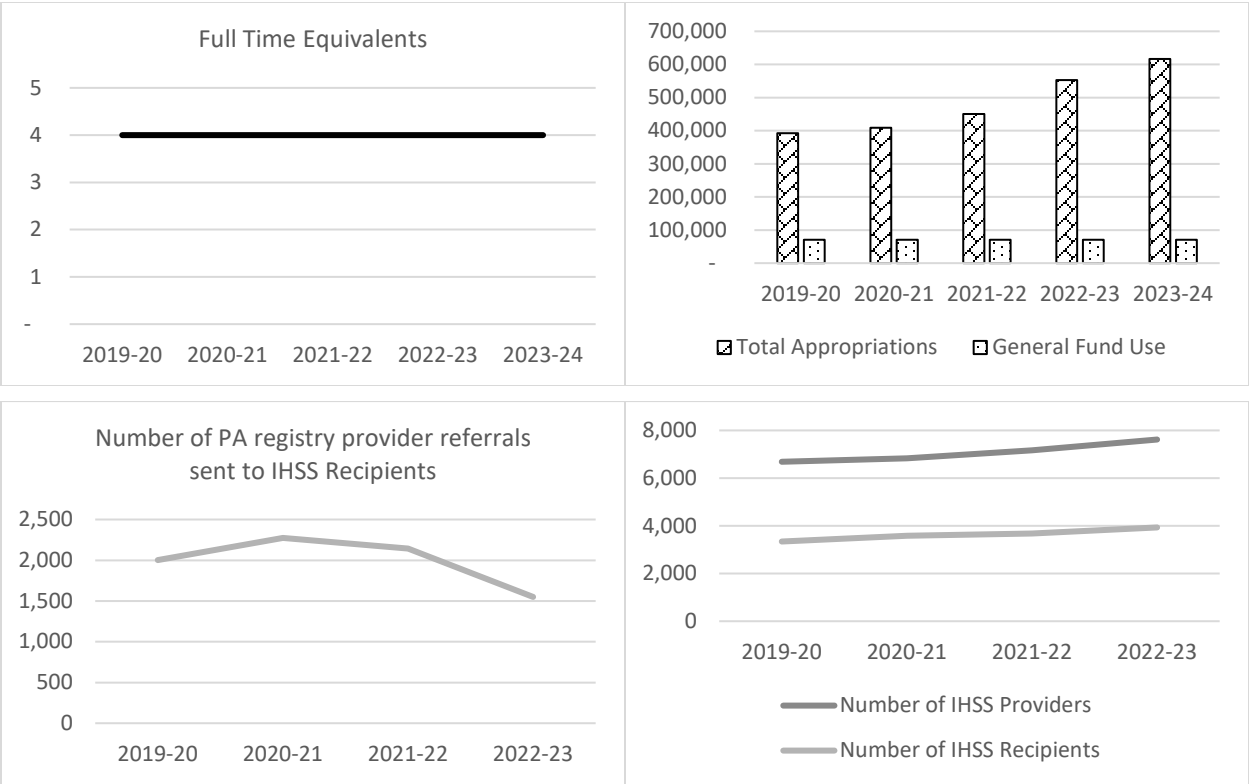
The CEO recommends the budget as requested.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The department is monitoring Assembly Bill (AB) 1672. If enacted, this bill would change the employer of record from the county to the state, moving collective bargaining to the state level. If this were to happen, the state would be responsible for collective bargaining. In addition, as currently written, any increases in salaries or benefits above any current county negotiated wages/benefits would fall to the state.

## **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	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$784	\$2,953	\$0	\$0	
420001 CHNG IN FAIR VALUE INVESTMENTS	(\$9,046)	(\$1,677)	\$0	\$0	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>(\$8,261)</b>	<b>\$1,275</b>	<b>\$0</b>	<b>\$0</b>	
<b>Category: 500</b> INTERGOVERNMENTAL REVENUES					
531710 STATE PUBLIC AUTHORITY	\$226,406	\$229,768	\$240,922	\$240,922	
550310 FEDERAL PUBLIC AUTHORITY	\$225,469	\$241,117	\$307,445	\$307,445	
551320 FED EMERGCY ASSIST CORONAVIRUS	\$277	\$0	\$0	\$0	
<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$452,154</b>	<b>\$470,885</b>	<b>\$548,367</b>	<b>\$548,367</b>	
<b>Category: 800</b> OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$70,947	\$70,947	\$70,948	\$70,948	
<b>OTHR FINANCING SOURCES TRAN IN</b>	<b>\$70,947</b>	<b>\$70,947</b>	<b>\$70,948</b>	<b>\$70,948</b>	
<b>Total Revenues:</b>	<b>\$514,840</b>	<b>\$543,109</b>	<b>\$619,315</b>	<b>\$619,315</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$156,399	\$177,023	\$202,000	\$202,000	
011200 TERMINATION/SPECIAL PAY	\$194	\$0	\$0	\$0	
017502 OVERTIME PAY	\$0	\$86	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$11,582	\$13,080	\$15,000	\$15,000	
018201 EMPLOYER SHARE RETIREMENT	\$37,728	\$43,850	\$50,000	\$50,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,300	\$1,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$51,979	\$67,295	\$86,000	\$86,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,916	\$9,787	\$14,000	\$14,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$62	\$67	\$100	\$100	
018500 WORKERS COMP EXPOSURE	\$853	\$1,131	\$1,700	\$1,700	
<b>SALARIES AND BENEFITS</b>	<b>\$266,717</b>	<b>\$312,323</b>	<b>\$370,100</b>	<b>\$370,100</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$377	\$999	\$11,000	\$11,000	
032500 COMMUNICATIONS EXPENSE	\$2,669	\$3,197	\$2,200	\$2,200	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$4	\$4	
032591 CHGS IT COMM	\$1,224	\$1,063	\$1,412	\$1,412	
032900 HOUSEHOLD EXPENSE	\$81	\$114	\$100	\$100	
032990 CHGS OC HSHLD SVS	\$7,824	\$8,175	\$8,412	\$8,412	
032992 CHGS FAC MGMT HSHLD XP	\$254	\$471	\$1,303	\$1,303	
033100 INSURANCE EXPENSE	\$7,496	\$7,502	\$16,000	\$16,000	
033102 INSUR XP LIABILITY EXPOSURE	\$461	\$1,296	\$2,200	\$2,200	
033103 INSUR XP MISCELLANEOUS	\$6,050	\$6,631	\$0	\$0	

**Budget Unit:** H51 - IHSS PUBL AUTH ADMIN (FUND 0851)  
**Function:** PUBLIC ASSISTANCE  
**Activity:** N/A

Detail By Revenue Category and Expenditure Object	2021-22 Actuals	2022-23		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$200	\$200	
033592 CHGS IT MNT HARD/SOFTWARE	\$718	\$663	\$561	\$561	
033791 CHGS FAC MGMT MAINT STR	\$4,682	\$5,330	\$6,782	\$6,782	
034100 MEMBERSHIPS	\$6,500	\$6,500	\$8,000	\$8,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$277	\$0	\$0	
034500 OFFICE EXPENSE	\$1,585	\$3,036	\$5,000	\$5,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$780	\$801	\$801	
034591 CHGS OC POSTAGE SVS	\$2,067	\$2,037	\$2,309	\$2,309	
034592 CHGS OC OTHER SERVICES	\$5,553	\$6,064	\$5,446	\$5,446	
034800 PROF & SPECIAL SERVICES	\$25,721	\$10,977	\$25,000	\$25,000	
034801 PROF ACCOUNTING SVS	\$51,635	\$34,391	\$41,160	\$41,160	
034828 PROF LEGAL SVS	\$15,750	\$0	\$5,000	\$5,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$269	\$0	\$0	
034851 PROF TRAINING SVS	\$38	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$90	\$105	\$62	\$62	
034892 CHGS IT PROFESSIONAL SVS	\$13,742	\$13,923	\$9,986	\$9,986	
035100 RENTS & LEASES OF EQUIPMENT	\$2,571	\$1,663	\$1,600	\$1,600	
035500 MINOR EQUIPMENT	\$56	\$23	\$1,000	\$1,000	
035530 MNR EQP IT APRV	\$9,720	\$9,720	\$16,000	\$16,000	
035591 CHGS IT HARDWARE EQP	\$0	\$1,620	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$0	\$400	\$400	
035940 TRANS/TRVL FUEL	\$0	\$0	\$150	\$150	
035942 TRANS/TRVL TRAINING	\$0	\$6,318	\$12,000	\$12,000	
035990 CHGS FLEET TRANS/TRVL	\$2,244	\$1,632	\$1,893	\$1,893	
036100 UTILITIES	\$1,271	\$1,527	\$1,056	\$1,056	
<b>SERVICES AND SUPPLIES</b>	<b>\$170,390</b>	<b>\$136,313</b>	<b>\$189,037</b>	<b>\$189,037</b>	
<b>Category: 050 OTHER CHARGES</b>					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,985	\$27,065	\$57,646	\$57,646	
<b>OTHER CHARGES</b>	<b>\$12,985</b>	<b>\$27,065</b>	<b>\$57,646</b>	<b>\$57,646</b>	
<b>Category: 070 CAPITAL ASSETS</b>					
065018 COPIER	\$0	\$9,182	\$0	\$0	
<b>CAPITAL ASSETS</b>	<b>\$0</b>	<b>\$9,182</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures and Appropriations:</b>	<b>\$450,092</b>	<b>\$484,884</b>	<b>\$616,783</b>	<b>\$616,783</b>	
<b>Net Cost:</b>	<b>(\$64,747)</b>	<b>(\$58,224)</b>	<b>(\$2,532)</b>	<b>(\$2,532)</b>	



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# Permanent Position Allocation

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
<b>GENERAL GOVERNMENT</b>					
<b>BOARD OF SUPERVISORS (BU 101)</b>					
SUPERVISOR	5.00	5.00	5.00	5.00	
TOTAL:	5.00	5.00	5.00	5.00	-
<b>COUNTY ADMINSTRATIVE OFFICE (BU 102)</b>					
ASSIST COUNTY EXECUTIVE OFFCR	1.00	1.00	1.00	1.00	
COUNTY EXECUTIVE OFFICER	1.00	1.00	1.00	1.00	
AGENCY ST SRV ANAL I/II CONF	1.00	1.00	1.00	1.00	
COUNTY EXEC OFFCR ASST-CONFID	1.00	1.00	1.00	1.00	
DEPUTY COUNTY EXECUTIVE OFFCR	1.00	1.00	2.00	2.00	1.00
PRIN/SR ADMIN ANAL I/II	4.00	4.00	4.00	4.00	
PUBLIC INFORMATION OFFICER	-	-	1.00	1.00	1.00
TOTAL:	9.00	9.00	11.00	11.00	2.00
<b>CLERK OF THE BOARD (BU 103)</b>					
ASSA I/II-CONF	3.00	3.00	3.00	3.00	
CHIEF DEPUTY CLK OF THE BOARD	1.00	1.00	1.00	1.00	
DEPUTY COUNTY EXECUTIVE OFFCR	1.00	1.00	-	-	(1.00)
PUBLIC INFORMATION OFFICER	1.00	1.00	-	-	(1.00)
TOTAL:	6.00	6.00	4.00	4.00	(2.00)
<b>AUDITOR CONTROLLER (BU 110)</b>					
AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	
AGENCY ST SRV ANAL I/II CONF	1.00	1.00	1.00	1.00	
ASSA I/II	1.00	1.00	1.00	1.00	
ASSIST AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	
AUD-ACCT ASSOC II/III/SR-CONF	1.00	1.00	1.00	1.00	
AUD-ACT TECH I/II/ASC I/II/III	3.00	3.00	3.00	3.00	
AUDITOR-ACCT ASSOC I/II/III	8.00	8.00	8.00	8.00	
AUDITOR-ACCT SENIOR	1.00	1.00	1.00	1.00	
AUDITOR-ACCT SUPERVISOR	2.00	2.00	2.00	2.00	
AUDITOR-ACCT TECHNICIAN I/II	4.00	4.00	4.00	4.00	
CHIEF DEPUTY AUDITOR	3.00	3.00	3.00	3.00	
TOTAL:	26.00	26.00	26.00	26.00	-
<b>TREASURER-TAX COLLECTOR (BU 111)</b>					
TREASURER TAX COLL-PUBLIC ADM	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II/III	1.00	1.00	1.00	1.00	
CHIEF DEP TREAS-TAX COLL/COLL	1.00	1.00	1.00	1.00	
CHIEF DEP TREAS-TAX COLL/PA	1.00	1.00	1.00	1.00	
OPERATIONS SPECIALIST I/II	2.00	2.00	2.00	2.00	
PROPERTY TAX SPEC I/II/III	5.00	5.00	5.00	5.00	
SENIOR PROPERTY TAX SPECIALIST	1.00	1.00	1.00	1.00	
SENIOR STAFF ANALYST	1.00	1.00	1.00	1.00	
TOTAL:	14.00	14.00	14.00	14.00	-

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
<b>ASSESSOR (BU 112)</b>					
ASSESSOR/RECORDER	1.00	1.00	1.00	1.00	
AGENCY STAFF SRVS ANALYST I/II	1.00	1.00	1.00	1.00	
APPRAISAL MANAGER	3.00	3.00	3.00	3.00	
ASSESSOR/RECORDER PROGRAM MGR	2.00	2.00	2.00	2.00	
ASSESSOR/RECORDER SPC I/II/III	7.00	7.00	7.00	7.00	
AUDITOR APPRAISER I/II/III	3.00	3.00	3.00	3.00	
DEPUTY ASSESSOR/RECORDER	2.00	2.00	2.00	2.00	
INTER-DEPARTMENTAL SYS COORD	1.00	1.00	1.00	1.00	
MAPPING SPECIALIST I/II	2.00	2.00	2.00	2.00	
REAL PROP APPR I/II/III	11.00	11.00	11.00	11.00	
REAL PROPERTY APPRAISER AIDE	2.00	2.00	2.00	2.00	
SENIOR ASSESSOR/RECORDER SPEC	4.00	4.00	4.00	4.00	
SENIOR SPEC REAL PROP APP	2.00	2.00	2.00	2.00	
SUPRVSG ASSESSOR/RECORDER SPEC	1.00	1.00	1.00	1.00	
TOTAL:	42.00	42.00	42.00	42.00	-
<b>CAO-PURCHASING (BU 113)</b>					
AGENCY STAFF SV ANAL I/II-CONF	2.00	2.00	2.00	2.00	
PURCHASING ANALYST I/II/III	1.00	1.00	1.00	1.00	
TOTAL:	3.00	3.00	3.00	3.00	-
<b>COUNTY COUNSEL (BU 120)</b>					
COUNTY COUNSEL	1.00	1.00	1.00	1.00	
ASSIST COUNTY COUNSEL	1.00	1.00	1.00	1.00	
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	
LEGAL SECRETARY - CONFID	2.00	2.00	2.00	2.00	
PARALEGAL I/II-CONF	1.00	1.00	1.00	1.00	
SR DEP COUNTY COUNSEL/I/II/III	7.00	7.00	8.00	8.00	1.00
TOTAL:	13.00	13.00	14.00	14.00	1.00
<b>CAO-PERSONNEL (BU 130)</b>					
DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	
ADMIN SECRETARY I/II - CONF	1.00	1.00	1.00	1.00	
ASSA I/II-CONF	3.00	3.00	5.00	5.00	2.00
ASSA I/II-CONF (Sunset 06/30/2025)	1.00	1.00	-	-	(1.00)
ASSIST DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	
DEPUTY DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	
EXECUTIVE ASSISTANT - CONF	1.00	1.00	-	-	(1.00)
LEAD PERSONNEL ASSIST-CONF	1.00	1.00	-	-	(1.00)
PERSONNEL ANALYST I/II/III	3.00	3.00	4.00	4.00	1.00
PERSONNEL ASSISTANT I/II-CONF	5.00	6.00	10.00	10.00	4.00
PERSONNEL ASSISTANT I/II-CONF (Sunset 06/30/2025)	-	2.00	2.00	2.00	
SENIOR STAFF SERVICES ANALYST - CONF	-	-	1.00	1.00	1.00
SUPRVSG PERSONNEL ASSIST-CONF	1.00	1.00	-	-	(1.00)
TALENT COORDINATOR	-	-	2.00	2.00	2.00
TOTAL:	19.00	22.00	28.00	28.00	6.00

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
<b>ELECTION ADMIN &amp; REGISTRATION (BU 140)</b>					
ACCOUNT CLERK II	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	
AGENCY STAFF SERV ANAL I/II	4.00	4.00	4.00	4.00	
ASSIST CO CLK/REGISTRAR VOTERS	1.00	1.00	1.00	1.00	
CLERK/ELECTIONS SPEC I/II/III	4.00	5.00	5.00	5.00	
CLERK/ELECTIONS SPEC I/II/III (Sunset 06/30/2025)	-	3.00	3.00	3.00	
CLERK/ELECTIONS SUPERVISOR (Sunset 06/30/2025)	-	1.00	1.00	1.00	
EXECUTIVE ASSISTANT	-	-	1.00	1.00	1.00
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	
ELECTIONS TECHNICIAN	1.00	-	-	-	
SUPRVSG STAFF SERVICES ANALYST	3.00	4.00	4.00	4.00	
TOTAL:	16.00	21.00	22.00	22.00	1.00
<b>PUBLIC WORKS-COUNTY SERV AREA (BU 175)</b>					
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	
LEAD WATER/WASTEWATER OPERATOR	1.00	1.00	1.00	1.00	
UTILITY OPERATIONS SUPT	1.00	1.00	1.00	1.00	
WATER/WASTEWATER OPER I/II/TRN	3.00	3.00	3.00	3.00	
TOTAL:	6.00	6.00	6.00	6.00	-
<b>RES MGMT-BUILDING DIVISION (BU 282)</b>					
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
ASSA I/II	1.00	1.00	1.00	1.00	
ASST/ASSOC/SR PERMIT SPEC	5.00	5.00	5.00	5.00	
BUILDING DIVISION MANAGER	1.00	1.00	1.00	1.00	
BUILDING INSPECTOR I/II	5.00	4.00	4.00	4.00	
BUILDING INSPECTOR III	4.00	4.00	4.00	4.00	
CODE ENFORCEMENT OFFICER I/II	1.00	2.00	2.00	2.00	
CODE ENFORCEMENT MANAGER			1.00	1.00	1.00
DATA ENTRY OPERATOR III	1.00	1.00	-	-	(1.00)
OFFICE ASSISTANT III			2.00	2.00	2.00
PERMIT CENTER MANAGER	1.00	1.00	1.00	1.00	
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	
TYPIST CLERK III	1.00	1.00	-	-	(1.00)
TOTAL:	22.00	22.00	23.00	23.00	1.00
<b>RES MGMT-PLANNING (BU 286)</b>					
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	
ASSIST DIR OF RESOURCE MGMT	1.00	1.00	1.00	1.00	
ASSOC/ASST PLANNER	3.00	3.00	3.00	3.00	
ASST/ASSOC/SR PERMIT SPEC	1.00	1.00	1.00	1.00	
GIS ANALYST	1.00	1.00	1.00	1.00	
PLANNING DIVISION MANAGER	1.00	1.00	1.00	1.00	
SENIOR PLANNER	4.00	4.00	4.00	4.00	
TOTAL:	12.00	12.00	12.00	12.00	-
<b>RES MGMT-ENVIRONMENTAL HEALTH (BU 402)</b>					
DIR OF RESOURCE MANAGEMENT	1.00	1.00	1.00	1.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
ASSIST/ASSOC/SR PERMIT SPEC	3.00	3.00	3.00	3.00	
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	
DEPUTY RESOURCE MGMT DIR-ADMIN	1.00	1.00	1.00	1.00	
ENV HLTH SPECIALIST/TRAINEE	4.00	4.00	4.00	4.00	
ENVIRON HEALTH DIVISION MGR	1.00	1.00	1.00	1.00	
HAZARDOUS MAT SPEC I/II/III	2.00	2.00	2.00	2.00	
SENIOR ENVIRON HLTH SPECIALIST	6.00	6.00	6.00	6.00	
SUPRVSG COMM ED SPECIALIST	1.00	1.00	1.00	1.00	
TOTAL:	20.00	20.00	20.00	20.00	-
<b>GENERAL GOVERNMENT SUBTOTAL</b>	<b>213.00</b>	<b>221.00</b>	<b>230.00</b>	<b>230.00</b>	<b>9.00</b>

**PUBLIC PROTECTION**

**PUBLIC DEFENDER (BU 207)**

PUBLIC DEFENDER	1.00	1.00	1.00	1.00	
ASSIST PUBLIC DEFENDER	1.00	1.00	1.00	1.00	
CHIEF FISCAL OFFICER	1.00	1.00	-	-	(1.00)
CHIEF PUBLIC DEFENDER INVEST	1.00	1.00	1.00	1.00	
DEP PUBLIC DEFENDER I/II/III	18.00	18.00	18.00	18.00	
DEP PUBLIC DEFENDER I/II/III (Sunset 6/30/2023)	1.00	1.00	-	-	(1.00)
DEP PUBLIC DEFENDER I/II/III (Sunset 6/30/2024)			1.00	1.00	1.00
LEGAL PROCESS CLERK I/II	1.00	1.00	1.00	1.00	
LEGAL SECRETARY	3.00	3.00	3.00	3.00	
LEGAL SECRETARY/SUPVR	1.00	1.00	1.00	1.00	
PARALEGAL I/II (Sunset 3/1/2025)	1.00	1.00	1.00	1.00	
PUBLIC DEFENDER INVEST I/II	3.00	3.00	3.00	3.00	
SENIOR DEPUTY PUBLIC DEFENDER	3.00	3.00	3.00	3.00	
SOC WRKR/ASST SOC WRKR	2.00	2.00	3.00	3.00	1.00
STAFF SERVICES MANAGER			1.00	1.00	1.00
TOTAL:	37.00	37.00	38.00	38.00	1.00

**COUNTY CLERK (BU 221)**

COUNTY CLERK	1.00	1.00	1.00	1.00	
CLERK/ELECTIONS SPEC I/II/III	1.00	1.00	1.00	1.00	
TOTAL:	2.00	2.00	2.00	2.00	-

**DEPT OF CHILD SUPPORT SERVICES (BU 228)**

DIR OF CHILD SUPPORT SERVICES	1.00	1.00	1.00	1.00	
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	
ASSIST DIR OF CHILD SUPP SRVCS	1.00	1.00	1.00	1.00	
CHIEF CHILD SUPPORT ATTORNEY	1.00	1.00	1.00	1.00	
CHILD SUPPORT ATTY I/II/III	2.00	2.00	2.00	2.00	
CHILD SUPPORT PROGRAM MANAGER	2.00	2.00	2.00	2.00	
CHILD SUPPORT SPEC I/II/III	38.00	36.00	32.00	32.00	(4.00)
CHILD SUPPORT SPEC IV			4.00	4.00	4.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	

<b>DEPARTMENT/Classifications</b>	<b>Adopted 2022-2023</b>	<b>FTE's as of 05/07/2023</b>	<b>Requested 2023-2024</b>	<b>Recommended 2023-2024</b>	<b>Gain/ (Loss)</b>
LEGAL PROCESS CLERK II	2.00	2.00	2.00	2.00	
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	
SENIOR LEGAL PROCESS CLERK	1.00	1.00	1.00	1.00	
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
STAFF SERV ANALYST I/II	1.00	1.00	1.00	1.00	
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	
SUPRVSG CHILD SUPP SPECIALIST	3.00	3.00	3.00	3.00	
SUPERVSG STAFF SERVICES ANALYST	2.00	2.00	2.00	2.00	
<b>TOTAL:</b>	<b>59.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>-</b>
<b>SHERIFF'S CIVIL UNIT (BU 237)</b>					
DEPUTY SHERIFF/EL/TRAINEE	2.00	2.00	2.00	2.00	
SHERIFF'S CIVIL SUPERVISOR	1.00	1.00	1.00	1.00	
SHERIFF'S RECORDS SPEC I/II	2.00	2.00	2.00	2.00	
<b>TOTAL:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
<b>DA-VICTIM WITNESS (BU 256)</b>					
CLAIMS SPECIALIST I/II	2.00	2.00	2.00	2.00	
CLAIMS SPECIALIST I/II/III	1.00	1.00	1.00	1.00	
CLAIMS SPECIALIST III	2.00	2.00	2.00	2.00	
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	
LEGAL PROCESS CLERK I/II	2.00	2.00	2.00	2.00	
PROGRAM MANAGER I/II	1.00	1.00	1.00	1.00	
SENIOR VICTIM ADVOCATE	2.00	2.00	2.00	2.00	
SUPRVSG STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
VICTIM ADVOCATE I/II	4.00	4.00	4.00	4.00	
VICTIM COORDINATOR	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>-</b>
<b>AG COMMISIONER/SEALER OF WEIGH (BU 280)</b>					
AGRIC COMM/SEALER OF WTS/MS	1.00	1.00	1.00	1.00	
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
AG & STDS INVEST I/II/III	6.00	6.00	6.00	6.00	
AG & STDS PROGRAM ASSOC I/II	1.00	1.00	1.00	1.00	
AG & STDS PROGRAM ASST I/II	1.00	1.00	1.00	1.00	
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	
ASSIST AG COMM/SEALER OF W & M	1.00	1.00	1.00	1.00	
DEPUTY AG COMM/SEALER OF W & M	1.00	1.00	1.00	1.00	
TYPIST CLERK III	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
<b>RECORDER (BU 290)</b>					
ASSESSOR/RECORDER PROGRAM MGR	1.00	1.00	1.00	1.00	
ASSESSOR/RECORDER SPC I/II/III	5.00	5.00	5.00	5.00	
SENIOR ASSESSOR/RECORDER SPEC	2.00	2.00	2.00	2.00	
SUPRVSG ASSESSOR/RECORDER SPEC	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>

<b>DEPARTMENT/Classifications</b>	<b>Adopted 2022-2023</b>	<b>FTE's as of 05/07/2023</b>	<b>Requested 2023-2024</b>	<b>Recommended 2023-2024</b>	<b>Gain/ (Loss)</b>
<b>SHERIFF - ANIMAL SHELTER (BU 297)</b>					
ANIMAL REGULATION OFFCR I/II	3.00	3.00	3.00	3.00	
ANIMAL REGULATION OFFICER III	1.00	1.00	1.00	1.00	
TOTAL:	4.00	4.00	4.00	4.00	-
<b>PUBLIC ADMINISTRATOR (BU 299)</b>					
DEPUTY PUBLIC ADMINISTRATOR	2.00	2.00	2.00	2.00	
TOTAL:	2.00	2.00	2.00	2.00	-
<b>PUBLIC PROTECTION SUBTOTAL</b>					
	149.00	147.00	148.00	148.00	1.00

**PUBLIC SAFETY**

<b>DISTRICT ATTORNEY (BU 227)</b>					
DISTRICT ATTORNEY	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II/III	1.00	1.00	1.00	1.00	
AGENCY STAFF SERVS ANAL I/II	1.00	2.00	2.00	2.00	
CHIEF DEPUTY DISTRICT ATTORNEY	1.00	2.00	2.00	2.00	
CHIEF DISTRICT ATTORNEY'S INV	1.00	1.00	1.00	1.00	
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	
DA INVESTIGATOR I/II	11.00	11.00	11.00	11.00	
DA INVESTIGATOR I/II (SUNSET 6/30/2028)			1.00	1.00	1.00
DEPUTY CHIEF INVESTIGATOR	1.00	1.00	1.00	1.00	
DEPUTY DA I/II/III	19.00	18.00	18.00	18.00	
INVESTIGATIVE TECHNICIAN I/II	6.00	6.00	6.00	6.00	
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	
LEGAL PROCESS CLERK I/II	8.00	7.00	7.00	7.00	
LEGAL SECRETARY	8.00	8.00	8.00	8.00	
LEGAL SECRETARY/SUPVR	2.00	2.00	2.00	2.00	
SENIOR DEPUTY DISTRICT ATTY	7.00	7.00	7.00	7.00	
SENIOR INVESTIGATIVE TECH	1.00	1.00	1.00	1.00	
STAFF SERVICES MANAGER	2.00	2.00	2.00	2.00	
SUPRVSG DISTRICT ATTY'S INVEST	1.00	1.00	1.00	1.00	
TOTAL:	73.00	73.00	74.00	74.00	1.00
<b>SHERIFF (BU 235)</b>					
SHERIFF-CORONER	1.00	1.00	1.00	1.00	
ACCOUNT CLERK I/II	2.00	2.00	2.00	2.00	
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	
ADMIN SECRETARY I/II	2.00	2.00	2.00	2.00	
AGENCY STAFF SERV ANAL I/II	2.00	2.00	2.00	2.00	
AGENCY STAFF SERVS ANALYST I	1.00	1.00	1.00	1.00	
CAPTAIN	2.00	2.00	2.00	2.00	
COMM SERVICE OFFICER I/II/III	7.00	7.00	7.00	7.00	
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	
DEPUTY SHERIFF/EL/TRAINEE	48.00	48.00	48.00	48.00	
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	



DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
INVESTIGATIVE TECHNICIAN I/II	2.00	2.00	2.00	2.00	
LIEUTENANT	4.00	4.00	4.00	4.00	
PROJECT INTEGRATION SUPERVISOR	1.00	1.00	1.00	1.00	
PUBLIC SAFETY SERVICE OFFICER	1.00	1.00	1.00	1.00	
SENIOR INVESTIGATIVE TECH	1.00	1.00	1.00	1.00	
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
SERGEANT	11.00	11.00	11.00	11.00	
SHERIFF'S OFC DEPUTY DIR-ADMIN	1.00	1.00	1.00	1.00	
SHERIFF'S RECORDS SPEC I/II	9.00	9.00	9.00	9.00	
SHERIFF'S RECORDS SPEC III	3.00	3.00	3.00	3.00	
SHERIFF'S RECORDS SUPERVISOR	1.00	1.00	1.00	1.00	
STAFF SERVICES ANALYST I/II	1.00	1.00	1.00	1.00	
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	
UNDERSHERIFF	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>107.00</b>	<b>107.00</b>	<b>107.00</b>	<b>107.00</b>	<b>-</b>
<b>SHERIFF-BOATING SAFETY (BU 236)</b>					
BOATING SAFETY OFFICER	1.00	1.00	1.00	1.00	
DEPUTY SHERIFF/EL/TRAINEE	1.00	1.00	1.00	1.00	
SERGEANT	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>DETENTION ANNEX (BU 246)</b>					
CORRECTIONAL OFCR I/II-DEP SHF	3.00	3.00	3.00	3.00	
CORRECTIONAL SERGEANT-DEP SHF	1.00	1.00	1.00	1.00	
PUBLIC SAFETY SERVICE OFFICER	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
<b>SHERIFF-COUNTY JAIL (BU 260)</b>					
ADULT CUSTODY COOK I/II	7.00	7.00	7.00	7.00	
ADULT CUSTODY COOK III	1.00	1.00	1.00	1.00	
AGENCY STAFF SERV ANAL I/II	2.00	2.00	2.00	2.00	
CAPTAIN	1.00	1.00	1.00	1.00	
CORR LIEUTENANT-DEP SHF	2.00	2.00	2.00	2.00	
CORRECTIONAL OFCR I/II-DEP SHF	62.00	62.00	62.00	62.00	
CORRECTIONAL SERGEANT-DEP SHF	5.00	5.00	5.00	5.00	
PUBLIC SAFETY SERVICE OFFICER	2.00	8.00	14.00	8.00	
SENIOR SHERIFF'S SERVICE OFCR	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>83.00</b>	<b>89.00</b>	<b>95.00</b>	<b>89.00</b>	<b>-</b>
<b>BURNEY SUBSTATION (BU 261)</b>					
COMM SERVICE OFFICER I/II/III	1.00	1.00	1.00	1.00	
DEPUTY SHERIFF/EL/TRAINEE	9.00	9.00	9.00	9.00	
LIEUTENANT	1.00	1.00	1.00	1.00	
SERGEANT	2.00	2.00	2.00	2.00	
<b>TOTAL:</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>
<b>PROBATION-JUVENILE HALL (BU 262)</b>					
COOK II	3.00	3.00	3.00	3.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
JUVENILE DETENTION OFFCR I/II	25.00	27.00	27.00	27.00	
JUVENILE DETENTION OFFICER III	8.00	8.00	8.00	8.00	
LEGAL PROCESS CLERK I/II	1.00	1.00	1.00	1.00	
PEER SUPPORT SPECIALIST			1.00	1.00	1.00
PROBATION DIVISION DIRECTOR	1.00	1.00	1.00	1.00	
SUPRVSG JUVENILE DETENTION OFC	5.00	5.00	5.00	5.00	
SUPRVSG PROBATION OFFICER	2.00	3.00	3.00	3.00	
<b>TOTAL:</b>	<b>45.00</b>	<b>48.00</b>	<b>49.00</b>	<b>49.00</b>	<b>1.00</b>
<b>PROBATION (BU 263)</b>					
CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	
ASSIST CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	
COMMUNITY SERVICES COORDINATOR	1.00	1.00	1.00	1.00	
DEP PROBATION OFCR I/II	29.00	30.00	31.00	31.00	1.00
DEPUTY PROBATION OFFICER III	14.00	14.00	15.00	15.00	1.00
JUVENILE DET OFFICER I/II	1.00	1.00	1.00	1.00	
LEGAL PROCESS CLERK I/II	5.00	5.00	5.00	5.00	
LEGAL SECRETARY/SUPVR	1.00	1.00	1.00	1.00	
PROBATION ASSISTANT	10.00	10.00	10.00	10.00	
PROBATION ASSISTANT (Sunset 6/30/2024)	1.00	1.00	1.00	1.00	
PROBATION DIVISION DIRECTOR	3.00	3.00	3.00	3.00	
SENIOR LEGAL PROCESS CLERK	1.00	1.00	1.00	1.00	
SENIOR STAFF ANALYST	2.00	2.00	2.00	2.00	
STAFF SERVICES ANALYST I/II	1.00	1.00	1.00	1.00	
SUPRVSG PROBATION OFFICER	5.00	6.00	6.00	6.00	
<b>TOTAL:</b>	<b>81.00</b>	<b>83.00</b>	<b>85.00</b>	<b>85.00</b>	<b>2.00</b>
<b>SHERIFF-CORONER (BU 287)</b>					
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	
DEPUTY CORONER INVEST I/II	4.00	4.00	4.00	4.00	
DEPUTY CORONER INVEST III	1.00	1.00	1.00	1.00	
FORENSIC PATHOLOGIST	1.00	1.00	1.00	1.00	
LIEUTENANT	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>
<b>PUBLIC SAFETY SUBTOTAL</b>	<b>418.00</b>	<b>429.00</b>	<b>439.00</b>	<b>433.00</b>	<b>4.00</b>

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
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**PUBLIC WAYS AND FACILITIES**

**PUBLIC WORKS-ROADS (BU 301)**

PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR III	1.00	1.00	1.00	1.00	
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	
AGENCY STAFF SERV ANALYST I/II	1.00	1.00	1.00	1.00	
ASSA I/II-CONF	1.00	1.00	1.00	1.00	
ASSIST PUBLIC WORKS DIRECTOR	-	1.00	1.00	1.00	
ASSOC/ASST/JR ENGINEER	9.00	9.00	9.00	9.00	
COUNTY REAL PROP/RT OF WAY AGT	1.00	1.00	1.00	1.00	
DEPUTY PUBLIC WORKS DIR-ADMIN	1.00	1.00	1.00	1.00	
DEPUTY PUBLIC WORKS DIR-ENGR	2.00	-	-	-	
ENGINEERING TECHNICIAN II	2.00	2.00	2.00	2.00	
ENGINEERING TECHNICIAN III	3.00	3.00	3.00	3.00	
EQUIPMENT MECHANIC	6.00	6.00	5.00	5.00	(1.00)
LEAD MAINTENANCE WORKER	7.00	7.00	7.00	7.00	
MAINTENANCE MECHANIC I/II	1.00	1.00	1.00	1.00	
MAINTENANCE SUPERVISOR	6.00	6.00	6.00	6.00	
OPERATIONS SUPERINTENDENT	1.00	1.00	1.00	1.00	
PARTS STOREKEEPER	1.00	1.00	1.00	1.00	
PRINCIPAL ENGINEER	-	2.00	2.00	2.00	
ROAD MAINTENANCE WORKER I/II	11.00	11.00	12.00	12.00	1.00
ROAD MAINTENANCE WORKER III	17.00	17.00	17.00	17.00	
SPECIAL CREWS WORKER III	4.00	4.00	4.00	4.00	
SUPRVSG ENGINEER	4.00	2.00	2.00	2.00	
TYPIST CLERK III	1.00	1.00	1.00	1.00	
WELDER MECHANIC	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>85.00</b>	<b>84.00</b>	<b>84.00</b>	<b>84.00</b>	<b>-</b>
<hr/>					
<b>PUBLIC WAYS AND FACILITIES SUBTOTAL</b>	<b>85.00</b>	<b>84.00</b>	<b>84.00</b>	<b>84.00</b>	<b>-</b>

**HEALTH AND PUBLIC ASSISTANCE**

**HEALTH SERVICES-MHSA (BU 404)**

CERTIFIED MEDICAL ASSISTANT	1.00	1.00	1.00	1.00	
CLINICAL PROGRAM COORDINATOR	3.00	3.00	3.00	3.00	
CLPSY/MHC I/II/III/ST NRS I/II	19.00	19.00	19.00	19.00	
COMMUNITY DEVELOPMENT COORD	2.00	3.00	3.00	3.00	
COMMUNITY MENTAL HEALTH WORKER	7.00	7.00	7.00	7.00	
LICENSED VOCATIONAL NURSE	1.00	1.00	1.00	1.00	
MENTAL HLTH CLINICIAN I/II	1.00	1.00	1.00	1.00	
OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	
PEER SUPPORT SPECIALIST	8.00	8.00	13.00	13.00	5.00
PEER SUPPORT SPECIALIST (Sunset 6/30/2026)	-	1.00	1.00	1.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
SENIOR SOCIAL WORKER	1.00	1.00	1.00	1.00	
SOC WRKR/ASST SOC WRKR	12.00	12.00	11.00	11.00	(1.00)
SOC WRKR/ASST SOCIAL WORKER (Sunset 6/30/2026)	-	1.00	1.00	1.00	
SOCIAL WORKER SUPERVISOR I/II	1.00	1.00	1.00	1.00	
SR/ASST/SOCIAL WRKR	1.00	1.00	1.00	1.00	
STAFF SERVICES ANALYST I/II	1.00	1.00	4.00	4.00	3.00
<b>TOTAL:</b>	<b>59.00</b>	<b>62.00</b>	<b>69.00</b>	<b>69.00</b>	<b>7.00</b>
<b>MENTAL HEALTH (BU 410)</b>					
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
ALCOHOL/DRUG COUNSELOR I/II	2.00	2.00	2.00	2.00	
CHIEF OF PSYCHIATRY	1.00	1.00	1.00	1.00	
CLINICAL DIVISION CHIEF	4.00	4.00	4.00	4.00	
CLINICAL PROGRAM COORDINATOR	10.00	11.00	11.00	11.00	
CLINICAL PROGRAM COORDINATOR (Sunset 12/31/2025)	1.00	1.00	1.00	1.00	
CLPSY/MHC I/II/III/ST NRS I/II	36.00	36.00	36.00	36.00	
CLPSY/MHC I/II/III/ST NRS I/II (Sunset 12/31/2025)	2.00	2.00	2.00	2.00	
COMMUNITY HEALTH ADVOCATE	4.00	4.00	4.00	4.00	
COMMUNITY MENTAL HEALTH WORKER	5.00	5.00	5.00	5.00	
HSA PROGRAM MANAGER	-	-	1.00	1.00	1.00
LEAD COMMUNITY MENTAL HLTH WKR	1.00	1.00	1.00	1.00	
MENTAL HLTH CLINICIAN I/II	4.00	3.00	4.00	4.00	1.00
NURSE PRACT I/II/PHY ASST I/II	2.00	2.00	2.00	2.00	
OFFICE ASSISTANT I/II	1.00	1.00	1.00	1.00	
OFFICE ASSISTANT II	1.00	1.00	1.00	1.00	
OFFICE ASSISTANT III	10.00	10.00	10.00	10.00	
OFFICE ASSISTANT SUPERVISOR	2.00	2.00	2.00	2.00	
PATIENTS' RIGHTS ADVOCATE	2.00	2.00	2.00	2.00	
PEER SUPPORT SPECIALIST (Sunset 12/31/2025)	2.00	2.00	2.00	2.00	
SENIOR PSYCHIATRIST	1.00	1.00	-	-	(1.00)
SENIOR STAFF ANALYST	1.00	1.00	2.00	2.00	1.00
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
SOC WRKR/ASST SOC WRKR	13.00	13.00	13.00	13.00	
SOCIAL SERVICE AIDE	1.00	1.00	1.00	1.00	
SR/ASST/SOCIAL WRKR (Sunset 12/31/2025)	2.00	2.00	2.00	2.00	
SR/ASST/SOCIAL WRKR	4.00	4.00	4.00	4.00	
STAFF NURSE I/II	1.00	1.00	1.00	1.00	
STAFF NURSE II	1.00	1.00	1.00	1.00	
STAFF SERVICES ANALYST I/II	3.00	4.00	4.00	4.00	
<b>TOTAL:</b>	<b>119.00</b>	<b>120.00</b>	<b>122.00</b>	<b>122.00</b>	<b>2.00</b>
<b>PUBLIC HEALTH (BU 411)</b>					
AGENCY STAFF SERV ANAL I/II	1.00	-	-	-	
CLINICAL NURSING COORDINATOR	1.00	1.00	1.00	1.00	
COMM DEV COORD/PH CLNC SRV COO	-	1.00	1.00	1.00	
COMM DEV COORD/SUPV COMM ED SP (Sunset 6/30/2024)	2.00	2.00	-	-	(2.00)
COMM DEV COORD/SUPV PH NURSE	2.00	4.00	4.00	4.00	
COMMUNITY DEVELOPMENT COORD	6.00	7.00	7.00	7.00	
COMMUNITY ED SPECIALIST I/II	22.00	21.00	22.00	22.00	1.00
COMMUNITY ED SPECIALIST I/II (Sunset 6/30/2024)	4.00	4.00	3.00	3.00	(1.00)
COMMUNITY HEALTH ADVOCATE	13.00	11.00	11.00	11.00	
COMMUNITY MENTAL HEALTH WORKER	2.00	2.00	2.00	2.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
COMMUNITY ORGANIZER	5.00	5.00	5.00	5.00	
DISEASE INVEST SPEC I/II	3.00	3.00	3.00	3.00	
DISEASE INVEST SPEC I/II (Sunset 12/31/2025)	2.00	2.00	2.00	2.00	
EPIDEMIOLOGIST	-	-	3.00	3.00	3.00
EPIDEMIOLOGY & EVAL SUPVR	-	-	1.00	1.00	1.00
HEALTH OFFICER	1.00	1.00	1.00	1.00	
HHS PROGRAM MANAGER	1.00	3.00	4.00	4.00	1.00
LICENSED VOCATIONAL NURSE	1.00	1.00	1.00	1.00	
LICENSED VOCATIONAL NURSE (Sunset 6/30/2024)	1.00	1.00	1.00	1.00	
MCAH COORD/SUPV PH NURSE	1.00	1.00	1.00	1.00	
MEDICAL BILLING CLERK	1.00	1.00	1.00	1.00	
MEDICAL SERVICES CLERK	6.00	5.00	5.00	5.00	
NUTRITION ASST I/II	10.00	10.00	10.00	10.00	
NUTRITION ASST I/II/III	2.00	2.00	2.00	2.00	
OFFICE ASSISTANT I/II	9.00	9.00	9.00	9.00	
OFFICE ASSISTANT II (Sunset 6/30/2024)	1.00	1.00	1.00	1.00	
OFFICE ASSISTANT III	3.00	4.00	4.00	4.00	
PEER SUPPORT SPECIALIST	2.00	-	-	-	
PH MICROBIOLOGIST I/II	1.00	1.00	1.00	1.00	
PH MICROBIOLOGIST I/II/III (Sunset 6/30/2024)	1.00	-	-	-	
PH NRSE I/II/III/ST NRSE I/II (Sunset 6/30/2024)	3.00	3.00	2.00	2.00	(1.00)
PH NURSE II/STAFF NURSE I/II	1.00	1.00	1.00	1.00	
PH NUT I/II/COM ED SPEC I/II	1.00	1.00	1.00	1.00	
PH NUTRITIONIST I/II	5.00	5.00	4.00	4.00	(1.00)
PHNURSE I/II/REG NURSE	5.00	5.00	4.00	4.00	(1.00)
PUBLIC HEALTH ASSISTANT	6.00	6.00	7.00	7.00	1.00
PUBLIC HEALTH ASST LAB DIRECTR	1.00	1.00	1.00	1.00	
PUBLIC HEALTH LAB DIRECTOR	1.00	1.00	1.00	1.00	
PUBLIC HLTH CLINIC SERVS COORD	4.00	3.00	3.00	3.00	
PUBLIC HLTH LABORATORY TECH	1.00	1.00	1.00	1.00	
PUBLIC HLTH MICROBIOLOGIST III	1.00	1.00	1.00	1.00	
PUBLIC HLTH MICROBIOLOGIST TRN (Sunset 6/30/2024)	1.00	1.00	1.00	1.00	
PUBLIC HLTH NURSE I/II	16.00	16.00	17.00	17.00	1.00
PUBLIC HLTH NURSE II/III	1.00	1.00	1.00	1.00	
PUBLIC HLTH NURSE III	1.00	1.00	1.00	1.00	
PUBLIC HLTH PROG & POLICY ANAL	6.00	6.00	8.00	8.00	2.00
PUBLIC HLTH PROGRAM MANAGER	5.00	5.00	5.00	5.00	
SENIOR PUBLIC HEALTH ASSISTANT	3.00	3.00	3.00	3.00	
SENIOR STAFF SERVICES ANALYST	1.00	2.00	2.00	2.00	
SOC WRKR/ASST SOC WRKR	6.00	4.00	4.00	4.00	-
SOCIAL WORKER SUPERVISOR I/II	1.00	1.00	1.00	1.00	
SPVSG PH NUT/SPVSG COM ED SPEC	1.00	1.00	1.00	1.00	
SR/ASST/SOCIAL WORKER	-	1.00	1.00	1.00	
STAFF NURSE I/II/LIC VOC NURSE	1.00	1.00	1.00	1.00	
STAFF SERV ANALYST I/II	3.00	4.00	6.00	6.00	2.00
STAFF SERVICES ANALYST I/II (Sunset 6/30/2024)	2.00	2.00	2.00	2.00	
SUPRVSG COMM ED SPECIALIST	2.00	2.00	2.00	2.00	
SUPRVSG PUBLIC HEALTH NURSE	4.00	5.00	4.00	4.00	(1.00)
<b>TOTAL:</b>	<b>187.00</b>	<b>187.00</b>	<b>192.00</b>	<b>192.00</b>	<b>5.00</b>
<b>HEALTH SERVICES-PH-CCSS (BU 417)</b>					
MEDICAL SERVICES CLERK	1.00	1.00	1.00	1.00	
OT/PT I/II/LIC PT/CERT OT ASST	6.00	6.00	6.00	6.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
PUBLIC HLTH NURSE I/II	1.00	1.00	1.00	1.00	
SOC WRKR/ASST SOC WRKR	2.00	2.00	2.00	2.00	
SUPRVSG PUBLIC HEALTH NURSE	1.00	1.00	1.00	1.00	
THERAPIST SUPERVISOR	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>
<b>HEALTH SERVICES-MH COMBINED (BU 422)</b>					
ALCOHOL/DRUG COUNSELOR I/II	2.00	2.00	3.00	3.00	1.00
CLINICAL PSYCHOLOGIST SERIES	2.00	2.00	2.00	2.00	
COMMUNITY MENTAL HEALTH WORKER	2.00	2.00	2.00	2.00	
HSA PROGRAM MANAGER	2.00	2.00	1.00	1.00	(1.00)
MENTAL HLTH CLINICIAN I/II	1.00	1.00	-	-	(1.00)
SOC WRKR/ASST SOC WRKR	5.00	4.00	5.00	5.00	1.00
SOCIAL WORKER SUPERVISOR I	1.00	1.00	1.00	1.00	
STAFF SERVICES ANALYST I/II	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>
<b>SUBSTANCE ABUSE-PERINATAL (BU 425)</b>					
CLINICAL PROGRAM COORDINATOR	1.00	1.00	1.00	1.00	
COMMUNITY MENTAL HEALTH WORKER	3.00	3.00	3.00	3.00	
MENTAL HLTH CLINICIAN I/II	-	-	1.00	1.00	1.00
SOC WRKR/ASST SOC WRKR	3.00	3.00	3.00	3.00	
<b>TOTAL:</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>1.00</b>
<b>SOCIAL SERVICES &amp; BEN ADMIN (BU 501)</b>					
COMMUNITY DEVELOPMENT COORD	3.00	2.00	2.00	2.00	
COMMUNITY MENTAL HEALTH WORKER	1.00	1.00	1.00	1.00	
DEPUTY PUBLIC GUARDIAN	5.00	5.00	5.00	5.00	
DRIVER	2.00	2.00	2.00	2.00	
ELIGIBILITY SUPERVISOR	27.00	26.00	26.00	26.00	
ELIGIBILITY WORKER I/II	160.00	160.00	160.00	160.00	
ELIGIBILITY WORKER III	44.00	44.00	44.00	44.00	
EMP & TRAINING WRKR I/II	24.00	24.00	24.00	24.00	
EMPLOYMENT & TRNG WORKER III	10.00	10.00	10.00	10.00	
EMPLOYMENT & TRNG WORKER SUPVR	4.00	4.00	4.00	4.00	
FAIR HEARING OFFICER	4.00	4.00	4.00	4.00	
FOSTER PARENT LIAISON	1.00	1.00	1.00	1.00	
HSA PROGRAM MANAGER	7.00	7.00	7.00	7.00	
LEGAL CLERK	8.00	8.00	8.00	8.00	
LEGAL SECRETARY	2.00	2.00	2.00	2.00	
OFFICE ASSISTANT I/II	40.00	40.00	40.00	40.00	
OFFICE ASSISTANT I/II/III	4.00	4.00	4.00	4.00	
OFFICE ASSISTANT III	17.00	17.00	16.00	16.00	(1.00)
OFFICE ASSISTANT SUPERVISOR	8.00	8.00	8.00	8.00	
PEER SUPPORT SPECIALIST	2.00	2.00	2.00	2.00	
PROGRAM MANAGER I/II	4.00	4.00	4.00	4.00	
SENIOR STAFF SERVICES ANALYST	8.00	8.00	8.00	8.00	
SENIOR VOCATIONAL COUNSELOR	1.00	1.00	-	-	(1.00)
SOC WRKR/ASST SOC WRKR	34.00	34.00	34.00	34.00	
SOCIAL SERVICE AIDE	23.00	23.00	23.00	23.00	
SOCIAL WORKER SUPERVISOR I	4.00	4.00	4.00	4.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
SOCIAL WORKER SUPERVISOR I/II	2.00	2.00	3.00	3.00	1.00
SOCIAL WORKER SUPERVISOR II	15.00	15.00	15.00	15.00	
SOCIAL WORKER SUPERVISOR II (Sunset 6/30/2025)	-	1.00	1.00	1.00	
SR/ASST/SOCIAL WRKR	89.00	90.00	91.00	91.00	1.00
SR/ASST/SOCIAL WRKR (Sunset 9/30/2022)	1.00	-	-	-	
STAFF SERV ANALYST I/II	18.00	18.00	21.00	21.00	3.00
SUPRVSG DEPUTY PUBLIC GUARDIAN	1.00	1.00	1.00	1.00	
SUPRVSG FAIR HEARING OFFICER	-	1.00	1.00	1.00	
SYSTEM SUPPORT ANALYST	1.00	1.00	1.00	1.00	
VOCATIONAL COUNSELOR	2.00	2.00	2.00	2.00	
VOCATIONAL COUNSELOR/SR VOCATIONAL COUNSELOR			1.00	1.00	1.00
VOCATIONAL COUNSELOR SUPVR	1.00	1.00	1.00	1.00	
VOCATIONAL EVALUATOR TECH	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>578.00</b>	<b>578.00</b>	<b>582.00</b>	<b>582.00</b>	<b>4.00</b>
<b>HEALTH SERVICES-HHSA (BU 502)</b>					
HHSA DIRECTOR	1.00	1.00	1.00	1.00	
ACCOUNT CLERK I/II	7.00	7.00	7.00	7.00	
ACCOUNT CLERK III	12.00	12.00	12.00	12.00	
ACCOUNTANT AUDITOR I/II	9.00	13.00	14.00	14.00	1.00
ACCOUNTANT AUDITOR I/II (Sunset 6/30/2024)	1.00	1.00	-	-	(1.00)
ACCOUNTANT AUDITOR III	2.00	2.00	2.00	2.00	
ACCOUNTING TECHNICIAN	8.00	8.00	8.00	8.00	
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
ASSA I/II	6.00	-	-	-	
ASSA I/II/PH ASST	1.00	-	-	-	
COMMUNITY DEVELOPMENT COORD	-	1.00	1.00	1.00	
COMMUNITY ED SPECIALIST I/II	4.00	4.00	4.00	4.00	
EPIDEMIOLOGIST	4.00	4.00	-	-	(4.00)
EPIDEMIOLOGY & EVAL SUPVR	1.00	1.00	-	-	(1.00)
EXECUTIVE ASSISTANT - CONFID	6.00	6.00	6.00	6.00	
HHSA ASSISTANT DIRECTOR	-	1.00	1.00	1.00	
HHSA BRANCH DIR/DIR MH SVCS	-	1.00	1.00	1.00	
HHSA BRANCH DIRECTOR	5.00	4.00	3.00	3.00	(1.00)
HHSA DEPUTY BRANCH DIRECTOR	7.00	7.00	10.00	10.00	3.00
HHSA PROGRAM MANAGER	7.00	8.00	7.00	7.00	(1.00)
OFFICE ASSISTANT I/II	2.00	2.00	2.00	2.00	
OFFICE ASSISTANT III	4.00	4.00	4.00	4.00	
PERSONNEL ASSISTANT	4.00	4.00	-	-	(4.00)
PUBLIC HLTH PROG & POLICY ANAL	1.00	-	-	-	
SENIOR PUBLIC HEALTH ASSISTANT	1.00	1.00	1.00	1.00	
SENIOR STAFF ANALYST	1.00	2.00	2.00	2.00	
SENIOR STAFF SERVICES ANALYST	9.00	8.00	7.00	7.00	(1.00)
SSA I/II/PUBLIC HEALTH ASSIST	-	1.00	1.00	1.00	
STAFF SERVICES ANALYST I/II	25.00	32.00	25.00	25.00	(7.00)
SUPRVSG ACCOUNTANT	7.00	7.00	7.00	7.00	
SUPRVSG COMM ED SPECIALIST	1.00	1.00	1.00	1.00	
SUPRVSG/SR STAFF SERV ANALYST	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>139.00</b>	<b>146.00</b>	<b>130.00</b>	<b>130.00</b>	<b>(16.00)</b>

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
<b>SOCIAL SERVICES-OPP CENTER (BU 530)</b>					
EMPLOY SRVCS INSTRUCTOR I/II	33.00	33.00	33.00	33.00	
EMPLOYMENT SERVICES INSTR III	4.00	4.00	4.00	4.00	
EMPLOYMENT SERVICES SUPERVISOR	4.00	4.00	4.00	4.00	
HHS PROGRAM MANAGER	1.00	1.00	1.00	1.00	
JOB DEVELOPER	4.00	4.00	4.00	4.00	
OFFICE ASSISTANT III	2.00	2.00	2.00	2.00	
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
VOCATIONAL INSTRUCTOR I/II/III	2.00	2.00	2.00	2.00	
TOTAL:	51.00	51.00	51.00	51.00	-
<b>VETERANS SERVICE OFFICE (BU 570)</b>					
VETERANS SERVICE OFFICER	1.00	1.00	1.00	1.00	
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	
OFFICE ASSISTANT I/II/III	1.00	1.00	1.00	1.00	
VETERANS SERVICES REP I/II/III	5.00	5.00	5.00	5.00	
TOTAL:	8.00	8.00	8.00	8.00	-
<b>COMMUNITY ACTION AGENCY (BU 590)</b>					
DIR OF HOUSING/COMM ACTION PRG	1.00	-	-	-	
ASSIST SOCIAL WORKER	1.00	-	-	-	
HOUSING & COM PROG SP I/II/III	5.00	5.00	5.00	5.00	
PROGRAM MANAGER I	1.00	1.00	-	-	(1.00)
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
SOC WRKR/ASST SOC WRKR	-	1.00	1.00	1.00	
SOCIAL WORKER (Sunset 06/30/2027)	1.00	1.00	-	-	(1.00)
STAFF SERVICES ANALYST I			1.00	1.00	1.00
STAFF SERVICES ANALYST I (Sunset 6/30/2023)	1.00	1.00	-	-	(1.00)
STAFF SERVICES ANALYST I/II (Sunset 06/30/2027)	1.00	1.00	1.00	1.00	
SUPERVISING ACCOUNTANT	1.00	1.00	1.00	1.00	
TOTAL:	13.00	12.00	10.00	10.00	(2.00)
<b>PHA HOUSING ASSISTANCE (BU 593)</b>					
HOUSING & COM PROG SP I/II/III	3.00	3.00	4.00	4.00	1.00
HOUSING & COM PROG SP I/II/III (Sunset 6/30/2023)	1.00	1.00	-	-	(1.00)
HOUSING REHAB SPECIALIST I/II	1.00	1.00	1.00	1.00	
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	
SENIOR STAFF SERVICES ANALYST	1.00	1.00	-	-	(1.00)
SOC WRKR/ASST SOC WRKR	1.00	1.00	1.00	1.00	
TOTAL:	8.00	8.00	7.00	7.00	(1.00)
<b>HOUSING REHABILITATION (BU 596)</b>					
COMMUNITY DEVELOPMENT COORD	1.00	1.00	1.00	1.00	
TOTAL:	1.00	1.00	1.00	1.00	-
<b>HEALTH AND PUBLIC ASSISTANCE SUBTOTAL</b>					
	1,198.00	1,207.00	1,207.00	1,207.00	-



DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
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**EDUCATION AND RECREATION**

**AG EXTENTION SERVICE (BU 620)**

EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	
TYPIST CLERK III	1.00	1.00	1.00	1.00	
TOTAL:	2.00	2.00	2.00	2.00	-

<b>EDUCATION AND RECREATION SUBTOTAL</b>	2.00	2.00	2.00	2.00	-
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**ENTERPRISE AND INTERNAL SERVICES**

**PUBLIC WORKS-FLEET MANAGEMENT (BU 940)**

ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	
FLEET MECHANIC	3.00	3.00	3.00	3.00	
FLEET MANAGER			1.00	1.00	1.00
MAINTENANCE SUPERVISOR	1.00	1.00	-	-	(1.00)
TOTAL:	5.00	5.00	5.00	5.00	-

**CAO-RISK MANAGEMENT (BU 950)**

CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	
LEAD RISK MGMT ASST-CONF	1.00	1.00	1.00	1.00	
RISK MANAGEMENT ASST I/II-CONF	1.00	1.00	1.00	1.00	
RISK MGMT ANALYST I/II/III	1.00	1.00	1.00	1.00	
SENIOR WORKERS' COMP ADJ-CONF	1.00	1.00	1.00	1.00	
WC ASST/TECH I/II - CONF	1.00	1.00	1.00	1.00	
WORK COMP ANALYST I/II/III	1.00	1.00	1.00	1.00	
WORKERS' COMP ADJ I/II - CONF	1.00	1.00	1.00	1.00	
TOTAL:	8.00	8.00	8.00	8.00	-

**INFORMATION TECHNOLOGY (BU 925)**

CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00	
ACCOUNTANT AUDITOR I/II/III	1.00	1.00	1.00	1.00	
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	
AGENCY STAFF SERV ANAL I/II	2.00	2.00	2.00	2.00	
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	
COUNTY INFO SECURITY OFFICER	1.00	1.00	1.00	1.00	
DEPUTY DIR OF INFO TECHNOLOGY	1.00	1.00	1.00	1.00	
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	
IT APPL SUPPORT ANALYST I	6.00	6.00	6.00	6.00	
IT APPL SUPPORT ANALYST II	1.00	1.00	1.00	1.00	
IT CABLING TECHNICIAN	1.00	1.00	-	-	(1.00)
IT COMPUTER SYSTEMS SPECIALIST	1.00	1.00	1.00	1.00	
IT DATABASE ADMINISTRATOR I/II	1.00	1.00	1.00	1.00	
IT DESKTOP SUPP ENGINEER I/II	1.00	1.00	1.00	1.00	

DEPARTMENT/Classifications	Adopted 2022-2023	FTE's as of 05/07/2023	Requested 2023-2024	Recommended 2023-2024	Gain/ (Loss)
IT DESKTOP SUPPORT ASSISTANT	1.00	1.00	1.00	1.00	
IT DESKTOP SUPPORT ENGINEER I	1.00	1.00	1.00	1.00	
IT GIS ANALYST I/II	1.00	1.00	1.00	1.00	
IT INFRASTRUCT SUPP ENG I/II	5.00	5.00	5.00	5.00	
IT NETWORK ARCHITECT	1.00	1.00	1.00	1.00	
IT O365 ADMINISTRATOR	1.00	1.00	1.00	1.00	
IT PROG ANALYST I/II/III CONF	-	1.00	1.00	1.00	
IT PROGRAMMER ANALYST III CONF	1.00	1.00	1.00	1.00	
IT SERVICES MANAGER	4.00	4.00	4.00	4.00	
IT SUPERVISOR	2.00	2.00	2.00	2.00	
IT TECHNICIAN	9.00	9.00	9.00	9.00	
PROGRAM ANALYST I/II/III	1.00	-	-	-	
SR/ASSOC/ASST IT ANALYST	7.00	7.00	7.00	7.00	
TELEPHONE COMMUNICATIONS TECH	2.00	2.00	2.00	2.00	
<b>TOTAL:</b>	<b>56.00</b>	<b>56.00</b>	<b>55.00</b>	<b>55.00</b>	<b>(1.00)</b>
<b>PUBLIC WORKS-FACILITIES MGMT (BU 955)</b>					
ACCOUNTANT AUDITOR III	1.00	1.00	1.00	1.00	
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
CUSTODIAL SUPERVISOR	-	1.00	1.00	1.00	
CUSTODIAN I/II	13.00	21.00	24.00	24.00	3.00
FAC MAINT SUPRV-CRAFTS WRKR	2.00	2.00	2.00	2.00	
FAC MAINT SUPRV-CUSTODIAL	1.00	1.00	1.00	1.00	
FACILITIES MANAGER	1.00	1.00	1.00	1.00	
GROUNDS MAINT WRKR I/II	3.00	3.00	3.00	3.00	
LEAD GROUNDS MAINTENANCE WKR	1.00	1.00	1.00	1.00	
MECHANICAL CRAFTS WORKER I/II	12.00	12.00	13.00	13.00	1.00
<b>TOTAL:</b>	<b>37.00</b>	<b>46.00</b>	<b>50.00</b>	<b>50.00</b>	<b>4.00</b>
<b>PUBLIC WORKS-SOLID WASTE (BU 207)</b>					
ASSOC/ASST/JR ENGINEER	2.00	2.00	2.00	2.00	
ENGINEERING TECHNICIAN I/II	1.00	1.00	1.00	1.00	
SUPRVSG ENGINEER	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
<b>RES MGMT-AIR QUALITY (BU 373)</b>					
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	
AIR POLLUTION INSPECTOR I/II	3.00	3.00	3.00	3.00	
AIR QUALITY DISTRICT MANAGER	1.00	1.00	1.00	1.00	
SENIOR AIR POLLUTION INSPECTOR	2.00	2.00	2.00	2.00	
<b>TOTAL:</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
<b>FIRE PROTECTION ADMINISTRATION (BU 391)</b>					
FIRE MARSHAL (NON SWORN)	1.00	1.00	1.00	1.00	
FIRE SAFETY INSPECTOR	1.00	1.00	1.00	1.00	
PARTS STOREKEEPER	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

<b>DEPARTMENT/Classifications</b>	<b>Adopted 2022-2023</b>	<b>FTE's as of 05/07/2023</b>	<b>Requested 2023-2024</b>	<b>Recommended 2023-2024</b>	<b>Gain/ (Loss)</b>
<b>IHSS - PUBLIC AUTHORITY (BU 851)</b>					
OFFICE ASSISTANT I/II/III	1.00	1.00	1.00	1.00	
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	
SOCIAL SERVICE AIDE	1.00	1.00	1.00	1.00	
SOCIAL SERVICE PROGRAM AIDE	1.00	1.00	1.00	1.00	
<b>TOTAL:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
<b>ENTERPRISE AND INTERNAL SERVICES SUBTOTAL</b>	<b>124.00</b>	<b>133.00</b>	<b>136.00</b>	<b>136.00</b>	<b>3.00</b>
<b>GRAND TOTAL FTEs - ALL COUNTY POSITIONS</b>	<b>2,189.00</b>	<b>2,223.00</b>	<b>2,246.00</b>	<b>2,240.00</b>	<b>17.00</b>

**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ACCOUNT CLERK I 60,88	K0400	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
ACCOUNT CLERK II 60,88	K0300	400	UPEC	397	3,165.00 18.262	3,323.00 19.172	3,490.00 20.132	3,664.00 21.139	3,847.00 22.195	4,039.00 23.304
ACCOUNT CLERK III 60,88	K0800	400	UPEC	422	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328
ACCOUNTANT AUDITOR I 60,88	C0700	400	UPEC	454	4,180.00 24.114	4,390.00 25.325	4,609.00 26.588	4,839.00 27.916	5,081.00 29.315	5,335.00 30.781
ACCOUNTANT AUDITOR I - CONF 88	C070C	410	CONF	462	4,499.00 25.953	4,724.00 27.251	4,959.00 28.612	5,208.00 30.046	5,468.00 31.545	5,742.00 33.125
ACCOUNTANT AUDITOR II 60,88	C0600	400	UPEC	484	4,839.00 27.916	5,081.00 29.315	5,335.00 30.781	5,602.00 32.319	5,882.00 33.936	6,177.00 35.634
ACCOUNTANT AUDITOR II - CONF 88	C060C	410	CONF	492	5,208.00 30.046	5,468.00 31.545	5,742.00 33.125	6,029.00 34.782	6,330.00 36.522	6,647.00 38.348
ACCOUNTANT AUDITOR III 60,88	C0400	400	UPEC	504	5,335.00 30.781	5,602.00 32.319	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286
ACCOUNTANT AUDITOR III-CONFID 88	C04UC	410	CONF	514	5,798.00 33.449	6,088.00 35.122	6,392.00 36.877	6,712.00 38.721	7,048.00 40.661	7,400.00 42.693
ACCOUNTING TECHNICIAN 60,88	G0100	400	UPEC	441	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954	4,542.00 26.202	4,769.00 27.511	5,007.00 28.887
ADMIN ANALYST I 20,39,43,51,88	C120M	220	MGMT	533	6,361.00 36.697	6,679.00 38.533	7,013.00 40.459	7,364.00 42.482	7,732.00 44.608	8,118.00 46.836
ADMIN ANALYST II 20,39,43,51,88	C110M	220	MGMT	553	7,013.00 40.459	7,364.00 42.482	7,732.00 44.608	8,118.00 46.836	8,525.00 49.184	8,951.00 51.638
ADMIN BOARD CLERK I - CONFID 88	J250C	410	CONF	409	3,473.00 20.038	3,647.00 21.039	3,829.00 22.090	4,021.00 23.196	4,221.00 24.354	4,433.00 25.577
ADMIN BOARD CLERK II - CONFID 88	J240C	410	CONF	421	3,682.00 21.245	3,867.00 22.309	4,060.00 23.423	4,263.00 24.595	4,477.00 25.826	4,700.00 27.117
ADMIN BOARD CLERK III - CONFID 88	K250C	410	CONF	434	3,924.00 22.638	4,120.00 23.771	4,326.00 24.959	4,543.00 26.209	4,769.00 27.516	5,009.00 28.896

**Report: HR02400**  
**User ID: 18706**

**Run Date: 11/01/2023**  
**(Effective October 22, 2023) Run Time: 16:04:01**

**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ADMIN SECRETARY I 60,88	J1000	400	UPEC	414	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325
ADMIN SECRETARY I - CONFID 88	J060C	410	CONF	418	3,630.00 20.940	3,811.00 21.987	4,002.00 23.086	4,202.00 24.240	4,412.00 25.452	4,632.00 26.723
ADMIN SECRETARY II 60,88	J0900	400	UPEC	425	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717
ADMIN SECRETARY II - CONFID 88	J050C	410	CONF	430	3,849.00 22.203	4,041.00 23.312	4,243.00 24.478	4,455.00 25.701	4,677.00 26.984	4,911.00 28.335
ADMIN SECRETARY II/SUPVR 31,51	J1900	420	SUPV	445	4,061.00 23.426	4,264.00 24.598	4,477.00 25.827	4,701.00 27.120	4,936.00 28.475	5,182.00 29.898
ADMIN/COMM EDUC DIV MANAGER 38,44,51,88	B360M	211	MMBU	586	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661	9,584.00 55.293	10,064.00 58.060	10,567.00 60.962
ADULT CUSTODY COOK I 83,88	M2600	430	TEAM	375	2,899.00 16.727	3,045.00 17.567	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352
ADULT CUSTODY COOK II 83,88	M2500	430	TEAM	398	3,245.00 18.719	3,407.00 19.653	3,577.00 20.636	3,756.00 21.668	3,944.00 22.751	4,141.00 23.888
ADULT CUSTODY COOK III 83,88	M3300	430	TEAM	427	3,737.00 21.561	3,924.00 22.640	4,121.00 23.774	4,326.00 24.960	4,543.00 26.208	4,770.00 27.518
AGENCY STAFF SRVS ANALYST I 83,88	C2900	400	UPEC	456	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081
AGENCY STAFF SRVS ANALYST II 83,88	C3000	400	UPEC	476	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269
AGENCY STAFF SRVS ANAL I-CONF 88	C800C	410	CONF	466	4,587.00 26.466	4,817.00 27.789	5,058.00 29.179	5,310.00 30.637	5,576.00 32.167	5,855.00 33.778
AGENCY STAFF SRVS ANAL II-CONF 88	C790C	410	CONF	486	5,058.00 29.179	5,310.00 30.637	5,576.00 32.167	5,855.00 33.778	6,147.00 35.466	6,455.00 37.239
AGRIC & STDS INVEST I 88	D0300	403	PROF	447	4,120.00 23.769	4,326.00 24.960	4,542.00 26.206	4,769.00 27.515	5,008.00 28.891	5,258.00 30.336
AGRIC & STDS INVEST II 88	D0200	403	PROF	467	4,542.00 26.206	4,769.00 27.515	5,008.00 28.891	5,258.00 30.336	5,521.00 31.854	5,798.00 33.448

**Report: HR02400**  
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**Run Date: 11/01/2023**  
**Run Time: 16:04:01**

**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
AGRIC & STDS INVEST III 88	D0100	403	PROF	487	5,008.00 28.891	5,258.00 30.336	5,521.00 31.854	5,798.00 33.448	6,088.00 35.122	6,392.00 36.876
AGRIC & STDS PROGRAM ASSIST I 88	G7500	400	UPEC	381	2,927.00 16.889	3,074.00 17.734	3,227.00 18.620	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554
AGRIC & STDS PROGRAM ASSIST II 88	G7400	400	UPEC	391	3,074.00 17.734	3,227.00 18.620	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554	3,923.00 22.634
AGRIC & STDS PROGRAM ASSOC I 88	G2700	400	UPEC	420	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073
AGRIC & STDS PROGRAM ASSOC II 88	G2600	400	UPEC	430	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073	4,746.00 27.378
AGRIC COMM/SEALER OF WTS/MS 25,34,37,51,75,86,88	A72UM	200	MGMT	629	10,162.00 58.626	10,670.00 61.555	11,203.00 64.634	11,764.00 67.868	12,352.00 71.261	12,970.00 74.827
AGRIC CREWPERSON	H170X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
AIR POLLUTION INSPECTOR I 88	D3300	403	PROF	456	4,305.00 24.839	4,521.00 26.082	4,747.00 27.385	4,984.00 28.755	5,233.00 30.191	5,494.00 31.699
AIR POLLUTION INSPECTOR II 88	D3200	403	PROF	486	4,984.00 28.755	5,233.00 30.191	5,494.00 31.699	5,770.00 33.287	6,058.00 34.952	6,361.00 36.699
AIR QUALITY DISTRICT MANAGER 38,44,51,88	B040M	211	MMBU	586	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661	9,584.00 55.293	10,064.00 58.060	10,567.00 60.962
ALCOHOL AND DRUG COUNSELOR I 88	F6700	403	PROF	414	3,507.00 20.235	3,683.00 21.249	3,867.00 22.308	4,060.00 23.425	4,263.00 24.596	4,477.00 25.828
ALCOHOL AND DRUG COUNSELOR II 88	F6600	403	PROF	444	4,060.00 23.425	4,263.00 24.596	4,477.00 25.828	4,700.00 27.117	4,936.00 28.478	5,182.00 29.899
ALCOHOL/DRUG PROGRAM ADMIN 20,38,51,88	B65UM	210	MGMT	592	8,484.00 48.945	8,908.00 51.390	9,353.00 53.962	9,821.00 56.660	10,312.00 59.494	10,828.00 62.471
ANIMAL REGULATION OFFICER I 88	G0800	400	UPEC	393	3,104.00 17.907	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852
ANIMAL REGULATION OFFICER II 88	G0700	400	UPEC	413	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998	4,368.00 25.198

**Report: HR02400**  
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**Run Date: 11/01/2023**  
**Run Time: 16:04:01**

**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ANIMAL REGULATION OFFICER III 88	G0600	400	UPEC	428	3,682.00 21.242	3,866.00 22.305	4,059.00 23.418	4,263.00 24.592	4,476.00 25.823	4,699.00 27.112
APPRAISAL MANAGER 39,44,51,88	C700M	221	MMBU	535	6,455.00 37.238	6,777.00 39.100	7,116.00 41.056	7,472.00 43.108	7,846.00 45.264	8,238.00 47.527
ASSESSOR/RECORDER 34,37	A15EM	125	ELCT	FLAT	13,595.00 78.434	13,595.00 78.434	13,595.00 78.434	13,595.00 78.434	13,595.00 78.434	13,595.00 78.434
ASSESSOR/RECORDER PROGRAM MGR 39,44,51,88	C560M	221	MMBU	494	5,284.00 30.487	5,549.00 32.012	5,826.00 33.613	6,118.00 35.294	6,424.00 37.060	6,744.00 38.910
ASSESSOR/RECORDER SPEC I 88	L5600	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
ASSESSOR/RECORDER SPEC II 88	L5500	400	UPEC	394	3,119.00 17.994	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967
ASSESSOR/RECORDER SPEC III 88	L5400	400	UPEC	412	3,405.00 19.647	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078
ASSIST AG COMM/SEALER OF W & M 20,38,51,88,94,95	B55UM	210	MGMT	555	7,082.00 40.855	7,436.00 42.900	7,808.00 45.044	8,198.00 47.297	8,608.00 49.662	9,039.00 52.148
ASSIST AUDITOR-CONTROLLER 20,38,47,51,88	B15UM	210	MGMT	611	9,307.00 53.694	9,773.00 56.380	10,261.00 59.199	10,775.00 62.161	11,314.00 65.272	11,879.00 68.534
ASSIST CHIEF PROBATION OFFICER 20,38,51,88	B13UM	210	MGMT	590	8,401.00 48.467	8,822.00 50.894	9,262.00 53.435	9,726.00 56.110	10,212.00 58.916	10,723.00 61.863
ASSIST CO CLK/REGISTRAR VOTERS 20,38,51,88	K41UM	210	MGMT	561	7,292.00 42.070	7,657.00 44.173	8,040.00 46.383	8,442.00 48.703	8,864.00 51.138	9,307.00 53.694
ASSIST COUNTY COUNSEL 20,38,51,88	B45UM	210	MGMT	674	12,658.00 73.028	13,292.00 76.682	13,956.00 80.515	14,653.00 84.539	15,387.00 88.770	16,156.00 93.209
ASSIST COUNTY EXECUTIVE OFFCR 34,37,51,75,88	A40UM	200	MGMT	682	13,162.00 75.937	13,821.00 79.734	14,512.00 83.721	15,237.00 87.907	16,000.00 92.305	16,799.00 96.919
ASSIST DIR OF CHILD SUPP SRVCS 20,38,51,88	B12UM	210	MGMT	582	8,080.00 46.613	8,484.00 48.945	8,908.00 51.390	9,353.00 53.962	9,821.00 56.660	10,312.00 59.494
ASSIST DIR OF RESOURCE MGMT 20,38,51,88	B17UM	210	MGMT	658	11,707.00 67.543	12,293.00 70.921	12,908.00 74.467	13,553.00 78.192	14,231.00 82.102	14,943.00 86.209

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**COUNTY OF SHASTA**

**Personnel Division**

**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ASSIST DIR OF SUPPORT SERVICES 20,38,51,88	B43UM	210	MGMT	627	10,063.00 58.055	10,566.00 60.960	11,095.00 64.010	11,649.00 67.208	12,232.00 70.570	12,844.00 74.099
ASSIST DISTRICT ATTORNEY 20,38,51,88	B06UM	210	MGMT	662	11,938.00 68.874	12,535.00 72.318	13,162.00 75.937	13,821.00 79.734	14,512.00 83.721	15,237.00 87.907
ASSIST ENGINEER 62,88	D1400	403	PROF	546	6,679.00 38.533	7,014.00 40.463	7,364.00 42.485	7,733.00 44.611	8,120.00 46.844	8,525.00 49.184
ASSIST HOUSING PROGRAMS SPEC 88	H9400	400	UPEC	381	2,927.00 16.889	3,074.00 17.734	3,227.00 18.620	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554
ASSIST INFO TECHNOLOGY ANALYST 88	D5100	400	UPEC	462	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008
ASSIST PLANNER 88	D2000	403	PROF	459	4,369.00 25.205	4,587.00 26.462	4,816.00 27.787	5,057.00 29.176	5,310.00 30.636	5,576.00 32.168
ASSIST PUBLIC DEFENDER 20,38,51,88	B08UM	210	MGMT	668	12,293.00 70.921	12,908.00 74.467	13,553.00 78.192	14,231.00 82.102	14,943.00 86.209	15,690.00 90.521
ASSIST PUBLIC WORKS DIRECTOR 20,38,51,62,88	B49UM	210	MGMT	655	11,536.00 66.556	12,114.00 69.886	12,719.00 73.380	13,355.00 77.049	14,024.00 80.905	14,725.00 84.951
ASSIST SOCIAL WORKER 60,88	C1700	403	PROF	429	3,773.00 21.769	3,962.00 22.860	4,160.00 24.000	4,369.00 25.205	4,587.00 26.462	4,816.00 27.787
ASSISTANT PERMIT SPECIALIST 88	D0800	400	UPEC	414	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325
ASSOCIATE ENGINEER 62,88	D1300	403	PROF	603	8,821.00 50.890	9,262.00 53.434	9,725.00 56.106	10,212.00 58.914	10,722.00 61.860	11,259.00 64.953
ASSOCIATE INFO TECH ANALYST 88	D5200	400	UPEC	502	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607	6,116.00 35.286	6,423.00 37.053	6,744.00 38.905
ASSOCIATE PERMIT SPECIALIST 88	D1600	400	UPEC	444	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325	4,609.00 26.588	4,839.00 27.916	5,081.00 29.315
ASSOCIATE PLANNER 88	D1900	403	PROF	489	5,057.00 29.176	5,310.00 30.636	5,576.00 32.168	5,854.00 33.775	6,147.00 35.466	6,455.00 37.238
AUDITOR APPRAISER I 88	C2300	403	PROF	461	4,412.00 25.452	4,632.00 26.724	4,863.00 28.058	5,107.00 29.464	5,362.00 30.937	5,630.00 32.482

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**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
AUDITOR APPRAISER II 88	C2200	403	PROF	491	5,107.00 29.464	5,362.00 30.937	5,630.00 32.482	5,912.00 34.107	6,207.00 35.812	6,518.00 37.604
AUDITOR APPRAISER III 88	C2100	403	PROF	502	5,389.00 31.088	5,658.00 32.643	5,941.00 34.277	6,238.00 35.990	6,551.00 37.792	6,878.00 39.680
AUDITOR-ACCT ASSOCIATE I 88	Q1300	400	UPEC	473	4,586.00 26.458	4,815.00 27.780	5,056.00 29.172	5,309.00 30.629	5,574.00 32.159	5,853.00 33.770
AUDITOR-ACCT ASSOCIATE II 88	Q1200	400	UPEC	494	5,081.00 29.315	5,335.00 30.781	5,602.00 32.319	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415
AUDITOR-ACCT ASSOCIATE II-CONF 88	Q220C	410	CONF	497	5,336.00 30.784	5,602.00 32.322	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290
AUDITOR-ACCT ASSOCIATE III 88	Q1400	400	UPEC	514	5,602.00 32.319	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249
AUDITOR-ACCT ASSOCIATE III-CON 88	Q240C	410	CONF	517	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318
AUDITOR-ACCT SENIOR 47,60,88	Q1100	400	UPEC	534	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480
AUDITOR-ACCT SENIOR-CONF 47,88	Q210C	410	CONF	537	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318	7,884.00 45.484	8,279.00 47.761
AUDITOR-ACCT SUPERVISOR 31,47,51	Q1000	420	SUPV	563	7,222.00 41.666	7,583.00 43.747	7,962.00 45.935	8,361.00 48.234	8,778.00 50.645	9,218.00 53.179
AUDITOR-ACCT TECHNICIAN I 88	H9000	400	UPEC	433	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998	4,368.00 25.198	4,586.00 26.458	4,815.00 27.780
AUDITOR-ACCT TECHNICIAN II 60,88	H8900	400	UPEC	453	4,160.00 23.998	4,368.00 25.198	4,586.00 26.458	4,815.00 27.780	5,056.00 29.172	5,309.00 30.629
AUDITOR-CONTROLLER 34,37	A17EM	125	ELCT	FLAT	13,413.00 77.380	13,413.00 77.380	13,413.00 77.380	13,413.00 77.380	13,413.00 77.380	13,413.00 77.380
BOATING SAFETY OFFICER 88	E2100	400	UPEC	425	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717
BUILDING DIVISION MANAGER 38,44,51,55,87,88	B280M	211	MMBU	586	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661	9,584.00 55.293	10,064.00 58.060	10,567.00 60.962

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
BUILDING INSPECTOR I 88	M1700	400	UPEC	452	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480
BUILDING INSPECTOR II 88	M1600	400	UPEC	482	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607	6,116.00 35.286
BUILDING INSPECTOR III 88	M1500	400	UPEC	539	6,328.00 36.509	6,645.00 38.337	6,977.00 40.254	7,326.00 42.267	7,693.00 44.380	8,078.00 46.601
BUSINESS OFFICE CLERK I 88	L8100	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
BUSINESS OFFICE CLERK II 88	L8000	400	UPEC	394	3,119.00 17.994	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967
CAPTAIN 2,39,46	P01SM	300	SAAA	604	9,730.00 56.137	10,217.00 58.947	10,729.00 61.896	11,265.00 64.989	11,829.00 68.243	12,420.00 71.654
CERTIFIED MEDICAL ASSISTANT 88	H6300	403	PROF	387	3,074.00 17.735	3,228.00 18.625	3,390.00 19.557	3,559.00 20.531	3,737.00 21.561	3,924.00 22.637
CERTIFIED OCCUP THERAPY ASSIST 60,88	H7200	403	PROF	473	4,677.00 26.985	4,911.00 28.334	5,157.00 29.750	5,415.00 31.241	5,686.00 32.802	5,970.00 34.442
CHIEF CHILD SUPPORT ATTORNEY 20,38,51,88	B53UM	210	MGMT	623	9,869.00 56.934	10,362.00 59.780	10,880.00 62.771	11,424.00 65.910	11,996.00 69.208	12,596.00 72.667
CHIEF DEP TREAS-TAX COLL/COLL 20,38,51,88	B38UM	210	MGMT	579	7,962.00 45.932	8,360.00 48.229	8,778.00 50.641	9,217.00 53.174	9,678.00 55.833	10,162.00 58.626
CHIEF DEP TREAS-TAX COLL/PA 20,38,51,88	B39UM	210	MGMT	579	7,962.00 45.932	8,360.00 48.229	8,778.00 50.641	9,217.00 53.174	9,678.00 55.833	10,162.00 58.626
CHIEF DEPUTY AUDITOR 20,38,47,51,88	C24UM	210	MGMT	588	8,320.00 47.998	8,735.00 50.397	9,173.00 52.920	9,631.00 55.565	10,113.00 58.343	10,619.00 61.262
CHIEF DEPUTY CLK OF THE BOARD 20,38,51,88	B600M	210	MGMT	544	6,712.00 38.721	7,048.00 40.661	7,400.00 42.693	7,770.00 44.828	8,159.00 47.072	8,566.00 49.421
CHIEF DEPUTY DISTRICT ATTORNEY 20,38,51,88	B05UM	210	MGMT	662	11,938.00 68.874	12,535.00 72.318	13,162.00 75.937	13,821.00 79.734	14,512.00 83.721	15,237.00 87.907
CHIEF DISTRICT ATTORNEY'S INV 2,39,46	G510M	300	SAAA	601	9,589.00 55.321	10,068.00 58.087	10,572.00 60.992	11,100.00 64.041	11,656.00 67.245	12,239.00 70.610

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**COUNTY OF SHASTA**

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<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
CHIEF FISCAL OFFICER 20,38,51,88	B20UM	210	MGMT	551	6,945.00 40.065	7,292.00 42.070	7,657.00 44.173	8,040.00 46.383	8,442.00 48.703	8,864.00 51.138
CHIEF INFORMATION OFFICER 25,34,37,51,75,88	A56UM	200	MGMT	685	13,355.00 77.049	14,024.00 80.905	14,725.00 84.951	15,461.00 89.199	16,234.00 93.659	17,047.00 98.346
CHIEF OF PSYCHIATRY 20,28,30,38,51,53,88	B32UM	230	MGMT	778	21,027.00 121.310	22,079.00 127.377	23,183.00 133.748	24,342.00 140.433	25,559.00 147.454	26,837.00 154.828
CHIEF OF PSYCHIATRY - EH 28,30	B330X	500	MGMT	FLAT	22,951.00 132.410	22,951.00 132.410	22,951.00 132.410	22,951.00 132.410	22,951.00 132.410	22,951.00 132.410
CHIEF PROBATION OFFICER 25,34,37,51,75,88	A68UM	200	MGMT	650	11,259.00 64.958	11,822.00 68.206	12,413.00 71.615	13,034.00 75.198	13,686.00 78.958	14,370.00 82.906
CHIEF PUBLIC DEFENDER INVEST 39,44,51,88	G980M	221	MMBU	552	7,013.00 40.462	7,364.00 42.484	7,732.00 44.610	8,119.00 46.839	8,525.00 49.185	8,951.00 51.642
CHIEF PUBLIC HLTH MICROBIOLOG 31,51	F4600	420	SUPV	561	7,152.00 41.259	7,509.00 43.324	7,885.00 45.490	8,279.00 47.766	8,693.00 50.154	9,128.00 52.661
CHILD SUPPORT ATTORNEY I 60,88	E3000	403	PROF	557	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421	8,995.00 51.894
CHILD SUPPORT ATTORNEY II 60,88	E2900	403	PROF	582	7,962.00 45.935	8,361.00 48.234	8,778.00 50.644	9,218.00 53.178	9,679.00 55.838	10,163.00 58.630
CHILD SUPPORT ATTORNEY III 60,88	E2800	403	PROF	614	9,308.00 53.700	9,773.00 56.384	10,262.00 59.206	10,775.00 62.165	11,314.00 65.274	11,880.00 68.539
CHILD SUPPORT PROGRAM MANAGER 39,44,51,60,88	C870M	221	MMBU	531	6,330.00 36.517	6,646.00 38.344	6,979.00 40.262	7,327.00 42.273	7,694.00 44.390	8,079.00 46.610
CHILD SUPPORT SPECIALIST I 60,88	G6700	400	UPEC	409	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711
CHILD SUPPORT SPECIALIST II 60,88	G6600	400	UPEC	434	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325	4,609.00 26.588	4,839.00 27.916
CHILD SUPPORT SPECIALIST III 60,88	G6500	400	UPEC	444	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325	4,609.00 26.588	4,839.00 27.916	5,081.00 29.315
CHILD SUPPORT SPECIALIST IV 60,88	G6510	400	UPEC	459	4,283.00 24.711	4,497.00 25.947	4,722.00 27.243	4,958.00 28.605	5,206.00 30.037	5,466.00 31.537

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CLAIMS SPECIALIST I 88	H6200	400	UPEC	384	2,971.00 17.139	3,119.00 17.994	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874
CLAIMS SPECIALIST II 88	H6100	400	UPEC	409	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711
CLAIMS SPECIALIST III 88	H6000	400	UPEC	419	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711	4,497.00 25.947
CLAIMS SUPERVISOR 31,51	H5600	420	SUPV	455	4,264.00 24.598	4,477.00 25.827	4,701.00 27.120	4,936.00 28.475	5,182.00 29.898	5,442.00 31.394
CLERK I 88	J2300	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
CLERK II 88	J2200	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
CLERK III 88	J2100	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
CLERK/ELECTIONS SPECIALIST I 88	K3600	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
CLERK/ELECTIONS SPECIALIST II 88	K3500	400	UPEC	399	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533
CLERK/ELECTIONS SPECIALIST III 88	K7500	400	UPEC	419	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711	4,497.00 25.947
CLERK/ELECTIONS SUPERVISOR 31,51	K3400	420	SUPV	439	3,943.00 22.750	4,141.00 23.889	4,348.00 25.082	4,565.00 26.339	4,793.00 27.653	5,033.00 29.037
CLINICAL DIVISION CHIEF 23,39,44,51,88	F760M	221	MMBU	579	8,000.00 46.155	8,401.00 48.465	8,820.00 50.887	9,262.00 53.432	9,725.00 56.105	10,212.00 58.913
CLINICAL NURSING COORDINATOR 39,44,51,88	F0700	221	MMBU	583	8,158.00 47.064	8,566.00 49.421	8,995.00 51.892	9,444.00 54.485	9,917.00 57.211	10,413.00 60.074
CLINICAL PROGRAM COORDINATOR 23,31,51	F1600	420	SUPV	572	7,547.00 43.538	7,924.00 45.717	8,320.00 48.001	8,736.00 50.402	9,174.00 52.926	9,632.00 55.572
CLINICAL PSYCHOLOGIST I 88	F7200	403	PROF	531	6,207.00 35.812	6,518.00 37.604	6,844.00 39.485	7,186.00 41.460	7,546.00 43.534	7,923.00 45.709

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**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
CLINICAL PSYCHOLOGIST II 3,88	F7100	403	PROF	551	6,844.00 39.485	7,186.00 41.460	7,546.00 43.534	7,923.00 45.709	8,319.00 47.996	8,735.00 50.395
CLINICAL PSYCHOLOGIST III 3,88	F8300	403	PROF	571	7,546.00 43.534	7,923.00 45.709	8,319.00 47.996	8,735.00 50.395	9,172.00 52.915	9,631.00 55.562
CODE ENFORCEMENT MANAGER 39,44,51,88	M610M	211	MMBU	556	7,151.00 41.257	7,509.00 43.322	7,885.00 45.488	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661
CODE ENFORCEMENT OFFICER I 88	M6300	400	UPEC	452	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480
CODE ENFORCEMENT OFFICER II 88	M6200	400	UPEC	482	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607	6,116.00 35.286
CODE ENFORCEMENT OFFICER III 88	M6100	400	UPEC	539	6,328.00 36.509	6,645.00 38.337	6,977.00 40.254	7,326.00 42.267	7,693.00 44.380	8,078.00 46.601
COLLECTIONS CLERK I 88	K8300	400	UPEC	381	2,927.00 16.889	3,074.00 17.734	3,227.00 18.620	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554
COLLECTIONS CLERK II 88	K8200	400	UPEC	404	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114
COLLECTIONS CLERK III 88	K7900	400	UPEC	414	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114	4,390.00 25.325
COMMUNITY DEVELOPMENT COORD 31,51	F2000	420	SUPV	514	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171	6,583.00 37.978	6,912.00 39.877	7,257.00 41.869
COMMUNITY EDUCATION SPECIAL I 60,88	D6400	400	UPEC	472	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607
COMMUNITY EDUCATION SPECIAL II 41,60,88	D6300	400	UPEC	488	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386	5,713.00 32.958	5,998.00 34.604	6,298.00 36.334
COMMUNITY HEALTH ADVOCATE 59,88	H3700	400	UPEC	391	3,074.00 17.734	3,227.00 18.620	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554	3,923.00 22.634
COMMUNITY MENTAL HEALTH WORKER 88	L0500	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
COMMUNITY ORGANIZER 88	H0400	400	UPEC	422	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
COMMUNITY SERVICE OFFICER I 88	T2700	400	UPEC	410	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834
COMMUNITY SERVICE OFFICER II 88	T2600	400	UPEC	426	3,647.00 21.038	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849
COMMUNITY SERVICE OFFICER III 88	T2500	400	UPEC	436	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194
COMMUNITY SERVICES COORDINATOR 88	E1200	400	UPEC	448	4,059.00 23.418	4,263.00 24.592	4,476.00 25.823	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891
COOK I 88	M3100	430	TEAM	375	2,899.00 16.727	3,045.00 17.567	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352
COOK II 88	M3000	430	TEAM	398	3,245.00 18.719	3,407.00 19.653	3,577.00 20.636	3,756.00 21.668	3,944.00 22.751	4,141.00 23.888
CORR LIEUTENANT-DEP SHF 2,39,79	P07SM	300	SAAA	533	6,881.00 39.698	7,225.00 41.684	7,587.00 43.770	7,966.00 45.957	8,364.00 48.256	8,782.00 50.668
CORRECTIONAL OFFCR I-DEP SHF 24,71,92,93	H8400	330	DSAC	FLAT	4,521.00 26.085	4,521.00 26.085	4,521.00 26.085	4,521.00 26.085	4,521.00 26.085	4,521.00 26.085
CORRECTIONAL OFFCR II-DEP SHF 16,24,45,58,71,92,93	H8300	330	DSAC	478	4,747.00 27.386	4,984.00 28.756	5,233.00 30.192	5,495.00 31.703	5,770.00 33.290	6,059.00 34.954
CORRECTIONAL PLANT MANAGER 39,44,51,83,88	C980M	221	MMBU	512	5,770.00 33.286	6,058.00 34.952	6,361.00 36.698	6,679.00 38.535	7,013.00 40.462	7,364.00 42.484
CORRECTIONAL SERGEANT-DEP SHF 16,24,70,71,92,93	H8200	330	DSAC	508	5,495.00 31.703	5,770.00 33.290	6,059.00 34.954	6,362.00 36.703	6,680.00 38.536	7,014.00 40.466
COUNTY CLERK 34,37	A23EM	125	ELCT	FLAT	12,230.00 70.558	12,230.00 70.558	12,230.00 70.558	12,230.00 70.558	12,230.00 70.558	12,230.00 70.558
COUNTY COUNSEL 25,34,37,51,75,88	A45UM	200	MGMT	708	14,943.00 86.209	15,690.00 90.521	16,475.00 95.048	17,299.00 99.800	18,164.00 104.792	19,073.00 110.035
COUNTY EXEC OFFCR ASST-CONFID 88	K700C	410	CONF	472	4,724.00 27.251	4,959.00 28.612	5,208.00 30.046	5,468.00 31.545	5,742.00 33.125	6,029.00 34.782
COUNTY EXECUTIVE OFFICER 34,37,51,75,88	A41UM	200	CEXO	757	19,546.00 112.765	20,524.00 118.406	21,550.00 124.325	22,627.00 130.541	23,758.00 137.068	24,946.00 143.922

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**COUNTY OF SHASTA**  
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**Salary Schedule**

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COUNTY FAIR BUSINESS ASSISTANT 88	G1800	400	UPEC	437	3,847.00 22.195	4,039.00 23.304	4,241.00 24.469	4,454.00 25.695	4,676.00 26.977	4,910.00 28.328
COUNTY INFO SECURITY OFFICER 20,38,51,88	B92UM	210	MGMT	654	11,481.00 66.236	12,055.00 69.548	12,658.00 73.028	13,292.00 76.682	13,956.00 80.515	14,653.00 84.539
COUNTY REAL PROP/RT OF WAY AGT 39,44,51,63,88	D3400	221	MMBU	549	6,911.00 39.869	7,256.00 41.864	7,619.00 43.958	8,000.00 46.155	8,401.00 48.465	8,820.00 50.887
CRIME ANALYST 88	G8200	400	UPEC	459	4,283.00 24.711	4,497.00 25.947	4,722.00 27.243	4,958.00 28.605	5,206.00 30.037	5,466.00 31.537
CUSTODIAL SUPERVISOR 31,51	M6700	420	SUPV	439	3,943.00 22.750	4,141.00 23.889	4,348.00 25.082	4,565.00 26.339	4,793.00 27.653	5,033.00 29.037
CUSTODIAN I 88	M6900	430	TEAM	375	2,899.00 16.727	3,045.00 17.567	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352
CUSTODIAN II 88	M6800	430	TEAM	385	3,045.00 17.567	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352	3,886.00 22.420
DATA ENTRY OPERATOR I 88	G3200	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
DATA ENTRY OPERATOR II 88	G3100	400	UPEC	402	3,243.00 18.712	3,405.00 19.647	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882
DATA ENTRY OPERATOR III 88	G3000	400	UPEC	415	3,455.00 19.935	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445
DEPUTY AG COMM/SEALER OF W & M 20,39,51,88	B80UM	220	MGMT	522	6,029.00 34.782	6,330.00 36.522	6,647.00 38.348	6,979.00 40.264	7,328.00 42.276	7,695.00 44.393
DEPUTY ASSESSOR/RECORDER 20,38,51,88	B35UM	210	MGMT	583	8,118.00 46.836	8,525.00 49.184	8,951.00 51.638	9,398.00 54.221	9,869.00 56.934	10,362.00 59.780
DEPUTY CHIEF INVESTIGATOR 2,39,46	G530M	300	SAAA	587	8,955.00 51.666	9,404.00 54.254	9,874.00 56.963	10,367.00 59.811	10,886.00 62.804	11,430.00 65.945
DEPUTY CORONER INVEST I 88,91	T4200	405	DCIU	469	4,497.00 25.947	4,722.00 27.243	4,958.00 28.605	5,206.00 30.037	5,466.00 31.537	5,740.00 33.116
DEPUTY CORONER INVEST II 88,91	T4100	405	DCIU	483	4,815.00 27.780	5,056.00 29.172	5,309.00 30.629	5,574.00 32.159	5,853.00 33.770	6,146.00 35.457

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DEPUTY CORONER INVEST III 88,91	T4000	405	DCIU	503	5,309.00 30.629	5,574.00 32.159	5,853.00 33.770	6,146.00 35.457	6,454.00 37.232	6,776.00 39.092
DEPUTY COUNTY COUNSEL I 20,39,51,88	E03UM	220	MGMT	568	7,546.00 43.535	7,923.00 45.712	8,320.00 47.998	8,735.00 50.397	9,173.00 52.920	9,631.00 55.565
DEPUTY COUNTY COUNSEL II 20,39,51,88	E02UM	220	MGMT	593	8,525.00 49.184	8,951.00 51.638	9,398.00 54.221	9,869.00 56.934	10,362.00 59.780	10,880.00 62.771
DEPUTY COUNTY COUNSEL III 20,39,51,88	E01UM	220	MGMT	625	9,966.00 57.494	10,464.00 60.367	10,987.00 63.386	11,536.00 66.556	12,114.00 69.886	12,719.00 73.380
DEPUTY COUNTY EXECUTIVE OFFCR 20,38,51,88	B56UM	210	MGMT	641	10,775.00 62.161	11,314.00 65.272	11,879.00 68.534	12,473.00 71.961	13,097.00 75.561	13,752.00 79.338
DEPUTY DIR OF INFO TECHNOLOGY 20,38,51,88	B79UM	210	MGMT	654	11,481.00 66.236	12,055.00 69.548	12,658.00 73.028	13,292.00 76.682	13,956.00 80.515	14,653.00 84.539
DEPUTY DIR OF SUPPORT SERVICES 20,38,51,88	B59UM	210	MGMT	586	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403	9,538.00 55.025	10,015.00 57.777	10,516.00 60.667
DEPUTY DISTRICT ATTORNEY I 88	E0900	403	PROF	557	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421	8,995.00 51.894
DEPUTY DISTRICT ATTORNEY II 88	E0800	403	PROF	582	7,962.00 45.935	8,361.00 48.234	8,778.00 50.644	9,218.00 53.178	9,679.00 55.838	10,163.00 58.630
DEPUTY DISTRICT ATTORNEY III 88	E0700	403	PROF	614	9,308.00 53.700	9,773.00 56.384	10,262.00 59.206	10,775.00 62.165	11,314.00 65.274	11,880.00 68.539
DEPUTY HEALTH OFFICER 20,30,39,44,51,88	C38UM	231	DHOM	722	15,686.00 90.494	16,470.00 95.019	17,294.00 99.775	18,159.00 104.763	19,067.00 110.002	20,020.00 115.500
DEPUTY PROBATION OFFICER I 40	E1900	450	PPOA	458	4,435.00 25.584	4,657.00 26.867	4,889.00 28.206	5,134.00 29.619	5,390.00 31.099	5,660.00 32.654
DEPUTY PROBATION OFFICER II 40	E1800	450	PPOA	478	4,889.00 28.206	5,134.00 29.619	5,390.00 31.099	5,660.00 32.654	5,944.00 34.290	6,241.00 36.003
DEPUTY PROBATION OFFICER III 40	E1700	450	PPOA	493	5,260.00 30.349	5,524.00 31.868	5,800.00 33.459	6,090.00 35.133	6,394.00 36.890	6,714.00 38.733
DEPUTY PUBLIC ADMINISTRATOR	H2300	420	SUPV	484	4,912.00 28.336	5,158.00 29.756	5,416.00 31.245	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171

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DEPUTY PUBLIC DEFENDER I 88	E3300	403	PROF	557	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421	8,995.00 51.894
DEPUTY PUBLIC DEFENDER II 88	E3400	403	PROF	582	7,962.00 45.935	8,361.00 48.234	8,778.00 50.644	9,218.00 53.178	9,679.00 55.838	10,163.00 58.630
DEPUTY PUBLIC DEFENDER III 88	E3500	403	PROF	614	9,308.00 53.700	9,773.00 56.384	10,262.00 59.206	10,775.00 62.165	11,314.00 65.274	11,880.00 68.539
DEPUTY PUBLIC GUARDIAN 60,88	C9100	400	UPEC	458	4,263.00 24.592	4,476.00 25.823	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386
DEPUTY PUBLIC WORKS DIR-ADMIN 20,38,51,88	B48UM	210	MGMT	601	8,864.00 51.138	9,307.00 53.694	9,773.00 56.380	10,261.00 59.199	10,775.00 62.161	11,314.00 65.272
DEPUTY PUBLIC WORKS DIR-ENGR 20,38,51,62,88	B47UM	210	MGMT	617	9,584.00 55.291	10,063.00 58.055	10,566.00 60.960	11,095.00 64.010	11,649.00 67.208	12,232.00 70.570
DEPUTY RESOURCE MGMT DIR-ADMIN 20,38,51,88	B57UM	210	MGMT	601	8,864.00 51.138	9,307.00 53.694	9,773.00 56.380	10,261.00 59.199	10,775.00 62.161	11,314.00 65.272
DEPUTY SHERIFF 1,4,5,9,10,18,24,78,92,93	P1100	350	DSAS	491	5,635.00 32.510	6,213.00 35.844	6,834.00 39.426	7,306.00 42.150	7,808.00 45.048	8,271.00 47.719
DEPUTY SHERIFF (ENTRY LEVEL) 1,4,5,9,10,18,24,78,92,93	P1300	350	DSAS	FLAT	5,263.00 30.362	5,263.00 30.362	5,263.00 30.362	5,263.00 30.362	5,263.00 30.362	5,263.00 30.362
DEPUTY SHERIFF TRAINEE 92,93	P1400	350	DSAS	FLAT	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917
DIR OF CHILD SUPPORT SERVICES 25,34,37,51,75,88	A34UM	200	MGMT	642	10,828.00 62.471	11,370.00 65.596	11,938.00 68.874	12,535.00 72.318	13,162.00 75.937	13,821.00 79.734
DIR OF MENTAL HEALTH SERVICES 20,23,25,38,51,88	B83UM	210	MGMT	679	12,970.00 74.827	13,618.00 78.568	14,300.00 82.498	15,015.00 86.623	15,766.00 90.957	16,554.00 95.506
DIR OF RESOURCE MANAGEMENT 25,34,37,51,75,88	A73UM	200	MGMT	678	12,908.00 74.467	13,553.00 78.192	14,231.00 82.102	14,943.00 86.209	15,690.00 90.521	16,475.00 95.048
DIR OF SUPPORT SERVICES 25,34,37,51,75,88	A35UM	200	MGMT	671	12,473.00 71.961	13,097.00 75.561	13,752.00 79.338	14,440.00 83.307	15,162.00 87.475	15,921.00 91.851
DISEASE INVESTIGATION SPEC I 88	H8800	400	UPEC	472	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607

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DISEASE INVESTIGATION SPEC II 88	H8700	400	UPEC	488	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386	5,713.00 32.958	5,998.00 34.604	6,298.00 36.334
DISTRICT ATTORNEY 34,37	A08EM	125	ELCT	FLAT	17,908.00 103.316	17,908.00 103.316	17,908.00 103.316	17,908.00 103.316	17,908.00 103.316	17,908.00 103.316
DISTRICT ATTORNEY'S INVEST I 4,5,10,18,24,92,93	G3500	350	DSAS	496	5,775.00 33.315	6,367.00 36.730	7,003.00 40.402	7,487.00 43.195	8,002.00 46.166	8,476.00 48.900
DISTRICT ATTORNEY'S INVEST II 4,5,10,18,24,92,93	G3400	350	DSAS	516	6,366.00 36.729	7,019.00 40.495	7,721.00 44.546	8,255.00 47.623	8,822.00 50.898	9,344.00 53.910
DISTRICT ATTY'S INVEST TRAINEE 92,93	G3510	350	DSAS	FLAT	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917	5,012.00 28.917
DRIVER 60,88	M3200	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
EH CERTIFIED NURSING ASSISTANT	H650X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
EH EMERGENCY MEDICAL TECH	H730X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
EH PATIENT CARE TECHNICIAN	T020X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
EH PHARMACIST	F950X	500	NOBG	638	7,522.00 43.396	7,898.00 45.566	8,293.00 47.845	8,708.00 50.238	9,144.00 52.751	9,601.00 55.389
EH PHARMACY TECHNICIAN	H690X	500	NOBG	469	3,297.00 19.022	3,462.00 19.973	3,635.00 20.972	3,817.00 22.021	4,008.00 23.122	4,208.00 24.278
EH PHLEBOTOMIST	H980X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
EH PHYSICIAN	F900X	500	NOBG	745	12,679.00 73.148	13,313.00 76.805	13,978.00 80.645	14,677.00 84.677	15,411.00 88.911	16,182.00 93.357
EH X-RAY TECHNICIAN	H990X	500	NOBG	543	4,731.00 27.295	4,968.00 28.660	5,216.00 30.093	5,477.00 31.598	5,751.00 33.178	6,039.00 34.838
ELECTIONS TECHNICIAN 88	G8400	400	UPEC	432	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647

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**COUNTY OF SHASTA**

**Personnel Division**

**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ELIGIBILITY SUPERVISOR 31,51,60,81	G3600	420	SUPV	471	4,610.00 26.596	4,840.00 27.923	5,082.00 29.319	5,337.00 30.789	5,604.00 32.328	5,884.00 33.945
ELIGIBILITY WORKER I 60,88	G3900	400	UPEC	400	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651
ELIGIBILITY WORKER II 60,88	G3800	400	UPEC	425	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717
ELIGIBILITY WORKER III 60,88	G3700	400	UPEC	435	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054
EMPLOYMENT & TRNG WORKER I 60,88	C9600	400	UPEC	411	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954
EMPLOYMENT & TRNG WORKER II 60,88	C9500	400	UPEC	435	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054
EMPLOYMENT & TRNG WORKER III 60,88	C9400	400	UPEC	446	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602
EMPLOYMENT & TRNG WORKER SUPVR 31,51,60	C9300	420	SUPV	481	4,840.00 27.923	5,082.00 29.319	5,337.00 30.789	5,604.00 32.328	5,884.00 33.945	6,178.00 35.640
EMPLOYMENT SERVICES INSTR I 33,88	H4700	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
EMPLOYMENT SERVICES INSTR II 33,88	H4800	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
EMPLOYMENT SERVICES INSTR III 33,88	H4900	400	UPEC	400	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651
EMPLOYMENT SERVICES SUPERVISOR 31,51	H5000	420	SUPV	465	4,477.00 25.827	4,701.00 27.120	4,936.00 28.475	5,182.00 29.898	5,442.00 31.394	5,714.00 32.964
ENGINEERING AIDE I 88	G4200	400	UPEC	421	3,558.00 20.528	3,736.00 21.554	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954	4,542.00 26.202
ENGINEERING AIDE II 88	G4100	400	UPEC	436	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194
ENGINEERING TECHNICIAN I 88	G4500	400	UPEC	450	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073	4,746.00 27.378	4,983.00 28.748	5,232.00 30.186

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**COUNTY OF SHASTA**  
**Personnel Division**  
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<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
ENGINEERING TECHNICIAN II 88	G4400	400	UPEC	480	4,746.00 27.378	4,983.00 28.748	5,232.00 30.186	5,494.00 31.696	5,769.00 33.281	6,057.00 34.945
ENGINEERING TECHNICIAN III 88	G4600	400	UPEC	493	5,056.00 29.172	5,309.00 30.629	5,574.00 32.159	5,853.00 33.770	6,146.00 35.457	6,454.00 37.232
ENVIRON HEALTH DIVISION MGR 38,44,51,56,88	B260M	211	MMBU	586	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661	9,584.00 55.293	10,064.00 58.060	10,567.00 60.962
ENVIRON HEALTH SPECIALIST 88	D5700	403	PROF	489	5,057.00 29.176	5,310.00 30.636	5,576.00 32.168	5,854.00 33.775	6,147.00 35.466	6,455.00 37.238
ENVIRON HEALTH SPECIALIST TRNE 88	D5800	403	PROF	459	4,369.00 25.205	4,587.00 26.462	4,816.00 27.787	5,057.00 29.176	5,310.00 30.636	5,576.00 32.168
ENVIRON HEALTH TECHNICIAN I 88	G4800	400	UPEC	387	3,014.00 17.389	3,165.00 18.262	3,323.00 19.172	3,490.00 20.132	3,664.00 21.139	3,847.00 22.195
ENVIRON HEALTH TECHNICIAN II 88	G4700	400	UPEC	417	3,490.00 20.132	3,664.00 21.139	3,847.00 22.195	4,039.00 23.304	4,241.00 24.469	4,454.00 25.695
EPIDEMIOLOGIST 88	F6000	400	UPEC	496	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269	6,237.00 35.985	6,549.00 37.782
EPIDEMIOLOGY & EVAL SUPVR 31,51	F6100	420	SUPV	514	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171	6,583.00 37.978	6,912.00 39.877	7,257.00 41.869
EQUIPMENT MECHANIC 14,22,68,69,88	M3700	430	TEAM	456	4,306.00 24.841	4,521.00 26.084	4,747.00 27.386	4,984.00 28.755	5,233.00 30.193	5,495.00 31.703
EXECUTIVE ASSISTANT - CONFID 88	J030C	410	CONF	443	4,100.00 23.654	4,305.00 24.836	4,520.00 26.077	4,746.00 27.383	4,984.00 28.751	5,233.00 30.189
FAC MAINT SUPRV-CRAFTS WRKR 13,31,48,51	N0500	420	SUPV	479	4,793.00 27.653	5,033.00 29.037	5,285.00 30.489	5,549.00 32.014	5,826.00 33.612	6,118.00 35.295
FAC MAINT SUPRV-CUSTODIAL 31,51	M6600	420	SUPV	469	4,565.00 26.339	4,793.00 27.653	5,033.00 29.037	5,285.00 30.489	5,549.00 32.014	5,826.00 33.612
FACILITIES MANAGER 39,44,48,51,88	M020M	221	MMBU	544	6,744.00 38.910	7,082.00 40.859	7,436.00 42.901	7,808.00 45.046	8,199.00 47.301	8,608.00 49.663
FAIR HEARING OFFICER 60,88	G5000	400	UPEC	445	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054	5,106.00 29.456

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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
FIRE MARSHAL (NON SWORN) 31,51	Q0100	420	SUPV	534	6,270.00 36.171	6,583.00 37.978	6,912.00 39.877	7,257.00 41.869	7,621.00 43.967	8,002.00 46.163
FIRE SAFETY INSPECTOR 88	M0300	400	UPEC	467	4,454.00 25.695	4,676.00 26.977	4,910.00 28.328	5,156.00 29.746	5,414.00 31.235	5,684.00 32.794
FLEET MANAGER 14,39,44,51,88	M700M	221	MMBU	520	5,999.00 34.612	6,299.00 36.342	6,614.00 38.158	6,945.00 40.068	7,292.00 42.070	7,658.00 44.178
FLEET MECHANIC 14,88	M0700	430	TEAM	438	3,944.00 22.751	4,141.00 23.888	4,348.00 25.084	4,566.00 26.340	4,793.00 27.653	5,033.00 29.037
FLEET MECHANIC HELPER 88	M3400	430	TEAM	398	3,245.00 18.719	3,407.00 19.653	3,577.00 20.636	3,756.00 21.668	3,944.00 22.751	4,141.00 23.888
FORENSIC PATHOLOGIST 20,30,39,51,88	F03UM	231	FOPA	737	17,213.00 99.308	18,075.00 104.277	18,978.00 109.488	19,927.00 114.963	20,923.00 120.712	21,969.00 126.745
FOSTER PARENT LIAISON 60,88	H3400	400	UPEC	383	2,956.00 17.054	3,104.00 17.907	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768
GENERAL ASSISTANT	M220X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
GIS ANALYST 88	T0500	400	UPEC	507	5,414.00 31.235	5,684.00 32.794	5,968.00 34.433	6,267.00 36.155	6,581.00 37.965	6,910.00 39.864
GROUND MAINTENANCE WORKER I 8,67,88	M5600	430	TEAM	375	2,899.00 16.727	3,045.00 17.567	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352
GROUND MAINTENANCE WORKER II 8,67,88	M5500	430	TEAM	395	3,197.00 18.445	3,357.00 19.366	3,525.00 20.334	3,701.00 21.352	3,886.00 22.420	4,080.00 23.539
HAZARDOUS MATERIALS SPEC I 80,88	H9700	400	UPEC	456	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081
HAZARDOUS MATERIALS SPEC II 80,88	H9600	400	UPEC	476	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269
HAZARDOUS MATERIALS SPEC III 80,88	H9500	400	UPEC	516	5,657.00 32.636	5,940.00 34.269	6,237.00 35.985	6,549.00 37.782	6,877.00 39.675	7,220.00 41.655
HEALTH OFFICER 20,21,30,38,51,88	B71UM	230	MGMT	732	16,799.00 96.919	17,640.00 101.770	18,522.00 106.860	19,448.00 112.200	20,421.00 117.812	21,442.00 123.701

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HHSA ASSISTANT DIRECTOR 20,23,38,51,88	B62UM	210	MGMT	680	13,034.00 75.198	13,686.00 78.958	14,370.00 82.906	15,090.00 87.055	15,844.00 91.407	16,636.00 95.978
HHSA BRANCH DIRECTOR 20,25,38,51,88	B31UM	210	MGMT	660	11,822.00 68.206	12,413.00 71.615	13,034.00 75.198	13,686.00 78.958	14,370.00 82.906	15,090.00 87.055
HHSA DEPUTY BRANCH DIRECTOR 20,23,38,51,88	B30UM	210	MGMT	601	8,864.00 51.138	9,307.00 53.694	9,773.00 56.380	10,261.00 59.199	10,775.00 62.161	11,314.00 65.272
HHSA DIRECTOR 25,34,37,51,75,88	A38UM	200	MGMT	699	14,300.00 82.498	15,015.00 86.623	15,766.00 90.957	16,554.00 95.506	17,382.00 100.282	18,251.00 105.297
HHSA PROGRAM MANAGER 39,44,51,88	C720M	221	MMBU	543	6,711.00 38.718	7,047.00 40.657	7,399.00 42.689	7,769.00 44.824	8,158.00 47.064	8,566.00 49.421
HOUSING & COM PROG SPEC I 88	C4500	400	UPEC	433	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998	4,368.00 25.198	4,586.00 26.458	4,815.00 27.780
HOUSING & COM PROG SPEC II 88	C4400	400	UPEC	443	3,961.00 22.852	4,160.00 23.998	4,368.00 25.198	4,586.00 26.458	4,815.00 27.780	5,056.00 29.172
HOUSING & COM PROG SPEC III 88	C4300	400	UPEC	458	4,263.00 24.592	4,476.00 25.823	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386
HOUSING REHABILITATION SPEC I 88	M1100	400	UPEC	442	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030
HOUSING REHABILITATION SPEC II 88	M1000	400	UPEC	467	4,454.00 25.695	4,676.00 26.977	4,910.00 28.328	5,156.00 29.746	5,414.00 31.235	5,684.00 32.794
HOUSING SUPERVISOR 31,51	G8800	420	SUPV	474	4,678.00 26.991	4,912.00 28.336	5,158.00 29.756	5,416.00 31.245	5,687.00 32.807	5,971.00 34.447
INFORMATION SYS COORD I 60,88	G2300	400	UPEC	386	3,000.00 17.306	3,150.00 18.171	3,307.00 19.081	3,473.00 20.035	3,647.00 21.038	3,829.00 22.088
INFORMATION SYS COORD II 60,88	G2200	400	UPEC	416	3,473.00 20.035	3,647.00 21.038	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571
INFORMATION SYS COORD III 60,88	G2100	400	UPEC	432	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647
INTER-DEPARTMENTAL SYS COORD 39,44,51,88	D460M	221	MMBU	533	6,391.00 36.874	6,711.00 38.718	7,047.00 40.657	7,399.00 42.689	7,769.00 44.824	8,158.00 47.064

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INVESTIGATIVE SERVICES ANALYST 88	D5400	403	PROF	466	4,521.00 26.082	4,747.00 27.385	4,984.00 28.755	5,233.00 30.191	5,494.00 31.699	5,770.00 33.287
INVESTIGATIVE TECHNICIAN I 88	G9100	400	UPEC	426	3,647.00 21.038	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849
INVESTIGATIVE TECHNICIAN II 88	G9200	400	UPEC	436	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194
IT APPL SUPPORT ANALYST I 88	D8400	400	UPEC	534	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480
IT APPL SUPPORT ANALYST II 88	D8300	400	UPEC	544	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480	8,277.00 47.754
IT CABLING TECHNICIAN 52,88	G2000	430	TEAM	446	4,101.00 23.657	4,306.00 24.841	4,521.00 26.084	4,747.00 27.386	4,984.00 28.755	5,233.00 30.193
IT COMPUTER SYSTEMS SPECIALIST 88	H4000	400	UPEC	544	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480	8,277.00 47.754
IT DATABASE ADMINISTRATOR I 88	D3900	400	UPEC	524	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315
IT DATABASE ADMINISTRATOR II 88	D3800	400	UPEC	548	6,612.00 38.149	6,944.00 40.062	7,291.00 42.064	7,656.00 44.169	8,039.00 46.376	8,441.00 48.696
IT DESKTOP SUPPORT ASSISTANT 88	G4300	400	UPEC	419	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711	4,497.00 25.947
IT DESKTOP SUPPORT ENGINEER I 88	T1100	400	UPEC	533	6,146.00 35.457	6,454.00 37.232	6,776.00 39.092	7,115.00 41.047	7,471.00 43.100	7,844.00 45.256
IT DESKTOP SUPPORT ENGINEER II 88	T1000	400	UPEC	544	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480	8,277.00 47.754
IT GIS ANALYST I 88	T1600	400	UPEC	507	5,414.00 31.235	5,684.00 32.794	5,968.00 34.433	6,267.00 36.155	6,581.00 37.965	6,910.00 39.864
IT GIS ANALYST II 88	T1500	400	UPEC	534	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480
IT INFRASTRUCTURE SUPP ENG I 88	H3500	400	UPEC	498	5,181.00 29.891	5,440.00 31.386	5,713.00 32.958	5,998.00 34.604	6,298.00 36.334	6,612.00 38.149

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IT INFRASTRUCTURE SUPP ENG II 88	H3600	400	UPEC	524	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315
IT NETWORK ARCHITECT 88	D7700	400	UPEC	544	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480	8,277.00 47.754
IT O365 ADMINISTRATOR 88	D8200	400	UPEC	544	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480	8,277.00 47.754
IT PROGRAMMER ANALYST I 88	D4900	400	UPEC	508	5,440.00 31.386	5,713.00 32.958	5,998.00 34.604	6,298.00 36.334	6,612.00 38.149	6,944.00 40.062
IT PROGRAMMER ANALYST I CONF 88	D860C	410	CONF	511	5,713.00 32.961	5,999.00 34.609	6,299.00 36.340	6,614.00 38.158	6,945.00 40.065	7,292.00 42.070
IT PROGRAMMER ANALYST II 88	D4800	400	UPEC	524	5,882.00 33.936	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315
IT PROGRAMMER ANALYST II CONF 88	D850C	410	CONF	527	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318	7,884.00 45.484
IT PROGRAMMER ANALYST III 88	D4700	400	UPEC	540	6,360.00 36.691	6,678.00 38.527	7,012.00 40.454	7,362.00 42.475	7,730.00 44.599	8,117.00 46.831
IT PROGRAMMER ANALYST III CONF 88	D260C	410	CONF	544	6,712.00 38.721	7,048.00 40.661	7,400.00 42.693	7,770.00 44.828	8,159.00 47.072	8,566.00 49.421
IT SERVICES MANAGER 39,44,51,88	C670M	221	MMBU	587	8,319.00 47.995	8,735.00 50.393	9,172.00 52.916	9,631.00 55.561	10,112.00 58.338	10,618.00 61.257
IT SUPERVISOR 31,51	D6900	420	SUPV	554	6,912.00 39.877	7,257.00 41.869	7,621.00 43.967	8,002.00 46.163	8,402.00 48.474	8,822.00 50.896
IT TECHNICIAN 88	G4000	400	UPEC	440	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073	4,746.00 27.378	4,983.00 28.748
JOB DEVELOPER 33,88	C4900	400	UPEC	413	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998	4,368.00 25.198
JUNIOR ENGINEER 62,88	D1500	403	PROF	522	5,941.00 34.277	6,238.00 35.990	6,551.00 37.792	6,878.00 39.680	7,222.00 41.663	7,583.00 43.749
JUVENILE DETENTION OFFICER I	G1200	450	PPOA	FLAT	4,204.00 24.251	4,204.00 24.251	4,204.00 24.251	4,204.00 24.251	4,204.00 24.251	4,204.00 24.251

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**COUNTY OF SHASTA**

**Personnel Division**

**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
JUVENILE DETENTION OFFICER II 7	G1100	450	PPOA	457	4,413.00 25.460	4,634.00 26.732	4,865.00 28.069	5,109.00 29.473	5,364.00 30.947	5,632.00 32.492
JUVENILE DETENTION OFFICER III	T0100	450	PPOA	472	4,748.00 27.394	4,986.00 28.763	5,235.00 30.204	5,497.00 31.711	5,772.00 33.300	6,060.00 34.964
LEAD COMMUNITY MENTAL HLTH WKR 88	L4000	400	UPEC	392	3,089.00 17.822	3,243.00 18.712	3,405.00 19.647	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743
LEAD GROUNDS MAINTENANCE WKR 8,67,88	M5400	430	TEAM	430	3,793.00 21.883	3,982.00 22.973	4,182.00 24.125	4,391.00 25.331	4,610.00 26.597	4,841.00 27.926
LEAD MAINTENANCE WORKER 14,61,69,,88,90	N1800	430	TEAM	456	4,306.00 24.841	4,521.00 26.084	4,747.00 27.386	4,984.00 28.755	5,233.00 30.193	5,495.00 31.703
LEAD PERSONNEL ASSIST-CONF 88	H850C	410	CONF	453	4,305.00 24.836	4,520.00 26.077	4,746.00 27.383	4,984.00 28.751	5,233.00 30.189	5,495.00 31.701
LEAD RISK MGMT ASST-CONF 88	T340C	410	CONF	453	4,305.00 24.836	4,520.00 26.077	4,746.00 27.383	4,984.00 28.751	5,233.00 30.189	5,495.00 31.701
LEAD SUBSTANCE ABUSE PREV SPEC 88	F6500	400	UPEC	458	4,263.00 24.592	4,476.00 25.823	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386
LEAD WATER/WASTEWATER OPERATOR 88,89	M2300	430	TEAM	494	5,183.00 29.901	5,442.00 31.396	5,714.00 32.966	6,000.00 34.616	6,300.00 36.344	6,615.00 38.164
LEGAL CLERK 60,88	K6300	400	UPEC	400	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651
LEGAL OFFICE EXEC ASST - CONF 88	K430C	410	CONF	472	4,724.00 27.251	4,959.00 28.612	5,208.00 30.046	5,468.00 31.545	5,742.00 33.125	6,029.00 34.782
LEGAL PROCESS CLERK I 88	K5600	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
LEGAL PROCESS CLERK II 88	K5500	400	UPEC	399	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533
LEGAL SECRETARY 88	K5900	400	UPEC	406	3,307.00 19.081	3,473.00 20.035	3,647.00 21.038	3,829.00 22.088	4,020.00 23.194	4,221.00 24.353
LEGAL SECRETARY - CONFID 88	K690C	410	CONF	416	3,594.00 20.735	3,774.00 21.773	3,963.00 22.862	4,161.00 24.003	4,369.00 25.204	4,587.00 26.466

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**COUNTY OF SHASTA**

**Personnel Division**

**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
LEGAL SECRETARY/SUPVR 31,51	K2400	420	SUPV	422	3,630.00 20.940	3,811.00 21.989	4,002.00 23.086	4,202.00 24.240	4,412.00 25.454	4,633.00 26.726
LEGAL SERVICES SUPERVISOR 31,51	K5800	420	SUPV	422	3,630.00 20.940	3,811.00 21.989	4,002.00 23.086	4,202.00 24.240	4,412.00 25.454	4,633.00 26.726
LICENSED PHYSICAL THERAP ASST 88	H7100	403	PROF	473	4,677.00 26.985	4,911.00 28.334	5,157.00 29.750	5,415.00 31.241	5,686.00 32.802	5,970.00 34.442
LICENSED VOCATIONAL NURSE 88	G8500	403	PROF	453	4,242.00 24.475	4,454.00 25.699	4,677.00 26.985	4,911.00 28.334	5,157.00 29.750	5,415.00 31.241
LIEUTENANT 2,39,46	P02SM	300	SAAA	574	8,406.00 48.494	8,826.00 50.918	9,267.00 53.464	9,730.00 56.137	10,217.00 58.947	10,729.00 61.896
MAIL CLERK I 88	L8200	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
MAIL CLERK II 88	L8300	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
MAIL CLERK III 88	L8400	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
MAINTENANCE MECHANIC I 14,69,88	M4800	430	TEAM	386	3,060.00 17.654	3,213.00 18.534	3,373.00 19.462	3,542.00 20.435	3,719.00 21.458	3,906.00 22.532
MAINTENANCE MECHANIC II 14,69,88	M4700	430	TEAM	416	3,542.00 20.435	3,719.00 21.458	3,906.00 22.532	4,101.00 23.657	4,306.00 24.841	4,521.00 26.084
MAINTENANCE SUPERVISOR 14,29,31,51,61	N1900	420	SUPV	492	5,108.00 29.468	5,363.00 30.940	5,631.00 32.489	5,913.00 34.113	6,208.00 35.818	6,519.00 37.607
MAPPING SPECIALIST I 88	G9700	400	UPEC	441	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954	4,542.00 26.202	4,769.00 27.511	5,007.00 28.887
MAPPING SPECIALIST II 88	G9600	400	UPEC	473	4,586.00 26.458	4,815.00 27.780	5,056.00 29.172	5,309.00 30.629	5,574.00 32.159	5,853.00 33.770
MCAH COORDINATOR 31,51	F1300	420	SUPV	549	6,745.00 38.912	7,082.00 40.859	7,436.00 42.902	7,808.00 45.047	8,199.00 47.302	8,609.00 49.667
MECHANICAL CRAFTS WORKER I 13,14,83,88	N0300	430	TEAM	439	3,963.00 22.862	4,161.00 24.003	4,369.00 25.203	4,587.00 26.466	4,817.00 27.788	5,058.00 29.178

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**COUNTY OF SHASTA**  
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<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
MECHANICAL CRAFTS WORKER II 13,14,52,83,88	N0200	430	TEAM	449	4,161.00 24.003	4,369.00 25.203	4,587.00 26.466	4,817.00 27.788	5,058.00 29.178	5,311.00 30.638
MEDICAL BILLING CLERK 88	K8700	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
MEDICAL RECORDS CLERK I 88	K8100	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
MEDICAL RECORDS CLERK II 88	K8000	400	UPEC	399	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533
MEDICAL SERVICES CLERK 88	L0100	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
MENTAL HLTH BUSINESS OFF SUPVR 31,51	L4500	420	SUPV	422	3,630.00 20.940	3,811.00 21.989	4,002.00 23.086	4,202.00 24.240	4,412.00 25.454	4,633.00 26.726
MENTAL HLTH CLINICIAN I 88	F8100	403	PROF	511	5,630.00 32.482	5,912.00 34.107	6,207.00 35.812	6,518.00 37.604	6,844.00 39.485	7,186.00 41.460
MENTAL HLTH CLINICIAN II 3,88	F8000	403	PROF	531	6,207.00 35.812	6,518.00 37.604	6,844.00 39.485	7,186.00 41.460	7,546.00 43.534	7,923.00 45.709
MENTAL HLTH CLINICIAN III 3,88	F7900	403	PROF	551	6,844.00 39.485	7,186.00 41.460	7,546.00 43.534	7,923.00 45.709	8,319.00 47.996	8,735.00 50.395
MENTAL HLTH MEDICAL RCDS SUPVR 17,31,51	H2800	420	SUPV	422	3,630.00 20.940	3,811.00 21.989	4,002.00 23.086	4,202.00 24.240	4,412.00 25.454	4,633.00 26.726
NURSE PRACTITIONER I 88	F2700	403	PROF	617	9,445.00 54.488	9,917.00 57.211	10,413.00 60.075	10,934.00 63.081	11,480.00 66.232	12,055.00 69.546
NURSE PRACTITIONER II 3,88	F2600	403	PROF	647	10,934.00 63.081	11,480.00 66.232	12,055.00 69.546	12,657.00 73.023	13,291.00 76.677	13,956.00 80.513
NUTRITION ASSISTANT I 88	L0300	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
NUTRITION ASSISTANT II 88	L0200	400	UPEC	399	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533
NUTRITION ASSISTANT III 88	L1200	400	UPEC	459	4,283.00 24.711	4,497.00 25.947	4,722.00 27.243	4,958.00 28.605	5,206.00 30.037	5,466.00 31.537

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
OCCUPATIONAL THERAPIST I 60,88	F2500	403	PROF	540	6,486.00 37.421	6,811.00 39.293	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764
OCCUPATIONAL THERAPIST II 60,88	F2400	403	PROF	560	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764	8,694.00 50.156	9,128.00 52.660
OFFICE ASSISTANT I 60,88	J1800	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
OFFICE ASSISTANT II 60,88	J1700	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
OFFICE ASSISTANT III 60,88	J1600	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
OFFICE ASSISTANT SUPERVISOR 31,51,60	J2000	420	SUPV	454	4,243.00 24.477	4,456.00 25.706	4,678.00 26.991	4,912.00 28.336	5,158.00 29.756	5,416.00 31.245
OPERATIONS SPECIALIST I 88	L3900	400	UPEC	440	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073	4,746.00 27.378	4,983.00 28.748
OPERATIONS SPECIALIST II 88	L3800	400	UPEC	462	4,347.00 25.078	4,564.00 26.328	4,792.00 27.647	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008
OPERATIONS SUPERINTENDENT 39,44,51,82,88	N110M	221	MMBU	544	6,744.00 38.910	7,082.00 40.859	7,436.00 42.901	7,808.00 45.046	8,199.00 47.301	8,608.00 49.663
OPPORTUNITY CENTER CLIENTS	OCC00	600	OCCC	FLAT	173.00 1.000	173.00 1.000	173.00 1.000	173.00 1.000	173.00 1.000	173.00 1.000
OPPORTUNITY CENTER MANAGER 39,44,51,88	C890M	221	MMBU	543	6,711.00 38.718	7,047.00 40.657	7,399.00 42.689	7,769.00 44.824	8,158.00 47.064	8,566.00 49.421
PARALEGAL I 88	T1900	400	UPEC	435	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054
PARALEGAL I-CONF 88	T310C	410	CONF	440	4,041.00 23.312	4,243.00 24.478	4,455.00 25.701	4,677.00 26.984	4,911.00 28.335	5,157.00 29.753
PARALEGAL II 88	T1800	400	UPEC	456	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081
PARALEGAL II-CONF 88	T300C	410	CONF	461	4,477.00 25.826	4,700.00 27.117	4,935.00 28.471	5,182.00 29.897	5,441.00 31.392	5,713.00 32.961

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PARTS STOREKEEPER 14,88	N0800	430	TEAM	431	3,811.00 21.987	4,002.00 23.087	4,201.00 24.238	4,412.00 25.453	4,632.00 26.724	4,864.00 28.062
PATIENTS' RIGHTS ADVOCATE 88	F6900	400	UPEC	476	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269
PAYROLL TECHNICIAN I - CONFID 88	L110C	410	CONF	400	3,324.00 19.178	3,490.00 20.137	3,665.00 21.145	3,849.00 22.203	4,041.00 23.312	4,243.00 24.478
PAYROLL TECHNICIAN II - CONFID 88	L100C	410	CONF	435	3,943.00 22.750	4,140.00 23.886	4,347.00 25.081	4,564.00 26.332	4,792.00 27.649	5,033.00 29.034
PEER SUPPORT SPECIALIST 59,88	H6600	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
PERMIT CENTER MANAGER 39,44,51,88	Q050M	221	MMBU	556	7,151.00 41.257	7,509.00 43.322	7,885.00 45.488	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661
PERSONAL PROPERTY CUSTODIAN 88	L4400	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
PERSONNEL ANALYST I 20,39,51,88	C48UM	220	MGMT	517	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318
PERSONNEL ANALYST II 20,39,51,88	C47UM	220	MGMT	537	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318	7,884.00 45.484	8,279.00 47.761
PERSONNEL ANALYST III 20,39,51,88	C46UM	220	MGMT	566	7,473.00 43.112	7,846.00 45.267	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403	9,538.00 55.025
PERSONNEL ASSISTANT 88	H6400	400	UPEC	425	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717
PERSONNEL ASSISTANT I-CONF 88	T210C	410	CONF	400	3,324.00 19.178	3,490.00 20.137	3,665.00 21.145	3,849.00 22.203	4,041.00 23.312	4,243.00 24.478
PERSONNEL ASSISTANT II-CONF 88	T200C	410	CONF	435	3,943.00 22.750	4,140.00 23.886	4,347.00 25.081	4,564.00 26.332	4,792.00 27.649	5,033.00 29.034
PHYSICAL THERAPIST I 60,88	F3300	403	PROF	540	6,486.00 37.421	6,811.00 39.293	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764
PHYSICAL THERAPIST II 60,88	F3200	403	PROF	560	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764	8,694.00 50.156	9,128.00 52.660

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PHYSICIAN ASSISTANT I 88	F2900	403	PROF	617	9,445.00 54.488	9,917.00 57.211	10,413.00 60.075	10,934.00 63.081	11,480.00 66.232	12,055.00 69.546
PHYSICIAN ASSISTANT II 88	F2800	403	PROF	647	10,934.00 63.081	11,480.00 66.232	12,055.00 69.546	12,657.00 73.023	13,291.00 76.677	13,956.00 80.513
PLANNING DIVISION MANAGER 38,44,51,88	B370M	211	MMBU	586	8,279.00 47.763	8,693.00 50.152	9,128.00 52.661	9,584.00 55.293	10,064.00 58.060	10,567.00 60.962
PRINCIPAL ADMIN ANALYST 20,38,43,51,88	B090M	210	MGMT	604	8,995.00 51.894	9,445.00 54.489	9,917.00 57.214	10,413.00 60.077	10,934.00 63.081	11,481.00 66.236
PRINCIPAL ENGINEER 20,39,51,62,88	D87UM	220	MGMT	628	10,113.00 58.343	10,619.00 61.262	11,150.00 64.325	11,707.00 67.543	12,293.00 70.921	12,908.00 74.467
PROBATION ASSISTANT 83,88	G7800	400	UPEC	404	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114
PROBATION DIVISION DIRECTOR 39,44,51,88	E150M	221	MMBU	544	6,744.00 38.910	7,082.00 40.859	7,436.00 42.901	7,808.00 45.046	8,199.00 47.301	8,608.00 49.663
PROGRAM MANAGER I 26,39,44,51,60,88	C770M	221	MMBU	520	5,999.00 34.612	6,299.00 36.342	6,614.00 38.158	6,945.00 40.068	7,292.00 42.070	7,658.00 44.178
PROGRAM MANAGER I - IHSS PA 39,44,51,88	C68UM	221	MMBU	520	5,999.00 34.612	6,299.00 36.342	6,614.00 38.158	6,945.00 40.068	7,292.00 42.070	7,658.00 44.178
PROGRAM MANAGER II 39,44,51,60,88	C760M	221	MMBU	543	6,711.00 38.718	7,047.00 40.657	7,399.00 42.689	7,769.00 44.824	8,158.00 47.064	8,566.00 49.421
PROJECT INTEGRATION SPECIALIST 88	D7400	400	UPEC	492	5,032.00 29.030	5,283.00 30.480	5,548.00 32.008	5,825.00 33.607	6,116.00 35.286	6,423.00 37.053
PROJECT INTEGRATION SUPERVISOR 31,51	D2100	420	SUPV	523	5,941.00 34.277	6,239.00 35.992	6,551.00 37.792	6,878.00 39.681	7,222.00 41.666	7,583.00 43.747
PROPERTY TAX SPECIALIST I 88	L5100	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
PROPERTY TAX SPECIALIST II 88	L5000	400	UPEC	404	3,275.00 18.896	3,439.00 19.839	3,611.00 20.833	3,791.00 21.874	3,981.00 22.967	4,180.00 24.114
PROPERTY TAX SPECIALIST III 88	L4900	400	UPEC	415	3,455.00 19.935	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445

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**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
PSYCHIATRIC TECHNICIAN 88	H0900	400	UPEC	439	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711	4,497.00 25.947	4,722.00 27.243	4,958.00 28.605
PUBLIC DEFENDER 25,34,37,51,75,88	A80UM	200	MGMT	692	13,821.00 79.734	14,512.00 83.721	15,237.00 87.907	16,000.00 92.305	16,799.00 96.919	17,640.00 101.770
PUBLIC DEFENDER INVEST I 88	G5500	400	UPEC	490	4,983.00 28.748	5,232.00 30.186	5,494.00 31.696	5,769.00 33.281	6,057.00 34.945	6,360.00 36.691
PUBLIC DEFENDER INVEST II 88	G5400	400	UPEC	501	5,258.00 30.333	5,520.00 31.847	5,796.00 33.441	6,086.00 35.113	6,391.00 36.869	6,710.00 38.711
PUBLIC HEALTH ASSISTANT 88	K7800	400	UPEC	386	3,000.00 17.306	3,150.00 18.171	3,307.00 19.081	3,473.00 20.035	3,647.00 21.038	3,829.00 22.088
PUBLIC HEALTH ASST LAB DIRECTR 20,21,30,39,51,88	Q03UM	220	MGMT	576	7,846.00 45.267	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403	9,538.00 55.025	10,015.00 57.777
PUBLIC HEALTH LAB DIRECTOR 20,21,30,39,51,88	Q02UM	220	MGMT	587	8,279.00 47.761	8,693.00 50.150	9,127.00 52.657	9,584.00 55.291	10,063.00 58.055	10,566.00 60.960
PUBLIC HLTH CLINIC SERVS COORD 31,51	F9300	420	SUPV	469	4,565.00 26.339	4,793.00 27.653	5,033.00 29.037	5,285.00 30.489	5,549.00 32.014	5,826.00 33.612
PUBLIC HLTH LABORATORY TECH 88	H1400	400	UPEC	395	3,135.00 18.085	3,291.00 18.987	3,455.00 19.935	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081
PUBLIC HLTH MICROBIOLOGIST I 88	F4300	403	PROF	535	6,330.00 36.519	6,647.00 38.346	6,979.00 40.263	7,328.00 42.277	7,694.00 44.391	8,079.00 46.610
PUBLIC HLTH MICROBIOLOGIST II 88	F4200	403	PROF	545	6,647.00 38.346	6,979.00 40.263	7,328.00 42.277	7,694.00 44.391	8,079.00 46.610	8,483.00 48.941
PUBLIC HLTH MICROBIOLOGIST III 88	F8400	403	PROF	555	6,979.00 40.263	7,328.00 42.277	7,694.00 44.391	8,079.00 46.610	8,483.00 48.941	8,908.00 51.390
PUBLIC HLTH MICROBIOLOGIST TRN 88	F5700	403	PROF	483	4,911.00 28.334	5,157.00 29.750	5,415.00 31.241	5,686.00 32.802	5,970.00 34.442	6,268.00 36.164
PUBLIC HLTH NURSE I 88	F5100	403	PROF	528	6,118.00 35.295	6,424.00 37.060	6,745.00 38.914	7,082.00 40.860	7,436.00 42.902	7,808.00 45.048
PUBLIC HLTH NURSE II 88	F5000	403	PROF	558	7,082.00 40.860	7,436.00 42.902	7,808.00 45.048	8,199.00 47.301	8,609.00 49.666	9,040.00 52.151

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**Salary Schedule**

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PUBLIC HLTH NURSE III 88	F4900	403	PROF	568	7,436.00 42.902	7,808.00 45.048	8,199.00 47.301	8,609.00 49.666	9,040.00 52.151	9,492.00 54.759
PUBLIC HLTH NUTRITIONIST I 88	D6000	403	PROF	487	5,008.00 28.891	5,258.00 30.336	5,521.00 31.854	5,798.00 33.448	6,088.00 35.122	6,392.00 36.876
PUBLIC HLTH NUTRITIONIST II 88	D6100	403	PROF	502	5,389.00 31.088	5,658.00 32.643	5,941.00 34.277	6,238.00 35.990	6,551.00 37.792	6,878.00 39.680
PUBLIC HLTH PROG & POLICY ANAL 88	C3900	400	UPEC	496	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269	6,237.00 35.985	6,549.00 37.782
PUBLIC HLTH PROGRAM MANAGER 39,44,51,88	F380M	221	MMBU	543	6,711.00 38.718	7,047.00 40.657	7,399.00 42.689	7,769.00 44.824	8,158.00 47.064	8,566.00 49.421
PUBLIC INFORMATION OFFICER 20,38,51,88	B58UM	210	MGMT	544	6,712.00 38.721	7,048.00 40.661	7,400.00 42.693	7,770.00 44.828	8,159.00 47.072	8,566.00 49.421
PUBLIC SAFETY SERVICE OFFICER 42,83,88	G8300	400	UPEC	411	3,389.00 19.550	3,558.00 20.528	3,736.00 21.554	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954
PUBLIC WORKS DIRECTOR 25,34,37,51,62,88	A50UM	200	MGMT	683	13,226.00 76.303	13,887.00 80.118	14,581.00 84.124	15,311.00 88.332	16,077.00 92.751	16,880.00 97.385
PURCHASING ANALYST I 20,39,51,88	Q32UM	220	MGMT	517	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318
PURCHASING ANALYST II 20,39,51,88	Q31UM	220	MGMT	537	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318	7,884.00 45.484	8,279.00 47.761
PURCHASING ANALYST III 20,39,51,88	Q30UM	220	MGMT	566	7,473.00 43.112	7,846.00 45.267	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403	9,538.00 55.025
REAL PROPERTY APPRAISER AIDE 88	K1100	400	UPEC	427	3,664.00 21.139	3,847.00 22.195	4,039.00 23.304	4,241.00 24.469	4,454.00 25.695	4,676.00 26.977
REAL PROPERTY APPRAISER I 88	C4200	403	PROF	452	4,222.00 24.357	4,433.00 25.577	4,655.00 26.855	4,887.00 28.197	5,132.00 29.609	5,389.00 31.088
REAL PROPERTY APPRAISER II 88	C4100	403	PROF	482	4,887.00 28.197	5,132.00 29.609	5,389.00 31.088	5,658.00 32.643	5,941.00 34.277	6,238.00 35.990
REAL PROPERTY APPRAISER III 88	C4000	403	PROF	502	5,389.00 31.088	5,658.00 32.643	5,941.00 34.277	6,238.00 35.990	6,551.00 37.792	6,878.00 39.680

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REGISTERED NURSE (PUBLIC HLTH) 12,88	F5800	403	PROF	530	6,178.00 35.640	6,486.00 37.421	6,811.00 39.293	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491
REGISTERED/CERTIFICATED PROF	D620X	500	RCPX	579	6,537.00 37.716	6,864.00 39.602	7,208.00 41.583	7,568.00 43.662	7,947.00 45.846	8,344.00 48.139
RISK MANAGEMENT ANALYST I 20,39,51,88	C83UM	220	MGMT	517	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318
RISK MANAGEMENT ANALYST II 20,39,51,88	C82UM	220	MGMT	537	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256	7,508.00 43.318	7,884.00 45.484	8,279.00 47.761
RISK MANAGEMENT ANALYST III 20,39,51,88	C81UM	220	MGMT	566	7,473.00 43.112	7,846.00 45.267	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403	9,538.00 55.025
RISK MANAGEMENT ASST I-CONF 88	T360C	410	CONF	400	3,324.00 19.178	3,490.00 20.137	3,665.00 21.145	3,849.00 22.203	4,041.00 23.312	4,243.00 24.478
RISK MANAGEMENT ASST II-CONF 88	T350C	410	CONF	435	3,943.00 22.750	4,140.00 23.886	4,347.00 25.081	4,564.00 26.332	4,792.00 27.649	5,033.00 29.034
ROAD MAINTENANCE WORKER I 50,69,88	N1700	430	TEAM	401	3,292.00 18.993	3,457.00 19.943	3,630.00 20.940	3,811.00 21.987	4,002.00 23.087	4,201.00 24.238
ROAD MAINTENANCE WORKER II 50,69,88	N1600	430	TEAM	421	3,630.00 20.940	3,811.00 21.987	4,002.00 23.087	4,201.00 24.238	4,412.00 25.453	4,632.00 26.724
ROAD MAINTENANCE WORKER III 69,88	N1500	430	TEAM	441	4,002.00 23.087	4,201.00 24.238	4,412.00 25.453	4,632.00 26.724	4,864.00 28.062	5,107.00 29.466
SENIOR ACCOUNT CLERK 88	K0200	400	UPEC	422	3,576.00 20.630	3,755.00 21.662	3,942.00 22.743	4,140.00 23.882	4,347.00 25.078	4,564.00 26.328
SENIOR ADMINISTRATIVE ANALYST 20,39,43,51,88	C100M	220	MGMT	582	8,080.00 46.613	8,484.00 48.945	8,908.00 51.390	9,353.00 53.962	9,821.00 56.660	10,312.00 59.494
SENIOR AGENCY STAFF SRVS ANLST 20,39,51,88	Q040M	220	MGMT	507	5,602.00 32.322	5,883.00 33.940	6,177.00 35.639	6,486.00 37.420	6,810.00 39.290	7,151.00 41.256
SENIOR AIR POLLUTION INSPECTOR 88	D0500	403	PROF	547	6,711.00 38.720	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421
SENIOR ASSESSOR/RECORDER SPEC 88	L5300	400	UPEC	427	3,664.00 21.139	3,847.00 22.195	4,039.00 23.304	4,241.00 24.469	4,454.00 25.695	4,676.00 26.977

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SENIOR DEPUTY COUNTY COUNSEL 20,39,51,88	E04UM	220	MGMT	652	11,370.00 65.596	11,938.00 68.874	12,535.00 72.318	13,162.00 75.937	13,821.00 79.734	14,512.00 83.721
SENIOR DEPUTY DISTRICT ATTY 39,44,51,84,88	E06UM	221	MMBU	637	10,618.00 61.257	11,149.00 64.323	11,706.00 67.536	12,292.00 70.916	12,907.00 74.461	13,552.00 78.187
SENIOR DEPUTY PUBLIC DEFENDER 39,44,51,88	E32UM	221	MMBU	637	10,618.00 61.257	11,149.00 64.323	11,706.00 67.536	12,292.00 70.916	12,907.00 74.461	13,552.00 78.187
SENIOR ENVIRON HLTH SPECIALIST 88	D5600	403	PROF	547	6,711.00 38.720	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421
SENIOR INFO TECHNOLOGY ANALYST 88	D5300	400	UPEC	534	6,177.00 35.634	6,485.00 37.415	6,810.00 39.286	7,150.00 41.249	7,508.00 43.315	7,883.00 45.480
SENIOR INVESTIGATIVE TECH 88	G9000	400	UPEC	451	4,119.00 23.765	4,325.00 24.954	4,542.00 26.202	4,769.00 27.511	5,007.00 28.887	5,258.00 30.333
SENIOR LEGAL PROCESS CLERK 88	K1800	400	UPEC	409	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711
SENIOR PERMIT SPECIALIST 88	D1700	400	UPEC	474	4,609.00 26.588	4,839.00 27.916	5,081.00 29.315	5,335.00 30.781	5,602.00 32.319	5,882.00 33.936
SENIOR PLANNER 88	D1800	403	PROF	547	6,711.00 38.720	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421
SENIOR PROPERTY TAX SPECIALIST 88	L4800	400	UPEC	435	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054
SENIOR PSYCHIATRIST 28,30,54	F87U0	415	SPSY	759	15,736.00 90.786	16,523.00 95.325	17,349.00 100.091	18,217.00 105.097	19,127.00 110.350	20,084.00 115.868
SENIOR PSYCHIATRIST - EH 28,30	F880X	500	SPSY	FLAT	18,039.00 104.073	18,039.00 104.073	18,039.00 104.073	18,039.00 104.073	18,039.00 104.073	18,039.00 104.073
SENIOR PUBLIC HEALTH ASSISTANT 88	K8400	400	UPEC	396	3,150.00 18.171	3,307.00 19.081	3,473.00 20.035	3,647.00 21.038	3,829.00 22.088	4,020.00 23.194
SENIOR SHERIFF'S SERVICE OFCR 42,83,88	G7900	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
SENIOR SOCIAL WORKER 60,88	C1500	403	PROF	484	4,936.00 28.478	5,182.00 29.899	5,442.00 31.394	5,714.00 32.963	5,999.00 34.612	6,299.00 36.342

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SENIOR SPEC REAL PROP APP 88	C8400	403	PROF	522	5,941.00 34.277	6,238.00 35.990	6,551.00 37.792	6,878.00 39.680	7,222.00 41.663	7,583.00 43.749
SENIOR STAFF ANALYST 88	C0900	400	UPEC	489	4,958.00 28.605	5,206.00 30.037	5,466.00 31.537	5,740.00 33.116	6,027.00 34.771	6,328.00 36.509
SENIOR STAFF SERVICES ANALYST 31,51,60	C6500	420	SUPV	495	5,182.00 29.898	5,442.00 31.394	5,714.00 32.964	6,000.00 34.613	6,300.00 36.346	6,615.00 38.164
SENIOR STAFF SVCS ANALYST-CONF 88	C650C	410	CONF	500	5,415.00 31.240	5,686.00 32.803	5,970.00 34.443	6,269.00 36.166	6,582.00 37.973	6,911.00 39.872
SENIOR SUPRVSG AUDITOR APP 31,51	C8600	420	SUPV	515	5,714.00 32.964	6,000.00 34.613	6,300.00 36.346	6,615.00 38.164	6,945.00 40.070	7,293.00 42.076
SENIOR SUPRVSG REAL PROP APP 31,51	C8500	420	SUPV	515	5,714.00 32.964	6,000.00 34.613	6,300.00 36.346	6,615.00 38.164	6,945.00 40.070	7,293.00 42.076
SENIOR VICTIM ADVOCATE 31,51	C2400	420	SUPV	471	4,610.00 26.596	4,840.00 27.923	5,082.00 29.319	5,337.00 30.789	5,604.00 32.328	5,884.00 33.945
SENIOR VOCATIONAL COUNSELOR 60,88	C6600	400	UPEC	478	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386	5,713.00 32.958	5,998.00 34.604
SENIOR WORKERS' COMP ADJ-CONF 88	D810C	410	CONF	515	5,826.00 33.611	6,117.00 35.292	6,423.00 37.057	6,745.00 38.911	7,082.00 40.855	7,436.00 42.900
SERGEANT 4,5,51,78,92,93	P1500	350	DSAS	516	6,366.00 36.729	7,019.00 40.495	7,721.00 44.546	8,255.00 47.623	8,822.00 50.898	9,344.00 53.910
SHERIFF'S CADET	P200X	500	NOBG	437	2,820.00 16.272	2,962.00 17.086	3,110.00 17.940	3,265.00 18.837	3,428.00 19.779	3,600.00 20.768
SHERIFF'S CIVIL SUPERVISOR	K4600	420	SUPV	426	3,702.00 21.356	3,886.00 22.422	4,081.00 23.542	4,285.00 24.721	4,499.00 25.956	4,724.00 27.254
SHERIFF'S OFC DEPUTY DIR-ADMIN 20,38,51,88	B61UM	210	MGMT	601	8,864.00 51.138	9,307.00 53.694	9,773.00 56.380	10,261.00 59.199	10,775.00 62.161	11,314.00 65.272
SHERIFF'S PROGRAM MANAGER 39,44,51,88	C130M	221	MMBU	471	4,723.00 27.249	4,959.00 28.610	5,208.00 30.044	5,467.00 31.543	5,741.00 33.121	6,028.00 34.778
SHERIFF'S RECORDS SPEC I 88	K9100	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346

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**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
SHERIFF'S RECORDS SPEC II 88	K9200	400	UPEC	399	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533
SHERIFF'S RECORDS SPEC III 88	K9300	400	UPEC	409	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346	3,885.00 22.414	4,079.00 23.533	4,283.00 24.711
SHERIFF'S RECORDS SUPERVISOR 31,51	K1000	420	SUPV	444	4,041.00 23.312	4,243.00 24.477	4,456.00 25.706	4,678.00 26.991	4,912.00 28.336	5,158.00 29.756
SHERIFF-CORONER 34,37,85	A11EM	125	ELCT	FLAT	18,036.00 104.053	18,036.00 104.053	18,036.00 104.053	18,036.00 104.053	18,036.00 104.053	18,036.00 104.053
SOCIAL SERVICE AIDE 60,88	H1600	400	UPEC	398	3,181.00 18.350	3,340.00 19.271	3,507.00 20.231	3,682.00 21.242	3,866.00 22.305	4,059.00 23.418
SOCIAL SERVICE PROGRAM AIDE 88	H1500	400	UPEC	398	3,181.00 18.350	3,340.00 19.271	3,507.00 20.231	3,682.00 21.242	3,866.00 22.305	4,059.00 23.418
SOCIAL WORKER 60,88	C1600	403	PROF	459	4,369.00 25.205	4,587.00 26.462	4,816.00 27.787	5,057.00 29.176	5,310.00 30.636	5,576.00 32.168
SOCIAL WORKER SUPERVISOR I 31,51,60	C5500	420	SUPV	503	5,389.00 31.091	5,658.00 32.642	5,941.00 34.277	6,239.00 35.992	6,551.00 37.792	6,878.00 39.681
SOCIAL WORKER SUPERVISOR II 31,51,60	C5400	420	SUPV	521	5,884.00 33.945	6,178.00 35.640	6,487.00 37.425	6,811.00 39.296	7,152.00 41.259	7,509.00 43.324
SPECIAL CREWS WORKER III 69,88	N2400	430	TEAM	441	4,002.00 23.087	4,201.00 24.238	4,412.00 25.453	4,632.00 26.724	4,864.00 28.062	5,107.00 29.466
STAFF NURSE I 88	F1100	403	PROF	540	6,486.00 37.421	6,811.00 39.293	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764
STAFF NURSE II 3,88	F1000	403	PROF	550	6,811.00 39.293	7,151.00 41.257	7,510.00 43.325	7,885.00 45.491	8,279.00 47.764	8,694.00 50.156
STAFF SERVICES ANALYST I 60,88	C6000	400	UPEC	456	4,221.00 24.353	4,432.00 25.571	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081
STAFF SERVICES ANALYST II 60,88	C5900	400	UPEC	476	4,654.00 26.849	4,887.00 28.194	5,131.00 29.602	5,387.00 31.081	5,657.00 32.636	5,940.00 34.269
STAFF SERVICES MANAGER 39,44,51,60,88	C580M	221	MMBU	520	5,999.00 34.612	6,299.00 36.342	6,614.00 38.158	6,945.00 40.068	7,292.00 42.070	7,658.00 44.178

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**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
STAFF SERVICES MGR - IHSS PA 39,44,51,88	C52UM	221	MMBU	520	5,999.00 34.612	6,299.00 36.342	6,614.00 38.158	6,945.00 40.068	7,292.00 42.070	7,658.00 44.178
SUPERVISOR 19	A01EM	130	BOSS	FLAT	4,459.00 25.725	4,459.00 25.725	4,459.00 25.725	4,459.00 25.725	4,459.00 25.725	4,459.00 25.725
SUPRVSG ACCOUNTANT 31,51	C0300	420	SUPV	519	5,826.00 33.612	6,118.00 35.295	6,424.00 37.061	6,745.00 38.912	7,082.00 40.859	7,436.00 42.902
SUPRVSG ASSESSOR/RECORDER SPEC	L5200	420	SUPV	443	4,021.00 23.200	4,222.00 24.358	4,433.00 25.577	4,655.00 26.856	4,887.00 28.197	5,132.00 29.608
SUPRVSG CHILD SUPP SPECIALIST 31,51,60	G6100	420	SUPV	480	4,817.00 27.791	5,058.00 29.180	5,311.00 30.640	5,576.00 32.172	5,855.00 33.781	6,148.00 35.472
SUPRVSG COMM ED SPECIALIST 31,51	F7400	420	SUPV	514	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171	6,583.00 37.978	6,912.00 39.877	7,257.00 41.869
SUPRVSG DEPUTY PUBLIC GUARDIAN 39, 44, 51	Q3300	420	SUPV	484	4,912.00 28.336	5,158.00 29.756	5,416.00 31.245	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171
SUPRVSG DISTRICT ATTY'S INVEST 4,5,92,93	G6800	350	DSAS	546	7,370.00 42.520	8,126.00 46.880	8,938.00 51.566	9,556.00 55.131	10,213.00 58.922	10,818.00 62.411
SUPRVSG ENGINEER 39,44,51,62,88	D110M	221	MMBU	613	9,444.00 54.485	9,917.00 57.211	10,413.00 60.074	10,933.00 63.077	11,480.00 66.231	12,054.00 69.545
SUPRVSG FAIR HEARING OFFICER 31,51,60	T4300	420	SUPV	481	4,840.00 27.923	5,082.00 29.319	5,337.00 30.789	5,604.00 32.328	5,884.00 33.945	6,178.00 35.640
SUPRVSG JUVENILE DETENTION OFC 32	G1000	450	PPOA	492	5,235.00 30.204	5,497.00 31.711	5,772.00 33.300	6,060.00 34.964	6,364.00 36.713	6,682.00 38.548
SUPRVSG MAIL CLERK 31,51	C7200	420	SUPV	454	4,243.00 24.477	4,456.00 25.706	4,678.00 26.991	4,912.00 28.336	5,158.00 29.756	5,416.00 31.245
SUPRVSG PERSONNEL ASSIST-CONF 88	H900C	410	CONF	463	4,520.00 26.077	4,746.00 27.383	4,984.00 28.751	5,233.00 30.189	5,495.00 31.701	5,769.00 33.285
SUPRVSG PROBATION OFFICER 40	E1600	450	PPOA	513	5,800.00 33.459	6,090.00 35.133	6,394.00 36.890	6,714.00 38.733	7,050.00 40.671	7,403.00 42.707
SUPRVSG PUBLIC HEALTH NURSE 31,51	F5400	420	SUPV	584	8,002.00 46.163	8,402.00 48.474	8,822.00 50.896	9,264.00 53.444	9,726.00 56.114	10,213.00 58.922

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
SUPRVSG PUBLIC HEALTH NUTRIT 31,51	D7500	420	SUPV	528	6,088.00 35.125	6,393.00 36.882	6,712.00 38.725	7,048.00 40.663	7,401.00 42.697	7,771.00 44.833
SUPRVSG STAFF SERVICES ANALYST 31,51,60	C7000	420	SUPV	495	5,182.00 29.898	5,442.00 31.394	5,714.00 32.964	6,000.00 34.613	6,300.00 36.346	6,615.00 38.164
SYSTEM SUPPORT ANALYST 60,88	G6200	400	UPEC	441	3,923.00 22.634	4,119.00 23.765	4,325.00 24.954	4,542.00 26.202	4,769.00 27.511	5,007.00 28.887
TALENT OUTREACH COORD-CONF 88	T220C	410	CONF	476	4,817.00 27.789	5,058.00 29.179	5,310.00 30.637	5,576.00 32.167	5,855.00 33.778	6,147.00 35.466
TELEPHONE COMMUNICATIONS TECH 52,88	H5900	430	TEAM	472	4,655.00 26.857	4,888.00 28.199	5,132.00 29.610	5,389.00 31.090	5,659.00 32.647	5,942.00 34.279
THERAPIST SUPERVISOR 31,51	F3100	420	SUPV	579	7,808.00 45.047	8,199.00 47.302	8,609.00 49.667	9,040.00 52.152	9,492.00 54.759	9,967.00 57.500
TREASURER TAX COLL-PUBLIC ADM 34,37	A20EM	125	ELCT	FLAT	13,383.00 77.209	13,383.00 77.209	13,383.00 77.209	13,383.00 77.209	13,383.00 77.209	13,383.00 77.209
TYPIST CLERK I 88	J4400	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
TYPIST CLERK II 88	J4100	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
TYPIST CLERK II - CONFID 88	J420C	410	CONF	399	3,308.00 19.082	3,473.00 20.038	3,647.00 21.039	3,829.00 22.090	4,021.00 23.196	4,221.00 24.354
TYPIST CLERK III 88	J4000	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
TYPIST CLERK III - CONFID 88	J400C	410	CONF	413	3,542.00 20.434	3,719.00 21.454	3,905.00 22.526	4,100.00 23.654	4,305.00 24.836	4,520.00 26.077
UNDERSHERIFF 20,38,49,51,88	B07UM	210	MGMT	648	11,150.00 64.325	11,707.00 67.543	12,293.00 70.921	12,908.00 74.467	13,553.00 78.192	14,231.00 82.102
UTILITY OPERATIONS SUPT 31,51	M2100	420	SUPV	521	5,884.00 33.945	6,178.00 35.640	6,487.00 37.425	6,811.00 39.296	7,152.00 41.259	7,509.00 43.324
VETERANS SERVICE OFFICER 20,38,51,88	B66UM	210	MGMT	544	6,712.00 38.721	7,048.00 40.661	7,400.00 42.693	7,770.00 44.828	8,159.00 47.072	8,566.00 49.421

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
VETERANS SERVICES REP I 88	H4300	400	UPEC	400	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651
VETERANS SERVICES REP II 88	H4200	400	UPEC	425	3,628.00 20.932	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717
VETERANS SERVICES REP III 88	H5100	400	UPEC	435	3,810.00 21.979	4,001.00 23.081	4,200.00 24.233	4,410.00 25.445	4,631.00 26.717	4,863.00 28.054
VICTIM ADVOCATE I 88	C7400	400	UPEC	420	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073
VICTIM ADVOCATE II 88	C7300	400	UPEC	450	4,100.00 23.651	4,305.00 24.834	4,519.00 26.073	4,746.00 27.378	4,983.00 28.748	5,232.00 30.186
VICTIM COORDINATOR 39,44,51,88	E200M	221	MMBU	499	5,415.00 31.241	5,685.00 32.800	5,970.00 34.440	6,268.00 36.162	6,582.00 37.971	6,911.00 39.869
VOCATIONAL COUNSELOR 60,88	C6400	400	UPEC	468	4,476.00 25.823	4,699.00 27.112	4,934.00 28.468	5,181.00 29.891	5,440.00 31.386	5,713.00 32.958
VOCATIONAL COUNSELOR SUPVR 31,51,60	C6900	420	SUPV	494	5,158.00 29.756	5,416.00 31.245	5,687.00 32.807	5,971.00 34.447	6,270.00 36.171	6,583.00 37.978
VOCATIONAL EVALUATOR TECH 60,88	H7000	400	UPEC	403	3,259.00 18.804	3,422.00 19.742	3,593.00 20.730	3,773.00 21.768	3,961.00 22.852	4,160.00 23.998
VOCATIONAL INSTRUCTOR I 88	N4200	400	UPEC	379	2,899.00 16.724	3,043.00 17.558	3,196.00 18.440	3,356.00 19.362	3,524.00 20.329	3,700.00 21.346
VOCATIONAL INSTRUCTOR II 88	N4100	400	UPEC	390	3,059.00 17.649	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524
VOCATIONAL INSTRUCTOR III 15,88	N4000	400	UPEC	400	3,212.00 18.530	3,373.00 19.457	3,541.00 20.431	3,719.00 21.454	3,904.00 22.524	4,100.00 23.651
WASTE MANAGEMENT SPECIALIST 88	D5900	403	PROF	547	6,711.00 38.720	7,048.00 40.659	7,399.00 42.689	7,769.00 44.823	8,158.00 47.068	8,566.00 49.421
WATER/WASTEWATER OPERATOR I 88,89	M2900	430	TEAM	449	4,161.00 24.003	4,369.00 25.203	4,587.00 26.466	4,817.00 27.788	5,058.00 29.178	5,311.00 30.638
WATER/WASTEWATER OPERATOR II 88,89	M2400	430	TEAM	479	4,817.00 27.788	5,058.00 29.178	5,311.00 30.638	5,576.00 32.171	5,855.00 33.779	6,147.00 35.466

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**COUNTY OF SHASTA**  
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**Salary Schedule**

<b>Job Title</b>	<b>JobCode</b>	<b>Pay Class</b>	<b>Salary Schedule</b>	<b>Range</b>	<b>Monthly A Hourly A</b>	<b>Monthly B Hourly B</b>	<b>Monthly C Hourly C</b>	<b>Monthly D Hourly D</b>	<b>Monthly E Hourly E</b>	<b>Monthly F Hourly F</b>
WATER/WASTEWATER OPERATOR TRNE 88	M2700	430	TEAM	419	3,594.00 20.736	3,774.00 21.773	3,963.00 22.862	4,161.00 24.003	4,369.00 25.203	4,587.00 26.466
WELDER MECHANIC 6,14,88	M3800	430	TEAM	456	4,306.00 24.841	4,521.00 26.084	4,747.00 27.386	4,984.00 28.755	5,233.00 30.193	5,495.00 31.703
WORKERS' COMP ADJUSTER I-CONF 88	D360C	410	CONF	465	4,564.00 26.332	4,792.00 27.649	5,033.00 29.034	5,284.00 30.487	5,548.00 32.010	5,826.00 33.611
WORKERS' COMP ADJUSTER II-CONF 88	D350C	410	CONF	495	5,284.00 30.487	5,548.00 32.010	5,826.00 33.611	6,117.00 35.292	6,423.00 37.057	6,745.00 38.911
WORKERS' COMP ANALYST I 20,39,51,88	C36UM	220	MGMT	556	7,117.00 41.059	7,473.00 43.112	7,846.00 45.267	8,239.00 47.532	8,651.00 49.907	9,083.00 52.403
WORKERS' COMP ANALYST II 20,39,51,88	C35UM	220	MGMT	572	7,695.00 44.393	8,080.00 46.613	8,484.00 48.945	8,908.00 51.390	9,353.00 53.962	9,821.00 56.660
WORKERS' COMP ANALYST III 20,39,51,88	C34UM	220	MGMT	605	9,039.00 52.148	9,491.00 54.753	9,966.00 57.494	10,464.00 60.367	10,987.00 63.386	11,536.00 66.556
WORKERS' COMP ASSISTANT-CONF 88	H070C	410	CONF	435	3,943.00 22.750	4,140.00 23.886	4,347.00 25.081	4,564.00 26.332	4,792.00 27.649	5,033.00 29.034
WORKERS' COMP TECH I-CONF 88	L160C	410	CONF	373	2,914.00 16.812	3,060.00 17.652	3,213.00 18.534	3,373.00 19.459	3,542.00 20.434	3,719.00 21.454
WORKERS' COMP TECH II-CONF 88	L150C	410	CONF	400	3,324.00 19.178	3,490.00 20.137	3,665.00 21.145	3,849.00 22.203	4,041.00 23.312	4,243.00 24.478

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# COUNTY OF SHASTA

## Personnel Division

### Salary Schedule

Job Title	JobCode	Pay Class	Salary Schedule Range	Monthly A Hourly A	Monthly B Hourly B	Monthly C Hourly C	Monthly D Hourly D	Monthly E Hourly E	Monthly F Hourly F
FNT001			RESIDENT DEPUTY ASSIGNMENT. DURING THE PERIOD OF TIME A DEPUTY IS ASSIGNED BY MANAGEMENT TO LIVE IN AND SERVICE A SPECIFIC UNINCORPORATED COMMUNITY AS A RESIDENT DEPUTY ON A CONTINUOUS BASIS, THE EMPLOYEE WILL RECEIVE FIVE PERCENT (5%) IN ADDITION TO HIS/HER NORMAL BASE SALARY. THIS SECTION SHALL APPLY TO DEPUTIES ASSIGNED TO THE BURNEY STATION.						
FNT002			ADD FIVE PERCENT (5%) LONGEVITY PAY STIPEND FOR EMPLOYEES IN THE CLASSES OF CAPTAIN, CHIEF DISTRICT ATTORNEY'S INVESTIGATOR, CORRECTIONAL LIEUTENANT-DEPUTY SHERIFF, DEPUTY CHIEF INVESTIGATOR, AND LIEUTENANT WHO HAVE AT LEAST TWENTY (20) YEARS OF SERVICE WITH SHASTA COUNTY, OF WHICH AT LEAST TWO (2) YEARS SHALL BE SERVED IN A MANAGEMENT POSITION, EFFECTIVE DECEMBER 25, 2005. (AMENDED BY SALARY RESOLUTION NO. 1497, EFFECTIVE OCTOBER 16, 2016.)						
FNT003			WHEN AN INCUMBENT WORKING IN A STAFF NURSE II, CLINICAL PSYCHOLOGIST II/III, OR MENTAL HEALTH CLINICIAN II/III, OR NURSE PRACTITIONER II CLASSIFICATION IS ASSIGNED TO WORK IN A "TEAM LEADER" CAPACITY WITH A GROUP OF EMPLOYEES THAT INCLUDES CLINICAL OR OTHER DIRECT SERVICE STAFF SPECIFICALLY DESIGNATED AS A TEAM BY DEPARTMENT MANAGEMENT, OR A SENIOR PSYCHIATRIST WHO IS DESIGNATED AS CHIEF OF MEDICAL STAFF BY THE HSA DIRECTOR, THE INCUMBENT WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY WHILE SO ASSIGNED.						
FNT004			AN OFFICER WHO IS CERTIFIED TO PERFORM THE INSTRUCTOR DUTIES FOR DEFENSIVE TACTICS; FIRE, LIFE, AND SAFETY OFFICER; CANINE; AND RANGEMASTER AND FIREARMS SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGE FOR EACH HOUR OF SUCH DUTY PERFORMED.						
FNT005			P.O.S.T. PAY. ANY UNIT MEMBER WHO ATTAINS OR POSSESSES AN INTERMEDIATE P.O.S.T. CERTIFICATE SHALL BE ELIGIBLE TO RECEIVE AN ADDITIONAL FOUR AND ONE-HALF PERCENT (4.5%) SALARY STIPEND PROVIDING HE/SHE HAS COMPLETED AT LEAST SIX (6) MONTHS WITH THE DEPARTMENT AND HAS RECEIVED AN "OVERALL" PERFORMANCE EVALUATION OF "MEETS EXPECTED STANDARDS" FOR THE PREVIOUS SIX-MONTH PERIOD. ELIGIBILITY SHALL NOT BE EARLIER THAN THE BEGINNING OF THE PAYROLL FOLLOWING THE DATE STATED ON THE CERTIFICATE. POSSESSION OR ATTAINMENT OF AN ADVANCED P.O.S.T. CERTIFICATE SHALL BE REWARDED AN ADDITIONAL THREE AND ONE-HALF PERCENT (3.5%) STIPEND UNDER THE SAME CONDITIONS AS ABOVE, FOR A MAXIMUM OF EIGHT PERCENT (8%) ABOVE BASE SALARY. PERSONS WHO ARE REHIRED AND IMMEDIATELY PREVIOUS TO LEAVING COUNTY EMPLOYMENT WERE RECEIVING SUCH STIPEND SHALL BE DEEMED TO SATISFY THE ABOVE CRITERIA.						
FNT006			AN EMPLOYEE IN THE CLASSIFICATION OF WELDER MECHANIC WHO POSSESSES AN AMERICAN WELDING SOCIETY CERTIFICATE WITH THE FOLLOWING ENDORSEMENTS: AWS-D1.1 SMAW ALL POSITIONS 3.4 STEEL MINIMUM; VERTICAL, HORIZONTAL, OVERHEAD AND FLAT, SHALL BE ELIGIBLE FOR FIVE PERCENT (5%) OF BASE PAY.						
FNT007			AN EMPLOYEE IN THE CLASSIFICATION OF JUVENILE DETENTION OFFICER II WHO IS DESIGNATED BY MANAGEMENT IN WRITING TO PERFORM THE DUTIES OF OFFICER-IN-CHARGE (OIC) WHEN THE ONLY OTHER EMPLOYEES ON SHIFT ARE IN A NON-SUPERVISORY CLASSIFICATION SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY FOR THE SHIFT WHEN SUCH DUTIES ARE ACTUALLY PERFORMED.						

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# COUNTY OF SHASTA

## Personnel Division Salary Schedule

### FOOTNOTES

- FNT008 AN EMPLOYEE IN THE CLASSIFICATION OF GROUNDS MAINTENANCE WORKER I/II OR LEAD GROUNDS MAINTENANCE WORKER WHO HAS OBTAINED PESTICIDE APPLICATION CERTIFICATION AND WHO IS ASSIGNED BY THE DEPARTMENT HEAD AS PART OF HIS OR HER REGULAR DUTIES TO PERFORM PESTICIDE RELATED WORK SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY.
- FNT009 DURING THE PERIOD OF TIME AN EMPLOYEE IS ASSIGNED BY MANAGEMENT AND WORKS AS A DETECTIVE OR DEPUTY CORONER INVESTIGATOR, THE EMPLOYEE WILL RECEIVE FIVE PERCENT (5%) IN ADDITION TO THE EMPLOYEE'S NORMAL BASE SALARY. IN ADDITION TO THE FOREGOING, AN EMPLOYEE PLACED IN AN ASSIGNMENT WHERE THE DUTIES ARE PRIMARILY INVESTIGATIVE IN NATURE MAY PETITION THE SHERIFF FOR CONSIDERATION OF PAYMENT OF FIVE PERCENT (5%) IN ADDITION TO THE EMPLOYEE'S NORMAL BASE SALARY. THE DECISION OF THE SHERIFF SHALL BE FINAL AND NOT SUBJECT TO THE GRIEVANCE PROCEDURE.
- FNT010 WHEN A QUALIFIED FIELD TRAINING OFFICER IS ASSIGNED BY MANAGEMENT TO PERFORM FIELD TRAINING DUTIES WITH RESPECT TO A SPECIFIC TRAINEE, ALL HOURS WORKED IN SUCH CAPACITY SHALL BE COMPENSATED BY AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGE.
- FNT011 OBSOLETE
- FNT012 AN EMPLOYEE IN THE CLASS OF REGISTERED NURSE (PUBLIC HEALTH), WHEN DESIGNATED BY THE PUBLIC HEALTH OFFICER TO PERFORM HEALTH EDUCATION DUTIES RELATING TO AIDS AND VENEREAL DISEASE CONTROL ON A REGULAR BASIS, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY WHILE PERFORMING SUCH DUTIES.
- FNT013 AN ADDITIONAL FIVE PERCENT (5%) WILL BE ADDED TO BASE SALARY OF AN EMPLOYEE IN THE CLASSIFICATION OF MECHANICAL CRAFTS WORKER I/II OR FACILITIES MAINTENANCE SUPERVISOR-CRAFTS WORKER WHEN ASSIGNED TO PERFORM MAINTENANCE DUTIES IN THE JAIL. THE FIVE PERCENT (5%) OF BASE PAY SHALL ONLY APPLY TO TIME ACTUALLY WORKED IN THE JAIL. (AMENDED BY SALARY RESOLUTION NO. 1608, EFFECTIVE MARCH 28, 2021.)
- FNT014 AN EMPLOYEE IN THE CLASSIFICATION OF MECHANICAL CRAFTS WORKER I/II, FLEET MECHANIC, MAINTENANCE MECHANIC I/II, EQUIPMENT MECHANIC, WELDER MECHANIC, PARTS STOREKEEPER, LEAD MAINTENANCE WORKER, MAINTENANCE SUPERVISOR, OR FLEET MANAGER WHO HAS OBTAINED REFRIGERATION CERTIFICATION AND WHO IS ASSIGNED BY THE DEPARTMENT HEAD AS PART OF HIS OR HER REGULAR DUTIES TO PERFORM REFRIGERATION RELATED WORK SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (REVISED BY SALARY RESOLUTION NO. 1490, EFFECTIVE JUNE 26, 2016)
- FNT015 AN EMPLOYEE IN THE CLASS OF VOCATIONAL INSTRUCTOR III WHO IS ASSIGNED THE DUTIES OF A JOB COACH WILL BE PAID AN ADDITIONAL SEVEN AND ONE-HALF PERCENT (7.5%) OF BASE SALARY WHEN SUCH DUTIES ARE ACTUALLY PERFORMED.
- FNT016 WHEN A QUALIFIED JAIL TRAINING OFFICER IS ASSIGNED BY MANAGEMENT TO PERFORM JAIL TRAINING DUTIES WITH RESPECT TO A SPECIFIC TRAINEE, ALL HOURS WORKED IN SUCH CAPACITY SHALL BE COMPENSATED BY AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGE. FURTHER CONDITIONS REGARDING THIS FOOTNOTE ARE IN THE MOU.

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- FNT017 AN EMPLOYEE IN THE CLASS OF MENTAL HEALTH MEDICAL RECORDS SUPERVISOR SHALL RECEIVE AN ADDITIONAL TEN PERCENT (10%) OF BASE SALARY FOR REGISTRATION AS A REGISTERED RECORD ADMINISTRATOR OR CERTIFICATION AS AN ACCREDITED MEDICAL RECORDS TECHNICIAN.
- FNT018 DEPUTY SHERIFFS AND DISTRICT ATTORNEY INVESTIGATORS ASSIGNED OFFICER-IN-CHARGE DUTY WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGES AFTER WORKING IN SUCH A CAPACITY ON AN HOUR-FOR-HOUR BASIS. (AMENDED BY SALARY RESOLUTION NO. 1496 EFFECTIVE SEPTEMBER 18, 2016.)
- FNT019 MEMBERS OF THE BOARD OF SUPERVISORS' SALARY SET BY SHASTA COUNTY ORDINANCE NO. 495-17.
- FNT020 ADD FIVE PERCENT (5%) LONGEVITY STIPEND FOR NON-EXECUTIVE UNREPRESENTED MANAGERS WHO HAVE AT LEAST TWENTY (20) YEARS OF SERVICE WITH SHASTA COUNTY, OF WHICH AT LEAST TWO (2) YEARS SHALL BE SERVED IN A MANAGEMENT POSITION, EFFECTIVE OCTOBER 28, 2007.
- FNT021 ADDITIONAL \$125 PER MONTH (\$1,500 PER ANNUM) IF CERTIFIED BY A SPECIALTY BOARD OFFICIALLY RECOGNIZED AND APPROVED BY THE COUNCIL ON MEDICAL EDUCATION OF THE AMERICAN MEDICAL ASSOCIATION.
- FNT022 AN EMPLOYEE IN THE CLASSIFICATION OF EQUIPMENT MECHANIC WHO POSSESSES A VALID WELDING CERTIFICATE AND WHO IS ASSIGNED TO WELD ITEMS FOR WHICH CERTIFICATION IS EXTERNALLY REQUIRED, SUCH AS BRIDGES, HITCHES AND ROLL-OVER PROTECTION, SHALL RECEIVE AN ADDITIONAL BI-WEEKLY AMOUNT OF \$20.00.
- FNT023 AN EMPLOYEE IN THE CLASSIFICATION OF CLINICAL PROGRAM COORDINATOR, HHSA BRANCH DIRECTOR, DIRECTOR OF MENTAL HEALTH SERVICES, HHSA DEPUTY BRANCH DIRECTOR, OR CLINICAL DIVISION CHIEF SHALL RECEIVE AN ADDITIONAL TEN PERCENT (10%) ADDED TO BASE SALARY FOR POSSESSION OF A DOCTORATE IN CLINICAL PSYCHOLOGY AND WHO IS LICENSED BY THE CALIFORNIA BOARD OF PSYCHOLOGY. (AMENDED BY SALARY RESOLUTION NO. 1638, EFFECTIVE DECEMBER 18, 2022.)
- FNT024 ADDITIONAL SPECIALTY PAYS IN MOU (FOR DSA DEPUTY SHERIFFS, SERGEANTS, AND DA INVESTIGATORS UNIT AND DSA CORRECTIONAL OFFICERS UNIT). (AMENDED BY SALARY RESOLUTION NO. 1623, EFFECTIVE JANUARY 2, 2022.)
- FNT025 AN EMPLOYEE IN THE CLASSIFICATION OF DEPARTMENT HEAD WHO IS ASSIGNED BY THE COUNTY EXECUTIVE OFFICER THE RESPONSIBILITY FOR THE MANAGEMENT OVERSIGHT OF ANOTHER COUNTY DEPARTMENT HEAD AND/OR COUNTY DEPARTMENT (INCLUDING HHSA BRANCHES) WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY. (AMENDED BY SALARY RESOLUTION NO. 1555, EFFECTIVE MAY 26, 2019.)
- FNT026 AN EMPLOYEE IN THE CLASSIFICATION OF PROGRAM MANAGER I OR II WHO IS ASSIGNED BY THE DEPARTMENT HEAD THE DUTIES OF THE PUBLIC GUARDIAN IN THE ADULT SERVICES DIVISION SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY.
- FNT027 OBSOLETE

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- FNT028 AN EMPLOYEE IN THE CLASSIFICATION OF SENIOR PSYCHIATRIST OR CHIEF OF PSYCHIATRY WHO IS BOARD CERTIFIED BY A SPECIALTY BOARD OFFICIALLY RECOGNIZED AND APPROVED BY THE COUNCIL ON MEDICAL EDUCATION OF THE AMERICAN MEDICAL ASSOCIATION SHALL RECEIVE AN ADDITIONAL TEN PERCENT (10%) FOR A BOARD CERTIFICATION FOR CHILD AND ADOLESCENT PSYCHIATRY, FIVE PERCENT (5%) FOR A BOARD CERTIFICATION IN GERIATRIC PSYCHIATRY, AND/OR FIVE PERCENT (5%) FOR OTHER MEDICAL SPECIALTY (FOR UP TO A MAXIMUM OF TWENTY PERCENT (20%) IF CERTIFIED IN ALL THREE AREAS). (AMENDED BY SALARY RESOLUTION NO. 1509, EFFECTIVE MAY 14, 2017.)
- FNT029 AN EMPLOYEE IN THE CLASSIFICATION OF MAINTENANCE SUPERVISOR WHO IS ASSIGNED ON A PERMANENT BASIS TO THE FALL RIVER MAINTENANCE DISTRICT SHALL RECEIVE AN ADDITIONAL \$70.00 PER PAY PERIOD DURING SUCH ASSIGNMENT.
- FNT030 ADDITIONAL PHYSICIAN COMPENSATION PACKAGE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE INDIVIDUAL'S EMPLOYMENT CONTRACT (IN THE CLASSIFICATION OF CHIEF OF PSYCHIATRY, DEPUTY HEALTH OFFICER, FORENSIC PATHOLOGIST, HEALTH OFFICER, PUBLIC HEALTH ASSISTANT LAB DIRECTOR, PUBLIC HEALTH LAB DIRECTOR, AND SENIOR PSYCHIATRIST). (AMENDED BY SALARY RESOLUTION NO. 1504, EFFECTIVE 12/11/2016.)
- FNT031 ADD THREE PERCENT (3%) LONGEVITY PAY STIPEND FOR EMPLOYEES IN SCEA CLASSES WHO HAVE AT LEAST TWENTY (20) YEARS OF SERVICE WITH SHASTA COUNTY, OF WHICH AT LEAST THREE (3) YEARS SHALL BE SERVED IN A SCEA SUPERVISORY POSITION, EFFECTIVE APRIL 17, 2016.
- FNT032 AN EMPLOYEE IN THE SUPERVISING JUVENILE DETENTION OFFICER CLASSIFICATION, WHEN ASSIGNED AS THE DIRECTOR OF JUVENILE COURT WORK PROJECT AND THE JUVENILE HALL AGRICULTURE PROGRAM, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY.
- FNT033 EMPLOYEES IN THE CLASSES OF EMPLOYMENT SERVICES INSTRUCTOR I/II/III AND JOB DEVELOPER MAY HAVE THEIR SALARIES ADJUSTED BY THE DIRECTOR OF HEALTH AND HUMAN SERVICE AGENCY OR DESIGNEE TO CONFORM WITH THE FEDERAL REQUIREMENTS WHEN INCUMBENT PERFORMS JANITORIAL SERVICES AND GROUND MAINTENANCE DUTIES. (AMENDED BY SALARY RESOLUTION NO. 1510, EFFECTIVE APRIL 16, 2017.)
- FNT034 EFFECTIVE JANUARY 1, 2002, DEPARTMENT HEADS RECEIVE UP TO FIFTY PERCENT (50%) MATCH IN CONTRIBUTION FOR DEFERRED COMPENSATION. THE COUNTY WILL MATCH DOLLAR FOR DOLLAR THE EMPLOYEE'S CONTRIBUTION UP TO THE NORMAL BASE MAXIMUM EACH CALENDAR YEAR. THE COUNTY WILL NOT MATCH ANY "CATCH-UP" AMOUNTS AVAILABLE TO THE EMPLOYEE.
- FNT035 OBSOLETE
- FNT036 OBSOLETE
- FNT037 DEPARTMENT HEADS RECEIVE A BI-WEEKLY REIMBURSEMENT RATE OF \$50.00 FOR REIMBURSEMENT OF BUSINESS EXPENSES WITHIN THE COUNTY WHICH ARE NOT OTHERWISE CLAIMABLE UNDER CURRENT COUNTY POLICY.

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- FNT038 SENIOR MANAGEMENT. ON OR NEAR EACH JANUARY 1, EMPLOYEES IN THIS SENIOR MANAGEMENT DESIGNATED CLASS SHALL RECEIVE A LUMP SUM ALLOWANCE IN THE AMOUNT OF \$200.00 FOR UNREIMBURSED EXPENSES INCURRED IN THE CONDUCT OR PROMOTION OF COUNTY BUSINESS.
- FNT039 REGULAR MANAGEMENT. ON OR NEAR JANUARY 1, EMPLOYEES IN THIS REGULAR MANAGEMENT DESIGNATED CLASS SHALL RECEIVE A LUMP SUM ALLOWANCE IN THE AMOUNT OF \$100.00 FOR UNREIMBURSED EXPENSES INCURRED IN THE CONDUCT OR PROMOTION OF COUNTY BUSINESS.
- FNT040 AN EMPLOYEE IN THE CLASSIFICATION OF JUVENILE DETENTION OFFICER I/II, SUPERVISING JUVENILE DETENTION OFFICER, DEPUTY PROBATION OFFICER I/II/III OR SUPERVISING PROBATION OFFICER WHO IS TRAINED, ASSIGNED, AND PERFORMING CERTIFIED TRAINING CLASSES FOR THE COUNTY SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGE ON AN HOUR FOR HOUR BASIS WHEN ACTUALLY INVOLVED IN TRAINING OTHERS.
- FNT041 EVERY REGULAR EMPLOYEE IN THE CLASSIFICATION OF COMMUNITY EDUCATION SPECIALIST II ASSIGNED BY THE DEPARTMENT HEAD, AND REQUIRED TO HAVE AND USE A CLASS A DRIVER'S LICENSE TO PERFORM THEIR JOB DUTIES WILL RECEIVE AN ADDITIONAL FIFTY CENTS (\$.50) PER HOUR WHILE IN PAID STATUS.
- FNT042 AN EMPLOYEE IN THE PUBLIC SAFETY SERVICE OFFICER OR SENIOR SHERIFF'S SERVICE OFFICER CLASSIFICATION, WHEN ASSIGNED THE DUTIES OF THE TRAINING OFFICER AND DURING ACTUAL HOURS WITH THE TRAINEE SHALL RECEIVE AN ADDITIONAL FIFTY-EIGHT CENTS (\$0.58) PER HOUR.
- FNT043 AN EMPLOYEE IN THE CLASSIFICATION OF ADMINISTRATIVE ANALYST I/II, SENIOR ADMINISTRATIVE ANALYST, OR PRINCIPAL ADMINISTRATIVE ANALYST, WHO IS ASSIGNED BY THE COUNTY EXECUTIVE OFFICER THE RESPONSIBILITY FOR THE MANAGEMENT OVERSIGHT OF THE CLERK OF THE BOARD DIVISION WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY.
- FNT044 ADD FIVE PERCENT (5%) LONGEVITY PAY STIPEND FOR EMPLOYEES IN MMBU CLASSES WHO HAVE AT LEAST TWENTY (20) YEARS OF SERVICE WITH SHASTA COUNTY, OF WHICH AT LEAST TWO (2) YEARS SHALL BE SERVED IN A MANAGEMENT POSITION, EFFECTIVE APRIL 29, 2007.
- FNT045 A CORRECTIONAL OFFICER II ASSIGNED OFFICER-IN-CHARGE (OIC) DUTY IN THE ABSENCE OF THE SHIFT SERGEANT WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE WAGES ON AN HOUR-FOR-HOUR BASIS FOR WORKING IN SUCH A CAPACITY.
- FNT046 AN EMPLOYEE ASSIGNED TO THIS CLASS WHO HOLDS AN INTERMEDIATE P.O.S.T. CERTIFICATE SHALL RECEIVE FOUR AND ONE-HALF PERCENT (4.5%) ABOVE THE BASE SALARY FOR THEIR CLASS. EMPLOYEES WHO HOLD AN ADVANCED P.O.S.T. CERTIFICATE SHALL RECEIVE AN ADDITIONAL THREE AND ONE-HALF PERCENT (3.5%) FOR A TOTAL OF EIGHT PERCENT (8%) ABOVE THE BASE WAGE FOR THEIR CLASS. EMPLOYEES WHO HOLD A MANAGEMENT P.O.S.T. CERTIFICATE SHALL RECEIVE FIVE PERCENT (5%) ABOVE THE BASE SALARY FOR THEIR CLASS. EMPLOYEES HOLDING P.O.S.T. INTERMEDIATE, ADVANCED, AND MANAGEMENT CERTIFICATES WOULD RECEIVE A TOTAL OF THIRTEEN PERCENT (13%) ABOVE BASE PAY FOR THEIR CLASS. (AMENDED BY SALARY RESOLUTION NO. 1485, EFFECTIVE JULY 10, 2016.)

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- FNT047 AN EMPLOYEE IN THE CLASSIFICATION OF ASSISTANT AUDITOR-CONTROLLER, CHIEF DEPUTY AUDITOR, AUDITOR-ACCOUNTANT SUPERVISOR, AUDITOR-ACCOUNTANT SENIOR, OR AUDITOR-ACCOUNTANT SENIOR-CONF WHO POSSESSES A VALID CERTIFIED PUBLIC ACCOUNTANT (CPA), CERTIFIED PUBLIC FINANCE OFFICERS (CPFO), OR CERTIFIED GOVERNMENT FINANCIAL MANAGER (CGFM) CERTIFICATION SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY. (AMENDED BY SALARY RESOLUTION NO. 1629, EFFECTIVE JULY 03, 2022.)
- FNT048 AN EMPLOYEE IN THE CLASSIFICATION OF FACILITIES MANAGER OR FACILITIES MAINTENANCE SUPERVISOR-CRAFTS WORKER WHO HAS OBTAINED ASBESTOS CERTIFICATION AND WHO IS ASSIGNED BY THE DEPARTMENT HEAD AS PART OF HIS OR HER REGULAR DUTIES TO PERFORM ASBESTOS RELATED WORK SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. AN EMPLOYEE IN EITHER CLASSIFICATION WHO IS ALSO THE "DESIGNATED COMPETENT PERSON" AND WHO THE DEPARTMENT HEAD HAS DELEGATED SUPERVISION OF THE COUNTY'S ASBESTOS ABATEMENT PROGRAM SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) FOR A TOTAL OF TEN PERCENT (10%) OF BASE PAY. (AMENDED BY SALARY RESOLUTION NO. 1615, EFFECTIVE OCTOBER 24, 2021.)
- FNT049 AN EMPLOYEE ASSIGNED TO THE CLASS OF UNDERSHERIFF WHO HOLDS AN INTERMEDIATE P.O.S.T. CERTIFICATE SHALL RECEIVE FOUR AND ONE-HALF PERCENT (4.5%) ABOVE THE BASE SALARY FOR THEIR CLASS. EMPLOYEES WHO HOLD AN ADVANCED P.O.S.T. CERTIFICATE SHALL RECEIVE AN ADDITIONAL THREE AND ONE-HALF PERCENT (3.5%) FOR A TOTAL OF EIGHT PERCENT (8%) ABOVE THE BASE WAGE FOR THEIR CLASS. EMPLOYEES WHO HOLD A MANAGEMENT P.O.S.T. CERTIFICATE SHALL RECEIVE FIVE PERCENT (5%) ABOVE THE BASE SALARY FOR THEIR CLASS. EMPLOYEES HOLDING P.O.S.T. INTERMEDIATE, ADVANCED, AND MANAGEMENT CERTIFICATES WOULD RECEIVE A TOTAL OF THIRTEEN PERCENT (13%) ABOVE BASE PAY FOR THEIR CLASS. (AMENDED BY SALARY RESOLUTION NO. 1629, EFFECTIVE JULY 03, 2022.)
- FNT050 AN EMPLOYEE IN THE CLASSIFICATION OF ROAD MAINTENANCE WORKER I/II WHO IS ASSIGNED IN ADVANCE BY THE OPERATIONS SUPERINTENDENT TO BE IN CHARGE OF A BRUSH REMOVAL CREW AND IS ACTIVELY ENGAGED IN THAT ASSIGNMENT (INCLUDING RESPONSIBILITY FOR: TREE FALLING; RIGHT OF WAY DETERMINATIONS AND RELATIONS WITH PROPERTY OWNERS; SAFETY TRAINING; DRUG RECOGNITION; AND OVERSIGHT OF THE ENTIRE CREW) SHALL RECEIVE SEVEN AND ONE-HALF PERCENT (7.5%) OF BASE PAY WHILE PERFORMING SUCH DUTIES.
- FNT051 A MEMBER OF SCEA, A SERGEANT, OR A MANAGER MAY APPLY IN WRITING, THROUGH THE DEPARTMENT HEAD, TO THE PERSONNEL DIRECTOR FOR CONSIDERATION OF A PAY CLASS STIPEND IF A SUBORDINATE CLASSIFICATION IS AT A SALARY RANGE HIGHER THAN THE SUPERVISOR/SERGEANT/MANAGER'S CLASSIFICATION. SUCH STIPENDS WILL BE GRANTED IN ONE-HALF PERCENT (.5%) INCREMENTS. WHEN APPLIED, THE EFFECT OF THIS STIPEND WILL BE THAT THE SUPERVISOR/SERGEANT/MANAGER'S SALARY RANGE WILL BE FIVE PERCENT (5%) ABOVE THE SUBORDINATE'S SALARY RANGE (BASED ON F STEP COMPARISONS INCLUDING SUBORDINATES PAY STIPENDS, IF APPROPRIATE). FURTHER CONDITIONS REGARDING THIS FOOTNOTE ARE IN THE SCEA MOU, THE DSA-DSS/DAI MOU, THE MMBU MOU, OR IN CHAPTER 15 OF THE PERSONNEL RULES. (AMENDED BY SALARY RESOLUTION NO. 1567, EFFECTIVE NOVEMBER 11, 2018.)
- FNT052 AN EMPLOYEE IN THE CLASSIFICATIONS OF MECHANICAL CRAFTS WORKER II, IT CABLING TECHNICIAN, TELEPHONE COMMUNICATIONS TECHNICIAN, OR IT SERVICES MANAGER WHO HAS OBTAINED ASBESTOS CERTIFICATION AND WHO IS ASSIGNED BY THE DEPARTMENT HEAD AS PART OF HIS OR HER REGULAR DUTIES TO PERFORM ASBESTOS RELATED WORK SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (AMENDED BY SALARY RESOLUTION NO. 1502, EFFECTIVE DECEMBER 25, 2016.)

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- FNT053 AN EMPLOYEE IN THE CLASSIFICATION OF CHIEF OF PSYCHIATRY SHALL RECEIVE A \$20 PER HOUR STIPEND FOR WEEKDAY ON-CALL (HOURLY RATE WOULD APPLY WHEN WORKING), AND A \$700 PER DAY STIPEND FOR HOLIDAY AND WEEKEND ON-CALL (FLAT RATE, NO ADDITIONAL HOURLY RATE WHEN THERE IS PATIENT WORK).
- FNT054 AN EMPLOYEE IN THE CLASSIFICATION OF SENIOR PSYCHIATRIST SHALL RECEIVE A \$20 PER HOUR STIPEND FOR WEEKDAY ON-CALL (HOURLY RATE WOULD APPLY WHEN WORKING), AND A \$675 PER DAY STIPEND FOR HOLIDAY AND WEEKEND ON-CALL (FLAT RATE, NO ADDITIONAL HOURLY RATE WHEN THERE IS PATIENT WORK).
- FNT055 AN EMPLOYEE IN THE CLASSIFICATION OF BUILDING DIVISION MANAGER SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY WHEN DESIGNATED BY THE DIRECTOR OF RESOURCE MANAGEMENT AS THE BUILDING OFFICIAL.
- FNT056 AN EMPLOYEE IN THE CLASSIFICATION OF ENVIRONMENTAL HEALTH DIVISION MANAGER SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY WHEN APPOINTED BY THE BOARD OF SUPERVISORS AS THE DIRECTOR OF ENVIRONMENTAL HEALTH.
- FNT057 OBSOLETE (DELETED BY SALARY RESOLUTION NO. 1657, EFFECTIVE JULY 2, 2023)
- FNT058 ADDITIONAL PREMIUM PAYS INCLUDED IN MOU
- FNT059 AN EMPLOYEE IN THE CLASSIFICATION OF COMMUNITY HEALTH ADVOCATE OR PEER SUPPORT SPECIALIST WHO POSSESSES AN INTERNATIONAL BOARD CERTIFIED LACTATION CONSULTANT CERTIFICATION, WHEN DESIGNATED BY THE HHS DIRECTOR OR HIS/HER DESIGNEE TO PERFORM BREASTFEEDING SUPPORT, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY WHILE PERFORMING SUCH DUTIES. (REVISED BY SALARY RESOLUTION NO. 1490, EFFECTIVE JUNE 26, 2016)
- FNT060 ANY EMPLOYEE HIRED PRIOR TO MAY 18, 2014 WHO WAS ELIGIBLE TO TRANSFER MERIT SYSTEM SENIORITY [CALIFORNIA CODE OF REGULATIONS, TITLE 2, 17508(A)] FROM ANOTHER COUNTY TO SHASTA COUNTY WILL RETAIN THEIR ACCRUED MERIT SYSTEM SENIORITY FOR THE PURPOSES OF LAYOFF. ANY EMPLOYEE HIRED ON OR AFTER MAY 18, 2014 WILL ACCRUE SENIORITY AS OUTLINED IN THE SHASTA COUNTY PERSONNEL RULES AND/OR RESPECTIVE MEMORANDUM OF UNDERSTANDING.
- FNT061 AN EMPLOYEE IN THE CLASSIFICATION OF MAINTENANCE SUPERVISOR WHO IS ASSIGNED THE RESPONSIBILITY OF THE EXHAUST OPACITY TESTING AND/OR THE PUBLIC SURPLUS AUCTION OR AN EMPLOYEE IN THE CLASSIFICATION OF LEAD MAINTENANCE WORKER WHO IS ASSIGNED THE ASSIGNMENT OF SHOP DUTY SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY WHILE PERFORMING SUCH DUTIES.
- FNT062 AN EMPLOYEE OF THE DEPARTMENT OF PUBLIC WORKS WHO POSSESSES VALID CERTIFICATES OF REGISTRATION AS BOTH A CIVIL ENGINEER AND LAND SURVEYOR SHALL RECEIVE FIVE PERCENT (5%) ABOVE BASE PAY FOR THEIR CLASS WITH VERIFICATION FROM THE DEPARTMENT HEAD THAT THE EMPLOYEE'S JOB DUTIES ROUTINELY INVOLVE THE PRACTICE OF BOTH CIVIL ENGINEERING AND LAND SURVEYING.

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- FNT063 AN EMPLOYEE IN THE CLASSIFICATION OF COUNTY REAL PROPERTY AND RIGHT-OF-WAY AGENT WHO RECEIVES DESIGNATION AS A SENIOR RIGHT OF WAY AGENT WITH THE INTERNATIONAL RIGHT OF WAY ASSOCIATION OR A MEMBER OF APPRAISAL INSTITUTE (MAI) DESIGNATION FROM THE APPRAISAL INSTITUTE SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY.
- FNT064 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1599, EFFECTIVE NOVEMBER 8, 2020.)
- FNT065 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1599, EFFECTIVE NOVEMBER 8, 2020.)
- FNT066 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1599, EFFECTIVE NOVEMBER 8, 2020.)
- FNT067 AN EMPLOYEE IN THE CLASSIFICATION OF GROUNDS MAINTENANCE WORKER I/II OR LEAD GROUND MAINTENANCE WORKER WHEN ASSIGNED BY HIS OR HER SUPERVISOR TO PERFORM CLEAN UP OF TRANSIENT CAMPS, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (ADDED BY SALARY RESOLUTION NO. 1499, EFFECTIVE DECEMBER 25, 2016.)
- FNT068 AN EMPLOYEE IN THE CLASSIFICATION OF EQUIPMENT MECHANIC, WHEN ASSIGNED TO FALL RIVER MILLS, WHO PERFORMS WELDING, MAINTAINS DIGITAL WORK ORDERS, AND ACTS AS PARTS STORE MANAGER IN ADDITION TO THE DUTIES REQUIRED BY THE CLASSIFICATION SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (ADDED PER SALARY RESOLUTION NO. 1499, EFFECTIVE DECEMBER 25, 2016.)
- FNT069 A MEMBER OF TEAMSTERS IN A CLASSIFICATION THAT IS REQUIRED TO POSSESS AND MAINTAIN A CALIFORNIA COMMERCIAL DRIVER'S LICENSE (CLASS A) SHALL RECEIVE AN ADDITIONAL TWO DOLLARS (\$2.00) PER HOUR. (ADDED PER SALARY RESOLUTION NO. 1648, EFFECTIVE FEBRUARY 26, 2023.)
- FNT070 AN ADDITIONAL FIVE PERCENT (5%) WILL BE ADDED TO BASE SALARY OF AN EMPLOYEE IN THE CLASSIFICATION OF CORRECTIONAL SERGEANT-DEPUTY SHERIFF WHEN ASSIGNED AND PERFORMING THE DUTIES OF ADMINISTRATIVE SERGEANT. (ADDED BY SALARY RESOLUTION NO. 1508, EFFECTIVE APRIL 2, 2017.)
- FNT071 ANY UNIT MEMBER WHO MEETS THE INTERMEDIATE CERTIFICATE REQUIREMENTS SHALL BE ELIGIBLE TO RECEIVE AN ADDITIONAL THREE PERCENT (3%) SALARY STIPEND PROVIDING HE/SHE HAS COMPLETED AT LEAST SIX (6) MONTHS WITH THE DEPARTMENT AND HAS RECEIVED AN "OVERALL" PERFORMANCE EVALUATION OF "MEETS EXPECTATIONS" OR HIGHER FOR THE PREVIOUS SIX-MONTH PERIOD. ELIGIBILITY SHALL BE EARLIER THAN THE BEGINNING OF THE PAYROLL PERIOD FOLLOWING THE DATE THE ELIGIBILITY REQUIREMENTS HAVE BEEN MET. UNIT MEMBERS WHO MEET THE ADVANCED CERTIFICATE REQUIREMENTS SHALL RECEIVE AN ADDITIONAL FOUR PERCENT (4%) STIPEND UNDER THE SAME CONDITIONS AS ABOVE, FOR A MAXIMUM OF SEVEN PERCENT (7%) ABOVE BASE SALARY. PERSONS WHO ARE REHIRED AND IMMEDIATELY PREVIOUS TO LEAVING COUNTY EMPLOYMENT WERE RECEIVING SUCH STIPEND SHALL BE DEEMED TO SATISFY THE ABOVE CRITERIA.
- FNT072 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1555, EFFECTIVE MAY 26, 2019.)
- FNT073 OBSOLETE (DELETED BY SALARY RESOLUTION NO. 1657, EFFECTIVE JULY 2, 2023)

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- FNT074 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1615, EFFECTIVE OCTOBER 24, 2021.)
- FNT075 A DEPARTMENT HEAD WHO IS APPOINTED AS A DIRECTOR OF DISASTER RECOVERY BY THE COUNTY EXECUTIVE OFFICER SHALL RECEIVE AN ADDITIONAL FIVE TO TEN PERCENT (5-10%) OF BASE PAY FOLLOWING REVIEW BY THE DIRECTOR OF SUPPORT SERVICES AND COUNTY EXECUTIVE OFFICER OF ADDITIONAL RESPONSIBILITIES. THE STIPEND WILL BE IN EFFECT FROM THE DATE OF APPOINTMENT UNTIL THE COUNTY EXECUTIVE OFFICER CONCLUDES THE APPOINTMENT. (AMENDED BY SALARY RESOLUTION NO. 1616, EFFECTIVE DECEMBER 19, 2021.)
- FNT076 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1570, EFFECTIVE OCTOBER 27, 2019.)
- FNT077 OBSOLETE. (DELETED BY SALARY RESOLUTION NO. 1570, EFFECTIVE OCTOBER 27, 2019.)
- FNT078 DURING THE PERIOD OF TIME A DEPUTY SHERIFF IS ASSIGNED BY MANAGEMENT TO LIVE IN AND SERVICE A SPECIFIC UNINCORPORATED COMMUNITY AS A RESIDENT DEPUTY ON A CONTINUOUS BASIS, THE EMPLOYEE SHALL RECEIVE \$5,000 PER YEAR AS A HOUSING ALLOWANCE, PAID WITH REGULAR PAYROLL IN EQUAL INSTALLMENTS. (ADDED BY SALARY RESOLUTION NO. 1539, EFFECTIVE NOVEMBER 11, 2018.)
- FNT079 AN EMPLOYEE ASSIGNED TO THE CORRECTIONAL LIEUTENANT CLASS WHO HAS COMPLETED A MANAGEMENT COURSE THROUGH THE BOARD OF STATE AND COMMUNITY CORRECTIONS, PEACE OFFICER STANDARDS AND TRAINING, OR THE AMERICAN JAIL ASSOCIATION AND SUBMITS PROOF OF COMPLETION SHALL RECEIVE FIVE PERCENT (5%) ABOVE THE BASE SALARY FOR THIS CLASS. (AMENDED BY SALARY RESOLUTION NO. 1645 EFFECTIVE JANUARY 29, 2023.)
- FNT080 AN EMPLOYEE IN THE CLASSIFICATION OF HAZARDOUS MATERIALS SPECIALIST I/II/III WHO POSSESSES A VALID REGISTRATION AS AN ENVIRONMENTAL HEALTH SPECIALIST WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY. (ADDED BY SALARY RESOLUTION NO. 1570, EFFECTIVE OCTOBER 27, 2019.)
- FNT081 AN EMPLOYEE IN THE CLASSIFICATION OF ELIGIBILITY SUPERVISOR WHO IS DESIGNATED BY THE HNSA DIRECTOR OR HNSA BRANCH DIRECTOR TO BE THE ON-SITE SUPERVISOR IN THE BURNEY, SHASTA LAKE, ANDERSON, OR ENTERPRISE OFFICES WHEN NO MANAGER IS HOUSED OR NEAR THE SITE, SHALL RECEIVE FIVE PERCENT (5%) ABOVE BASE PAY. (ADDED BY SALARY RESOLUTION NO. 1570, EFFECTIVE OCTOBER 27, 2019.)
- FNT082 AN EMPLOYEE IN A JOB CLASSIFICATION THAT IS ASSIGNED THE DUTIES OF TERMINAL MANAGER AND POSSESSES AND MAINTAINS A CALIFORNIA COMMERCIAL DRIVER'S LICENSE SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (ADDED BY SALARY RESOLUTION NO. 1581, EFFECTIVE JANUARY 5, 2020.)
- FNT083 ANY JOB CLASSIFICATION ASSIGNED TO AREAS WHERE CRIMINALLY CHARGED PERSONS ARE CONFINED SHALL RECEIVE AN ADDITIONAL THREE DOLLARS (\$3.00) PER HOUR TO BASE WAGES. (ADDED BY SALARY RESOLUTION NO. 1588, EFFECTIVE APRIL 12, 2020.)

**Report: HR02400**  
**User ID: 18706**

**Run Date: 11/01/2023**  
**Run Time: 16:04:01**

**COUNTY OF SHASTA**  
**Personnel Division**  
**Salary Schedule**

**FOOTNOTES**

- FNT084 AN EMPLOYEE IN THE CLASSIFICATION OF SENIOR DEPUTY DISTRICT ATTORNEY WHO IS ASSIGNED BY THE DISTRICT ATTORNEY THE FULL-TIME RESPONSIBILITY OF MANAGEMENT, SUPERVISION, AND OVERSIGHT OF DEPUTY DISTRICT ATTORNEY I/II/III WILL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE SALARY. (ADDED BY SALARY RESOLUTION NO. 1615, EFFECTIVE OCTOBER 24, 2021.)
- FNT085 THE EMPLOYEE ASSIGNED TO THE CLASS OF SHERIFF WHO HOLDS AN INTERMEDIATE P.O.S.T. CERTIFICATE SHALL RECEIVE FOUR AND ONE-HALF PERCENT (4.5%) ABOVE THE BASE SALARY FOR THE CLASS. THE EMPLOYEE ASSIGNED TO THE CLASS OF SHERIFF WHO HOLDS AN ADVANCED P.O.S.T. CERTIFICATE SHALL RECEIVE AN ADDITIONAL THREE AND ONE-HALF PERCENT (3.5%) FOR A TOTAL OF EIGHT PERCENT (8%) ABOVE THE BASE SALARY FOR THE CLASS. THE EMPLOYEE ASSIGNED TO THE CLASS OF SHERIFF WHO HOLDS A MANAGEMENT P.O.S.T. CERTIFICATE SHALL RECEIVE FIVE PERCENT (5%) ABOVE THE BASE SALARY FOR THE CLASS. THE EMPLOYEE ASSIGNED TO THE CLASS OF SHERIFF WHO HOLD AN EXECUTIVE P.O.S.T. CERTIFICATE SHALL RECEIVE FIVE PERCENT (5%) ABOVE THE BASE SALARY FOR THE CLASS. THE EMPLOYEE ASSIGNED TO THE CLASS OF SHERIFF WHO HOLDS P.O.S.T. INTERMEDIATE, ADVANCED, MANAGEMENT, AND EXECUTIVE CERTIFICATES WOULD RECEIVE A TOTAL OF EIGHTEEN PERCENT (18%) ABOVE BASE SALARY FOR THE CLASS. (ADDED BY SAL. RESO. NO. 1629, EFF 07-3-2022).
- FNT086 THE AGRICULTURAL COMMISSIONER/SEALER OF WEIGHT AND MEASURES SHALL RECEIVE AN ADDITIONAL SEVEN AND ONE-HALF PERCENT (7.5%) OF BASE SALARY WHILE ASSIGNED TO PROVIDE COMMISSIONER/SEALER SERVICES FOR ANOTHER COUNTY. (ADDED BY SALARY RESOLUTION NO. 1634, EFFECTIVE NOVEMBER 6, 2022.)
- FNT087 AN EMPLOYEE IN THE CLASSIFICATION OF BUILDING DIVISION MANAGER WHO POSSESSES A VALID AND CURRENT LICENSE AS A CIVIL, STRUCTURAL, ELECTRICAL, GEOTECHNICAL, AND/OR MECHANICAL ENGINEER IN CALIFORNIA SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (ADDED BY SALARY RESOLUTION NO. 1640, EFFECTIVE DECEMBER 18, 2022.)
- FNT088 EMPLOYEES WITH AT LEAST TEN (10) YEARS OF CONTINUOUS SERVICE WITH SHASTA COUNTY AND WHO HAVE ACHIEVED AN OVERALL PERFORMANCE RATING OF MEETS OR EXCEEDS STANDARDS ON THEIR MOST RECENT PERFORMANCE EVALUATION ARE ELIGIBLE TO RECEIVE AN ADDITIONAL THREE PERCENT (3%) OF BASE PAY. TO REMAIN ELIGIBLE, EMPLOYEES MUST MAINTAIN AN OVERALL RATING OF MEETS OR EXCEEDS STANDARDS ON THEIR PERFORMANCE EVALUATION. THIS STIPEND IS NON-CUMULATIVE TO ANY OTHER LONGEVITY STIPEND AND SHALL BECOME EFFECTIVE NO EARLIER THAN JANUARY 15, 2023. (ADDED BY SALARY RESOLUTION NO. 1642, EFFECTIVE DECEMBER 18, 2022.)
- FNT089 AN EMPLOYEE IN THE CLASSIFICATION OF WATER/WASTEWATER OPERATOR I/II OR LEAD WATER/WASTEWATER OPERATOR WHO POSSESSES A BACKFLOW PREVENTION ASSEMBLY TESTER CERTIFICATION ISSUED BY THE AMERICAN WATER WORKS ASSOCIATION OR OTHER CERTIFICATION AGENCY IN ACCORDANCE WITH TITLE 17 OF THE CALIFORNIA ADMINISTRATIVE CODE, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. (ADDED BY SALARY RESOLUTION NO. 1648, EFFECTIVE FEBRUARY 26, 2023.)
- FNT090 AN EMPLOYEE IN THE CLASSIFICATION OF LEAD MAINTENANCE WORKER WHO IS CERTIFIED BY THE FEDERAL DEPARTMENT OF TRANSPORTATION AND THE CALIFORNIA DEPARTMENT OF MOTOR VEHICLES TO BE A COMMERCIAL DRIVER'S LICENSE TRAINER AND WHO IS ASSIGNED BY THE DEPARTMENT HEAD AS PART OF THEIR REGULAR DUTIES TO PERFORM COMMERCIAL DRIVER'S LICENSE TRAINER DUTIES SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY. NO MORE THAN TWO (2) EMPLOYEES CAN BE ASSIGNED TO THE ABOVE REFERENCED DUTIES AT THE SAME TIME TO RECEIVE THIS PREMIUM PAY. (ADDED BY SALARY RESOLUTION NO. 1648, EFFECTIVE FEBRUARY 26, 2023.)

**Report: HR02400**  
**User ID: 18706**

**Run Date: 11/01/2023**  
**Run Time: 16:04:01**

# COUNTY OF SHASTA

## Personnel Division

### Salary Schedule

#### FOOTNOTES

- FNT091 AN EMPLOYEE IN THE CLASSIFICATION OF DEPUTY CORONER INVESTIGATOR I/II/III WHO ATTAINS AND MAINTAINS AN AMERICAN BOARD OF MEDICOLEGAL DEATH INVESTIGATORS (ABMDI) CERTIFICATION SHALL BE ELIGIBLE TO RECEIVE AN ADDITIONAL TWO AND A HALF PERCENT (2.5%) OF BASE PAY.
- FNT092 AN EMPLOYEE IN THE DEPUTY SHERIFFS' ASSOCIATION – CORRECTIONAL OFFICER – DEPUTY SHERIFFS UNIT OR THE DEPUTY SHERIFFS' ASSOCIATION – DEPUTY SHERIFF, SERGEANT AND DISTRICT ATTORNEY INVESTIGATION UNIT WHO HAS ACHIEVED AND MAINTAINS AN OVERALL PERFORMANCE RATING OF MEETS OR EXCEEDS STANDARDS ON THEIR ANNUAL PERFORMANCE EVALUATION SHALL BE ELIGIBLE FOR THE FOLLOWING NON-CUMULATIVE LONGEVITY PAY STIPENDS: TWO PERCENT (2%) OF BASE PAY AT THREE (3) YEARS OF CONTINUOUS SHASTA COUNTY SERVICE; FOUR PERCENT (4%) OF BASE PAY AT TEN (10) YEARS OF CONTINUOUS SHASTA COUNTY SERVICE; FIVE PERCENT (5%) OF BASE PAY AT FIFTEEN (15) YEARS OF CONTINUOUS SHASTA COUNTY SERVICE.
- FNT093 AN EMPLOYEE IN THE DEPUTY SHERIFFS' ASSOCIATION – CORRECTIONAL OFFICER – DEPUTY SHERIFFS UNIT OR THE DEPUTY SHERIFFS' ASSOCIATION – DEPUTY SHERIFF, SERGEANT AND DISTRICT ATTORNEY INVESTIGATION UNIT SHALL RECEIVE FIVE PERCENT (5%) OF BASE PAY AT TWENTY (20) YEARS OF CONTINUOUS SHASTA COUNTY SERVICE.
- FNT094 AN EMPLOYEE IN THE CLASSIFICATION OF ASSISTANT AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS AND MEASURES WHO POSSESSES OR ATTAINS A VALID CALIFORNIA LICENSURE OF ELIGIBILITY AS COUNTY AGRICULTURAL COMMISSIONER, SHALL RECEIVE AN ADDITIONAL SEVEN AND ONE-HALF PERCENT (7.5%) OF BASE SALARY.
- FNT095 AN EMPLOYEE IN THE CLASSIFICATION OF ASSISTANT AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS AND MEASURES WHO POSSESS OR ATTAINS A VALID CALIFORNIA LICENSURE OF ELIGIBILITY AS A COUNTY SEALER OF WEIGHTS AND MEASURES, SHALL RECEIVE AN ADDITIONAL FIVE PERCENT (5%) OF BASE PAY.

**SALARY RESOLUTION NO. 1657**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SHASTA  
AMENDING THE SHASTA COUNTY CLASSIFICATION SPECIFICATIONS,  
SALARY SCHEDULE, AND POSITION ALLOCATION LIST**

**BE IT RESOLVED** that, effective July 2, 2023, the following amendments are made to the Shasta County Salary Schedule for positions in County service:

Footnotes   Footnote Language

DELETE

- 57      An employee in the classification of Deputy Public Works Director – Admin or Facilities Manager shall receive an additional five percent (5%) of base pay when assigned by the Public Works Director to manage Fleet Management.
  
- 73      An employee in the classification of Worker’s Compensation Analyst I/II/III or Personnel Analyst I/II/III who is assigned by the Director of Support Services the responsibility of management and supervision oversight of the department of a sub-unit within the Department of Support Services will receive an additional five percent (5%) of base salary.

FROM

- 14      An employee in the classification of Mechanical Crafts Worker I/II, Fleet Mechanic, Maintenance Mechanic I/II, Equipment Mechanic, Welder Mechanic, Parts Storekeeper, Lead Maintenance Worker, or Maintenance Supervisor who has obtained refrigeration certification and who is assigned by the department head as part of his or her regular duties to perform refrigeration related work shall receive an additional five percent (5%) of base pay.

TO

- 14      An employee in the classification of Mechanical Crafts Worker I/II, Fleet Mechanic, Maintenance Mechanic I/II, Equipment Mechanic, Welder Mechanic, Parts Storekeeper, Lead Maintenance Worker, Maintenance Supervisor, or Fleet Manager who has obtained refrigeration certification and who is assigned by the department head as part of his or her regular duties to perform refrigeration related work shall receive an additional five percent (5%) of base pay.

**BE IT FURTHER RESOLVED** that, effective July 2, 2023, the following amendments are made to the Shasta County Classification Specifications and the Shasta County Salary Schedule for positions in County service:

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
<u>ADD</u>						
60,88	Child Support Specialist IV	C	UPEC	459	4283	5466
	District Attorney's Investigator Trainee	C	DSAS	FLAT	4890	4890
14,39,44,51,88	Fleet Manager	C	MMBU	520	5999	7658
88	Senior Staff Services Analyst–Conf	C	CONF	500	5415	6911
88	Talent Outreach Coordinator–Conf	C	CONF	476	4817	6147
<u>FROM</u>						
31,51	Clinical Nursing Coordinator	C	SUPV	594	8402	10724
63,88	County Real Prop/Rt of Way Agt	C	UPEC	513	5574	7115
20,38,51,57,88	Deputy Public Works Dir-Admin	U	MGMT	601	8864	11314
39,44,48,51,57,88	Facilities Manager	C	MMBU	544	6744	8608
20,39,51,73,88	Personnel Analyst I	U	MGMT	517	5883	7508
20,39,51,73,88	Personnel Analyst II	U	MGMT	537	6486	8279
20,39,51,73,88	Personnel Analyst III	U	MGMT	566	7473	9538
20,39,51,73,88	Workers' Comp Analyst I	U	MGMT	546	6778	8651
20,39,51,73,88	Workers' Comp Analyst II	U	MGMT	562	7328	9353
20,39,51,73,88	Workers' Comp Analyst III	U	MGMT	595	8608	10987
<u>TO</u>						
39,44,51,88	Clinical Nursing Coordinator	C	MMBU	583	8158	10413
39,44,51,63,88	County Real Prop/Rt of Way Agt	C	MMBU	549	6911	8820
20,38,51,88	Deputy Public Works Dir-Admin	U	MGMT	601	8864	11314
39,44,48,51,88	Facilities Manager	C	MMBU	544	6744	8608

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
20,39,51,88	Personnel Analyst I	U	MGMT	517	5883	7508
20,39,51,88	Personnel Analyst II	U	MGMT	537	6486	8279
20,39,51,88	Personnel Analyst III	U	MGMT	566	7473	9538
20,39,51,88	Workers' Comp Analyst I	U	MGMT	546	6778	8651
20,39,51,88	Workers' Comp Analyst II	U	MGMT	562	7328	9353
20,39,51,88	Workers' Comp Analyst III	U	MGMT	595	8608	10987

**BE IT FURTHER RESOLVED** that effective July 1, 2023, the following amendments are made to the Shasta County Position Allocation List for positions in County service:

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
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**COMMUNITY ACTION AGENCY – Cost Center 590**

**DELETE**

60,88	Staff Services Analyst I (Sunset 06/30/2023)	C	1	1.0	3863	UPEC	456	4221	5387
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**ADD**

60,88	Staff Services Analyst I	C	1	1.0		UPEC	456	4221	5387
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**PHA HOUSING ASSISTANCE – Cost Center 593**

**DELETE**

88	Housing & Com Prog Spec I Or	C				UPEC	433	3773	4815
88	Housing & Com Prog Spec II Or	C	1	1.0	3833	UPEC	443	3961	5056
88	Housing & Com Prog Spec III (Sunset 06/30/2023)	C				UPEC	458	4263	5440

**ADD**

88	Housing & Com Prog Spec I Or	C				UPEC	433	3773	4815
88	Housing & Com Prog Spec II Or	C	1	1.0		UPEC	443	3961	5056
88	Housing & Com Prog Spec III	C				UPEC	458	4263	5440

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
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**PUBLIC DEFENDER – Cost Center 207**

FROM

	Deputy Public Defender I Or	C				PROF	557	6876	8776
	Deputy Public Defender II Or	C	1	1.0	3783	PROF	582	7768	9915
	Deputy Public Defender III (Sunset 06/30/2023)	C				PROF	614	9081	11590

TO

	Deputy Public Defender I Or	C				PROF	557	6876	8776
	Deputy Public Defender II Or	C	1	1.0	3783	PROF	582	7768	9915
	Deputy Public Defender III (Sunset 06/30/2024)	C				PROF	614	9081	11590

**BE IT FURTHER RESOLVED** that, effective July 2, 2023, the following amendments are made to the Shasta County Position Allocation List for positions in County service:

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
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**CAO - PERSONNEL – Cost Center 130**

DELETE

88	Agency Staff Srvs Anal I-Conf Or	C	1	1.0	4003	CONF	466	4587	5855
88	Agency Staff Srvs Anal II-Conf (Sunset 06/30/2025)	C				CONF	486	5058	6455
88	Executive Assistant – Confid	C	1	1.0	1320	CONF	443	4100	5233
88	Lead Personnel Assist–Conf	C	1	1.0	2444	CONF	453	4305	5495

ADD

88	Agency Staff Srvs Anal I-Conf Or	C	3	3.0		CONF	466	4587	5855
88	Agency Staff Srvs Anal II-Conf	C				CONF	486	5058	6455
88	Personnel Assistant I–Conf Or	C	4	4.0		CONF	400	3324	4243

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<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
88	Personnel Assistant II–Conf	C				CONF	435	3943	5033
88	Senior Staff Srvs Analyst–Conf	C	1	1.0		CONF	500	5415	6911
88	Talent Outreach Coord–Conf	C	1	1.0		CONF	476	4817	6147
<b><u>FROM</u></b>									
88	Agency Staff Srvs Anal I-Conf Or	C	1	1.0	1841	CONF	466	4587	5855
88	Agency Staff Srvs Anal II-Conf	C				CONF	486	5058	6455
88	Suprvsg Personnel Assist-Conf	C	1	1.0	3435	CONF	463	4520	5769
<b><u>TO</u></b>									
20,39,51,73,88	Personnel Analyst I Or	U				MGMT	517	5883	7508
20,39,51,73,88	Personnel Analyst II Or	U	1	1.0		MGMT	537	6486	8279
20,39,51,73,88	Personnel Analyst III	U				MGMT	566	7473	9538
88	Talent Outreach Coord-Conf	C	1	1.0		CONF	476	4817	6147

**CLERK OF THE BOARD – Cost Center 103****DELETE**

20,38,51,88	Deputy County Executive Offer	U	1	1.0	3744	MGMT	641	10775	13752
20,38,51,88	Public Information Officer	U	1	1.0	3745	MGMT	544	6712	8566

**COMMUNITY ACTION AGENCY – Cost Center 590****DELETE**

26,39,44,51,60,88	Program Manager I	C	1	1.0	3342	MMBU	520	5999	7658
60	Social Worker (Sunset 06/30/2027)	C	1	1.0	4019	PROF	459	4262	5440

**COUNTY ADMINISTRATIVE OFFICE – Cost Center 102****ADD**

20,38,51,88	Deputy County Executive Offer	U	1	1.0		MGMT	641	10775	13752
20,38,51,88	Public Information Officer	U	1	1.0		MGMT	544	6712	8566



Footnotes	Classification Title	Class Unclass	No of Positions	FTE	Unique Position Number	Schedule	Range	Approx Monthly A Step	Approx Monthly F Step
<b>COUNTY COUNSEL -- Cost Center 120</b>									
<u>ADD</u>									
20,39,51,88	Deputy County Counsel I Or	U				MGMT	568	7546	9631
20,39,51,88	Deputy County Counsel II Or	U	1	1.0		MGMT	593	8525	10880
20,38,51,88	Deputy County Counsel III Or	U				MGMT	625	9966	12719
20,39,51,88	Senior Deputy County Counsel	U				MGMT	652	11370	14512
<b>DEPT OF CHILD SUPPORT SERVICES – Cost Center 228</b>									
<u>DELETE</u>									
60,88	Child Support Specialist I Or	C			3883 3902	UPEC	409	3356	4283
60,88	Child Support Specialist II Or	C	4	4.0	3906 3907	UPEC	434	3791	4839
60,88	Child Support Specialist III	C				UPEC	444	3981	5081
<u>ADD</u>									
60,88	Child Support Specialist IV	C	4	4.0		UPEC	459	4283	5466
<b>DISTRICT ATTORNEY – Cost Center 227</b>									
<u>ADD</u>									
4,5,10,18,24	District Attorney’s Invest I Or	C	1	1.0		DSAS	496	5634	8269
4,5,10,18,24	District Attorney’s Invest II (Sunset 06/30/2028)	C				DSAS	516	6211	9116
<b>ELECTION ADMIN &amp; REGISTRATION – Cost Center 140</b>									
<u>ADD</u>									
88	Executive Assistant – Confid	C	1	1.0		CONF	443	4100	5233
<b>HEALTH SERVICES - HHS - Cost Center 502</b>									
<u>DELETE</u>									
60,88	Accountant Auditor I Or	C	1	1.0	3910	UPEC	454	4180	5335

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<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
60,88	Accountant Auditor II (Sunset 06/30/2024)	C				UPEC	484	4839	6177
88	Epidemiologist	C	4	4.0	2039,2040, 3018,3644	UPEC	496	5131	6549
31,51	Epidemiology & Eval Supvr	C	1	1.0	1998	SUPV	514	5687	7257
20,25,38,51,88	HHSA Branch Director	U	1	1.0	1657	MGMT	660	11822	15090
39,44,51,88	HHSA Program Manager	C	1	1.0	1186	MMBU	543	6711	8566
88	Personnel Assistant	C	4	4.0	2903,2904, 2905,4036	UPEC	425	3628	4631
31,51,60	Senior Staff Services Analyst	C	1	1.0	2843	SUPV	495	5182	6615
60,88	Staff Services Analyst I	C			3439,4039,	UPEC	456	4221	5387
	Or		7	7.0	4040,4105,				
60,88	Staff Services Analyst II	C			4106,4108, 4109	UPEC	476	4654	5940
<u>ADD</u>									
60,88	Accountant Auditor I	C				UPEC	454	4180	5335
	Or		1	1.0					
60,88	Accountant Auditor II	C				UPEC	484	4839	6177
20,23,38,51,88	HHSA Deputy Branch Director	U	3	3.0		MGMT	601	8864	11314

**HEALTH SERVICES – MH COMBINED – Cost Center 422**

DELETE

39,44,51,88	HHSA Program Manager	C	1	1.0	2983	MMBU	543	6711	8566
	Mental Health Clinician I	C				PROF	511	5493	7011
	Or		1	1.0	3650				
3	Mental Health Clinician II	C				PROF	531	6056	7730

ADD

	Alcohol and Drug Counselor I	C				PROF	414	3422	4368
	Or		1	1.0					
	Alcohol and Drug Counselor II	C				PROF	444	3961	5056
60	Assist Social Worker	C				PROF	429	3681	4699
	Or		1	1.0					
60	Social Worker	C				PROF	459	4262	5440

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
<b>HEALTH SERVICES - MHSA – Cost Center 404</b>									
<u>DELETE</u>									
60	Assist Social Worker Or	C	1	1.0	3653	PROF	429	3681	4699
60	Social Worker	C				PROF	459	4262	5440
<u>ADD</u>									
59,88	Peer Support Specialist	C	5	5.0		UPEC	379	2899	3700
60,88	Staff Services Analyst I Or	C	3	3.0		UPEC	456	4221	5387
60,88	Staff Services Analyst II	C				UPEC	476	4654	5940
<b>INFORMATION TECHNOLOGY – Cost Center 925</b>									
<u>DELETE</u>									
52,88	IT Cabling Technician	C	1	1.0	2951	TEAM	446	4101	5233
<b>MENTAL HEALTH – Cost Center 410</b>									
<u>DELETE</u>									
28,30,54	Senior Psychiatrist	U	1	1.0	3664	SPSY	759	15736	20084
<u>ADD</u>									
39,44,51,88	HSA Program Manager	C	1	1.0		MMBU	543	6711	8566
	Mental Health Clinician I Or	C	1	1.0		PROF	511	5493	7011
3	Mental Health Clinician II	C				PROF	531	6056	7730
88	Senior Staff Analyst	C	1	1.0		UPEC	489	4958	6328
<b>PHA HOUSING ASSISTANCE – Cost Center 593</b>									
<u>DELETE</u>									
31,51,60	Senior Staff Services Analyst	C	1	1.0	3837	SUPV	495	5182	6615

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
<b>PROBATION – Cost Center 263</b>									
<u>ADD</u>									
40	Deputy Probation Officer I Or	C	1	1.0		PPOA	458	4305	5495
40	Deputy Probation Officer II	C				PPOA	478	4747	6059
40	Deputy Probation Officer III	C	1	1.0		PPOA	493	5107	6518
<b>PROBATION – JUVENILE HALL – Cost Center 262</b>									
<u>ADD</u>									
59,88	Peer Support Specialist	C	1	1.0		UPEC	379	2899	3700
<b>PUBLIC DEFENDER – Cost Center 207</b>									
<u>DELETE</u>									
20,38,51,88	Chief Fiscal Officer	U	1	1.0	3925	MGMT	551	6945	8864
<u>ADD</u>									
60	Assistant Social Worker Or	C	1	1.0		PROF	429	3681	4699
60	Social Worker	C				PROF	459	4262	5440
39,44,51,60,88	Staff Services Manager	C	1	1.0		MMBU	520	5999	7658
<b>PUBLIC HEALTH – Cost Center 411</b>									
<u>DELETE</u>									
31,51	Community Development Coord Or	C	2	2.0	3928 3929	SUPV	514	5687	7257
31,51	Suprvsg Comm Ed Specialist (Sunset 06/30/2024)	C				SUPV	514	5687	7257
60,88	Community Education Special I Or	C	1	1.0	3933	UPEC	472	4564	5825
41,60,88	Community Education Special II (Sunset 06/30/2024)	C				UPEC	488	4934	6298
	Public Hlth Nurse I Or	C				PROF	528	5969	7618
	Public Hlth Nurse II	C				PROF	558	6910	8819

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
	Or Public Hlth Nurse III	C	1	1.0	3954	PROF	568	7255	9260
	Or Staff Nurse I	C				PROF	540	6328	8077
3	Or Staff Nurse II (Sunset 06/30/2024)	C				PROF	550	6645	8482
	Public Hlth Nurse I	C				PROF	528	5969	7618
	Or Public Hlth Nurse II	C	1	1.0	2337	PROF	558	6910	8819
12	Or Registered Nurse (Public Hlth)	C				PROF	530	6027	7693
	Public Hlth Nutritionist I	C				PROF	487	4886	6236
	Or Public Hlth Nutritionist II	C	1	1.0	2257	PROF	502	5257	6710
31,51	Suprvsg Public Health Nurse	C	1	1.0	3966	SUPV	584	8002	10213
<u>ADD</u>									
60,88	Community Education Special I	C				UPEC	472	4564	5825
	Or Community Education Special II	C	1	1.0		UPEC	488	4934	6298
41,60,88									
88	Epidemiologist	C	3	3.0		UPEC	496	5131	6549
31,51	Epidemiology & Eval Supvr	C	1	1.0		SUPV	514	5687	7257
39,44,51,88	HHSA Program Manager	C	1	1.0		MMBU	543	6711	8566
88	Public Health Assistant	C	1	1.0		UPEC	386	3000	3829
	Public Hlth Nurse I	C				PROF	528	5969	7618
	Or Public Hlth Nurse II	C	1	1.0		PROF	558	6910	8819
88	Public Hlth Prog & Policy Anal	C	2	2.0		UPEC	496	5131	6549
60,88	Staff Services Analyst I	C				UPEC	456	4221	5387
	Or Staff Services Analyst II	C	2	2.0		UPEC	476	4654	5940
60,88									

**PUBLIC WORKS – FACILITIES MGMT – Cost Center 955**

ADD

<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
88	Custodian I Or	C	3	3.0		TEAM	375	2899	3701
88	Custodian II	C				TEAM	385	3045	3886
13,14,83,88	Mechanical Crafts Worker I Or	C	1	1.0		TEAM	439	3963	5058
13,14,52,83,88	Mechanical Crafts Worker II	C				TEAM	449	4161	5311

**PUBLIC WORKS – FLEET MANAGEMENT– Cost Center 940**

FROM

14,29,31,51,61	Maintenance Supervisor	C	1	1.0	3568	SUPV	492	5108	6519
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TO

14,39,44,51,88	Fleet Manager	C	1	1.0		MMBU	520	5999	7658
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**PUBLIC WORKS - ROADS– Cost Center 301**

DELETE

14,22,68,69,88	Equipment Mechanic	C	1	1.0	2369	TEAM	456	4306	5495
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ADD

50,69,88	Road Maintenance Worker I Or	C	1	1.0		TEAM	401	3292	4201
50,69,88	Road Maintenance Worker II	C				TEAM	421	3630	4632

**RES MGMT – BUILDING DIVISION – Cost Center 282**

DELETE

88	Data Entry Operator III	C	1	1.0	2085	UPEC	415	3455	4410
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ADD

39,44,51,88	Code Enforcement Manager	C	1	1.0		MMBU	556	7151	9128
60,88	Office Assistant III	C	1	1.0		UPEC	403	3259	4160

FROM

88	Typist Clerk III	C	1	1.0	1406	UPEC	403	3259	4160
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TO

Salary Resolution No. 1657


June 27, 2023

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<u>Footnotes</u>	<u>Classification Title</u>	<u>Class Unclass</u>	<u>No of Positions</u>	<u>FTE</u>	<u>Unique Position Number</u>	<u>Schedule</u>	<u>Range</u>	<u>Approx Monthly A Step</u>	<u>Approx Monthly F Step</u>
60,88	Office Assistant III	C	1	1.0		UPEC	403	3259	4160
<b>SOCIAL SERVICES &amp; BEN ADMIN – Cost Center 501</b>									
<u>DELETE</u>									
60,88	Senior Vocational Counselor	C	1	1.0	1293	UPEC	478	4699	5998
<u>ADD</u>									
60	Assistant Social Worker	C				PROF	429	3681	4699
	Or								
60	Social Worker	C	1	1.0		PROF	459	4262	5440
	Or								
60	Senior Social Worker	C				PROF	484	4816	6146
31,51,60	Social Worker Supervisor I	C				SUPV	503	5389	6878
	Or		1	1.0					
31,51,60	Social Worker Supervisor II	C				SUPV	521	5884	7509
60,88	Staff Services Analyst I	C				UPEC	456	4221	5387
	Or		2	2.0					
60,88	Staff Services Analyst II	C				UPEC	476	4654	5940
60,88	Vocational Counselor	C				UPEC	468	4476	5713
	Or		1	1.0					
60,88	Senior Vocational Counselor	C				UPEC	478	4699	5998
<u>FROM</u>									
60,88	Office Assistant III	C	1	1.0	2404	UPEC	403	3259	4160
<u>TO</u>									
60,88	Staff Services Analyst I	C				UPEC	456	4221	5387
	Or		1	1.0					
60,88	Staff Services Analyst II	C				UPEC	476	4654	5940
<b>SUBSTANCE ABUSE - PERINATAL – Cost Center 425</b>									
<u>ADD</u>									
	Mental Health Clinician I	C				PROF	511	5493	7011
	Or		1	1.0					
3	Mental Health Clinician II	C				PROF	531	6056	7730

**DULY PASSED AND ADOPTED** this 27th day of June, 2023, by the Board of Supervisors of the County of Shasta by the following vote:

AYES: Supervisors Garman, Rickert, Jones, Kelstrom, and Crye  
NOES: None  
ABSENT: None  
ABSTAIN: None  
RECUSE: None



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PATRICK JONES, CHAIR  
Board of Supervisors  
County of Shasta  
State of California

ATTEST:

DAVID J. RICKERT  
Clerk of the Board of Supervisors

By: \_\_\_\_\_



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Deputy



# Glossary

## GLOSSARY OF BUDGET TERMS

**401(a)** - Allows the County to make the minimum contribution to the retiree medical benefit for employees hired after January 1, 2017.

**AB-8** - Omnibus 1979 legislation which revised property tax allocation among local agencies and schools, restructured local government and school financing, and made permanent the State "buyout" of local funding for major health and welfare programs; successor to Senate Bill 154, which was in effect for 1978-79.

**ACCOUNT** - A classification of expenditure or revenue maintained in a ledger. Example: "Office Expense" is an account in "Services and Supplies."

**ACCRUED EXPENSES AND REVENUE** - Expenses and/or revenues incurred/earned but not paid/received before the end of the fiscal year.

**ACTIVITY** - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

**ADJUSTED BUDGET** - The adopted budget as amended through formal action.

**ADOPTED BUDGET** - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

**AGENCY FUND** - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds, e.g., taxes collected and held for a special district.

**ALLOCATION** - Part of an appropriation designated for expenditure by a specific program.

**APPROPRIATION** - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**APPROPRIATION EXPENDITURE** - An expenditure chargeable to an appropriation.

**ASSEMBLY BILL 109/REALIGNMENT** - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed into 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.

**CASHFLOW** - 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, 2CFR Chapter 2, Part 200, et al.

**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.

**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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# California: Shasta County

Founded: n/a, 1850

Seat: Redding

Population: 177,223

Area: 9,960 sq mi

